

Updated Analysis Available of North Carolina Laws and Procedures on Property Assessment and Taxation

Sixteen North Carolina counties have revalued all real property effective January 1, 2008, and twenty-six more are revaluing real property effective January 1, 2009 (see table). Many property owners experience sticker shock when the assessed value of their home and land jumps by 100 percent or more in a revaluation year. A new online resource, the February 2008 issue of *Property Tax Bulletin*, will help them and government officials understand the laws and the procedures governing property assessment and taxation by counties, and the process for review of assessments in response to taxpayer appeals. Titled “A Guide to the Assessment and Taxation of Property in North Carolina,” the resource is available at www.ptax.unc.edu/pubs.htm. In this publication, Shea Riggsbee Denning explains the legal framework underlying property assessment and taxation in North Carolina and the laws and the procedures governing review and appeal of assessments.

Counties with Revaluation of Real Property Effective January 1, 2008	Counties with Revaluation of Real Property Effective January 1, 2009
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Cabarrus	Alamance
Caswell	Caldwell
Cherokee	Chatham
Cleveland	Davie
Durham	Duplin
Jackson	Edgecombe
Lincoln	Forsyth
Perquimans	Gates
Pitt	Harnett
Richmond	Hyde
Surry	Lenoir
Union	Martin
Vance	Mecklenburg
Wake	Mitchell
Wilson	Nash
Yancey	Orange
	Person
	Polk
	Rockingham
	Stanly
	Stokes
	Swain
	Transylvania
	Tyrrell
	Warren
	Yadkin

Six Cities Complete Pilot of Citizen-Informed Performance Measurement

Performance measurement is usually a government staff function: identify benchmarks and process steps to design a way to provide services more efficiently, more effectively, or both. For the last eighteen months, six cities—Concord, Durham, Edenton, Knightdale, Marion, and Salisbury—have experimented with obtaining structured citizen input in creating or revising their performance measures.

The pilot project, citizen-informed performance measurement (CIPM), was supported by the North Carolina League of Municipalities (NCLM) Local Leadership Foundation. Facilitation and leadership came from Fountainworks of Raleigh. NCLM and the School of Government evaluated the project. The work concluded in January 2008 with a report and a guidebook for public officials interested in implementing CIPM.

Campbell Honored as Public Official of 2007

Debra D. Campbell, Charlotte planning director, has been named Public Official of the Year for 2007 by *Governing* magazine. Campbell was praised for her passion and collaborative work in building and preserving neighborhoods in Charlotte. A planner in Charlotte since 1988 and planning director since 2004, she helped develop and manage the City within a City program, a revitalization effort for residential areas and distressed business communities in a sixty-square-mile urban core.

Campbell joins Washington Governor Christine Gregoire, Los Angeles Police



Kelly A. Smith (City of Charlotte Corporate Communications)

Chief William J. Bratton, and six other honorees in the national competition. Profiles of the honorees appear in the November 2007 edition of *Governing*.

Four other North Carolina public officials were Public Official of the Year recently:

- 2004 Richard H. Moore, state treasurer
- 1999 Pamela Syfert, Charlotte city manager (retired in 2007)
- 1995 Harlan Boyles, state treasurer (deceased)
- 1994 Thomas W. Ross, Superior Court judge (now president of Davidson College)



CIPM can be a challenging process. It calls for feedback from citizens about how well certain services are delivered, what is important to them about a particular service, and why they value a certain aspect of a service over other aspects. Citizens' views may present a picture of a service that varies from the picture seen by professional staff. For example, while staff may consider a road to be in "good condition" because it is structurally sound, citizens may rate the condition as "poor" because the road is bumpy from the use of sealant to fill cracks and potholes.

The six municipalities were paired with an additional six municipalities, which sent representatives to observe sessions at which the pilot cities were seeking citizen input. The other cities were Hickory, Laurinburg, Matthews, Pinetops, Stallings, and Winston-Salem. Representatives of all twelve municipalities analyzed strategies and obstacles that other municipalities should consider in addressing CIPM.

The work will conclude in early 2008 with a report and a guidebook for public officials interested in implementing CIPM.

Model Ordinance on Solid Waste Fees Available Online

The School of Government has developed a model ordinance for local governments that want to bill and collect solid waste fees along with property taxes.

Local governments have flexibility in providing and financing solid waste services. Traditionally, counties have offered disposal services (that is, county landfills), whereas municipalities have offered collection services or relied on private haulers. Both disposal and collection services have been financed by general fund revenue, such as the proceeds of local property and local sales and use taxes.

Over the past decade, there has been a blending of solid waste services provided by counties and municipalities and an increased reliance on user fees to fund the services. In 1991 the North Carolina General Assembly authorized local governments to impose three types of fees for solid waste services: collection fees, fees for use of disposal facilities, and fees for making disposal facilities available. Local governments may bill these fees either (1) by including them on a

bill for other public enterprise services (such as water, wastewater, or storm-water services) or (2) by including them on the property tax bill.

Governments choosing the second option gain several powerful collection remedies, including an automatic lien provision. Unfortunately, the law governing property tax administration does not offer much guidance on which of its provisions apply to billing and collecting solid waste fees. For example, may a local government collect the fees owed in advance? If so, may it provide a prepayment discount? Who is responsible for paying the fees? And what happens if solid waste services are discontinued during the fiscal year?

The model ordinance, available at www.sog.unc.edu/programs/ncptca/index.htm, will help local governments address such questions.

For more information about the model ordinance or about billing and collecting solid waste fees, contact Kara Millonzi, millonzi@sog.unc.edu or 919.962.0051.

New Mental Health Screening Introduced in County Jails

In 2007 the North Carolina General Assembly directed local mental health management entities, county public health departments, and sheriffs' offices to work together to improve procedures for identifying and treating people with mental illness who are incarcerated in North Carolina jails. One requirement was development of a standardized evidence-based screening tool to better identify inmates in county jails suffering from mental illness. The tool, to be used statewide, was to be implemented as of January 1, 2008.

In mid-December, the North Carolina Department of Health and Human Services selected and forwarded to the sheriffs' offices two new mental health screening forms to be used in admissions, one



with male inmates and one with female inmates. The forms are intended to identify inmates who would benefit from a further mental health evaluation. The new screening forms do *not* do the following:

- Assess an inmate's suicide risk
- Evaluate whether an inmate is a danger to self or others
- Take the place of existing admissions protocols
- Alter any existing policy or procedure that jail personnel deem necessary to the safe admission of the inmate

For further information about the implementation of the new forms, contact Bob Kurtz at 919.715.2771 or Bob.Kurtz@ncmail.net. For answers to legal questions about the new forms, contact Jodi Harrison of the School of Government's Jail Health Law Project at 919.962.0103 or jharrison@sog.unc.edu.