



Tax Administration

in North Carolina Course



North Carolina Department of Revenue



TAX ADMINISTRATION

Tax Administrator
Assessor & Collector

Tax Administrator

- Tax Administrator is not defined in the North Carolina General Statutes.
- This position was created by counties to combine the duties of the Assessor & Collector which are defined by NCGS.

Requirements of Tax Collector under G.S. 105-350

- Employ all lawful means to collect all property, dog license, privilege, and franchise taxes with which he is charged by the governing board
- Give bond as required by governing board
- Prepare tax records & tax receipts
- Keep adequate records of all collections
- Account for all moneys in such form & detail required by chief accounting officer
- Make settlement required by G.S. 105-373
- Submit to the governing body amount of taxes collected, amount uncollected and steps being taking to enforce payment
- Send bills or tax notices
- Visit delinquent tax payments to encourage payment if directed by board

Tax Collector Certification Requirements by NCTCA

- Must serve in Tax Collection for 2 years during the preceding 5 years
- Must be a member in good standing with NCTCA
- Must complete and pass the School of Government Fundamentals of Property Tax Collection & one other course approved by the certification committee
- Must complete 10 hours of CE

Requirements for Assessor G.S. 105-294

- Assessors are appointed by the Board of County Commissioners for either a 2 or 4 year term.
- Must be 21 years of age
- High School Diploma/or five years of employment experience in a vocation which is reasonably related to the duties of a county Assessor

Cont

- Within two years of the date of appointment must take courses of instruction related to the following and receive a passing score:
 - Laws of NC governing listing, appraisal, assessment of property for taxation.
 - Theory and practice of estimating fair market value for ad valorem tax purpose.
 - Theory and practice of estimating fair market value of personal property for ad valorem tax purpose
 - Property Assessment administration

Cont

- Achieve a passing grade in a comprehensive examination by the NC Dept of Revenue
- Each period of 24 months, must attend at least 30 hours of instruction in the appraisal or assessment of property as provided in regulations of the NCDOR. (See Certification and Continuing Education PowerPoint)

Powers and Duties of Assessor G.S. 105-296

- General charge of the listing, appraisal and assessment of all property in the county
- Employ listers, appraisers, clerical assistants necessary to carry out the listing, appraisal, assessing and billing functions required by law.

Duties & Requirements Cont

- Advertise listing period
- Subpoena persons or documents
- Review financial records of businesses in county to verify listings
- Serve as Clerk to the Board of Equalization and Review
- Must review at least 1/8 of parcels classified for taxation at present use value
- Shall review at least 1/8 of parcels excluded or exempted from taxation

Duties & Requirements Cont

- Required to mail listings forms for personal property and may also choose to mail for real property
- Create & mail tax bills to property owners

Duties & Requirements Cont

- Complete & file reports required by NCDOR
 - AV50-Exemptions & Exclusions
 - TR1- County Certification
 - TR2 – Municipal Certification
 - AV8-Annual Report of Octennial Revaluation
Budget Reserve
 - Sales Ratio Study

TAX ADMINISTRATION OTHER DUTIES

- Additional job duties that may be required of the Tax Administrator that are not specifically defined by Statute.

Presentations to BOC

- Be prepared to make presentations to your Board of Commissioners this may include topics such as:
 - Reappraisal
 - Budget
 - Value Projections
 - This may also include presentations to Town Boards

Presentation to Citizens

- Citizens and groups may request that you present information at meetings such as:
 - Reappraisal Information
 - Elderly & Disability requirements for qualifications
 - Present Use requirements

BUDGET

- Prepare and present budget
- Include request for such things as:
 - Staff
 - CAMA System Support/Cost
 - Postage
 - Printing
 - Supplies
 - Phone
 - Copier Cost
 - Vehicles
 - Reappraisal Cost
 - Advertisement
 - Dues & Subscriptions
 - Attorney
 - Outsource
 - Travel
 - Training
 - Education

Staffing Needs

■ Adequate Staff

- Determine if you have adequate staff to perform business audits, annual review of present use properties, exemptions/exclusions & conduct reappraisal
- Determine budget needs for staff or if it is more cost effective to employ outside agencies (Outsource)
- Cost of positions computer, training, salary, benefits, etc

CAMA SYSTEM

- Annual cost for support & maintenance
 - IT (Information Technology)
- Cost associated with possible enhancement request
- Training

Postage

- Daily postage (receipts, copies, etc)
- Mail
 - Listing Forms
 - Tax Bills
 - Delinquent Notices
 - Board of E&R Decision Letters
 - New Construction (Value Changes)
 - Reappraisal Notices

Printing

- Listing Forms
 - Real and Personal
- Tax Bills
- Delinquent Notices
- Board of E&R Letters
- Reappraisal Notices

Supplies

- Pencils & Pens
- Paper
- Notepads
- Adding machine tape
- Ink Cartridges
- Measuring devices
- Fuel

Phone

- Office & Cellular phone use
- Basic monthly charges
- Allow for long distance charges

Copier Cost

- Cost per copy
- Average # of copies per day
- In-house printing cost may need to be included in cost
- Higher during listing period, reappraisal, etc

Vehicles

- Vehicles assigned to department
- Allow for maintenance & Service
 - Tires
 - Oil Change
- Replacement

Advertisement

- New positions
- Listing Notice
- Board of E&R Meetings
- Lien Advertisements
- Schedule of Values Notice
- Reappraisal notices

Dues & Subscriptions

- IAAO
- NCAAO
- NCTCA
- NADA VEHICLE GUIDES
- AIRPLANE VALUATIONS
- MARSHALL & SWIFT
- BUSINESS PERSONAL PROPERTY APPRAISAL GUIDES

Attorney

- County Attorney
- Outside Attorney for appeals

Travel

- There may be necessary travel due to training
 - Hotel
 - Mileage
 - Meals
 - Registration Cost

Training/Education

- Required course for certifications
 - Certified Appraisers
- Cont Ed training
- New legislation
- New CAMA system

Outsourcing

- Reappraisal
- Business Audits
- Printing

- The Assessors job is to gather data to determine what is cost effective in order to prepare a budget

Reappraisal Cost

- In-house appraisal
 - Additional Staff
- Outsource
- List & Measure
- Data Collection
- Field Reviews
- Additional Staff
- Workstation
- Vehicles

In Summary:

- Tax Administrator is responsible for planning, directing, supervising and evaluating the work of professional, technical and clerical support staff involved in the inventory, assessment and valuation of property and collection of property tax

Summary of Duties & Responsibilities

- Prepare, submit and administer departmental budget.
- Provide value projections to finance and assistant county manager
- Monitor Revenues and expenses.
- Oversee revaluation/reappraisal of real property.
- Develop Schedule of Values

- Possess a thorough knowledge of the N.C. General Statutes, policies, and other procedures in assessing and appraising property.
- Billing property tax
- Manage all tax-related records
- Develop policies, procedures and methods for program operations
- Personnel Matters

- Deal with controversial issues in tax assessment, collection and foreclosure programs
- Clerk to the Board of Equalization and Review
- Represent the county before the Board of Commissioners and the N.C. Property Tax Commission
- Provide Guidance to the County Manager, BOC, Board of E&R, staff & citizens.