# Town Council

OCTOBER 17, 2023

# Presentations & Reports

# Auditor Report

NANCY LUX, CPA - RAY, BUMGARNER, KINGSHILL & ASSOC.

# Reappraisal 2025

*Presented by*

R. Keith Miller, Property Assessor

# Property Assessment

- ✓ Responsible for the listing and assessment of all real and personal property
- ✓ Manages land records (ownership & situs)
- ✓ Taxable property is personal property, licensed motor vehicles, business personal property and real property
- ✓ All taxable property must be listed (reported to the assessor yearly)
- ✓ All taxable personal property is valued as of **January 1** of the current year
- ✓ All taxable real property is valued as of **January 1** of the reappraisal year
- ✓ Administer special programs per the North Carolina General Statute (exemptions & present use value)
- ✓ Revalue 130,000 parcels of real property every four years

CEAA

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

# Buncombe County Property Assessment Facts

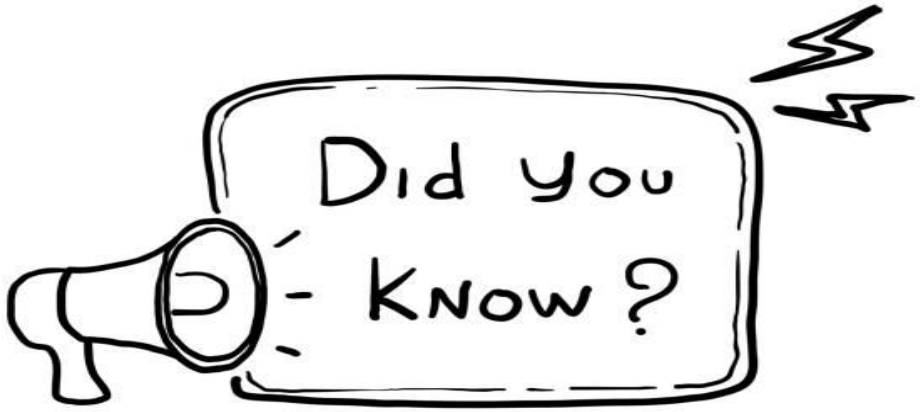
- 130,000 parcels real estate
- 8,900 business accounts
- 12,000 personal property accounts
- 227,000 motor vehicles

**Taxable value for FY24**

- 44 billion in real property value
- 2.9 Billion personal property value
- 1 Billion public service value
- 3 Billion motor vehicle value

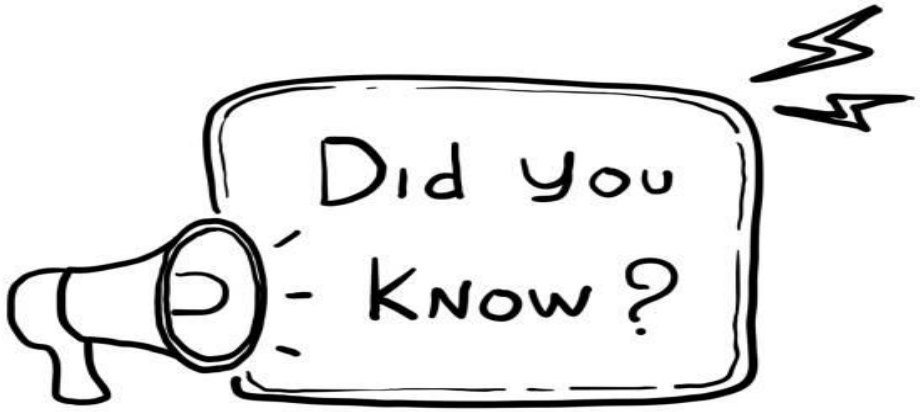
Total : 51 Billion taxable value for FY24

*Value are approximated for presentation



# Woodfin Property Assessment Facts

- 4,108 parcels real estate
- 387 business accounts
- 354 personal property accounts
- 6,115 motor vehicles




**Taxable value for FY24**

- 1.15 billion in real property value
- 55 Million personal property value
- 13 Million public service value
- 73 Million motor vehicle value

Total : 1.3 Billion taxable value for FY24

*Value are approximated for presentation

# Reappraisal 2025

- Process where all property (land and buildings) in the County is revalued to its current market as of Jan. 1. NC General Statute §105-286 specifically requires counties to reappraise all real property at least once every eight years. This statute also authorizes counties to reappraise more frequently than every eight years.
- In order to keep values in line with the current market, Buncombe County attempts to reappraise all real property on a four-year schedule. The previous reappraisal occurred in 2021 with the next reappraisal effective **Jan. 1, 2025**.
- Real property is considered land, buildings, structures, and improvements.
- North Carolina law, NCGS §105-283, requires that real property be valued at its true value in money, meaning market value. **Properties are appraised at 100% of market value based on the most recent qualified sales that occurred leading up to the reappraisal date.**
- Reappraisal is completed using mass appraisal methodology

# Mass Appraisal

## Mass Appraisal Employs the Same Appraisal Methods as Any Real Property Appraiser

**Sales comparison or market approach:** This approach compares the selling prices of similar properties and places a value on those properties based on actual selling prices. This approach is the most accurate when there are numerous sales occurring.

**Cost approach:** Values are determined on what it would cost to replace a similar property at current building costs minus depreciation, based on a variety of factors and the age of the property. This approach is best used for unique properties or newer construction.

**Income approach:** This approach is used primarily on income-producing properties such as apartment buildings or business offices. Revenues are analyzed to determine a net operating income. This income is then capitalized to determine a value for the property.

# What is the difference between mass appraisal and single property (fee) appraisal?



**Fee appraisal –** an appraiser values your property for financing or other purposes, you usually receive an appraisal consisting of three or more sales that estimate the value. The scope of work is for an individual property. This is a **single property** or fee appraisal. Single property appraisals are not financially or logistically feasible for tax assessment purposes.



**Mass appraisal –** defined by the International Association of Assessing Officers (IAAO) as "the process of valuing a **group of properties** as of a given date, using standard methods, employing common data, and allowing for statistical testing." It involves analyzing data collected in mass quantities, developing statistics from the data, and applying the results to large numbers of properties. The mass appraisal method is used for tax assessment purposes and is necessary to accomplish the assessment of the thousands of parcels within a locality.

# Buncombe County Property Assessment



## Why not do single property appraisals?

- A private appraiser, like your bank appraiser, can complete maybe two appraisals per day.
- Buncombe County has approximately 130,000 properties
- Single property appraisal would require approximately 270 appraisers to complete this task in 12 months.

# What's Next?

# Listening to our community & sharing information

Our team is out and about, invite us to your neighborhood meeting!

- Community Centers
- Festivals
- Lunch & Learn
- Community Markets
- Appeal Clinics
- Property Owner Tool Kit











## Community Engagement

# Improve Assessment Data Quality

Direct mailed approximately 80,000 post cards giving property owners opportunity to correct data for their property.







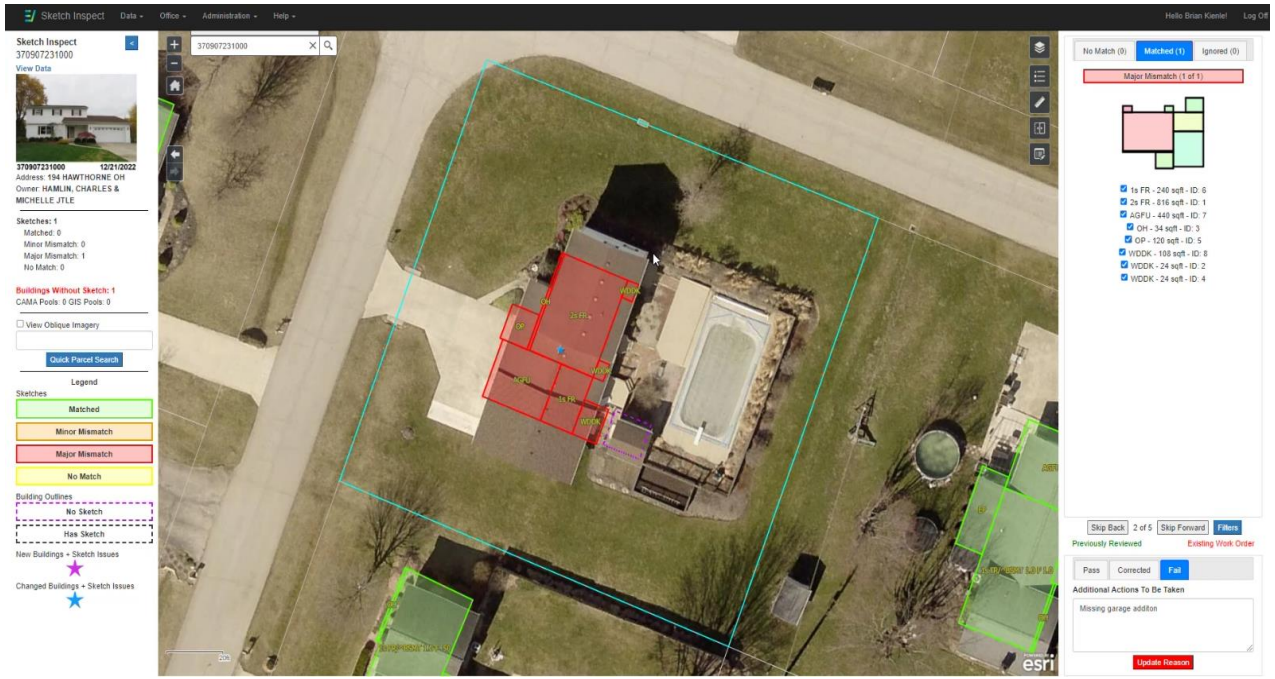


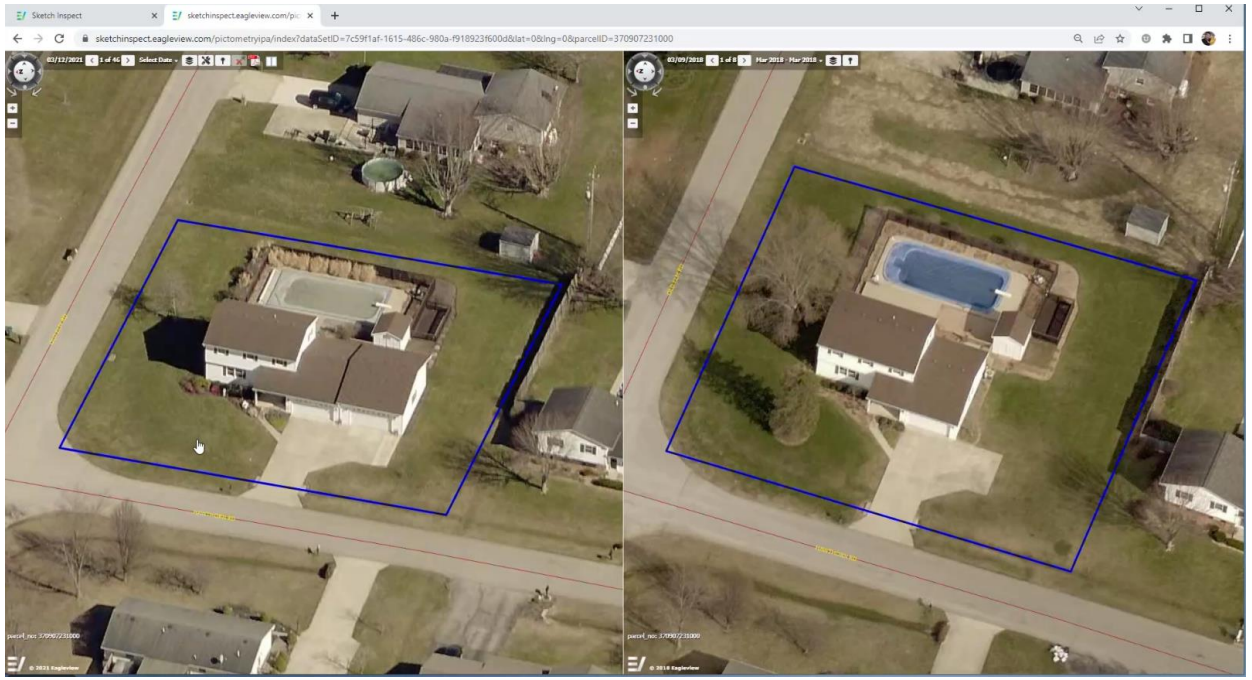
**Aerial/Oblique photography**

- Planes will fly over 660 square miles and capture a bird's eye view, oblique view, and a building footprint of all 130,000 parcels.

# Technology

## Sketch Inspect/Oblique Photography








# Street Level Photography

- Vehicles will drive 1,878 miles
- November-December 2023
- These vehicles capture 360° image of the 1,878 miles

# Improve Assessment Data Quality

## Automated Valuation

- Automated support for analyzing data and providing feedback
- Daily revaluation of approximately 90,000 parcels
- Provides predicted value for current date and future (2025)

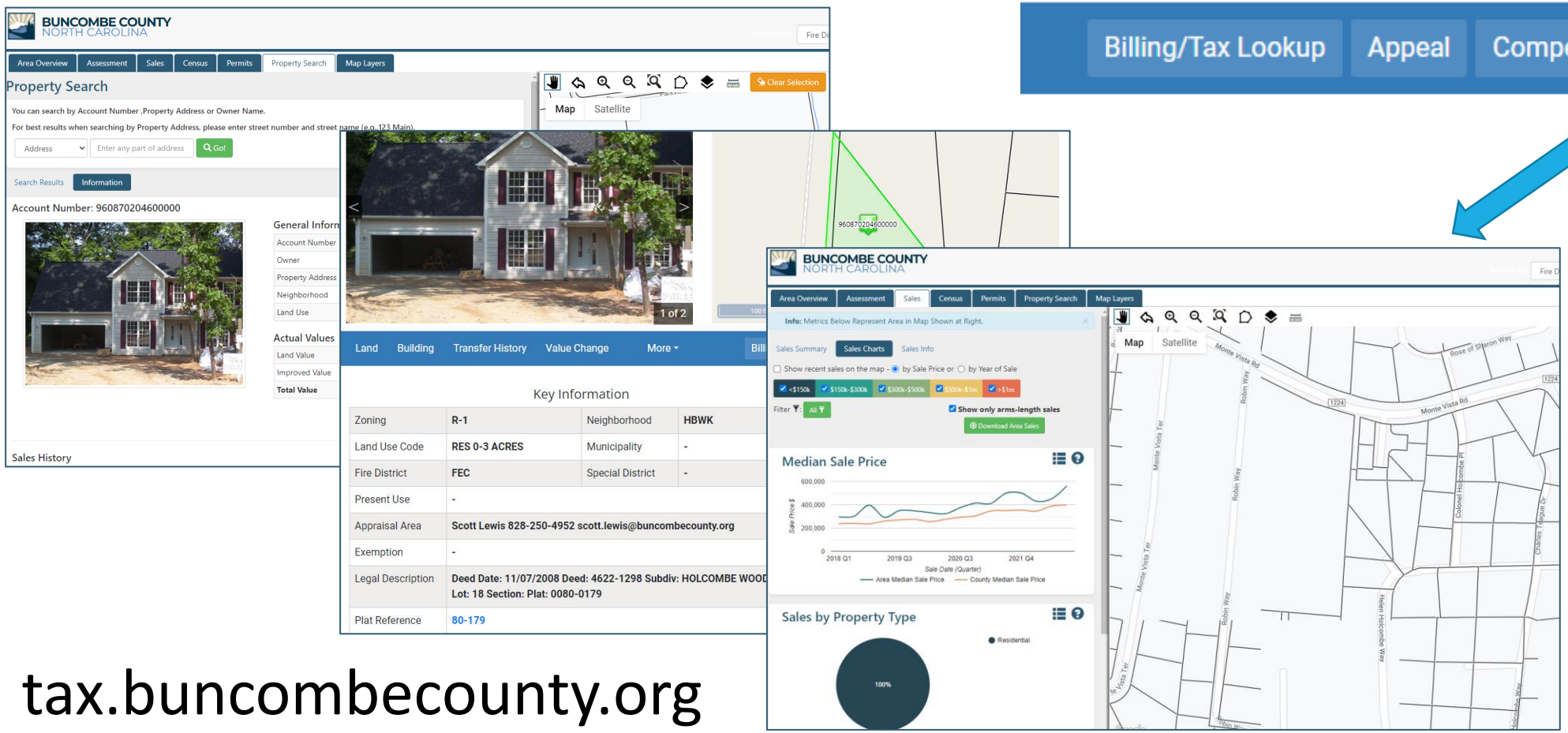


Example:

- Home assessed 2021 for $426,000
- Home sold 2021 for $470,000
- Automated value estimate:
  - 2023 - $612,000
  - 2025 - $656,000

# Technology

## Website Redesign - Property Owner Tool Kit




tax.buncombecounty.org

# New Technology

## App for Apple and Android

BUNCOMBE COUNTY
PROPERTY ASSESSMENT

**REAPPRAISAL 2025**

**Find your property assessment toolkit at TAX.BUNCOMBECOUNTY.ORG**

**Find our new property assessment app MyValueBC now available in the app store for Apple & Android users**

BUNCOMBE COUNTY PROPERTY ASSESSMENT
MyValueBC

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CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION





# Property Assessment Appeals

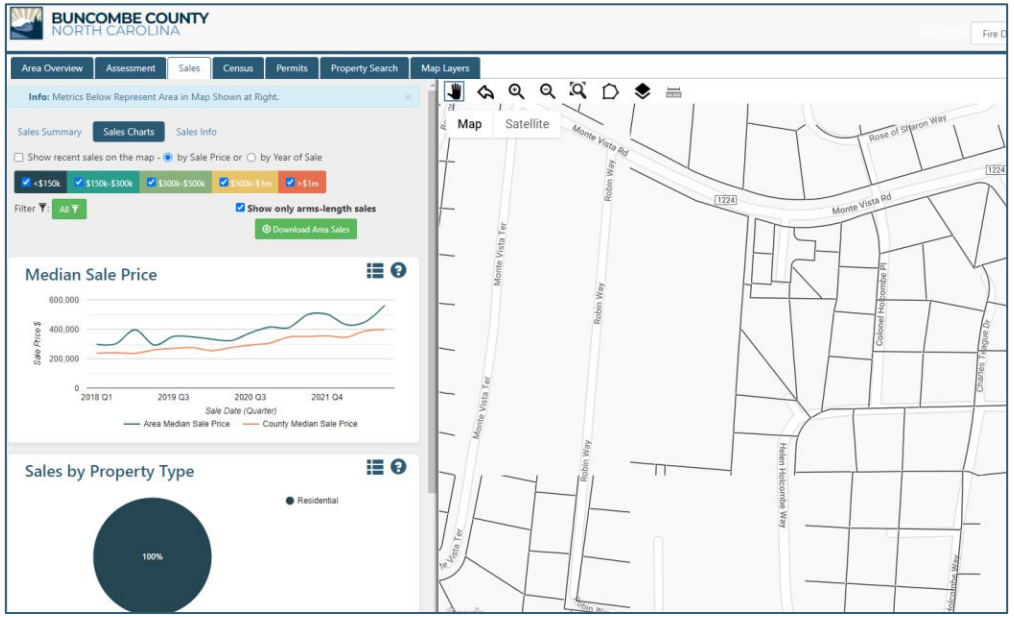
Taxpayers may appeal value, situs (physical location) or taxability within 30 days after the date of the initial notice of value, per NCGS 105-317.1(c).

The first step is an informal review over the phone or online at **tax.buncombecounty.org**.

To help with appeals, the website includes:

- Sales
- Values
- Physical characteristics of both your property and comparable properties
- Community values/sales

We also partner with Land of the Sky REALTORS Association & Pisgah Legal to hold Appeals Clinics and will come to your community.



# Reappraisal Myths

- Reappraisal is not a method to increase tax revenue
- Property Assessment does not set the tax rate
- When the assessor states an average increase of 20%, that does not mean all taxes will increase 20%
- The appeal process can be controversial

# Reappraisal 2025 Schedule

- **APRIL 2023-DECEMBER 2024**
  - Some door-to-door visits by buncombe county assessment staff
  - Street level/aerial photography
  - Property record updates
  - Community Engagement
- **JANUARY 1, 2025**
  - Effective date for reappraisal
- **JANUARY 30, 2025**
  - Notice of assessed value mailed to property owners
- **JANUARY-APRIL 2025**
  - Property owners may appeal the 2025 assessed value
- **APRIL 2025**
  - Board of equalization and review will adjourn and close the appeal period for 2025
- **JUNE 30, 2025**
  - FY 2026 tax rates established by the Board of Commissioners
- **AUGUST 2025**
  - Collector mails tax notice to property owners

# Property Tax Equation

## Who Decides What I Pay?






**County – Municipalities – Fire Districts**




**Appraised Property Value X Tax Rate = Property Taxes**

- Property Assessment estimates property value only
- Governing boards and taxing districts determine the tax rate during the budget process

# Questions?

# Town Manager Report

SHANNON TUCH - TOWN MANAGER

# Contracts & POs

- Sept. – Oct.

**Nuance Healthcare**
**$1,320**
**(PD Transcription Software)**

**Motorola**
**$7,796**
**(Radio Install)**

# Departmental Updates

- **Police**
  - Lieutenant position assessment (date TBD)
  - Basement upfit on-going (working through permitting)
  - Public Safety Day, Sat. Oct. 14th – estimate 150-200 attendees
  - Traffic stop data (6 months) to be shared next month

# Departmental Updates

- **Public Works / Facilities**
  - Business as usual

- **Planning**
  - Code amendments
    - October: Nonconformities, Height, and MV clarifications
    - November: ADUs
  - Comp Plan: Draft in review (staff ⇨ public ⇨ PBOA ⇨ Council)

# Departmental Updates

- **Stormwater**
  - Volume of utility payments and questions are still high but beginning to slow down
  - Received 24 appeals to be investigated
  - Received approximately half of the estimated program revenue

# Departmental Updates

- **Parks**
  - (Design) work to begin on Silver-Line Park Restrooms
  - Solicitation for bids for Riverside/Wave pushed to late-October
  - Woodfin delegation travelled to Columbus, GA  (trip underwritten by the TDA, BC Sports Commission & FBRA)



**Diverse representation**

- Town staff & council
- Tourism & Development Authority
- Buncombe County staff
- Parks & Greenways Advisory Committee
- River Link
- Asheville-Buncombe Sports Commission
- Taylor’s Wave Event Management Task Force



**Meet w/ Columbus Officials**

- Uptown Columbus
- W.E. Bradley Co.
- Visit Columbus
- Columbus Convention & Visitors Bureau
- Columbus Sports Council
- Nat’l. Sports Commission
- Whitewater Express (outfitter)




# ICF World Championship Canoe Freestyle, Chattahoochee River



# ICF World Championship Canoe Freestyle, Chattahoochee River





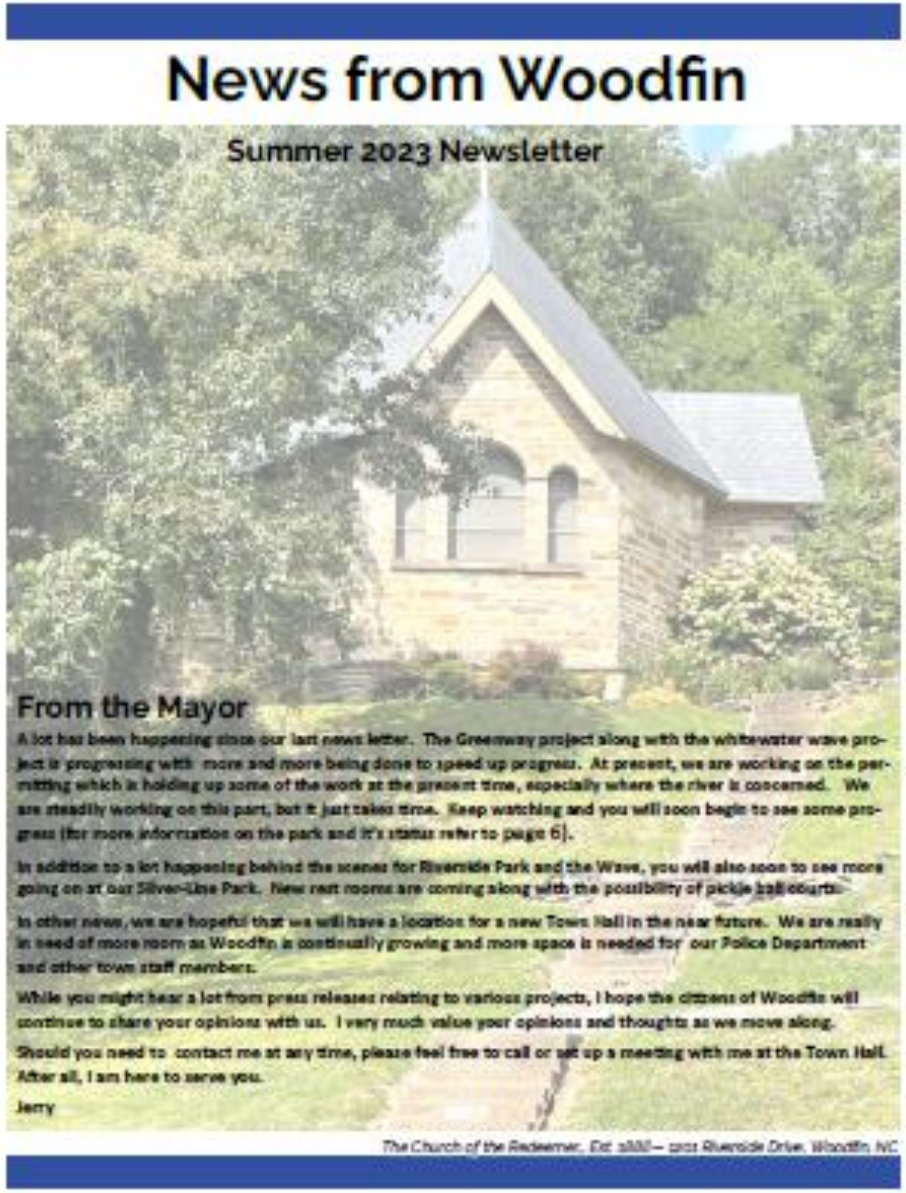

## Key Takeaways

- Start small - events will grow as infrastructure grows
- Focus on safety & cleanliness
- Money isn't everything … motivated partners are just as valuable
- Appeal and function of park for local residents ensures great function and authenticity for visitors
- Support the athletes (i.e. amenities)
- Recreation opportunities can be unlocked with dam removal
- Historic preservation is very valuable in creating a unique sense of place
- Will need to work to offset negative impacts of gentrification
- Environmental restoration and economic development go hand-in-hand



# Departmental Updates

- **Administration**
  - Town Newsletter went out last week



News from Woodfin

Summer 2023 Newsletter

From the Mayor

A lot has been happening since our last news letter. The Greenway project along with the whitewater wave project is progressing with more and more being done to speed up progress. At present, we are working on the permitting which is holding up some of the work at the present time, especially where the river is concerned. We are steadily working on this part, but it just takes time. Keep watching and you will soon begin to see some progress (for more information on the park and it's status refer to page 6).

In addition to a lot happening behind the scenes for Riverside Park and the Wave, you will also soon to see more going on at our Silver-Line Park. New rest rooms are coming along with the possibility of pickle ball courts.

In other news, we are hopeful that we will have a location for a new Town Hall in the near future. We are really in need of more room as Woodfin is continually growing and more space is needed for our Police Department and other town staff members.

While you might hear a lot from press releases relating to various projects, I hope the citizens of Woodfin will continue to share your opinions with us. I very much value your opinions and thoughts as we move along.

Should you need to contact me at any time, please feel free to call or set up a meeting with me at the Town Hall. After all, I am here to serve you.

Jerry

*The Church of the Redeemer, Est. 1888— 1011 Riverside Drive, Woodfin, NC*

# Departmental Updates

- **Administration**
  - Town Hall / Town Center
    - October 3rd - Steering Committee Meeting #5 (Town Hall Program Deep Dive)
    - October 30th – Steering Committee Meeting #6 (Design Reconciliation)




## Steering Committee Goals

- Keep Roy Pope Park intact
- Prioritize community space (indoor & outdoor)
- Prioritize building placement closer to the street, de-emphasize parking, add walking opportunities
- Right-size building program
- Plan for future building expansion (as needed)
- Plan for future community services (as needed)

# New Business

# Zoning Text Amendment

RICKY HURLEY, PLANNING DIRECTOR

# Summary of Request:

Proposed text amendment to clarify and reorganize existing standards and include various changes to Chapters 54-Zoning that will modify the following sections:

1) Height Definition – align and simplify definition;
2) Mountain Village (MV) District – clarify district standards;
3) Non-Conformities – clarify and expand situations covered; and

# Height:

- Utilize the definition of height for Steep Slope to apply to the entirety of Chapter 54-Zoning and delete the current version of the definition found in 54-10 Definitions.
- Split definition into height for “buildings” and “structures”.
- Remove the modifications stated under Section 54-316 Height Limitations and Special Use Permit allowance.
- Chapter 54 limits height to 35 feet per Section 54-143(c)1

# Mountain Village:

- Clarify that properties already zoned MV can be developed with uses as listed within the Permitted Use Table.
- Amend density to be a ***maximum*** of 8 units/acre.
- Clarify landscape requirements.
- Clarify design and architectural standards.
- Clarify open space and connectivity standards.

# Non-Conformities:

- Update the entirety of Chap 54, Article 12-Non-conforming Uses.
- Expand land uses covered to include lots, open uses of land, uses, structures, manufactured home parks, landscaping/screening and short-term rental.
- Provides standards for repair, maintenance, and casualty.
- Clarify that existing lots within Steep Slope are subject those regulations.
- Adds standards for mobile homes on individual lots.

# Recommendation:

The Planning Board of Adjustment recommended approval (7:0) of the proposed wording amendments at their September 5, 2023, meeting.

Staff concurs with the Planning Board of Adjustment and recommends approval of the proposed wording amendments.

# - Public Hearing -

# Suggested Motion: Ordinance 2023-024

I move to approve the proposed text amendment subject to the following additional conditions:

1)(*Council to add conditions here, if applicable.)*

2)….

and find that it is reasonable, is in the public interest, is consistent with the Town of Woodfin comprehensive plan, and meets the development needs of the community in that the request:

# Suggested Motion (cont'd):

1. Provides additional clarity and predictability to development requirements, thereby supporting economic development; and

2. Ensures that the Town's planning, zoning, and permitting processes facilitate sustained and positive development and support the needs of business and industry.

3. Preserve and enhance Woodfin's open space, natural environment, and community character.