Chapter 11
Online Resolution and Citizen Empowerment: Property Tax Appeals in North America

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ABSTRACT
In the private sector, the growth in interactive, online technology use has already disrupted many private industries, from medicine to finance to entertainment. Interactive, online technology has empowered consumers, giving them more choices and better information, and business has been transformed as a result. It is clear that government services are in the process of being similarly transformed. What unique challenges do government agencies face in implementing interactive, online technology and what guidelines should government agency decision makers follow when approaching it? In this chapter, the authors answer those questions on the basis of their first-hand experience helping government agencies build advanced online dispute resolution systems. They focus in particular on one case study: transitioning property tax appeals from a paper-based process to an interactive, online process. Through this examination, the authors (1) highlight the unique challenges they encountered and (2) make recommendations for government agency decision makers from the lessons they learned.

INTRODUCTION
In the United States, individual citizens now use information and communications technologies routinely in many areas of their lives. According to the Pew Research Center’s Internet & American Life Project (n.d.), 98% of Americans ages 18-29, 92% of Americans ages 30-49, and 83% of Americans ages 50-64 use the internet. In the private sector, this growth in interactive, online technology has already disrupted many industries, from medicine to finance to entertainment. Technology has empowered consumers, giving them more choices and better information, and business has been transformed as a result. Now it is clear
that government services are in the process of being similarly transformed. This individual empowerment is fundamentally changing the relationship between citizens and government, and the significance of this change may yet turn out to be more revolutionary in the public sphere than it has been in the private one.

Most individuals are now quite familiar with the interactive, online technology model of logging into a service provider’s website, picking a username and password, and filling out forms and uploading information. Whenever a question arises about the service in question, the user can log back into the website, check the status of their request or case, post new information, and log out again. This kind of asynchronous, always-on interface is commonplace for people trying to make health care elections for their private insurance plan, or rebalance their 401-K with their bank, or sign their kids up for summer camp. It is also familiar to the billions of people who have used eBay, Facebook, LinkedIn, or any number of online services. But it is not yet common in government services.

Public agencies move slowly, by design. Investment in public infrastructure is much more deliberate than the private sector. Government rarely is the first adopter of new innovations. But once an innovation has proven its utility, government investments in that innovation can be sustained and long-term. As the internet becomes more ubiquitous, the value of building the future on interactive, online technology is beginning to make more sense to public decision makers.

In this chapter, we discuss the efforts of public agencies to implement interactive, online technology to support their work, focused particularly on one case study we have come to know in depth: property tax assessment appeals. First, we discuss the challenges faced by public agencies, and how citizen expectations have shifted over the past decade. Second, we present some background about cloud-based models for software development, and the benefits they can bring to public agencies looking to meet changing public expectations. Third, we examine the property tax appeals process, focusing in particular on efforts to make appeals more interactive and efficient through the use of interactive, online technologies. Fourth, and finally, we generalize some of the lessons we have learned in working with Assessors, and distill a set of recommended best practices that can help guide public decision makers as they contemplate how to update their services for a networked world.

CHALLENGES FACED BY PUBLIC AGENCIES IN UTILIZING INTERACTIVE, ONLINE TECHNOLOGY

Ten years ago, proposals to move government services onto the web were perceived in many circles as elitist. Because computers and internet connections were expensive, it was thought that spending public resources on internet projects would benefit only those affluent enough to afford access. This “digital divide” was a compelling enough concern to delay investment in internet-based service channels for many public agencies. But as the cost of access has come down, and internet access has become more ubiquitous (particularly through mobile devices), concerns about the digital divide have faded.

But even with the easing in concerns around the digital divide, many government agencies have still not yet implemented interactive, online interfaces for their citizens. For many local, state, and federal government agencies, forms must still be submitted in person, by mail, or by fax. If online filing forms are made available, they are quite simple; submitted information is simply forwarded to an