

# City Council Workshop

June 10, 2019



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# Item 2

Presentation on Pitt County  
Property Revaluation



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# 2020 Reappraisal

**Sam Croom**  
**Tax Administrator**  
**June 10, 2019**

## What is a Reappraisal?

- Pitt County is updating all real property values to 100% of market value, as of the effective date of the reappraisal, **January 1, 2020.**



## Why have a Reappraisal?

- N.C.G.S 105-286 law requires a property reappraisal at least once every eight years.
- Pitt County currently reappraises every four years.
- Assures all properties reflect current market value.
- Creates equity within the tax base—between real, personal, and public service properties.









# MARKET VALUE



- It is the most probable or most likely price that a property would sell for.
- 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 is the “Market Value” of real property determined?

- Citizens who buy and sell real estate in the open market establish market value.
- The appraiser’ s job is to diligently and carefully research and analyze those sales in our local markets to determine an estimate of market value for all properties, as we are required to do by law.



# APPRAISAL STAFF

(265 years of combined  
experience)

## **Who will appraise my property?**

- The Pitt County Appraisal staff will conduct the 2020 county-wide reappraisal.
- Our appraisers are veteran real property appraisers with 265 combined years of experience.
- Each staff appraiser is certified by the North Carolina Department of Revenue.





## **Sam Croom, Tax Administrator**

- 14 years tax experience with NCDOR and local government
- North Carolina Department of Revenue Certified County Real Property Appraiser III and Certified County Assessor
- Accounting, BS, MSA
- Working second reappraisal

## **Chip Main, Assistant Tax Administrator**

Pitt County Reappraiser Coordinator •

40 years of experience in conducting mass reappraisals •

North Carolina Department of Revenue Certified County Real •

Property Appraiser II and Certified County Assessor •





## **Russel Hill, Real Property Manager**

- 11 years of tax experience with Pitt County Tax Administration
- North Carolina Department of Revenue Certified County Real Property Appraiser II
- Working third reappraisal
- Information Technology, BS

## **Rod Tugwell, Real Property Appraiser-Commercial**

- 26 years appraisal experience •  
w/ commercial and residential properties
- 17 years tax experience with Pitt County •  
NCDOR Certified County Real Property Appraiser II
- Business Administration, BA •





## **William "BJ" Pittman, Real Property Appraiser**

- 25 years of tax experience with Pitt County and other counties
- NCDOR Certified County Real Property Appraiser II
- Working fourth reappraisal

## **Jimmy Sugg, Real Property Appraiser**

- 20 years of tax experience with Pitt County and other counties •
- NCDOR Certified County Real Property Appraiser II •
- Working fourth reappraisal •
- History, BA •





## **Harold "Buddy" Blake, Real Property Appraiser**

- 12 years of tax experience with Pitt County
- NDOR Certified County Real Property Appraiser
- 23 combined years of reappraisal experience
- Working fourth reappraisal

## **Robert Turcotte, Real Property Appraiser**

- Four years of tax experience with Pitt County
- NCDOR Certified County Real Property Appraiser
- Working second reappraisal
- Business Administration, BS





## **Charles Nobles, Real Property Appraiser**

- Two years of tax experience with Pitt County
- NCDOR Certified County Real Property Appraiser
- North Carolina State Certified Appraiser
- 20 years experience in appraising real property
- Working first reappraisal

## **David Goltermann, Real Property Appraiser**

- One year of tax experience with Pitt County
- Working under the supervision of NCDOR Certified County Real Property Appraisers and Certified Assessors
- Working first reappraisal
- Business Administration, BS





# VALUE CHANGES

## **How much will my property's value change?**

- Properties will not change uniformly throughout the County.
- Market value depend on market conditions and recent sales in neighborhoods.
- Some market values will increase, decrease, or remain relatively the same.
- As part of the Revaluation process, appraisers divided the County into approximately 965 appraisal neighborhoods.



## **Were all properties reappraised?**

- The Reappraisal is done for all real property (residential, land, commercial and industrial land, and structures) within Pitt County.
- The Reappraisal does not include personal property such as motor vehicles and boats whose values are adjusted on an annual basis.













# FREQUENTLY ASKED QUESTIONS

## Will taxes increase because of a reappraisal?

- It is difficult to say for **two reasons**:
  1. It depends on how much a property's market value changed since January 1, 2016.
  2. How much the tax rate changes.
- The Board of Commissioners sets the tax rate annually based upon the budgetary requirements of the County.



## When will property owners know their new market values?

- The Tax Office will mail the reappraisal notices to property owners in February 2020.

## **What if property owners disagree with their new market values?**

- Informal appeals will begin in early February 2020 for property owners who question the new market value.
- If your appeal is not resolved through the informal process, property owners can appeal to the Pitt County Board of Equalization starting in April 2020.
- Property owners may further appeal to the North Carolina Property Tax Commission and ultimately to the Court of Appeals.

## When will taxes be due?

- Tax bills are mailed in July and are due September 1.
- Your first tax bill reflecting new market values as a result of the 2020 reappraisal will be mailed in July 2020.



**QUESTIONS?  
COMMENTS?**



# 2020 Reappraisal

Sam Croom  
Tax Administrator  
June 10, 2019

# Item 3

Presentation on a Proposed  
Modification of the City's Amplified  
Sound Ordinance



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# Major Changes

- ❖ Remove 80dB sound limit for Large Events
- ❖ Require permit for establishments providing amplified entertainment
- ❖ Security requirements **If** the location experiences certain criminal activity



## No Changes to:

- ✓ Current sound limits for residential and business
  - ❖ 60 dB; 11p-7a
- ✓ Current outdoor amplified sound limits with a “permit to exceed”
  - ❖ 80 dB

## Adjust:

- ✓ Security Ratio
  - ❖ ~~1:50~~ to 1:100



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## Add:

- ✓ Occasional Outdoor Large Event
  - ❖ over 500 people
  - ❖ No decibel limit\*



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## Add:

- ✓ Permit for Indoor Amplified Sound (Entertainment)
  - ❖ Ratio Licensed Security or Officers 1:100
  - ❖ Applicable to certain types of locations to be discussed.



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## Add:

- ✓ Security Requirements
  - ❖ If locations experience certain criminal activity **Then** they will be required to follow the minimum security requirements of 1:100.

(Security Officers per Patrons)



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## Next Steps:

- ✓ City Council Approval
  - ❖ Draft formal changes to Amplified Sound ordinance to be considered by City Council at the August meeting



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# Item 4

City Code Revisions Expanding  
Regulations Prohibiting Smoking  
on City Property



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# Prohibit Smoking and E-Cigarettes On City Property and Beyond

Greenville City Attorney's Office  
June 10, 2019



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# Background

- Why regulate smoking? Second-hand smoke & cancer.
- Public Health Director gave presentation to Council on 11/5/18 and recommended City adopt ordinance banning smoking & e-cigarettes in City parks and perhaps all public places.
- Council adopted resolution on 6/9/14 supporting Public Health Rule banning smoking and e-cigarettes in all public parks within Pitt County.



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# Current City Code § 12-1-13

- Bans smoking which is defined as “inhaling, exhaling, burning, or carrying of a lighted pipe, cigar, cigarette or other combustible tobacco product.”
- By any person in any building or facility owned, leased, occupied, managed, or controlled by the City or GUC.
- Except in designated smoking areas.
- Penalty:
  - Civil penalty of \$25.00 issued by City Manager, GUC General Manager or designees depending on location.



# Proposed City Code § 12-1-13

## Smoke-Free City Properties

- Prohibit a person from smoking and use of **e-cigarettes** in:
  - municipal (City and GUC) buildings, facilities, vehicles (including City buses), and City public parks.



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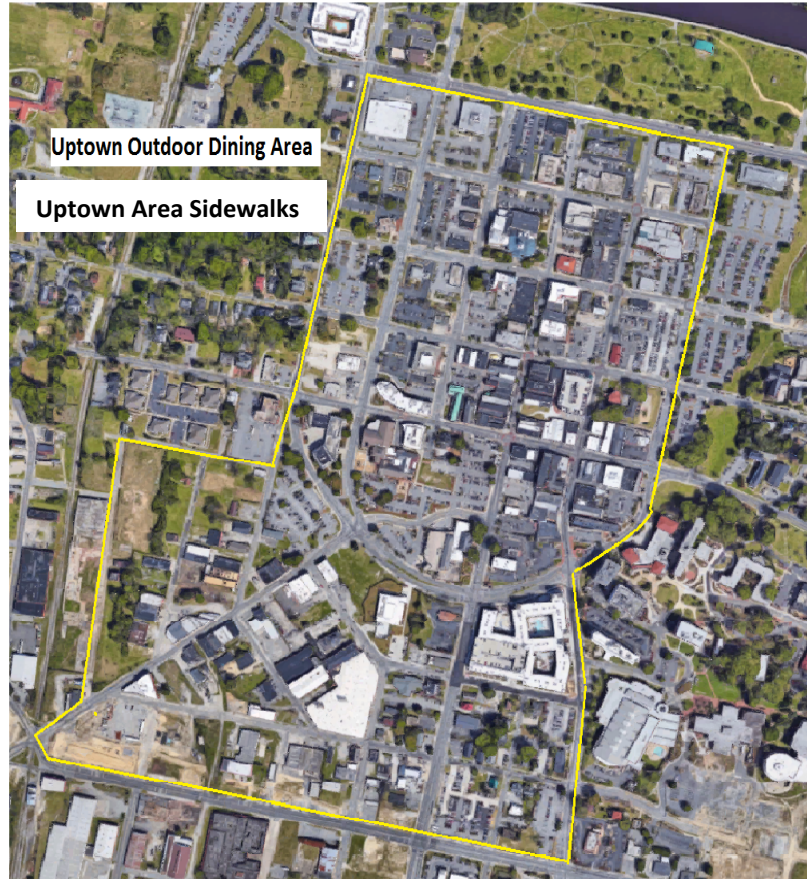
# Smoke-Free Sidewalk

- Ban smoking on sidewalks in Uptown Area
- Some cities in NC have banned smoking on sidewalks.
- Legal authority not clear.



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# Uptown Sidewalk Area



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# Proposed City Code § 12-1-13

- Requires proper signage.
- Penalty:
  - Oral or written notice to cease, contact GPD, and then issuance by GPD of an infraction of \$50.00 (no court costs).



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# Recommendation

- Expand City Code to ban smoking and e-cigarettes on City property including City parks and City vehicles (buses).
- Consider banning smoking in all public places within City (policy call).
- Sidewalks. See if Public Health Director will inquire into a County wide rule banning smoking on all or certain public sidewalks and state why that addresses a health concern.



# City Council Meeting

May 20, 2019



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