The last time I renewed my driver’s license, I waited more than three hours for a process that took only three minutes. I watched in despair and frustration as DMV employees moved like snails to complete routine tasks. There were no smiles on any faces—parents snarled at their children; customers sighed deeply as the waste of time weighed heavily on them; and employees didn’t seem to care about anything. They would hastily glance at customers’ paperwork only to shuffle them away with orders for additional forms or requirements. It was an awful day.

My most recent experience with Federal Government employees was a visit to the local post office shortly after 4 p.m. I wanted to mail a package and purchase some stamps. The line stretched from the counter out the door because there were only two clerks at a counter designed for eight. While these two employees dealt with the myriad of customer requests, four other employees stood behind the counter chatting. I also noted their sloppy appearance—what happened to the starched blue uniforms, neat haircuts, and clean-shaven faces? What happened to the U.S. Postal Service motto, “Neither snow, nor rain, nor heat, nor gloom of night stays these couriers from the swift completion of their appointed rounds”?

Many assessment agencies consider their customer service to be different from these experiences, but is that really true? Some assessment agencies have the attitude that taxpayers can’t go anywhere else, so why worry about how to treat them? Other agencies have a culture of anger and frustration that greets taxpayers the moment they enter the door. They believe that it is their job to ferret out how taxpayers are trying to cheat the system. However, in today’s new world there are many reasons to treat taxpayers as their best customers. And agencies that understand this will survive political onslaughts from constituents who are demanding better, more efficient service from government.

Assessment agencies can learn much from the private-sector companies that treat their customers well. They can become agencies that taxpayers enjoy dealing with and that are a source of accurate information for all their constituents.

In the 1990s large corporations sought ways to save money, and one of the fastest ways was to reduce employee costs. The economy was so strong and demand was so high that customers would either wait for their goods and services or do without. Shortages of desired products were commonplace. Megastores simply put their products on the shelves, and customers were expected to help themselves find whatever they needed. Paralleling this reduction of customer service personnel was outsourcing of phone customer service to other parts of the world where wages were much lower and workers less demanding of their employers. These companies did save money, but the unintended consequences were often frustrated and angry customers who, if they had a choice, took their business elsewhere.

The Changing Economy Dictated Better Customer Service
The economic crash of the 2000s ushered in a new era for consumers and the companies that wanted their business. Many companies rediscovered that profit is not the most important thing—customers are. As business guru Peter Drucker stated,
If a company takes care of its customer base, profits will be a by-product of that customer care. (Drucker 1993, pp. 98–99)

Customers now have choices because of the excess supply and reduced demand for products, and customer service has once again become important. Many types of training, processes, and surveys are now focused on customer satisfaction.

There are few shining stars in the cellular telephone business, but one company that is turning around its image is Sprint. I have been a Sprint customer through the years, not because of stellar customer service but because of the hassle of changing carriers. I have had to deal with rude personnel on the phone, curt explanations of my contract, and a general attitude of “if you don’t like it, tough.”

Falling revenues and loss of customers finally attracted management’s attention, and changes have been put in place. I am now greeted pleasantly by a person who introduces herself and asks, “How may I help you today?” After seeking to answer my questions and address my concerns, she concludes by asking, “Have I handled all your concerns satisfactorily today?” At the end of the phone call, customers are randomly asked to participate in a short survey to ensure that the customer service person did satisfy the customer. It is a huge change in the company’s attitude.

A second example of changing attitudes about customer service has occurred at Home Depot. When times were good and building materials were in high demand, the company seemed to lower customer-to-employee ratios to the point that a customer could die of old age trying to find someone to assist them. Now personnel ready to assist customers seem to be everywhere. When I ask for a particular product, I am not only told the aisle number but also taken to the area of the aisle where the product is located and shown the product by the employee—an amazing difference.

A third example of private-sector business is a regional grocery store in my area. Since groceries are something we all have to have, most people find a store they like and stick with it. This successful grocery is probably the highest priced one, yet its customers remain loyal. Why? Because store personnel are everywhere, ready to assist customers. They all smile and greet everyone they meet. They make customers feel welcome. They often know their regular customers by name and greet them that way. They take purchases to the car. People are often willing to pay a little extra for that kind of service.

Another example is the Ritz-Carlton Hotel Company. Every employee, from housekeepers to high-level managers, is allowed to spend up to $2,000 to satisfy the needs or desires of a customer. The company’s attitude is “Whatever it takes,” and the concept is engrained in the mind of each employee. The room rates are very high, but the hotels don’t have a shortage of customers because affluent people are willing to pay for exceptional customer service.

Every Christmas my family watches Miracle on 34th Street. In the movie, the store, on the verge of being forced out of business, adopts the policy that “if Macy’s (Cole’s in the 1994 version) doesn’t have it, we will find it for you.” In the movie, and in real life, this kind of customer service works.

Why Should Assessment Agencies Even Care?

Why should assessment agencies consider private-sector customer service? The answer is simple: enhancing relationships with taxpayers and other stakeholders results in less stress, more productivity, a better working environment, and a win-win situation for all.

Think about those companies that you have decided never to do business with again. What did they do that caused you to make that decision? The reasons probably include some of the following actions: they are rude; they ignore me; they don’t try to resolve my problems; they don’t communicate clearly; or they are dishonest and deceptive.

Now, think about companies that have provided excellent customer service. What did they do that caused you to continue to do business with them and to recommend them to others? The reasons likely include some of the following actions: they respect me; they are honest; they find solutions for my issues; they smile; they listen; I can understand them; they do what they promise; they know me;
and they appreciate me. This exercise is a great way to begin the process of providing excellent customer service as a government employee.

In counterpoint, it may be argued that government employees have to adhere to a set group of laws and policies and “can’t make people happy.” I disagree. Although government employees don’t have $2,000 at their disposal like Ritz Carlton employees to solve a customer’s problem, we do have personal resources that can make all the difference in how we are perceived by customers.

Who’s in Control?
Unlike Pavlov’s dogs who were trained how to respond to stimuli, human beings are endowed with four characteristics that shape our response to stimuli:

- We can be aware of ourselves and our tendencies.
- We have an imagination.
- We have a conscience.
- We have independent will.

Thus, at that moment between stimulus and response, we apply our belief and value systems. If we believe that “people make us so angry,” who is in control of our lives? Other people are, of course. However, if I choose to treat everyone kindly and serve them to the best of my ability, regardless of how they are acting, then I’m in control.

Why does good customer service in government even matter? Customers—taxpayers—can’t go anywhere else to get what we provide. That is true, but taxpayers are becoming more vocal and politically active. It is very easy for them to contact legislators via e-mail and the Internet, and to call in to local talk radio. Government agencies can quickly become the victims of the slash and burn mentality of today’s political climate.

If we can convince the public and legislatures of the nation that we do a good and efficient job in our necessary function and our function has value to them, we may escape the budget slashes that are sure to come for most governmental agencies.

Will an Agency Focus on Excellent Customer Service?
So who decides whether or not a governmental agency will focus on providing excellent customer service? Obviously, the best solution is a commitment by the top person in the agency; this focus from the top makes the program much more likely to succeed. Directives and policies that support excellent customer service set a positive tone for the entire agency. Leading by example is the best way to move an agency toward excellent customer service. Employees will likely treat customers as they are treated by management. If employees are degraded, talked down to, treated rudely, or kept in the dark on office issues, they will likely give customers the same treatment. Managers should treat employees as they would treat their very best customers.

An employee who is willing to go the extra mile to serve customers often receives accolades from the public and may become the catalyst for changing the focus of the entire agency.

Even though management may not value excellent customer service, it is still in an employee’s best interest to provide it. An employee who is willing to go the extra mile to serve customers often receives accolades from the public and may become the catalyst for changing the focus of the entire agency. Never underestimate the power of one. As Edward Everett Hale so aptly said,

I am only one, but I am one. I cannot do everything, but I can do something. I will not let what I cannot do interfere with what I can do. (Wikipedia contributors 2011)

Recall the earlier discussion of companies with which we like to do business. Why do we like to visit that store or order from that company? Probably because they demonstrate the following traits, which we can use to provide the excellent customer service that will enhance the reputation of our agencies.

- Employees smile and greet customers. One of the easiest things to do to start a positive interchange is to smile and look at the person with whom you are talking.
- Employees offer to help the customer. “How may I help you today?” That question may elicit a sarcastic or angry response initially, but stay with the smile and remember your values.
- Employees listen empathically. Diagnose before you prescribe. As Stephen Covey teaches in Seven Habits of Highly Effective People, “You would never go back to a doctor for treatment if he did not ask you questions about your ailments, do appropriate testing, and then diagnose.” But we live in such a hurry-up society that too often we offer a solution before we have all the information we need (Covey 1989).

Taxpayers Are Angry
Taxpayers are often angry and frustrated about other things in their lives over which they may have no control, and they come into the assessment office with a chip on their shoulder. It is important to recognize their emotional state. Until they know that we know they are angry, they will continue to act angry. By simply stat-
der for a property to be granted the 

of five years of agricultural use in or -

example, Texas law requires a history 
can secure what he or she wants. For 

an exemption is not yet available, pro-

If an application is incorrect or .

\[ \text{Help the customer receive a “yes” an-} \]

\[ \text{Work toward a Positive Outcome} \]

Help the customer receive a “yes” an-

ers. If an application is incorrect or 
an exemption is not yet available, pro-

provide assistance on how the taxpayer 
can secure what he or she wants. For 

example, Texas law requires a history 
of five years of agricultural use in or-

order for a property to be granted the 

lower agricultural value. If a taxpayer’s 
application is rejected for not having 
the history, the assessor can check a 
box stating that the taxpayer doesn’t 
have the necessary history or ask addi-
tional questions and offer suggestions 
about how and when the “no” can be-

come a “yes.” The taxpayer may simply 
need clarification to understand what 
information is needed on the form. 

Consider Language Difficulties 

Recognize differences in people. First, 
be aware that very few people really 
understand the property tax system. 
Always use common words rather 
than “tax jargon.” Second, many 
jurisdictions have large numbers of 
non-English-speaking taxpayers, many 
of whom are intimidated by anything 
involving the government. Having 
staff members who speak most of the 
languages that are reflected in the 
community is very important to en-

sure that these taxpayers understand 
the tax system and their rights. 

If it is not possible to hire personnel 
who speak the languages of the com-

munity, every effort should be made 

to contract with a person who can 
provide translations on an as-needed 
basis. Appointments can be made for 
non-English-speaking taxpayers, many 
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Another way to ensure quality cus-
tomer service is to use “coaches” to 
assist team members. They can be 
professional business coaches or in-
ternal staff members. The best coach 
is one who has dealt with the same 
circumstances that employees are fac-
ing and works with those employees 
daily. Coaches can watch for good 
performance or poor performance and 
respond accordingly. Peers can 
coach one another if it is clearly un-
derstood that this is a way of improve-
ment and not a nit-picking session. 
Coaches should praise publicly and 
correct privately. 

The following tools can ensure that 
employees are knowledgeable and ac-
curate in their communications with 
taxpayers:
• Managers and employees can develop scripts for employees to use in common situations. How employees answer questions can be the topic of weekly or monthly staff meetings as they share ideas that have been successful as well as ask questions of peers on how to answer new or unfamiliar questions.

• Managers should communicate with all employees about future events or activities including law changes, exemption deadlines, or other new or timely events. Sharing this information helps employees become knowledgeable about the most frequently asked questions and at the same time builds their self-esteem.

• Employees can also learn appropriate responses to situations by role-playing in training environments and by listening to experienced peers and their comments and explanations to taxpayers.

• Cross-training and additional training for employees enhances customer service for two reasons. First, no employee really likes to admit that he or she doesn’t know the answer to a customer’s question. If all employees can be trained to a level such that they can answer 95 percent of the questions posed by taxpayers, employees have a sense of value and confidence. Second, when customers obtain the correct answer from the first person they encounter, they typically are more satisfied. Their time is not wasted by being transferred from employee to employee, and they have the impression that the employees of the agency know what they are doing.

All employees must follow through with the promises or commitments they have made. Nothing is more infuriating than to be promised that an action will occur and then nothing happens. Another call is made and another promise of action is made, and still nothing happens.

Excellent customer service includes fulfilling promises quickly and accurately. To ensure that promises are kept, employees should have a daily task list in handwritten or computer format that will serve as a reminder of actions to be completed. Sometimes a ringing phone interrupts a task, but a list is a reminder to go back and complete the action. The task list should contain the taxpayer’s name, account number, phone number, and a brief note about the conversation. Once the task is completed, the event is checked off the list, but a history of events is available for future reference.

**Excellent customer service includes fulfilling promises quickly and accurately. To ensure that promises are kept, employees should have a daily task list in handwritten or computer format that will serve as a reminder of actions to be completed.**

Excellent Telephone Service
Most of the contacts that agencies receive are through phone calls. People are so busy that they make calls about their issues from cell phones or home telephones while doing other things. Many of the practices already discussed are effective for phone conversations as well, but there are some additional suggestions.

When employees answer the phone, they should have an introductory script to follow. For instance, “Hello, you have reached the public information department. My name is Anna. How may I help you today?” As the customer explains the issue, the employee should be taking notes on paper or in the computer system. It is especially helpful to obtain the customer’s name and use it throughout the conversation. (“Mr. Smith, the process for appeal begins with the filing of a notice of protest that is included in your notice.” “It has been a pleasure to help you today, Mr. Smith.”)

With phone calls, the customer cannot see the employee. Only the words shared and the inflections of the voice communicate. Therefore, it is very important to work on the sound of the voice. Believe it or not, a smile comes through the phone. People who answer phones should have a pleasant voice tone rather than a harsh, abrasive one. Clarity of voice on the telephone is a key factor in customer satisfaction.

When customers talk on the phone, they may say things in a manner they would not use in person. Language can be abusive, or threats are sometimes made. Agency policy should direct employees on how to handle these special situations. Agency personnel should not have to take verbal abuse. In these situations, they should pleasantly tell customers that they will be happy to help them, but they must stop using inappropriate language or making threats. If the customer continues to act in that manner, the employee should be allowed to terminate the call.

If possible, a real person should answer the phone. One of the chief complaints is the automated phone answering system. Many people want to talk to a person. If that is not financially possible, then a quick “out” from the automated system is appropriate. Most of us have been subjected to “voice mail jail” that sends us from one area to another, asking questions at each level. In one instance, the automated system of a credit card company hung up on me after I answered several questions because I paused in my last answer.
As with the customer who comes into the office, employees on the phone must listen completely to the customer’s questions. The employee should ask clarifying questions if necessary. Once the question is understood, the employee should be trained sufficiently to answer the question rather than transferring the customer to someone else where the entire explanation process must begin again. The key to this process is training personnel to the highest level possible. There are always very technical questions that have to be referred to a specialist, but referrals should be the exception rather than the rule.

Consider concluding the conversation with a question such as, “Have I answered all your questions today?”
Or, “Is there anything else I can do for you today?” This gives customers one more opportunity to understand the answers to their questions.

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Or, “Is there anything else I can do for you today?” This gives customers one more opportunity to understand the answers to their questions.

Dressing for Success and Respect
In my introductory story about the postal service, I commented on the lack of professional dress that I observed. As public servants, we are under the microscope every day. Dressing professionally makes a positive first impression on customers. Sloppy T-shirts, jeans, flip-flops, cropped tops, or shorts create the impression that the agency is not serious about its work. Clothes and shoes should be clean and neat, regardless of the dress code. Even on casual days, clothes should exhibit a professional image.

Actions to Avoid
The following are a few suggestions to ensure that employees do not send a negative message to customers by their behavior:

- Employees should not take personal calls while customers are waiting.
- Employees should not continue inter-office conversations while customers are waiting.
- Employees should not “chat” with co-workers in public view.
- If several employees need to discuss work-related issues, the discussion should take place away from public view.
- When customers are waiting for service, employees should not stand around watching; they should pitch in and help, or they should return to their work station if they cannot assist.
- Employees should avoid having food or drink at their workstations. It is rude to eat or drink while waiting on a customer. Also, food and drinks can damage sensitive computer equipment if spilled.
- Employees should keep personal cell phones out of customers’ sight at all times and answer personal calls and text messages only on breaks.
- If an employee is waiting on a customer, the employee should avoid answering a ringing phone until he or she has finished with the customer. If an employee must answer the phone, he or she should put the call on hold and finish with the customer before assisting the person on the phone.

Measuring the Quality of Customer Service
How do we know whether our customer service is good or bad? Agencies may think that they are doing a great job with customer service, but without a measuring tool, inaccurate assumptions may lead to inaccurate conclusions.

One inexpensive method is a comment card or comment sheet. If the card does not require a name or address, the comments are more likely to be honest. It should be easy to use, with boxes to check rather than blanks to complete. Information requested should include what department the customer visited or the reason for the visit; who assisted them if they remember the employee’s name; whether their business was concluded accurately and timely; and last, some indication of the quality of customer service, from poor to excellent.

A second way to gather data on customer service is a follow-up telephone survey. This type of survey is used by credit card companies and mail order businesses to measure customer satisfaction. The customer is asked to answer a few questions using the touch keys on the telephone or verbally with numerical answers. This is a great method to gain immediate feedback on how individual employees are handling telephone inquiries.

Another method is to mail surveys to customers who have made contact
with the office through phone calls, personal visits, or formal appeals of value. A mailing list can be drawn randomly from the computer records of the agency. Enclosing a stamped, addressed envelope encourages return of the surveys. This process usually costs approximately a dollar per customer queried, a relatively low price for the information.

Regardless of the method that best suits the agency’s situation and budget, managers must test the public’s perception of customer service. Without this knowledge, the agency can be lulled into complacency and fail to make needed adjustments to the customer care program.

Regardless of the method that best suits the agency’s situation and budget, managers must test the public’s perception of customer service. Without this knowledge, the agency can be lulled into complacency and fail to make needed adjustments to the customer care program.

What does a manager do when there are continual complaints about a particular employee? The first step is counseling the employee and providing books, seminars, coaching, and other tools to assist the employee. The next step should be a formal reprimand and, finally, termination if the employee is uncooperative. Failure to take action has the tendency to contaminate the attitude of the entire agency or at least the department in which the uncooperative employee works.

Recognizing Excellent Customer Service
Everyone likes a pat on the back when they do well. When an agency employs ee does a particularly good job with a difficult taxpayer, he or she should be acknowledged with a verbal pat on the back. Managers who witness a good customer service interchange should compliment the employee as soon as the opportunity is available. Also, peers should compliment one another when they observe excellent customer service. These kinds of supportive comments encourage the continued desire to provide that type of service.

When letters, customer survey cards, e-mails, or verbal contacts are received from taxpayers touting the excellent customer service of an employee, that person should receive credit with a personal note, an announcement during a staff meeting, or a congratulatory interoffice e-mail. The method of praise is best determined by the department culture. A department-wide e-mail or announcement sometimes breeds resentment, so a manager should be cautious and seek continuous feedback from employees.

An agency may want to recognize an employee monthly, quarterly, or annually with a plaque, some time off, or a cash incentive for excellent customer service. These types of awards can also cause some envy and dissension. Care should be taken to ensure that it does not become a popularity contest if employees make the selection. Typically, employees are the best judges of who excels in customer service and should have some input in determining who is recognized. The best feedback on excellent customer service should occur immediately after it happens and be directed to the person who provided the excellent service.

Property Tax Administration Will Never Win the Most Popular Award
Administration of property taxes will never be a popular job, and assessment agencies will never make the list of favorite places to shop. However, assessment agencies can make a difference in the public’s perception by always treating taxpayers with respect, being kind, being helpful, and truly acting like public servants.

This article has explained the importance of excellent customer service and presented some suggestions. I encourage you to talk with your peers and brainstorm together about the kinds of things that can make a difference in your office. You will be amazed by the positive outcome.

References


Richard Petree, began his assessing career with the elected position of County Tax Assessor Collector in 1976. He served two terms and was then named as the first Chief Appraiser of Taylor County. With the exception of a nine-month stint as Chief Appraiser in Travis County in 1988, Petree has remained as the Chief Appraiser of Taylor County.

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He has been a member of the IAAO since 1981. He was elected to the Executive Board of IAAO in 2004. He has served on IAAO committees including Nominations, Awards, and Education. In 2010 he was recognized as IAAO Member of the Year.
IAAO Technical Assistance

IAAO provides assistance in the following areas:

- Appraisal Process and Techniques—guidelines for real and personal property valuation, evaluation of manuals and cost schedules, mapping requisites, data systems, assessment cycle, integrating GIS and CAMA systems, benchmarking
- General Assessment Administration—personnel requirements, systems, internal controls and management procedures, determining resource availability, development of RFPs
- Mapping—compliance with standards, contractor selection, integration of digital mapping technology
- Reappraisal Program—determination of need, method of implementation, determining whether an outside appraisal firm is required, program supervision, remote sensing technology and quality control
- Personnel—standards for selection, compensation, training and certification, candidate testing, examination development
- Public Relations—outreach programs, satisfaction surveys, streamlining of public access to assessment data
- Quality Assurance—assessment standards, ratio studies, jurisdictional revaluation, review of income-producing properties, appeals
- Record Maintenance—assessment and tax roll management, transition to a digital environment, quality control
- Audit—staffing levels and resources, environmental contamination policies, valuation applications, best practices
- Tax Policy—drafting state legislation, defining exemptions and credits, evaluating property tax burden

IAAO does not undertake technical assistance projects in the following areas: reassessment or mass appraisal projects; individual appraisals or assessments; or studies not approved by responsible assessment officials. For those seeking help with an individual appraisal project, IAAO may be able to provide referrals.

IAAO provides technical assistance services only at the request of the head of the agency involved. For further information on the scope and cost of such services, please contact IAAO Headquarters. All inquiries are confidential and without obligation.