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November 13, 2024

Miranda S Rupkey
1300 Commerce Drive
Decatur, GA 30030

Re: Equity Analysis for DeKalb County

Miranda:

Thank you for the opportunity to submit our proposal to conduct an Equity In Assessment analysis for DeKalb County. This project will build off an updated past Revenue Analysis of DeKalb County, and will explore redlining maps of Atlanta - which includes parts of DeKalb County, followed by our Equity in Assessment analysis.

We look forward to hearing your thoughts on our proposal and welcome any questions you and your team may have about our process and deliverables.

This proposal is valid until December 15, 2024.

Respectfully,

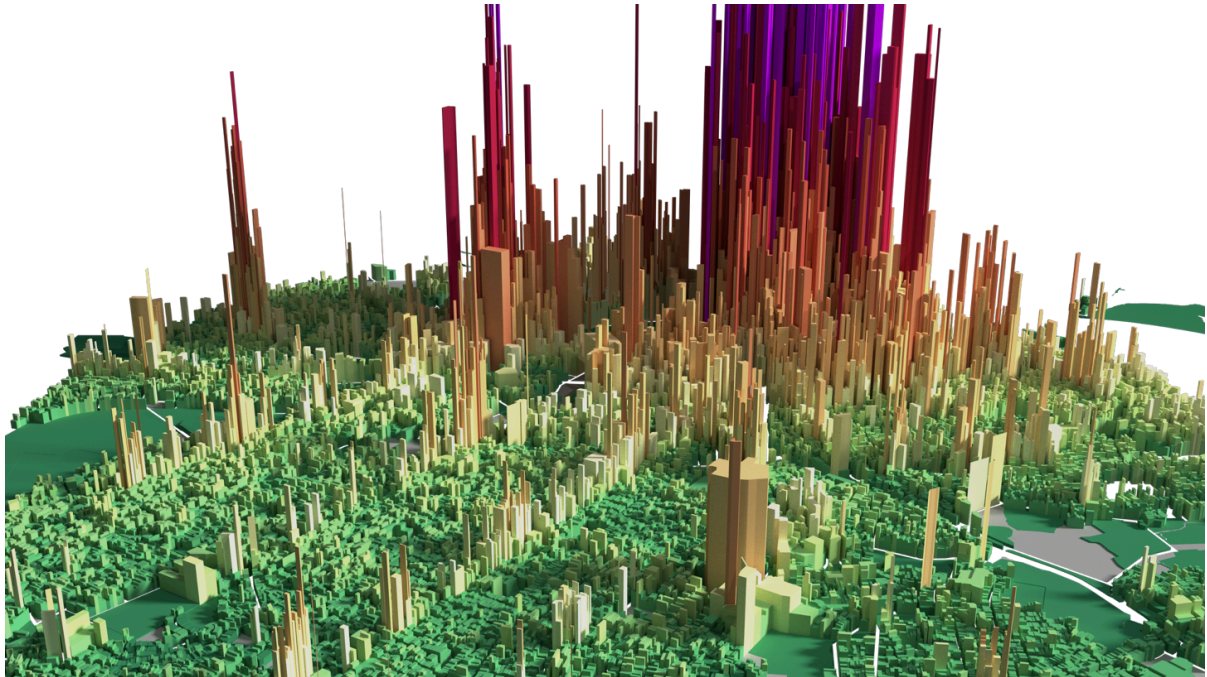
A handwritten signature in black ink that reads "Heather M. Worthington".

Heather Worthington
Principal

WHO IS URBAN3?

Urban3 is a consulting firm specializing in land value economics, property tax analysis, and community design. Our approach bridges the gap between economic analysis, public policy, and urban design. Our work will empower your community with the ability to promote development patterns that both secure its fiscal condition and create a strong sense of place.

We provide communities with an in-depth understanding of their financial health and built environment by measuring data and visualizing the results.



*Taxable Value Per Acre
Auckland, NZ*

WHY DOES UNDERSTANDING COMMUNITY FISCAL HEALTH MATTER?

Mapping and analyzing the financial health of a community helps policymakers and practitioners prioritize capital improvements and community design decisions.

Our method simplifies complex information to include everyone in honest conversations about community growth. Through our visualizations, communities have the resources to make informed decisions about future development.

Urban3 analyzes the fiscal implications of differential development patterns down to the level of individual parcels but at the scale of entire communities. This typically entails processing tax assessment data at the county or metropolitan area level and often includes multiple sources of information such as retail sales, income, and other economic metrics.

Beyond processing the data itself, Urban3 provides a uniquely comprehensive examination of fiscal health that combines local development history, the implications of policy, and our experience with different finance systems worldwide. We also provide analysis and insights on the long-term fiscal impact of infrastructure investments.

We have worked with over 170 communities in the United States, New Zealand, Canada, and Australia to conduct economic analyses of community fiscal health. Urban3 did not invent the value per acre analysis, but we have helped make it an industry standard for measuring the fiscal health of communities. The value per acre analysis is an invaluable metric in demonstrating the potency of varying land uses within cities and counties. In a sea of data, we believe that a simple method, image, or metric can clearly summarize volumes.

We're not your typical economic consulting firm.

We're driven by data. We make a quantifiable case for a better city and town planning and more fiscally sustainable growth using a tailored approach; we back up our stories with research and numbers using cutting-edge scenario tools.

We're creative storytellers. We use our visuals to tell unique, compelling, community-driven stories—so everyone taking part in the planning process understands their local economic story, no matter their life experiences.

We make the complex human. We demystify tax codes, urban planning jargon, and municipal finance data, allowing all stakeholders to clearly understand the economic impact of development during any planning process.

We're pragmatic change makers. At our core, we believe that change happens through meaningful conversations in which everyone can participate.

We have an eye for design. Though we love numbers, we also speak the language of urban designers. Our approach to scenario modeling examines communities through the lens of design, not just economics and data.

We're pioneering the industry. We were the first firm to visualize a community's value per acre and illustrate the impacts of land use on municipal economic health in 3D. We are also the first firm in the world to visualize the cost of infrastructure on a parcel level, city-wide, in 3D.

We work all over the country and the world. We're tax system experts, and we use our experience to help you innovate. We have conducted business in over 170 communities and 35 states in the United States and communities in New Zealand, Canada, and Australia.

THE PEOPLE OF URBAN3

Joseph Minicozzi, AICP, Principal



Joe Minicozzi will lead the team for this project and present the final results in a public setting if desired. Under Joe's leadership, Urban3's work in pioneering geospatial representations of economic productivity has prompted a paradigm shift in understanding the economic potency of urbanism and the value of well-designed cities. Through Joe's direction, our analysts create visualizations to provide communities with the resources to make informed decisions about future development and its financial impacts.

Heather Worthington, Principal



Heather Worthington is a principal at Urban3. She brings 25 years of leadership experience in local government organizations, most recently as Director of Long Range Planning in Minneapolis, where her team led the creation, engagement, and policy adoption of the Minneapolis 2040 Comprehensive Plan. Heather brought Urban3 to Minneapolis to provide data visualization in conjunction with the Minneapolis 2040 Planning process, as well as to address deep historic disparities caused by redlining, zoning and land-use policies through data visualization of municipal finance and planning. Her background in economic development includes the redevelopment of Minnesota's largest Superfund site, the Twin Cities Army Ammunition Plant, a 250 acre site in Ramsey County.

Phillip Walters, Chief Analyst



Phillip is the chief analyst at Urban3. He brings together the perspectives of economics, data analysis, and good planning to find usable insight. With 8 years of public sector experience and strong analysis skills, he endeavors to help the public understand the underpinnings of how land use decisions will change their future. Phillip will manage the day-to-day project flow, including scheduling all client calls, meetings and milestones with the analysts.

Adam Carr, AICP, Project Manager



Adam has experience at the local government level and recognizes social, economic, and environmental issues that places face. His spatial data analysis and planning expertise provides a strong foundation for considering solutions to planning and development challenges. His approach is to help communities reach their goals by understanding what makes them special and by evaluating opportunities to grow equitably and sustainably.

Leah Handwerger, Lead Analyst



Leah had always been an advocate for the natural environment, but her studies forged a deep fascination with the relationship of the human/built environment within the natural world. Leah believes mapping is a vital tool to help visualize this relationship and appreciates its unique intersection as both art and science. Leah will be assisting the Lead Analyst to analyze data and create 3D visualizations.

Ti Decker, Analyst



Ti, who has a passion for public policy and spatial planning, focused their graduate studies on ecological sustainability. Their most recent project is redesigning the downtown area of Chicago to be more flood resistant with nature-based pollutants. Ti brings systems-based thinking to the team while giving the perspective of ecological sustainability and climate change to projects.

Alex Dvoid, Data Scientist



Alex is a data analyst with a dedication to leveraging data for equity and social transformation. With each project, Alex seeks not just to analyze data, but to weave narratives that inspire change. His commitment is unwavering, driven by a desire to create impactful insights that transcend statistics, informing policies and inspiring positive action within communities. For Alex, data isn't just numbers—it's a conduit for progress, a force for good, and a beacon of hope for a more equitable world.

Gurleen Kaur, Analyst

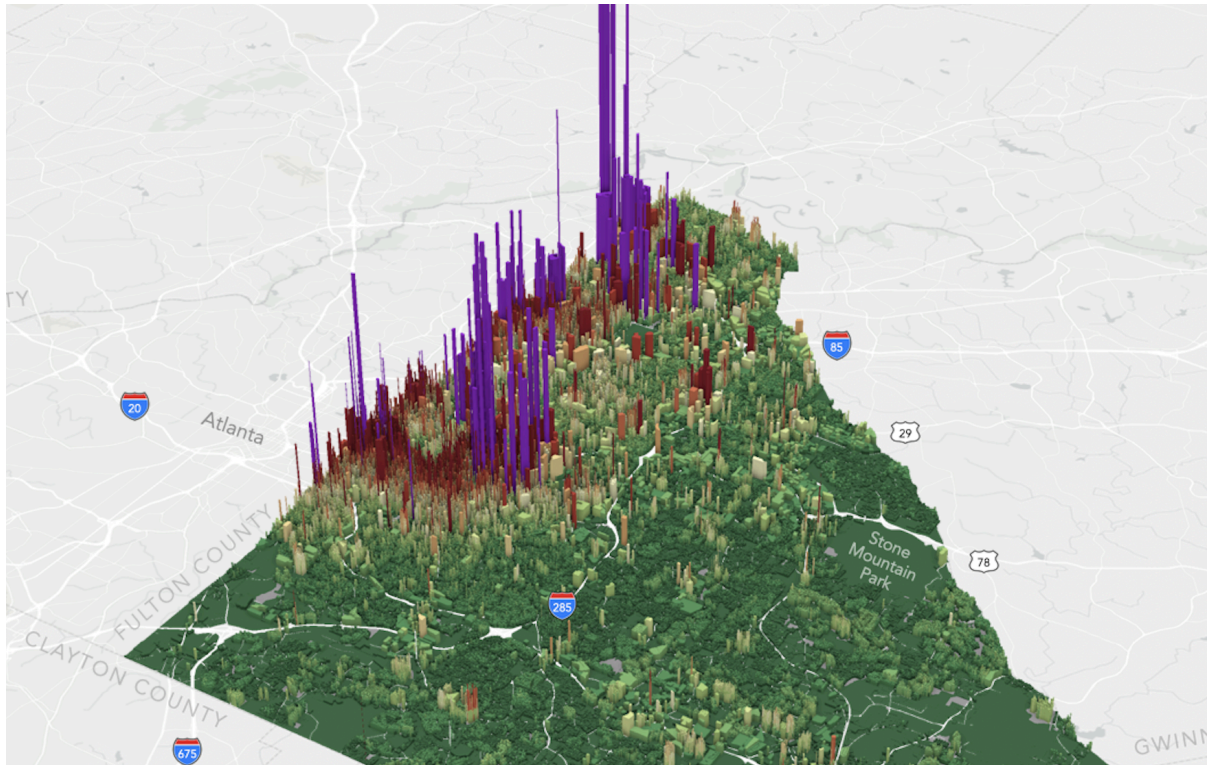


Gurleen interests lie in urban economics, settlement sociology, and the exploration of urban fabrics across different regions. She is particularly intrigued by the intersection of urban policy and data analytics, as she believes that leveraging data-driven insights along with recognizing the intangible aspects of human settlements can lead to more informed decisions and better social outcomes within cities.

Brooke Robinson, Graphics Specialist



Brooke enhances complex data findings into visually engaging maps, illustrations, and presentations. She endeavors to create visuals that the public will find engaging and hopefully motivational for taking action to improve our built environment. Before joining Urban3, Brooke worked as a graphic designer, GIS analyst, and freelance illustrator. She currently resides in her hometown of Atlanta, Georgia.



PHASE 1: REVENUE MODELING UPDATE

START AT THE BEGINNING: WE USE YOUR EXISTING DATA

Prior to commencing our equity analysis for DeKalb County, Urban3 will update our past analysis normalizing and mapping tax values on a per-acre basis. Parcel data with ownership, tax values, exemptions, and building information is cataloged and processed. Our team will dedicate time to acquiring, correcting, and synthesizing recent tax parcel data for the County as needed.

CREATING YOUR 3D MODEL

After the parcel and all tax data are processed and all errors are corrected, Urban3 will move on to updating our past visuals. While we use a variety of visual techniques, the primary method for displaying value per acre and revenue metrics is with ESRI's ArcPro. ArcPro's ability to create three-dimensional representations of land value, tax value, and value per acre trends in vertical "spikes" displays a huge amount of information in just a quick glance. Market variability and inequitable tax valuations, and of course, value per acre efficiency across DeKalb County will be easily displayed in 3D using ArcPro. Also, tax millage rates from the County will be applied to parcel data to show the amount of taxes each development or area actually pays, versus its assessed tax value.

UPDATED REVENUE ANALYSIS DELIVERABLES

- Updated visualization of the relative economic potency of land uses in DeKalb County using both 2D and 3D graphics, including property and retail tax revenue streams
- An isolated analysis of various land use patterns within your community
- Analysis of statewide and local tax systems and creation of graphics to share this information in an easy-to-understand format with citizens
- Value per acre and productivity comparisons within the County
- An analysis of the taxable vs. nontaxable land in DeKalb County
- Comparison of the economic potency of the downtown areas within the County as a ratio
- Comparative analysis of economic potency of different housing typologies, both single-family and mixed-use
- Comparative analysis of commercial properties by type and their economic potency
- Comparing economic productivity of varying property types County-wide

PHASE 1: UPDATED REVENUE ANALYSIS BUDGET

Task	Position		Total
Data Collection & Existing Conditions	Financial Analyst		\$420
	GIS Technician		\$154
	Principal		\$322
Virtual Site Visit	GIS Technician		\$308
	Analyst		\$193
Model Processing	GIS Technician		\$616
	Lead Analyst		\$390
Model Analytics	Analyst		\$1,544
	Lead Analyst		\$390
	Chief Analyst		\$496
Economic Analysis & Graphic Creation	Analyst		\$772
	Lead Analyst		\$390
	Chief Analyst		\$496
	Graphics Specialist		\$165
Storyboarding	Analyst		\$193
	Lead Analyst		\$195
	Principal		\$322

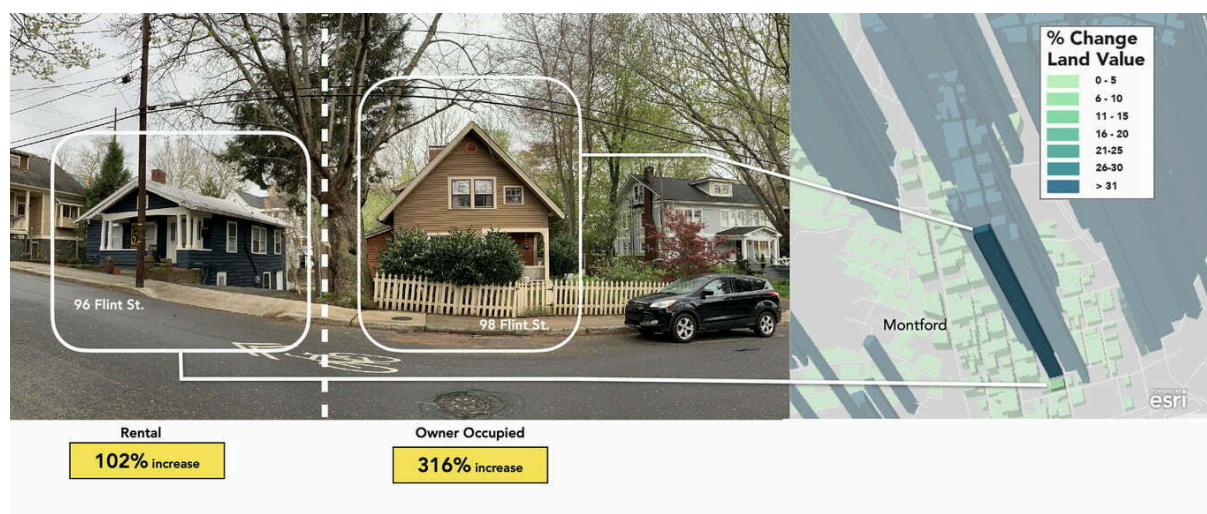
Build Presentation	Graphics Specialist		\$495
	Analyst		\$579
	Principal		\$966
Project Management	Project Manager/Planner		\$876
Administration	Administrative		\$440
		TOTAL	\$9,836

PHASE 2: REDLINING & EQUITY IN ASSESSMENT ANALYSIS

HOW DO BIASES IN PROPERTY TAX POLICIES INFLUENCE EQUITY?

Our research, along with emerging national evidence, suggests that there are long-standing racial inequities in property tax administration that place unfair financial burdens on low-income residents and communities of color. These disparities may have cascading impacts on housing affordability, gentrification, displacement, and household economics, and may ultimately become a driver of many disparities.

We propose to interrogate state and local tax policies and practices for evidence of systemic algorithmic and human biases in DeKalb County. Algorithmic biases result from discrepancies and deficiencies in the math used to assign taxable values to buildings and land. Since 'value' is subjective, whereby people use discretion, interpretation, and judgment to determine how much and what is prioritized in every market, the valuation process is subject to human bias. Left unchecked, our work shows that these biases exacerbate existing racial and economic inequities.



Land Value Change for Single Family Residential (2020-2021) in Buncombe County, NC

Our ultimate outcome of interest is bold and transformative change in the public policies and standards of practice that govern property tax administration. As an example, our preliminary work in Buncombe County, NC has elevated the perspectives of historically marginalized communities, particularly those most affected by existing biases in the property tax system. By sharing the findings of our initial work with local elected officials, this work has already helped inform the development of two new housing assistance programs in Buncombe County and Asheville. Although the early versions of these programs will provide only modest financial assistance to low-income homeowners, they are among the first steps needed to overcome the negative impacts of tax disparities. Our hope would be to visualize the extent of the potential bias or inequity in DeKalb County's approach to assessment and make recommendations for policy change based on our findings.

PHASE 2: EQUITY + REDLINING DELIVERABLES

- Census racial demographics comparison with Value Per Acre analysis
- Visualization and analysis of the historic impacts of redlining on revenues in the County's neighborhoods (data provided by client)
- A County wide analysis of any inequities within the property tax system and assessments, and their impacts on communities of color and communities of low wealth

PHASE 2: EQUITY & REDLINING BUDGET

Task	Position		Total
Data Collection & Existing Conditions	Analyst		\$6,948
	Lead Analyst		\$1,170
In Person Site Visit	Analyst		\$4,632
Redlining Analysis	Analyst		\$2,316
	Lead Analyst		\$390
	Graphics Specialist		\$660
	Principal		\$644
Census Demographics Analysis	Analyst		\$1,158
	Lead Analyst		\$390
	Graphics Specialist		\$330
	Principal		\$322
Equity in Property Assessment	Analyst		\$9,264
	Lead Analyst		\$8,580

Storyboarding	Analyst		\$1,544
	Lead Analyst		\$390
	Principal		\$644
	Analyst		\$386
Build Presentation	Lead Analyst		\$1,560
	Graphics Specialist		\$3,960
	Analyst		\$3,088
Project Management	Project Manager/Planner		\$1,752
Administration	Principal		\$1,288
* Expenses are estimates based on standard GSA rates and include food, lodging, and auto/airline travel costs.		Expenses*	\$2,500
		TASK TOTAL	\$53,916

OUTCOMES: HOW TO PLAN FOR YOUR COMMUNITY'S FUTURE FINANCIAL HEALTH

The results of our analysis of DeKalb County will clearly demonstrate the economic potency of the downtown within the County. Because of the scale of the analysis, you will be able to see the economic effects of varying types of development within the same market. Your community can utilize the findings from the study to inform potential adjustments to public policy to maximize both the downtown area and the County's fiscal productivity.

Through our analysis, DeKalb County will glean information about the development patterns in the community, leading to stronger decision-making based on the public's return on investment. It is sometimes assumed that budget problems can be solved by creating more growth, yet more growth in unproductive patterns—more cost than revenues—will only increase economic problems. What is needed is an approach that provides transparency regarding the cost of growth and long-term obligations to create a healthy, sustainable fiscal future for your community and the entire County.

HOW LONG WILL THIS TAKE?

To begin the analysis, our project analyst will conduct a virtual site visit. Their work will be to procure data, connect with key members of your team that have the data and can field our questions, as well as make virtual site visits to key properties in the study.

The first phase of the project is the process of gathering and cleaning all data, which takes approximately one month. Upon that process's completion, it will take approximately five months to conduct the remainder of the analysis. The final presentations and reports will

occur in the sixth month, and the final reports will be complete by the end of the eighth month.

HOW WILL YOU SHARE THE ANALYSIS WITH OUR COMMUNITY?

The goal of our work is threefold. First, the analysis will assist the County staff with policy recommendations to the council and planning commission or land use-related commissions. Second, Urban3 will work with elected and appointed officials to educate them in cumulative economic thinking, allowing them to understand the true costs of development in a visual way as they make policy decisions. Lastly, we will present our final models to the broader community to inform their understanding of the true costs of development and maintenance, and the relationship to taxation.

At the conclusion of the project, Joe Minicozzi will deliver the results of the analysis in person or virtually. We will rely on your staff to help coordinate and market any public presentations. You know your community best, and you know the critical audiences that need to be engaged. This could be your Chamber, Neighborhood Associations, City and Province Leadership, or general public presentation. Mr. Minicozzi can also conduct workshops with staff and/or Planning Commissioners.

WHAT WILL BE THE LASTING IMPACT OF THE ANALYSIS ON YOUR COMMUNITY?

The final deliverable will be an interactive report of the analysis findings. This document can be put on your City's website, and an executive summary with metrics and benchmarks can be referred to, year over year.

Additionally, Urban3 will provide DeKalb County with 2D and 3D economic models of the County. These will be delivered as an ESRI map in ArcGIS format, and usable by GIS staff. We will also provide a proposal evaluation tool that provides the estimation of the cost of the infrastructure lifecycle to show the differences in revenue and cost for development decisions. This tool will be helpful to the planning commission and council for development choices.

- Citizens will understand the financial impact of varying development types on their City's current and future budgets as they provide input in any planning process
- Elected officials will have a data-driven understanding of their City's economic development landscape, enabling them to make informed decisions about future development and policy
- We will provide policy recommendations for creating a more fiscally sustainable approach to future development
- A 3D model of your City's property tax revenues, that can be updated on an annual basis

OUTCOMES DELIVERABLES

- Public Education Sessions, including presentations of the analysis to your community, audiences determined by DeKalb County staff (up to 9 presentations over the course of 3 days).
- Brief visual report summarizing findings and materials for inclusion in larger planning effort
- Ten additional city level reports to be delivered after project completion
- The delivery of those models, including a full ESRI map, to all relevant County departments

OUTCOMES BUDGET WITH IN-PERSON PRESENTATION

Task	Position		Total
Final Presentations (in-person)	Principal		\$15,456
Final Report	Analyst		\$4,246
	Graphics Specialist		\$2,970
Additional Reports - 10 Cities			\$40,000
		TASK TOTAL	\$62,672
* Expenses are estimates and will be invoiced with actual receipts.		Expenses*	\$4,000
		GRAND TOTAL	\$66,672

FINAL BUDGET

Analysis	In Person Presentation
Phase 1: Revenue Analysis	\$9,836
Phase 2: Equity & Redlining	\$53,916
Outcomes, Report, & Presentations	\$66,672
GRAND TOTAL	\$130,424