Avril M. Pinder, CPA, ICMA-CM
County Manager

Buncombe County Government
Commissioner Briefing
February 17, 2026
3:00 PM
1st Floor Conference Room - 200 College St.

I.	Meeting Called to Order		Chair Edwards
II.	Review Meeting Agenda		Chair Edwards
III.	Staff Updates		
	a. 2026 Reappraisal Update	20 mins	Eric Cregger
	b. Fire District Update	15 mins	Rafael Baptista
	c. Internal Audit Update	10 mins	Mason Scott, Kelly Houston
IV.	Open Discussion		All

[MEET_FOOT]

Reappraisal 2026

Presented by

Eric Cregger

Assessor

Overview

This reappraisal is the beginning of putting the recommendations of staff and both the **Adhoc Reappraisal Committee** and the **Keene Study** into action.

Committee Recommendations

- Increased full-time and contracted employee staffing
- Real estate listing audit process
- Outreach and education

Keene Study Recommendations

- Luxury and modest appraiser
- Sales Validation Analysis Enhancements
- Relist of eight census blocks where data quality issues are likely
- Improve property type and location classifications
- Assessment internship program
- Modeling implementation
- Develop a more comprehensive toolset for reviewing and revising values.

Reappraisal of Land

Valuation deep-dive on all land

- Analyzed previous reappraisal sales to test the model
- Historic review of land values in specific areas

Technical improvements in the CAMA system

- Received training from a consultant on land valuation within the CAMA
- Transitioned to more modern calculation standards using curves

Land Value = Market Value

- Isolating vacant sales within market areas for analysis
- Established land to building allocation values to value already improved parcels where vacant land sales less frequently.
- Established baseline rates in rural, urban, suburban, and platted neighborhoods



Building Enhancements

Team dedicated to luxury and modest properties
Site visits, permit reviews, neighborhood quality and condition audits, and specialized tasks/reviews.

Detailed sales validation
Uniqueness of each property type requires more time and investigation.

Schedule of Values enhancements
New luxury designations in the schedule of values and quality codes that allow the team to assign more accurate quality grades. New size adjustment table for luxury property.

Are we accounting for the unsold?
More focus on the unsold properties and their characteristics, and how market adjustments affect them.





Preparation and Outreach

Community and Organization Meetings

Neighborhood meetings ,HOA meetings, and organizations such as LOTSAR, Rotary, etc.

Advertising and Social Media

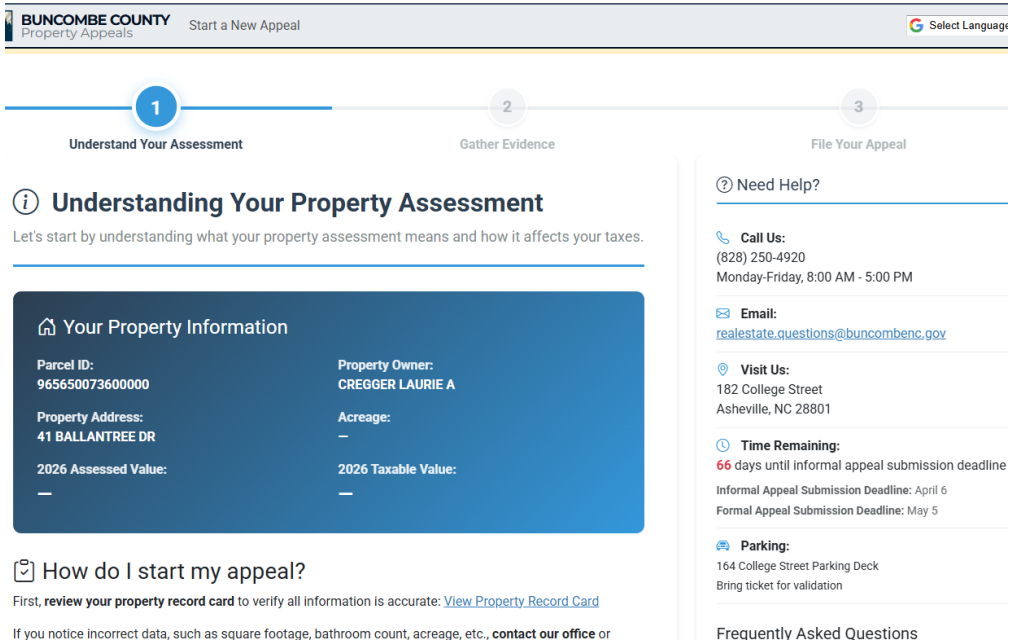
WLOS, Facebook, Instagram, etc.

Enhanced appeals site

Mobile friendly, easy to understand instructions, and ability to book an appointment to discuss the appeal.

Appeal Clinics and Volunteers

Community volunteers from different groups are interested in assisting property owners with the appeal process.

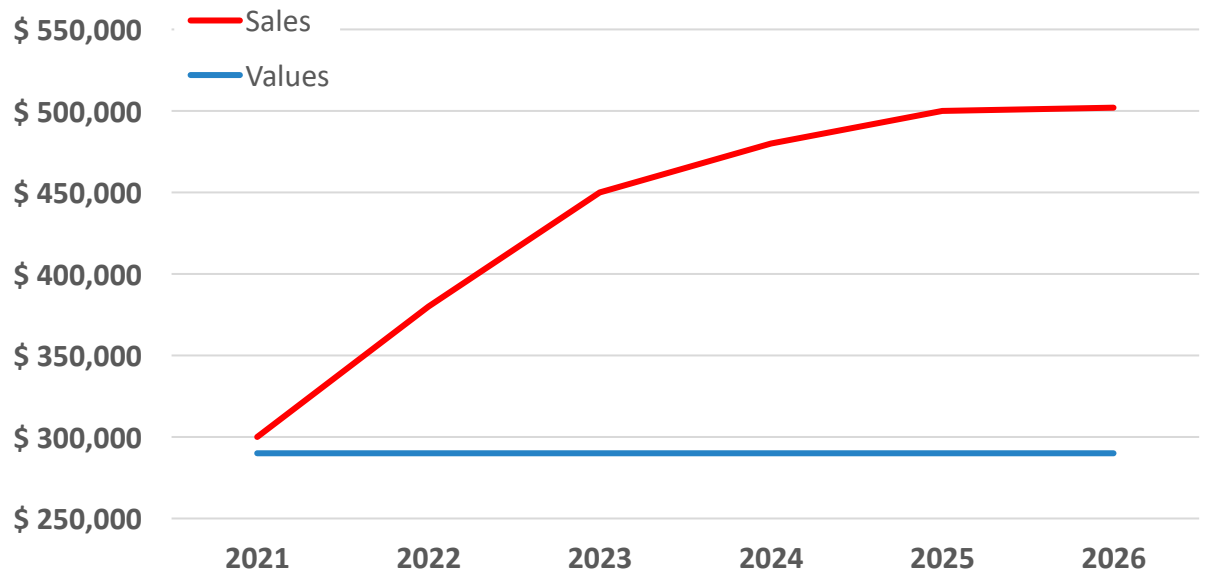


Property Values Post-Helene

Helene damage information is still coming in
Staff collected data on thousands of damaged parcels, we're still getting information from properties owners.

Market values in these areas have declined
Decline is relative to the current market; they have however remained well above 2021 appraised values.

Helene damage will still be accounted for in 2026
Staff has visited and reviewed all known damaged properties in these areas to track progress. Additional adjustments are being made for floodplain properties that front streams and rivers where land is damaged.



YOY Residential Sales Price v. 2021 Property Values (County-wide)

2025 Reappraisal Comparison

Rank	County	% Increase	Last Reappraisal
1	Dare	73%	2020
2	Lenoir	73%	2017
3	Durham	71%	2019
4	Johnston	70%	2019
5	New Hanover	67%	2021
6	Cumberland	65%	2017
7	Jackson	61%	2021
8	Union	60%	2021
9	Forsyth	55%-57%	2021
10	Cleveland	55%	2021
11	Caldwell	56%	2021
12	Transylvania	54%	2021
13	Person	54%	2021
14	Orange	52%	2021
15	Davie	51%	2021
16	Wayne	50%-55%	2019
17	Stanly	30%-40%	2021
18	Surry	25%	2021

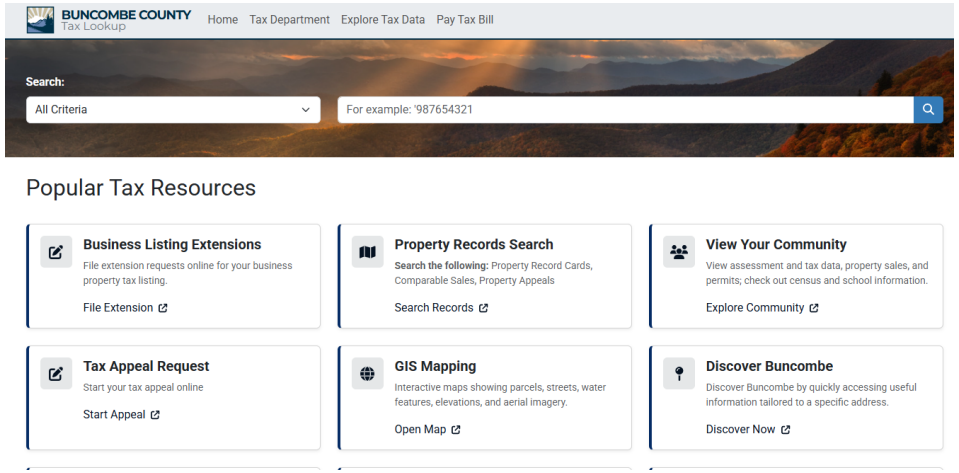
Buncombe will likely fall in this range



What's Next?

02/18/2026	Begin mailing out notices of value to property owners (property owners can begin appeals)
March – April	Community outreach, meetings, and appeal clinics
05/05/2026	Appeal filing period ends
June 2026	Board of Equalization begins hearing formal appeals
August 2026	Property tax bills mailed to residents

Resources



Learn more about reappraisal and view our schedule for appeal clinics and community meetings.

www.buncombenc.gov/myvaluebc

Property owners can appeal. Real estate: (828) 250-4940

- If you disagree with your value, appeal and/or contact our office.
- There are multiple ways to appeal your value:
  - **Online:** tax.buncombenc.gov
  - **Mail:** 182 College St. Asheville, NC 28801
  - **Drop-off** in person or at our drop-box

Have questions about your appeal or property? Book an appointment before or after filing.

Make sure your property card is up to date at tax.buncombenc.gov.

Do you qualify for tax relief ? Exemptions: (828)-250-4915

- Elderly, Veterans, Disabled
- Deadline to apply is 6/1

Housing Preservation Strategies

- Community Oriented Development – Incentivized density when affordable housing and exceptional design are included
- Increased Density – Successful end to single-family zoning allowing at least two homes on every lot where adequate utilities are available
- Small Area Planning – Overlay districts, infrastructure, amenities

Housing Preservation Investments

- Emergency Repair Program (FY21-25)
  - Investment: $3,358,017
  - Unit Impact: 383
- Tenant Based Rental Assistance (FY21-25)
  - Investment: $580,550
  - Household Impact: 626
- Homeowner Grant Program – (FY22 -26)
  - Investment: $1,190,700
  - Household Impact: 3,969

Single Fire Tax Rate District

Presented by

Rafael Baptista

Strategy & Innovation

Current Fire Service Funding Model

- Buncombe County contracts with and funds fire protection through 20 fire service districts
- Those districts are served by 19 local fire departments (independent fire districts/departments that are governed by their respective boards) to provide fire protection services in the unincorporated areas of the county.
- Fire Protection is mostly funded through property taxes levied in each district.

Challenges with Current Fire Service Funding Model

- Uneven financial sustainability across Buncombe County Fire Departments
- Challenges that fire departments have in recruiting and retaining firefighters
- Uneven fire service standards throughout the County combined with uneven property tax rates

Current Tax Rate Overview

Fire District	Tax Rate
Asheville Special	8.36
Asheville Suburban	8.97
Barndardsville	22.00
Broad River	16.00
East Buncombe	10.69
Enka-Candler	13.50
Fairview	16.00
French Broad	22.70
Garren Creek	13.84
Jupiter	12.75

Fire District	Tax Rate
Leicester	14.03
North Buncombe	12.27
Reems Creek	15.07
Reynolds	13.11
Riceville	16.60
Skyland	9.80
Swannanoa	15.00
Upper Hominy	20.60
West Buncombe	15.00
Woodfin	10.59

Project Goal

Create a single fire tax rate district in Buncombe County



Why have a single tax district for Fire Service?

1. Improve safety of firefighters and community members
2. Reduce loss of property
3. Increase fire system resiliency through a more sustainable funding mechanism
4. Ensure a basic level of fire protection in Buncombe County

County's that have undergone similar changes

County	County
Bertie	Avery
Scotland	Vance
Durham	Person
Surry	Iredell
Moore	Transylvania
Wake	Caswell
Cleveland	Gaston
Johnston	Forsyth
Bladen	Stokes
Cumberland	

Project Goals

1. Minimum Service Standards for fire departments operating in that district - **DONE**
2. Multi-year funding strategy to achieve Minimum Service Standards
3. Single Fire Tax District with a single tax rate starting in FY27: no changes to individual service districts and response areas
4. Updated contracts for Fire Departments

Adopted Basic Standards

Department Type	Standard	Notes
Suburban	22 firefighters on scene within 10 minutes, 80% of the time.	Clock starts at en-route and stops at on-scene
Rural	22 firefighters on scene within 25 minutes, 80% of the time	Clock starts at en-route and stops at on-scene
All	Complete CPSE Community Risk Assessment 4 firefighters on scene within 8 minutes, 80% of the time	Departments can count mutual aid firefighter's towards meeting the standard

Engagement with Fire Depts To Date

1. October- present: Biweekly meetings between County Staff and Fire Department Chiefs
2. January 29th: Met with County Fire Chairs/Board members

Engagement with Community

1. November 13th: Presentation to County Commissioners at Budget Retreat
2. February 17th: Presentation at County Commissioner Briefing
3. February 26th 6-7:30pm: Community Town Hall
   - Location: Koontz Intermediate School
     - 305 Overlook Road, Asheville, NC 28803

What is the process for creating a single district and rate?

- March 17th: Findings Report presented to County Commissioners
- March 18th: Notice of public hearing mailed to all property owners in proposed district
- April 21st: Public hearing at County Commission Meeting
- April 21st: Ordinance vote by County Commissioners

Questions?

Internal Audit Update

Presented by

Mason Scott, Finance

Kelly Houston, Legal & Risk

Briefing Overview

- Major events and milestones for Internal Audit
- Status of internal audit services
- Proposed changes to audit structure and governance
- Next steps

Internal Audit Timeline

Major Events and Milestones

- **Oct 2017:** Commission revised audit governance and organizational structure
  - Internal Audit function removed from Finance department
  - Internal Audit Director reporting through Audit Committee
  - Adoption of COSO internal controls framework

- **Sep 2025**: Internal Audit Director resigns
  - Continues pattern of high turnover in IA department since 2018
  - Last internal audit completed early 2025

- **Oct 2025:** Key recommendations from Audit Committee
  1. Outsource internal audit
  2. Adopt Green Book internal controls framework

Internal Audit Services Contract

Recommendation 1

Audit Committee recommends outsourcing internal audit services to re-establish the internal audit function

Benefits of outsourcing

- Ensures continuity of internal audit function
- Increases resource capacity
- Enhances transparency

Process timeline

- **Oct – Dec 2025** *(complete)*
  - Published RFP – received 10 proposals
  - Audit Committee conducted interviews (top 3 firms), selected firm for recommendation
  - Staff completed due diligence
- **Jan 2026 – present** *(ongoing)*
  - Contract and initial scopes of work under review (MSA, Audit Risk Assessment, Audit Plan, and Fraud Hotline investigations)
  - FY27 budget, audit planning in progress

Audit Structure and Governance

Recommendation 2

Audit Committee recommends updating Audit Charter to reflect internal control framework and revised audit structure

Proposed Audit Charter revisions

- Adopt “Green Book” internal control standards
  - Written by Governmental Accountability Office (GAO)
  - Aligns to public sector structure, needs
  - Mirrors COSO (private sector) frameworks
  - Cost effective for training, implementation resources

- Expand Audit Committee oversight to Internal Audit contractor
  - Add “contractor” to existing “Internal Audit Director” references

Next Steps

March 5: Commission Regular Meeting

- Updates to October 2017 audit resolution (action item)
- Resolution to revise Audit Charter (action item)
- Contract for Internal Audit Services (action item)
- Audit Committee annual report (presentation only)

March – June 2026

- Kickoff audit risk assessment and audit planning

July 2026 (FY27)

- Resume scheduled internal audits