



Tax Administration & Revaluation FY2021 Performance Indicators

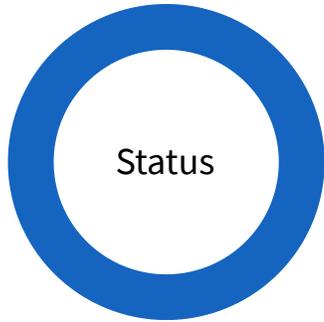
Date not set

Report Created On: Aug 23, 2021

3

Goal

Overall Summary



Completed

%
100.0

100%
Progress

Report Legend

 No Update

 Overdue

 Priority

Goal 2.1.14 Ongoing - Ongoing Completed

Ensure Optimal Efficiency in Tax Administration, Collections, and Revaluations

Owner: Brian Myers

Update provided by Brian Myers on Jul 13, 2021 17:44:31

Update this period: Next steps: Disruptions (if necessary): These goals have been completed.

Goal 2.1.14 > Metric

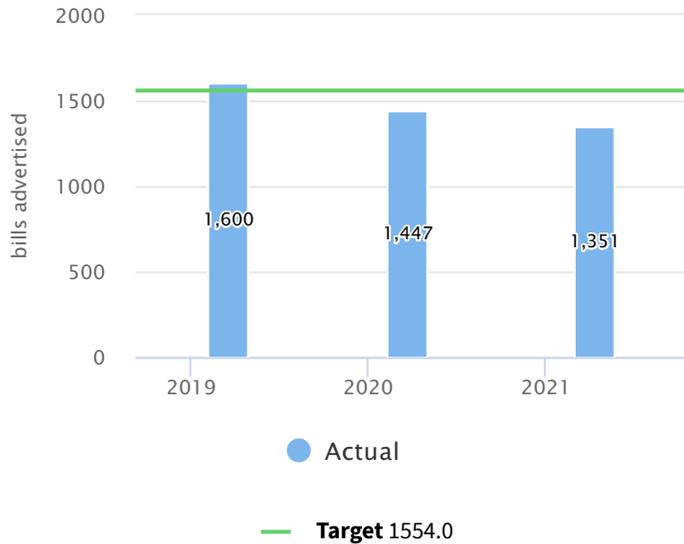
Number of Delinquent Accounts in current fiscal year

Number of Delinquent Accounts in Current Fiscal Year to be Advertised in March (Advertisement Required by N.C.G.S.)
(Goal: 6% or less based on number of bill mailed)

Goal 2.1.14 Ensure Optimal Efficiency in Tax Administration, Collections, and Revaluations

Owner: Brian Myers

Last Update: Apr 13, 2021 12:14:30



Comment
Goal is complete

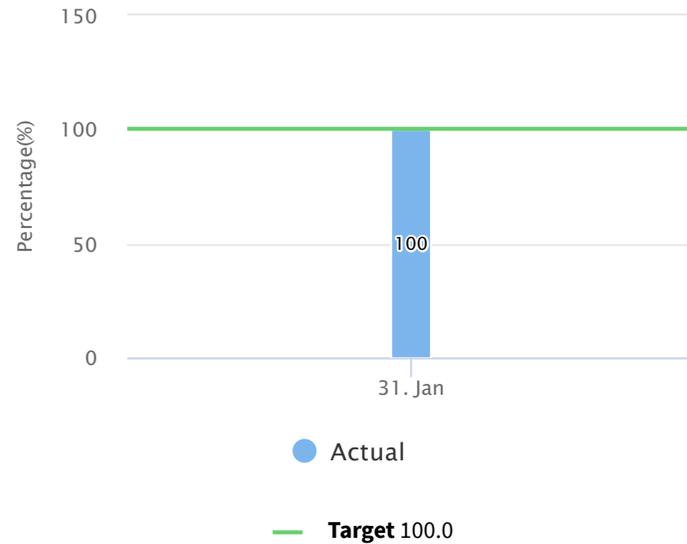
Ensure all new construction is listed prior to 2/15/2021

Ensure all new construction is listed prior to February 15, 2021 (Goal: 100% listed)

Goal 2.1.14 Ensure Optimal Efficiency in Tax Administration, Collections, and Revaluations

Owner: Brian Myers

Last Update: Jul 30, 2021 13:54:17



Comment
This was completed at the end of January.

Increase prior year delinquent tax collection percentage

Increase prior year delinquent tax collection percentage (Goal: 99.9%)

Goal 2.1.14 Ensure Optimal Efficiency in Tax Administration, Collections, and Revaluations

Owner: Brian Myers

Last Update: Jul 13, 2021 18:08:41



Comment
This goal is completed

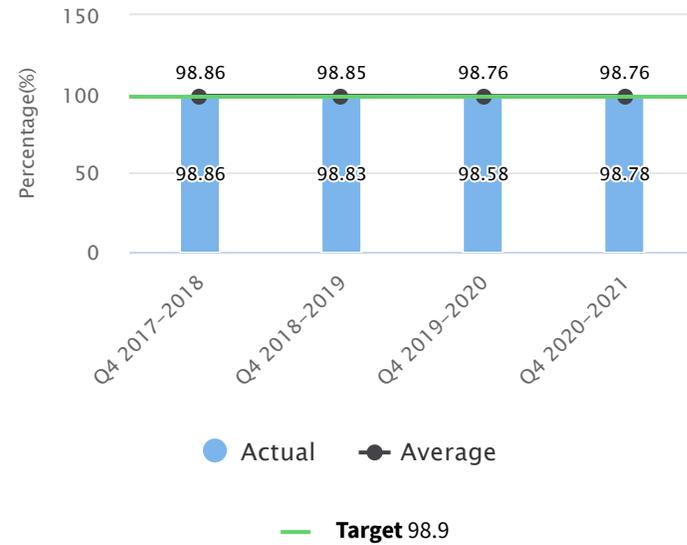
Maintain Annual Collection Percentage of Taxes

Maintain Annual Collection percentage of all Current Year Taxes (Goal: 98.9%)

Goal 2.1.14 Ensure Optimal Efficiency in Tax Administration, Collections, and Revaluations

Owner: Brian Myers

Last Update: Jul 13, 2021 15:11:24



Comment
Completed

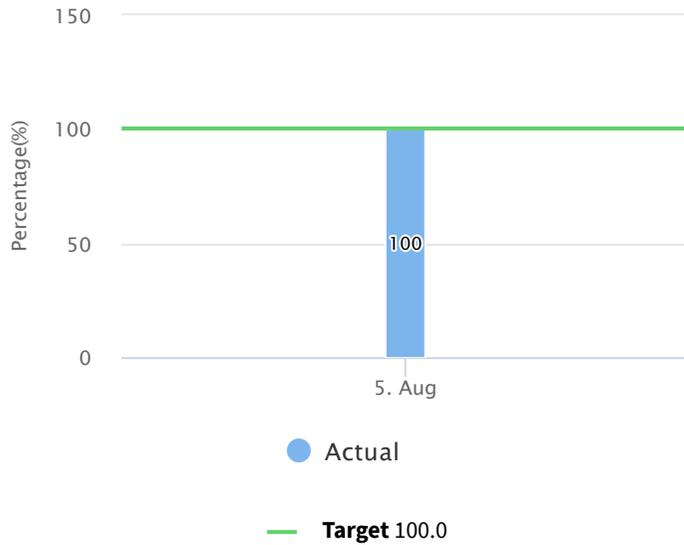
Mail Tax Bills prior to September 1st Statutory Deadline

Mail Tax Bills Prior to September 1st Statutory Deadline (Goal: 14 calendar days early)

Goal 2.1.14 Ensure Optimal Efficiency in Tax Administration, Collections, and Revaluations

Owner: Brian Myers

Last Update: Jul 30, 2021 13:54:58



Comment

Per N.C.G.S bills are to be postmarked by Sept 1 of each year. Davie County had the bills printed and mailed August 05, 2020.

Goal 2.1.15

Ongoing - Ongoing

Completed

Provide Uniformity among Local Government Regulations, Ordinances, and Codes - Tax

Owner: Brian Myers

Update provided by Brian Myers on Jul 13, 2021 18:06:46

Update this period: Next steps: Disruptions (if necessary): This is complete

Goal 2.1.15 > Metric

Present Use Value Properties reviewed annually

Audit Present Use Value deferrals to ensure they are actively engaged in farming activities (Required by N.C.G.S to audit 1/8 per year) (Calendar Year)

Goal 2.1.15 Provide Uniformity among Local Government Regulations, Ordinances, and Codes - Tax

Owner: Brian Myers

Last Update: Jul 13, 2021 15:24:33

Comment

Staff has mailed 255 audits and to date 229 have been returned. 26 second notices have been mailed to citizens.

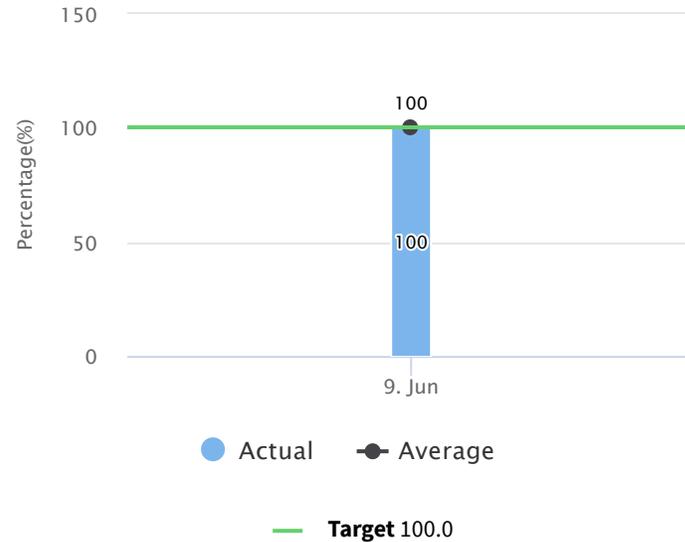
Review of all Real Property Sales

Review of all Real Property Sales each calendar year, per NDCOR requirement to maintain sales file for revaluation (Goal: 100% complete)

Goal 2.1.15 Provide Uniformity among Local Government Regulations, Ordinances, and Codes - Tax

Owner: Brian Myers

Last Update: Jul 30, 2021 13:56:16



Comment

Staff reviewed all sales for 2020 and mailed notices this goal is complete

Goal 2.1.20 Ongoing - Ongoing Completed

Ensure Real Property Equity through the 2021 Property Revaluation

Owner: Brian Myers

Update provided by Brian Myers on Jul 13, 2021 18:07:08

Update this period: Next steps: Disruptions (if necessary): This is completed

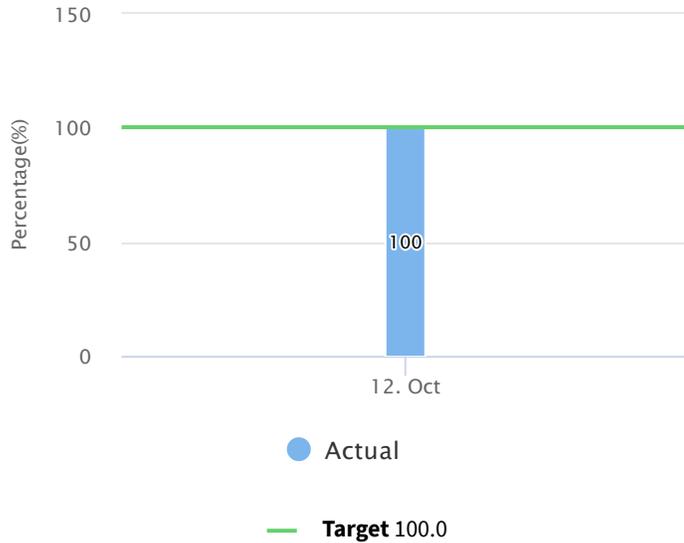
Review all real property parcels

Review all real property parcels to ensure accuracy (Goal: 100% of parcels are reviewed by January 31, 2021)

Goal 2.1.20 Ensure Real Property Equity through the 2021 Property Revaluation

Owner: Brian Myers

Last Update: Apr 13, 2021 12:43:12



Comment

This process of revaluation has been completed.

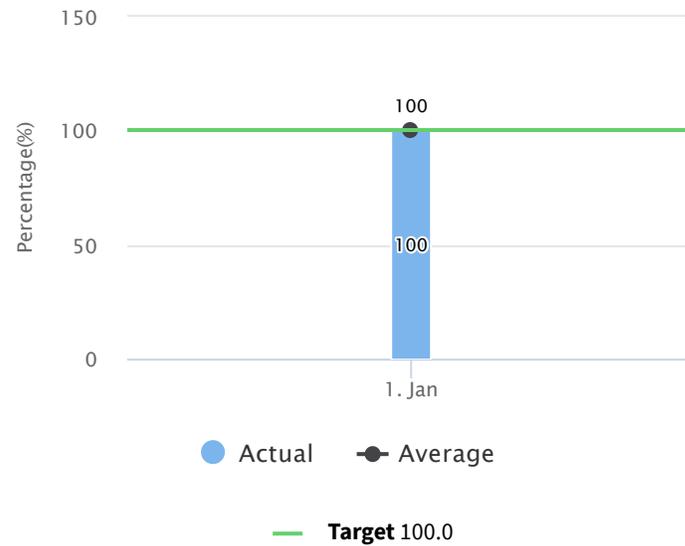
Assess real property values uniformly county-wide

Assess real property values uniformly across the county. Coefficient of Dispersion for county will be in the range of 5 - 25 (Represents the average percentage of all sales in relation to the median sale ratio) (100% of property values will be in range)

Goal 2.1.20 Ensure Real Property Equity through the 2021 Property Revaluation

Owner: Brian Myers

Last Update: Jul 30, 2021 13:57:41



Comment

January 1, 2021 Coefficient of Dispersion was: 15.93

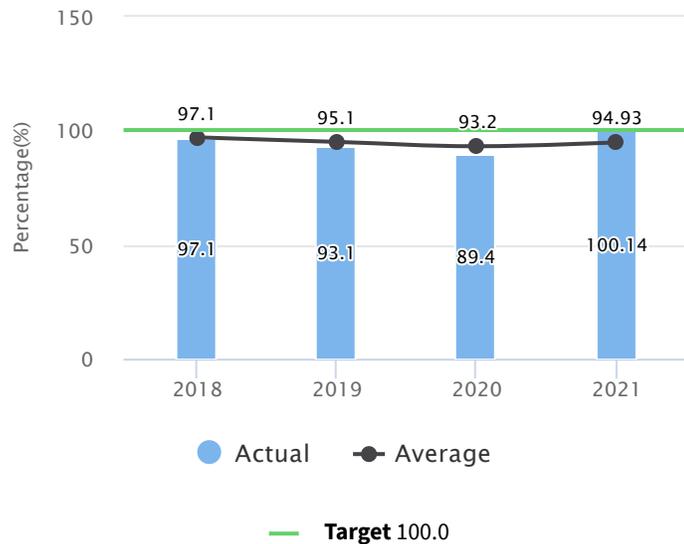
Assess property values in relation to market value

Assess real property values relative to market value. Sale ratio is represented as a percentage. Should be between .90 and 1.10 (Assessment level: Sale price in relation to tax value) (Goal: 100% of values will be in range)

Goal 2.1.20 Ensure Real Property Equity through the 2021 Property Revaluation

Owner: Brian Myers

Last Update: Jul 30, 2021 14:03:27



Comment

Sales Ratio: 2018: 97.1%

2019: 93.1%

2020: 89.4%

2021: 100.14%

January 1, 2021 (Revaluation) 100.138%

In most cases the sale ratio will decrease each year the further you are from your revaluation year. The revaluation purpose is to value property at market value at the time of the revaluation. The graph above reflects the above statement. This goal was met, as sales ratio was in desired range.

Completed

Mail revaluation notices by February 15, 2021

Mail revaluation notices by February 15, 2021 (Goal: 100% complete by February 15, 2021)

Goal 2.1.20 Ensure Real Property Equity through the 2021 Property Revaluation

Owner: Brian Myers

Last Update: Jul 30, 2021 14:01:41

Comment

Revaluation notices were mailed by February 15, 2021