

A scenic landscape featuring a sun setting behind a range of mountains. The foreground is a lush green field with a wooden fence. The sky is filled with soft, golden light and scattered clouds.

Running a Successful PUV Auditing Program

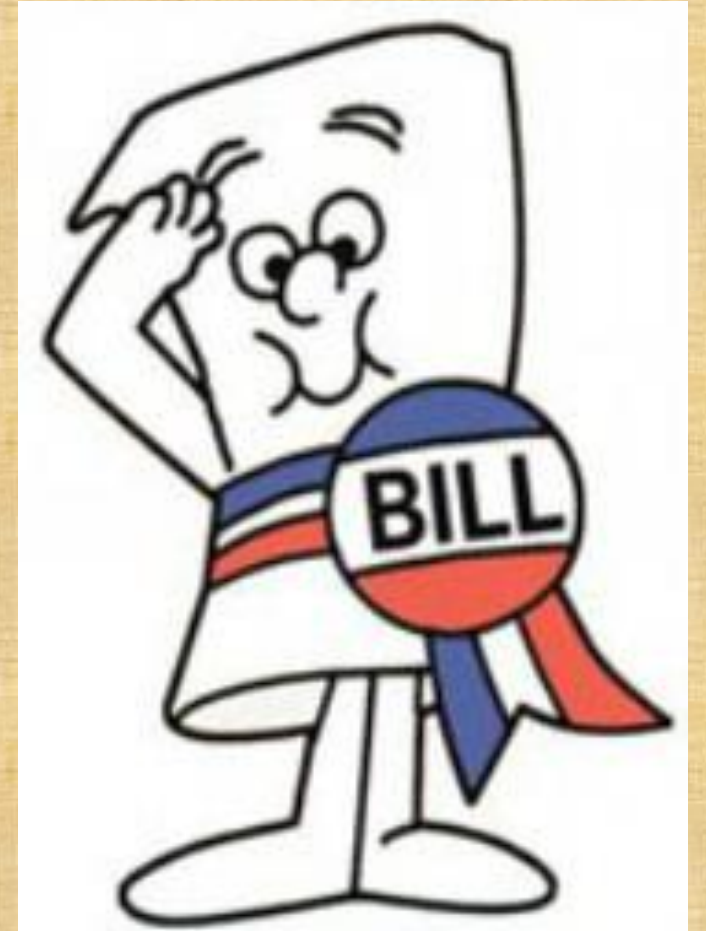
Presented by the Alamance County Tax Office
Administration & Present-Use Appraisal Staff



“Don’t mess with the farmers!”

A History of PUV in Alamance County

- 1973 – The Present-Use Value Program is enacted.
 - The program was implemented according to the statutes.
 - Awareness of the program grew among our citizens.



A History of PUV in Alamance County



- 1980's – The Board of County Commissioners, sitting as the Board of Equalization and Review, discovered that they could pacify citizens by placing appellants into PUV.
- Enforcement of PUV stops. Parcels are given present-use status on-demand regardless of qualifications.

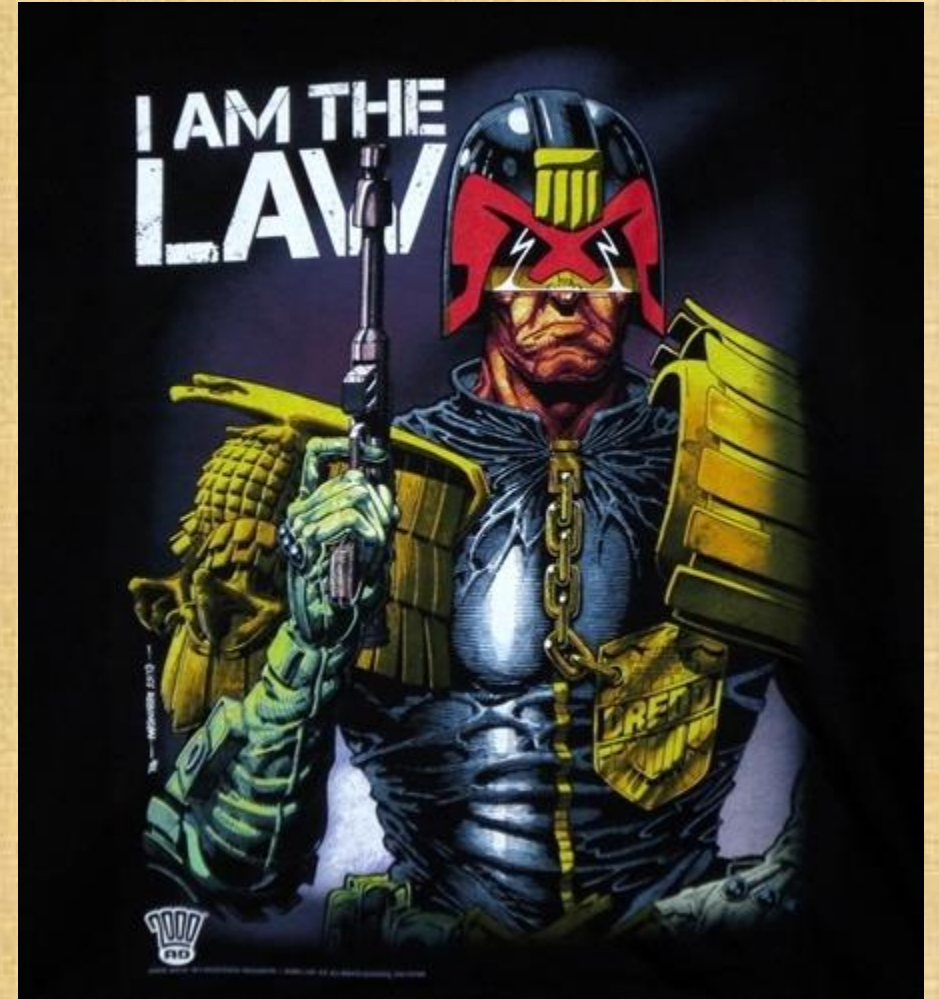
A History of PUV in Alamance County

- 1990's – The Board of County Commissioners appoints a Board of Equalization and Review and stops hearing direct appeals.
- Due to the large number of persons placed in PUV without qualification in recent years, no effort is made to audit the program.



A History of PUV in Alamance County

- 2000's – Our first across-the-board PUV auditing program is undertaken.
 - This was done unilaterally by county staff.
 - The goal was enhanced revenue.
 - Statutory requirements were strictly enforced.



A History of PUV in Alamance County

Result...



Farmers felt bullied and banded together to submit a signed petition requesting the immediate end of the audit program. The program was quickly scrapped.

A History of PUV in Alamance County

- 2010's – Our second major PUV auditing program begins.
 - This was done bilaterally in cooperation with farming community leaders.
 - The goal was to clean up the program.
 - Lenience was given in which non-conforming farms had the opportunity to come back into conformity with the program.



A History of PUV in Alamance County

Result...



The farm community has warmly received our current auditing program and respects our farm/PUV appraisers. The program provides a good return on investment.



The Secret to PUV Success

- Step 1: Start with the Farmers
 - Establish rapport.
 - Identify concerns.
 - Gather allies.



The Secret to PUV Success

- Step 2: Build Credibility
 - Hire credible staff.
 - Proactive Communication / Education
 - Relationship Building
 - Participate in farm community events.
 - Be gentle and consistent.



The Secret to PUV Success

- Step 3: Sell the Bottom Line
 - You can only do what the political will supports.
 - The Commissioners and other “power players” are conflict averse.
 - If you offend the farmers and they get complaints, you’re done.
 - If you are perceived as wasting taxpayer dollars, you’re done.
 - Keep the farmers happy and show a “profit”, you’re gold.



Summary

- Work with your farm community.
- Be gentle and consistent.
- Report your successes.



Questions?



A scenic landscape featuring a wooden fence in the foreground, a vast green field, and mountains in the background under a sunset sky. The sun is low on the horizon, casting a warm glow over the scene. The text "Thank You." is overlaid in the center of the image.

Thank You.