



Tax Administration

in North Carolina Course



North Carolina Department of Revenue



Public Relations

Property Tax Section
Local Government Division

Public Relations

- Today's society is rapidly becoming customer driven, and the customer/public is developing increasingly higher expectations of what they want.
- Developing a public relations program may be the only way to address the expectations of the taxpayers/customers.

Public Relations

- Internal and External

- Internal

- Within the company (County) or department.
 - Staff, other departments, county manager and county commissioners

- External

- Outside the company (County) or department.
 - Current and potential taxpayers

What is Public Relations?

- Webster's New Collegiate Dictionary defines PR as "the business of inducing the public to have goodwill toward a person, firm or institution". "Public relation is a planned effort to influence opinion through socially responsible and acceptable performance, based on mutually satisfactory two-way communication."

Other Definitions

- Ivy Lee and Edward Louis Bernays established the first definition of public relations in the early 1900s as:
 - "a management function, which tabulates public attitudes, defines the policies, procedures, and interests of an organization... followed by executing a program of action to earn public understanding and acceptance."

Other Definitions (cont'd)

- In August 1978, the World Assembly of Public Relations Associations defined the field as:
 - "the art and social science of analyzing trends, predicting their consequences, counseling organizational leaders, and implementing planned programs of action, which will serve both the organization and the public interest."

Other Definitions (cont'd)

- Public Relations Society of America, a professional trade association, defined public relations in 1982 as:
 - "Public relations helps an organization and its publics adapt mutually to each other."
- In 2011 and 2012, the PRSA developed a crowd-sourced definition:
 - "Public relations is a strategic communication process that builds mutually beneficial relationships between organizations and their publics."
 - Public relations can also be defined as the practice of managing communication between an organization and its publics.

Public Relations

- Simplified

- Public Relations is the managing, communicating, and transferring of knowledge or message from an organization (County) to the public in a way that is clear, professional, and direct, and in doing so, creates an effect of mutual understanding or relationship between the Organization (County) and the Public.
- It is closely tied to Customer Service

Public Relations

- Most people would define Public Relations as the process of communicating with the public.
- A major point should be made that the communication should be both positive and two-way.
- A Public Relations Program has several components which include Public Information, Public Education (Youth and Adult), and Customer Service.

Public Relations

Why is Public Relations important to an Organization?

Public Relations

- Creates a sense of good rapport and understanding between the County and the Public.
- Allows everyone the same opportunity for due process or certain programs of benefit because they are well informed.
 - Appeals process
 - Elderly/Disabled, Circuit Breaker, Veteran's Exclusion
 - PUV
 - etc, etc.....

Public Relations

- Do all you can with what you have to inform the Public.
 - Creates a positive Public Perception
 - Perception of quality service
 - Perception of Professional Conduct
 - Citizens know what to expect, when to expect it, and where to go to get it
 - No Citizen feels intentionally left in the dark or uninformed

Public Relations

- Not all public relation information presented is interpreted as positive.
- Mixed reactions can be expected on any topic.
- Clear, well thought out and precise information

Public Relations

■ Examples

- Public Meetings
- Presentations to community/civic organizations
 - Rotary, Kiwanis, Renter's Associations, etc
- Mailers
 - Listing Forms, Assessment/Reappraisal Notices, Tax Bills
 - Pamphlets and Brochures mailed along with these notices
- Websites
 - Videos, power points, write ups, brochures, press releases, etc
- Email
- Government Access Channels
- Local Media
 - Local TV, Radio or Newspapers

Public Relations

■ Videos

- Posted on the County's Home Page
- Aired on the Government Channel if your County has one.
- Example:
 - http://www.youtube.com/watch?feature=player_embedded&v=6jNe1YDgzXA
- Others:
 - <http://www.youtube.com/watch?v=VOtQ0q8bsKY>
 - <http://www.youtube.com/watch?v=UK7lslyLJf8>

Public Relations

- Power Point Presentations
 - Posted on County's Home Page
 - Presented to Civic Organizations
 - Presented at County Commissioners' Meetings
 - Presented at Town Hall Meetings

Public Relations



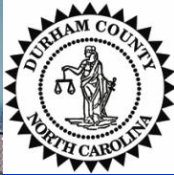
New Vehicle Tax System

VTS-HB1779
Tag and Tax Together



"Leader in the State, Best in the East."

Tax Administration 252.902.1110 www.pittcountync.gov



2008 REVALUATION

Durham County Office of Tax Administration

Public Relations

Reappraisal Notices(cont'd)



Guilford County Tax Department 2012 Revaluation – Notice of Assessed Value

Notice Date: 03/09/2012

North Carolina General Statute 105-286 requires counties to reappraise all real property at 100% of its true market value once every eight years. You are hereby notified of the January 1, 2012 market value for the below-referenced parcel.

Parcel Number	Acreage	Legal Description
0199168	.35	27 PB129-125 HUTTONS LAKE
Property Address		Market Value
609 TARA DR		179,400

1637600 8653-REV 08 1 9 1
VICKI M JAMES TRUST
JAMES, VICKI M TRUSTEE
WOODLAND COTTAGE
RACECOURSE LANE COTEBROOK
CW6 9 EF UNITED KINGDOM

*** THIS IS NOT A BILL ***

~ You May Keep This Top Section For Your Records ~

Dear Property Owner:

Guilford County's last revaluation was for tax year 2004. Over the past two years, the tax office has been working on the 2012 revaluation. Revaluation is an in-depth process of reappraising all the real property in the county at its current market value. The 2012 revaluation included the use of county maps, aerial photography, street level images, sales analysis, field visits, and other tools to gather data used in determining market value. Guilford County appraisers reviewed and analyzed the information including comparable sales within your neighborhood. Revaluation is not only mandated by the North Carolina General Statutes, but it is necessary to maintain equitable and uniform property values among property owners throughout the county.

What is Market Value?

- It is the most probable or most likely price that the property would sell for. It is not the highest, lowest or average price.
- It is expressed in terms of money.
- It requires a willing buyer and a willing seller with neither under any pressure to buy or sell.
- It implies that the buyer and the seller are fully informed of all the purposes to which the property is best adapted and is capable of being used.
- It recognizes the property's current use as well as its potential use.

How does Market Value Affect Property Taxes?

The total market value of all taxable property in the county is called the tax base. During the budget process, the property tax rate is set by the Board of County Commissioners to fund services such as schools, public safety, and human service programs. The property tax rate is applied to the tax base to produce the tax revenue amount.

What if I Disagree With the Revaluation Value of My Property?

Of course, no matter how thorough a revaluation may be, there are still some instances when a property owner has information that may influence the value of their property. For that reason, we have provided an **Informal Appeal Form** with this notice, to assist property owners in presenting their concerns to our staff. **The Informal Appeal Form should be completed in full, and returned along with documented evidence that supports the concerns you have about the subject parcel's market value, within 30 days of the Notice Date of this document** (the Notice Date is located on the top, right-hand side of this page). All forms and supporting documentation will be reviewed to determine if there is sufficient evidence to warrant an adjustment in market value. Everyone who submits an Informal Appeal Form will be **notified in writing** of the review result.

Valid Reasons to Appeal the Market Value

- The market value substantially exceeds the actual market value of the property.
- The market value is inconsistent with the market value of similar properties within your neighborhood.

Invalid Reasons to Appeal the Market Value

- The market value increased too much compared to the 2004 market value.
 - The market value is more than the construction cost.
 - The market value is more than the insurance value.
 - The market value is just too high.
 - The owner does not have the financial ability to pay the taxes.

A Review of your assessment may result in your value being: unchanged, reduced or increased

~ See Informal Appeal Form on Back of Page ~

The Appeal Process

- If you agree with the Market Value stated in this notice, no further action is required.
- If you have additional questions about Revaluation you may access the Revaluation Information Webpage: <http://countyweb.co.guilford.nc.us/revaluation-faqs>
- If you have questions concerning parcels, mapping, sales & tax data you may access the Guilford GIS Webpage: <http://gisdv.co.guilford.nc.us/guilfordsl>
- If you wish to request an Informal Appeal, please choose from one of the three methods below:
 1. Mail the completed Informal Appeal Form and supporting documentation to: Guilford County Tax Office, Attention: Revaluation Department, PO Box 3138, Greensboro, NC 27402; [or](mailto:taxreval@co.guilford.nc.us)
 2. Scan and attach form in an email with the completed Informal Appeal Form and supporting documentation to: taxreval@co.guilford.nc.us; [or](mailto:taxreval@co.guilford.nc.us)
 3. Fax by first calling 336-641-4814 to obtain the Tax Reval fax number and fax delivery instructions.

All appeals will be thoroughly reviewed and supporting evidence will be given proper consideration. In a revaluation year, the Informal Appeal process may take several months to complete. Your right to appeal to the Board of Equalization and Review is protected during the time the Tax Office is processing your Informal Appeal.

~ You May Keep This Top Section For Your Records ~

Do Not Return This Form Unless You Wish to Appeal the Market Value

Guilford County Tax Department 2012 Informal Appeal Form

04

Notice Date: 03/09/2012



If you wish to appeal, this form must be completed in full, and returned with supporting documentation to the Guilford County Tax Department using one of the three above-referenced methods, (Mail, Email, Fax). The form and supporting documentation must be returned to the Guilford County Tax Department within **30 Days** of the above-referenced Notice Date. A change in value will be considered only if the real estate owner can demonstrate that the appraised value substantially exceeds the market value or is inconsistent with value placed on like or similar properties within your neighborhood. If the owner elects to have someone represent them in their appeal, a copy of the representative's Power of Attorney must be submitted with this form.

Parcel Number	Acreage	Legal Description
0199168	.35	27 PB129-125 HUTTONS LAKE
Property Address		Market Value
609 TARA DR		179,400

1. Owner's Name and Mailing Address	2. Representative's Name and Mailing Address
VICKI M JAMES TRUST JAMES, VICKI M TRUSTEE WOODLAND COTTAGE RACECOURSE LANE COTEBROOK CW6 9 EF UNITED KINGDOM	
Phone:	Phone:
Email:	Email:

3. Owner's Opinion of Value (Required):	\$

4. Building Information	
Building Total Heated Area: _____ SF	Upper Story Finished Area: _____ SF
Basement Total Area: _____ SF	Basement Finished Area: _____ SF
This building has: Central Air Conditioning <input type="checkbox"/> Fireplace <input type="checkbox"/>	
Is this property leased or rented? Yes <input type="checkbox"/> No <input type="checkbox"/>	
If leased/rented what is the Monthly Rent? \$ _____	
If the building has been renovated please list date, type & cost of renovation: _____	

5. Basis for Appeal and Required Documentation (check all that apply)	
<input type="checkbox"/> Recently Purchased Property (attach closing statement)	<input type="checkbox"/> Sale of Comparable Property (provide listing copies)
<input type="checkbox"/> Recent Appraisal (from 2010 or 2011 attach copy)	<input type="checkbox"/> Other (provide details below or on a separate sheet)
<input type="checkbox"/> Income Approach to Value – Commercial Property (attach 2010 and 2011 income/expense statement copies)	

6. Signature of Owner or Representative (Representative must submit Power of Attorney with this Appeal Form)	Date:
_____	_____

Public Relations

■ Brochures and Bulletins

MARKET VALUE FOR YOUR HOME, BUILDING OR LAND

Over time, almost all property increases in value. However, from location to location there will be fluctuations in the value of properties often based on trends in the area. Our county's strong economic condition and the fact we are consistently rated as a top place to live and work result in increased property values in almost every part of the county. Because not all property increases at the same rate, it is important to revalue individual properties to most accurately distribute the tax responsibility.

WHEN WILL IT OCCUR?

The revaluation will take effect January 1, 2008, at which point we will update all the real property to the newly assessed values. Beginning in the summer of 2008, new values will be used for all tax bills and will remain in place until the next revaluation. Any construction completed after the current revaluation but prior to the next one will be valued as if it were constructed on January 1, 2008.

The Tax Administration Office will be mailing "Notices of Value Change" to all taxpayers who own real property in Durham County in November of 2007.

APPRAISAL VERSUS TAXATION

Appraisal and taxation are two separate concerns for Durham County. The County Tax Assessor determines market value. This applies to general reappraisal and any physical changes made to property in non-revaluation years. The county tax rate has no impact on the valuation process. The tax rate is determined by the Durham County Board of Commissioners and will not be set until the Board establishes its fiscal 2008-2009 budget. Final tax bills will not be determined until a tax rate is set.

IMPORTANT MARKET VALUE FACTORS

- Sales of comparable properties in the same local area
- Cost to replace structures and improvements
- Potential income a property may attain
- Location
- Property type
- Improvement age, size, quality, state-of-repair, construction style, obsolescence and replacement cost



Durham County Tax Administration
Tax Administrator - Kenneth L. Joyner
200 East Main Street, 1st Floor Old Courthouse
Durham, NC 27701

919.560.0300
919.560.0385 fax
tax_assessor@durhamcounty.nc.gov

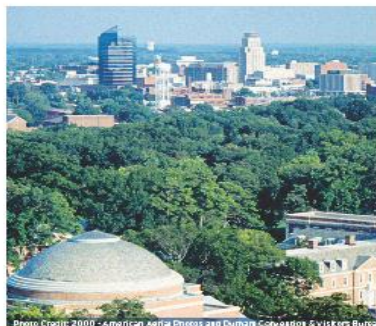


Photo Credit: 2008 - American Aerial Photos and Durham Convention & Visitors Bureau

2008 REVALUATION

Presented by the
Durham County Tax Administration

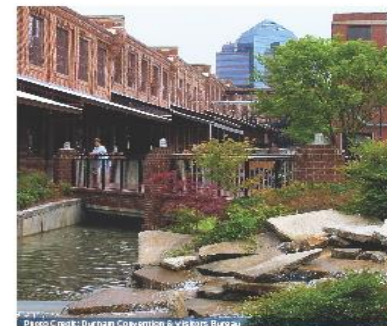


Photo Credit: Durham Convention & Visitors Bureau

WHAT IS REVALUATION?

ABOUT REVALUATION

Revaluation is a process in which all property within a taxing jurisdiction (in this case Durham County) is revalued to its current market value as of an established date. The Durham County Tax Administration Office appraises all real property (land, buildings and other improvements to land) as of a specified date. The effective date for revaluation for Durham County is set for January 1, 2008.

WHY WE REVALUE PROPERTY

There are two primary reasons our county is revaluing property. First, North Carolina state law (General Statute 105-286 (a)) requires each of its 100 counties to revalue property at least once every eight years. Secondly, revaluation redistributes the tax burden by valuing property at its current market value.

Brochures and Bulletins

Presentamos...

Quiosco Para Pagos de Impuestos

del Condado de Durham

Ahora puede realizar sus pagos de impuestos de la ciudad y el condado en el Northgate Mall con efectivo, tarjeta débito o crédito.

Visítenos en tax.durhamcountync.gov o llame al 919-560-0300 para mayor información.



Ver al reverso para mayores detalles acerca del PUESTO PARA PAGOS DE IMPUESTOS

Realizar pagos en el puesto



Menús sencillos paso a paso. Ingrese la información a través del teclado. Revise las facturas y las fechas de pago. Pague con efectivo o tarjeta de crédito.

Puede revisar su factura de impuestos y realizar los pagos en el Quiosco ubicado al lado del DMV en el Northgate Mall (1058 W. Club Blvd., Durham, NC 27701).

El Quiosco consta de una máquina de pantalla sensible al tacto que recibe efectivo, crédito (Visa, MC y Discover), o tarjetas débito (no acepta cheques).

El Quiosco no da cambio, cualquier excedente le será enviado a usted por correo. Se aplicará una tarifa a todas las transacciones realizadas con tarjetas de crédito o débito.

PARA MAYOR INFORMACIÓN

Llame a la Oficina de Impuestos: 919-560-0300 | Pague en Internet: tax.durhamcountync.gov | Pague por Teléfono: 1-866-892-0656

Introducing the Durham County

Tax Payment Kiosk

Now you can make your city and county property tax payments conveniently at Northgate Mall with cash, debit or credit card.

Visit us at tax.durhamcountync.gov or call 919-560-0300 for more information.



See other side for more details on the Tax Payment Kiosk.

Making Payments at the Kiosk:



Easy Step-by-Step Menus Enter Information by Keyboard Check Bills and Payments Due Pay with Cash or Credit Card

You may look up your tax bill and make payments at the Tax Payment Kiosk located next to the DMV at Northgate Mall (1058 W. Club Blvd., Durham, NC 27701).

The kiosk is a touch screen machine that will accept cash, credit (Visa, MC, and Discover), or debit cards (no checks).

The kiosk does not give change. Any change will be sent to you by mail. A processing fee is applied to all credit and debit card transactions.

FOR MORE INFORMATION

Call the Tax Office: 919-560-0300 | Pay on the Internet: tax.durhamcountync.gov | Pay by Phone: 1-866-892-0656

Local Media

■ Government channels

- <http://charmec.org/city/charlotte/govchannel/Pages/default.aspx>

■ Local TV/Newspapers

– Not always positive.

- <http://www.wsoctv.com/news/news/local/work-continues-mecklenburg-countys-flawed-revaluation/ndCwK/>
- <http://www.charlotteobserver.com/revaluation/>
- http://www.journalnow.com/news/local/article_939f0d46-8a28-11e3-b247-0017a43b2370.html

Public Relations

- Most people think that public relations is a managerial responsibility and it should be left up to the Assessor to determine the message.
- But public relations is not just a broad name for a process affecting a mass population.
- The public is not necessarily a group, sometimes education begins one on one.

Public Relations

- Public Relations start at the first point of contact.
 - Keep all employees up to date on current happenings around the office.
 - Memos / Newsletters
 - Policies / Procedures
 - Meetings
 - Intranet
 - Public Servant
 - Be sure your websites are up to date.
 - Current videos
 - Current forms
 - Current information

Public Relations

- Address negative publicity quickly to avoid widespread misinformation.
 - Press Releases on Website or Government Channels
 - Memos and or emails to staff, possibly in all departments
 - Knowing the issues allows staff and other departments to direct the public to the proper person to answer any and all questions.

Public Relations

- Handle the problems that you can and make sure that those you can't handle are forwarded to the appropriate person (agency).
- Make a follow-up call to determine if the complaint/problem/issue has been properly addressed.

But most of all SMILE!

