

Vance County Tax Office



2024

Revaluation Request for Proposal Specifications

Notice to Bidder:

The request for bid will be available for contractors on **August 30, 2021**.

Sealed proposals are invited and will be received at the Vance County Tax Office **until 2:00 pm on October 1, 2021** in the form and format hereinafter provided;

- furnishing of labor, materials and supplies
- the performance of all work required for the completion and delivery of property appraisals and valuations
- Tax Assessor’s Manual and property record cards
- assistance to the County Tax Administrator, the County Board of Commissioners/County Board of Equalization and Review

The anticipated award date of bid is **December 6, 2021**.

The awarded contractor shall begin work on or before **April 4, 2022**.

Specifications for appraisal of property:

No proposal will be considered unless the Contractor offering it furnishes evidence satisfactory to the County the necessary experience, ability, facilities, and pecuniary resources to fill all conditions and requirements as set forth in the specifications. The successful bidder shall be required to furnish a Performance Bond for the full amount of the contract, a bond guaranteeing the payment for all labor, services and materials required in performing said contract as required by the laws of North Carolina. Both of which bonds shall be with some surety company or companies authorized to do business in this state and liability insurance as specified in the specifications.

The bidder shall be required to supply a Bid Bond to accompany the highest bid submitted. Said Bond, shall be an amount not less than five percent (5%) of the bid proposal. The Bid Bond may be submitted in the form of a certified or cashier’s check or a bond underwritten by a surety licensed to do business in North Carolina.

Contractors will examine these specifications and all other pertinent factors and judge for themselves all the circumstances and surrounding conditions affecting the cost and nature of the work.

The Vance County Board of Commissioners reserves the right to reject any and all proposals, to waive informalities or make such award as in their opinion is to the best interest of the County of Vance, North Carolina.

Please deliver the original and three copies of the proposal to:

Vance County Tax Administrator
 Mrs. Porcha Brooks
 122 Young St, Ste E
 Henderson, NC 27536

Sealed responses may be delivered by any means; USPS, Courier, specialized package delivery service or in person. However, all packages **MUST** be sealed and received no later than the time and date specified.

Porcha C. Brooks
 Vance County Tax Administrator

SPECIFICATIONS FOR APPRAISAL OF PROPERTY, PREPARATION OF TAX ASSESSOR'S MANUAL AND PROPERTY RECORD CARDS

I. SCOPE OF SPECIFICATIONS

These specifications cover the furnishing of labor, materials, supplies and the performance of all work required for the completion and delivery of a computerized revaluation of all real property within Vance County, for the furnishing of property record cards, assistance to the Vance County Tax Administrator and staff and to the board of Equalization and Review and digital structure imagery as specified herein and as directed by Vance County through its duly authorized agent.

II. APPRAISALS

The Contractor shall aid and assist the Vance County Tax Administrator and the Board of County Commissioners/Board of Equalization and Review in arriving at the true value in money of the real property in Vance County, in the appraisal and revaluation of the following items, to wit:

A. COMMERCIAL REAL PROPERTY

For the purpose of these specifications, "Commercial Real Property" shall be held to mean:

1. All land, buildings, structures, and other improvements used or constructed for commercial purposes.
2. All apartment houses of four or more units and other dwellings' designed or redesigned for occupancy by more than three family units.
3. Special purpose property not classified as industrial property.
4. Vacant lots or other parcels of real estate in areas zoned for commercial purposes or in predominantly commercial areas, or which are used in connection with commercial enterprises, or which are primarily suited for commercial development.
5. If all or part of such property shall be within the boundaries of any incorporated town or city, such fact shall be specified and the part within shall be defined, listed, and appraised accordingly.

B. INDUSTRIAL REAL PROPERTY

All lands, and all plants, shops, processing establishment and other structures and improvements used in the manufacture, processing or production of any type of material, substance or merchandise; and all other property of this nature within Vance County which by law must be appraised by Vance County.

C. URBAN AND RURAL PROPERTY

The term "Urban and Rural Property" as used in these specifications is defined as all lots, parcels or tracts of land, and all dwelling houses, barns, outbuildings, and other structures and improvements thereon, located in Vance County which are not defined as "Commercial Real Property", "Industrial Real Property", or "Exempt Property" and which are required by law to be appraised by Vance County.

D. AGRICULTURAL, HORTICULTURAL AND FORESTLAND

For the purpose of these specifications, "agricultural, horticultural and forestland" is defined as: All agricultural land containing ten (10) acres or more, horticultural land containing five (5) acres or more and all forestland containing twenty (20) acres or more which may or may not qualify for present use value assessment under the provisions of General Statutes 105-277.4.

E. MODULAR AND MANUFACTURED HOMES

All modular and manufactured homes located on land owned by the owner of the modular or manufactured home and having had the wheels, tongue and axles removed and that are situated on a permanent foundation which consists of the footings, will be appraised as real property. These manufactured homes will be measured, listed and appraised as directed by the Tax Administrator, in the same manner as residential property.

If manufactured home leasehold has previously been listed as real property, it will continue to be appraised as real property. Should a manufactured home not classified as real estate, appear on a parcel of land, its presence, description and size shall be noted on the property record card along with owner information if known.

F. EXEMPT PROPERTY

It is specifically understood that property wholly or partially excluded from taxation shall be appraised and valued by the Contractor, including all governmental units located within Vance County. This shall be done in the same manner in which property which is not exempt is appraised.

G. ALL OTHER REAL PROPERTY

All other real property not covered by the preceding paragraphs and required by law to be appraised by Vance County.

H. PROPERTY OF PUBLIC SERVICE COMPANIES

Contractor shall not appraise property of public service companies that is appraised by the North Carolina Department of Revenue. However, the Contractor shall appraise all real property of such companies situated in Vance County that is not appraised by the State Department of Revenue.

I. PERSONAL PROPERTY

These specifications do not provide for the appraisal of commercial furniture and fixtures, industrial machinery and equipment or other personal property by the Contractor.

III GENERAL CONDITIONS

A. DIRECTION OF REVALUATION PROGRAM

All decisions as to procedures followed and forms used in the revaluation shall be made by the Tax Administrator of Vance County. While final decision of values to be assigned to properties for tax purposes must, by statute, be made by officials of Vance County. Contractor's responsibility under this contract is to advise Vance County as to the current market value of each item of property appraised as in Section B, below.

The entire procedure of the Revaluation Program is to be in accordance with all applicable statutes of North Carolina.

B. GENERAL INSTRUCTION

Potential Contractors are to submit two prices. One based on a Walk-Around Appraisal to include digital photos of improvements if needed, and leaving a door hanger. This will require each parcel to be visited and any improvements will be walked around and compared to the current property record card. If any apparent discrepancies exist, the Contractor will be required to measure and list the indicated changes accordingly. The other shall be based on a Full Measure and List Appraisal to include digital photos of improvements if needed, and leaving a door hanger. This will require the appraiser to measure every improvement on the property and verifies interior data.

All property, as herein defined, shall as far as practical, be valued at its true value in money as of January 1, 2024. The intent and purpose of these specifications is to have all real property appraised at its true value in money. The term, "true value" of property is defined as its market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.

In determining the true value of land, the appraiser shall consider as to each tract, parcel, or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; water power; water privileges; mineral; quarry; or other valuable deposits; fertility; adaptability for agricultural; timberproducing; commercial; industrial; or other uses; past income; probable future income; and any other factors that may affect its value, except growing timber and crops of a seasonal or annual nature.

As provided in General Statutes 105-286, 105-317, 105-283 and all other related statutes, all property entitled to classification under General Statutes 105-277.3 shall be appraised at its value as of January 1, 2024.

The Contractor shall prepare and submit to Vance County for approval on or before May 31, 2023 a schedule of land values, standards and rules which, when properly applied, will result in appraising all property in an equitable manner. Throughout preparation of the schedule, the Contractor shall consult with the Tax Administrator. The schedule is to be submitted and approved by the Board of County Commissioners prior to finalizing any values.

In determining the true value of a building or other improvement, the appraiser shall consider at least its location; type of construction; age; replacement cost; adaptability for residence; commercial; industrial; or other uses; past income; probable future income; and any other factors that may affect its value.

Buildings and other improvements under construction or partially completed improvements shall be appraised at their value in degree of completion as of January I, 2024.

Site address of all addressed properties within Vance County are to be gathered and entered in the County's CAMA system and in a manner to be determined by the County.

C. LAWS TO BE OBSERVED

The Contractor shall be familiar with all Federal, State and Local laws, codes, ordinances, and regulations which in any manner affect those engaged or employed in the work or in any way affect the conduct of the work. No pleas of misunderstanding or ignorance on the part of the Contractor will in any way serve to modify the provisions of the Contract.

The Contractor shall at all times observe and comply with all Federal, State and Local laws, orders, codes, ordinances, and regulations in any manner affecting the conduct of the work and Contractor shall indemnify and save harmless Vance County, its officers, agents and servants against any claim or liability arising from or based on the violation of any such law, ordinance, regulation, order to decrees, whether by Contractor or his employees.

D. RESPONSIBILITY FOR DAMAGE CLAIMS

The Contractor and his insurance carrier shall indemnify and save harmless Vance County and all its officers, agents, and employees from suits, actions or claims of any character, name and description, brought for or on account of any actual or alleged injuries or damages received or sustained by any person, persons, or property, by or from the Contractor or his employees.

1. INSURANCE

Worker's Compensation Insurance - The Contractor shall take out and maintain during the life of the Project until Final Completion and acceptance of the Work, worker's compensation insurance for all of employees employed to provide services on the Project. The North Carolina Workers Compensation Act requires any employer with three or more employees to provide this coverage. Coverage shall be provided with the following limits:

Coverage A - Statutory - State of North Carolina

Coverage B - Employers Liability-

\$500,000 Each Accident

\$500,000 Disease - Policy Limits

\$500,000 Disease - Each Employee

Comprehensive General Liability and Property Damage Insurance - The Contractor shall take out and maintain during the life of the project until final completion and acceptance of the work, such General Liability Insurance as shall protect Contractor and any subcontractor performing work on the project.

The policy shall provide coverage for premises and for operations, independent Contractors, products and for completed operations, and broad form property damage. The limits of such insurance shall be as follows:

Combined Single Limits of no less than:

\$2,000,000 general aggregate

\$1,000,000 products completed operation aggregate \$1,000,000 each occurrence'

Vance County shall be named as additional insured.

Comprehensive Automobile Liability Insurance – The Contractor shall procure and maintain during the life of the Project until Final Completion and acceptance of the Work, commercial automobile liability insurance for not less than the following limits.

Combined Single Limit of no less than: \$1,000,000

This shall cover all vehicles including owned, non-owned and hired vehicles. Vance County shall be named as additional insured.

The Contractor shall submit to Vance County certificates of insurance evidencing coverage required to be produced by the Contractor. The Contractor shall require each subcontractor to submit to the Contractor evidence of all coverage required of subcontractors before commencing work on his subcontract. Each certificate of insurance and policy required hereunder, except the worker's compensation policy, shall bear the provision that "The policy cannot be canceled or reduced if, amount and that coverage cannot be eliminated in less than thirty (30) days after mailing written notice to Vance County. All required insurance shall be procured from insurance companies licensed to do business in North Carolina: with a Best's Insurance Guide Rating of A or better. Coverage shall be maintained continuously during the life of the project until final completion of the work.

2. PERFORMANCE LABOR AND MATERIAL BONDS

The Contractor shall furnish a Performance Surety Bond in an amount equal to 100% of the Contract. It must be furnished by a corporate surety authorized to do such business in North Carolina. The bond must secure the faithful performance of the Contract in accordance with these specifications. It shall indemnify and save harmless Vance County from all costs and damage by reason of the Contractor's default or failure to faithfully perform the Contract. The Contractor shall also furnish a Labor and Material Payment Bond to secure payment to all persons who have furnished labor or materials in the performance of the work. The Bond shall also provide labor or materials in the performance of the work. This Bond shall also provide that all persons who have furnished labor or materials for use in the performance of the work under this contract and these specifications shall have direct right of action under the bond, subject to Vance County's priority. The bond shall be in effect until such time the performance of the Contractor shall deem to be completed as described in Section E.

E. PERFORMANCE OF WORK

The Contractor shall begin the work to be performed under the contract no later than April 4, 2022, and shall carry on the program of revaluation without interruptions as set forth in the specifications and work flow schedule, and shall complete and deliver said work on or before **October 5, 2023** with the exception of new buildings completed between October 5, 2023 and December 31, 2023 and buildings partially completed as of January 1, 2024, the appraisal of which shall be completed and delivered to the Tax Administrator no later than March 29, 2024. It should be further noted that county assessing staff will be closely monitoring this project and should any part of this project be determined to be unacceptable to the county, the Contractor will be required to redo that portion or portions of the project until the work in question is brought up to acceptable standards. It is specifically agreed and so declared, that time is of essence in the performance of the contract. Hearings shall commence after notices of appraised value are mailed to the taxpayer, which shall be accomplished in February 2024.

Within thirty (30) days following the acceptance of the contract by the Vance County Board of Commissioners, the Contractor shall present to the Tax Administrator a schedule showing the beginning and completion dates for each phase of the work covered by the contract and the percentage of value of each phase to the contract, said schedule shall be broken down to show the beginning and completion dates according to:

- a) Geographical area of the County by townships
- b) Types of property
- c) Data transfer
- d) Office work
- e) Review work by a competent appraiser
- f) Digital Structure Imagery

The Contractor shall consult with the Tax Administrator in preparing said schedule and the schedule shall be subject to the approval of the Tax Administrator. The approved schedule shall be used as a guide for performance of the work covered by this contract.

Performance by the Contractor shall not be deemed complete until all hearings with taxpayer and/or their representatives before the Vance County Tax Administrator and before the Vance County Board of Equalization and Review respecting the revaluation program shall have been completed and until all appeals from Vance County Board of Equalization and Review to the Property Tax Commission or to the Courts, in the case of complaints concerning appraised values have been completed. It is fully understood and agreed that the Contractor shall assist the Vance County Tax Administrator, the County Board of Equalization and Review, and the Vance County Board of Commissioners in the event anyone or all of them are required to appear before the Property Tax Commission or the Courts in matters growing out of appeals or complaints concerning the assessed valuation.

Of utmost importance in this contract is the quality of work performed by the Contractor and to that end, the work produced pursuant to this contract will be deemed acceptable provided the co-efficient of dispersion above the median does not exceed 10% when 80% of the qualified sales during the first three quarters of the year 2023 are included in a ratio study. In addition a ratio study is to be done utilizing 80% of the sales during the last quarter of the year 2023 and the first quarter of the year 2024 resulting in a coefficient of dispersion above the median not to exceed 10%. The County reserves the right to stratify as to location, property type, etc., as it so desires, in any ratio study when adequate data is available.

F. PERSONNEL

The Contractor shall use competent employees of good character and an adequate number to expeditiously accomplish the work.

All employees **must** have sufficient skill and experience to perform properly the work assigned to them. Employees executing appraisals shall not be less than 21 years of age; they shall have sufficient education, training, and experience in such work to perform it properly and satisfactorily in the manner prescribed in these specifications; and such employees must have not less than two (2) years of active practical and extensive experience appraising commercial and/or industrial and/or residential and/or farm properties. However, should the Contractor need additional personnel (without appropriate experience), such personnel may be employed subject to the approval of the Tax Administrator. Should the work performance of such personnel not meet the approval of the Tax Administrator, the employment of such personnel shall be terminated. Ten days prior to bringing any employee to the job, the Contractor must furnish in detail, with respect to each employee who will execute appraisals, a resume specifying his qualifications and experience and prior work location. After review, the Tax Administrator will return resumes to the Contractor. The Contractor must employ a sufficient number of qualified and experienced employees at all times to perform the work expeditiously on a timely and controlled basis. Complete instructions and directions of all members of the personnel connected with the revaluation shall be supplied by the Contractor.

The Contractor shall provide Vance County with a list of all persons to be employed for acceptance or rejection by Vance County.

Vance County may require the Contractor to remove from the work any person Vance County considers incompetent or negligent in the performance of his duties, or who is guilty of misconduct and such person shall not be employed again without Vance County's written consent. No employee of the Contractor is to be deemed an employee or agent of Vance County and is not entitled to any benefits from Vance County not specifically stated herein. The Project Supervisor or Responsible Head of the field organization of the Contractor and other key personnel shall not be replaced, or transferred away from the Vance County project without the prior written consent of Vance County. Vance County has the right to approve or reject all personnel working on the project.

The Contractor shall train any personnel designated by the county in the appraisal techniques and procedures utilized by the Contractor in the appraisal of all real property in Vance County. Instruction shall also be given in the use of the appraisal manual for all types of real property, so that Vance County's appraisers may be competent to assist and help explain to Taxpayers and the Tax Office current appraisals and to competent to add appraisals which are consistent with the other parcels in Vance County.

All vehicles used by the personnel of the Contractor in performance of duties herein described shall be identifiable by signs located on each side of said vehicle, and shall meet the following requirements:

1. Letters at least 2" high
2. Contain words "County Revaluation"
3. Variations only as directed by the Vance County Tax Administrator

All field personnel shall display a personal identification badge that shall include name, photograph, company name, and employee's title and signature, and shall have available a card to provide to the public

which they may encounter which identifies the particular employee's name, title company and contact information.

G. OFFICE SPACE

Office space necessary for the performance of the clerical work will be provided by Vance County. All necessary tables, chairs and file cabinets for such office space will be provided by the Contractor. All machinery, equipment and supplies necessary to complete the work shall be supplied by the Contractor except: permanent filing cabinets, computer data entry devices, and print output devices will be supplied by the county and will remain with the county after completion of this contract.

If additional space is required by the Contractor, it will be provided by the Contractor at its expense. Within the space provided, the Contractor's phones and phone jacks will be provided by the county. All other verbal communications equipment is to be provided by the Contractor. Any and all call charges are to be supplied by the Contractor.

H. USE OF RECORDS AND MAPS

Subject to schedules and procedures approved by the Vance County Tax Administrator, copies of all maps, tax records, data and information in the possession of the Vance County Tax Administrator pertaining to properties covered by these specifications will be made available to the Contractor. This is to cover the use of all information currently existing on Vance County property record cards. Current property record cards, however, are not to be transported off county property without prior approval by the Tax Administrator. All information and sketches, if used by the Contractor, will be verified in the field and will be the Contractor's responsibility.

Transfer of all data on old property record cards, including name of the present owner, map block and lot number, location description, sales price of the preceding two years, old assessed value and sketches, to the new property record card will be the responsibility of the Contractor. Date and deed reference where available on old property record card will be transferred also.

A system approved by the Vance County Tax Administrator shall be employed for keeping accurate account of all maps and records that shall be taken by the Contractor from Vance County's files. Such maps, records, and data will be carefully preserved and will be returned to Vance County as soon as use of the same has been completed.

The county will furnish the Contractor with a set of tax maps of the county, but cannot assure the accuracy of the same. Contractor shall be responsible to inform the Tax Administrator of any inaccuracies or inconsistencies found in the field.

All records generated by the Contractor in connection with the revaluation, including supporting documentation, are the property of the county. Said Contractor agrees to provide to the county all records generated in connection with revaluation including supporting materials.

I. SUPPORT OF VALUES

Prior to the official meetings of the Board of Equalization and Review, notices of the new assessments will be prepared by Vance County and mailed to real property owners.

Informal hearings will be scheduled by appointments and conducted by the Contractor. All revisions made to listings, values or otherwise will be documented with each parcel.

The Contractor shall provide the services of sufficient number of qualified appraisers for as long as necessary after valuation notices are mailed by the county to assist the tax administrator explaining appraisals and the valuation procedure used.

The project supervisor or the responsible head of the field organization of the Contractor in charge of the revaluation program in the county will not be transferred out of the county except by written consent by the administrator.

The Project Supervisor or the responsible head of the field organization of the Contractor in charge of the revaluation program in Vance County shall be present at all official meetings of the Board of Equalization and Review and all informal hearings following the completion of the work until all complaints are heard and disposed of, to assist in the settlement of complaints and to defend the values placed upon the various properties.

It is further agreed that qualified appraisers shall be provided by the Contractor to assist Vance County in the event of appeals from Vance County Board of Equalization and Review or the Board of County Commissioners to the Property Tax Commission, or to the courts. This service shall be provided at no additional cost to Vance County in the case of complaints as to assessed valuations.

J. TERMINATION OF CONTRACT

The contract may be terminated by Vance County for the following reasons:

- 1) Failure of the Contractor to start the work on the date specified.
- 2) Reasonable evidence that the progress being made by Contractor is insufficient to complete the work within the specified time.
- 3) Failure on part of the Contractor to comply with any requirement of the contract.

Before the contract may be terminated, the Contractor must be notified in writing by Vance County of the conditions which make termination of the contract imminent. Ten (10) days after this notice is given, if a satisfactory effort has not been made by the Contractor to correct the conditions, Vance County may declare the contract terminated, notify the Contractor and pursue any right and remedy under this contract.

In the event this contract is terminated, Vance County reserves the right to take possession of all completed work, work in process, material, or any other part of the work to account for said work and material and to use the same to complete the project within a reasonable time and in accordance with the Contract Specifications. When the work is thus finally completed, the total cost of same will be computed. If the cost is more than the contract price, the difference shall be paid by the Contractor.

K. ARBITRATION

In case Vance County and the Contractor cannot agree as to whether any provision of the contract has been satisfactorily performed, the dispute shall be referred for determination to three (3) arbitrators, one of whom shall be selected by Vance County and one by the Contractor; the two thus chosen shall select a third arbitrator; and a decision of the majority of said arbitrators shall be binding upon Vance County and the Contractor. The expense of the arbitration shall be borne equally by Vance County and the Contractor.

L. SUBLETTING AND ASSIGNING CONTRACT

The Contractor shall not assign, transfer or sublet the contract or any interest therein without first receiving written approval from Vance County and from the sureties on the bonds of the Contractor and the Contractor's liability carrier.

M. LIQUIDATED DAMAGES

In the event that the appraisal and revaluation of all property herein required to be appraised and revalued is not completed by the date set forth in the contract, the sum of \$500.00 per day (Saturdays, Sundays, and Holidays excluded) shall be assessed against the Contractor for the first month and \$750.00 per day thereafter, which said amounts shall be considered as liquidated damages for such delay in performance and shall be deducted from the final payment of the compensation herein provided.

IV. WORK TO BE PERFORMED**A. TAX ASSESSOR'S MANUAL AND COST SCHEDULES**

The Contractor shall prepare and furnish Vance County with twelve (12) typed or printed copies and one copy in electronic format of an assessment manual, cost schedules and land value schedules prior to finalizing any appraisals, as set forth below:

1. CONTENTS OF MANUAL

- a) Introduction
- b) Outline of the principles and essentials of uniform property valuation and assessment.
- c) Individual property record cards (explain use of land information to be furnished on property record cards).
- d) Valuation of lots and parcels of land.

(1) Explanation of land value, classes and grades, and method by which determined.

(2) Land value schedules, including maps, depth tables and land rules.

(a) For residential, commercial and industrial property

(b) For rural and non-subdivided land.

(c) For agricultural, horticultural and forestland appraisals the Contractor shall prepare two schedules, one that reflects market value and one that reflects land use value as required in General Statutes I05-277.6(c)

(3) Explanation of method of determining base land value.

(a) Corner influence (Commercial Property)

(b) Rear and side alley influence Commercial Property

(4) Value of crop allotments and effect of same on value of farmland

e) Valuation of Buildings

(1) Specifications and detailed schedules of replacement cost on all types of houses, commercial properties, special buildings and industrial properties shall be included in the manual. Replacement costs of commercial, industrial and special purpose buildings, however, will be computed using cubic feet where story height makes use of square foot pricing impractical.

(2) Tables of base replacement cost for houses, commercial and special purpose buildings shall include the following:

(a) Degrees of construction quality and size limits as determined in consultation with the Administrator.

(b) Commercial and special purpose building cost: varied by size and story height.

(3) Tables of additions and deductions from base replacement costs to meet the requirements of Vance County as determined in consultation with the Tax Administrator.

f) Depreciation Tables

(1) Physical Depreciation

(a) Physical depreciation tables or age-life tables on all classes of building including a consolidated rate percentage table.

(b) Examples of application of building depreciation tables.

(2) Functional and Economic Obsolescence

(a) Examples of application of functional and economic obsolescence on all classes of residential, commercial and industrial building for overimprovement, underimprovement, location, out-of-business, and lack of functional utility.

g) Income Approach to Value

(1) Range of capitalization rates for Vance County.

(2) Explanation of capitalization rates as applied in Vance County and how developed and applied.

h) Metal buildings, greenhouses and grain bins and accompanying elevators.

i) Schedule by components of construction for commercial and industrial buildings.

j) Any other information, facts or factors which may be used in determining the true value in money of the real property to be appraised.

k) Explanatory appraisals demonstrating use of the manual in appraising selected residences, farms, commercials and industrial buildings in Vance County.

2. PREPARATION OF TAX ASSESSOR'S MANUAL AND COST SCHEDULES

This manual shall contain the detailed data from realtors, lending institutions, revenue stamps (verified), etc., used in preparing the units of land value.

This manual shall contain a detailed description and photo summary explaining grade and condition application methodology.

This manual shall also contain a breakdown in detail of all data in making up all schedules, costs, etc., including prevailing material cost, the source of this information, and analyzed cost for residential, farm, commercial and industrial building construction. A careful investigation of local construction costs shall be made and the manual must be tested for both new and existing construction. Prices of materials in various quantities and qualities shall be obtained from local material dealers. Current wage scales for various types of building construction shall be carefully investigated and labor efficiency for the several trades on the various classes of work shall be considered in the determining of building schedules.

From the foregoing information, unit construction costs shall be analyzed for all materials and fixed equipment entering into the construction of all types of buildings, which construction cost shall include architects' and engineers' fees, together with Contractors' overhead and profit and shall reflect the average cost of materials in place for houses of cheap construction, houses of ordinary construction, and houses of high quality construction. Separate unit costs shall be developed in the same manner for all types of commercial, industrial, farm and special purpose buildings. After such costs are developed, they shall be applied to new construction of known cost to prove their accuracy.

When such accuracy is determined or proven in a manner acceptable to Vance county, schedules shall be prepared for any and all variations from base, including the values of the following items: all types of wall construction, roofs, floors, heating, plumbing, fireplaces and stacks, air

conditioning, interior finish, tiling finished attics, multiple family houses, recreation rooms, basements, finished basements, insulation, lighting system, etc.

Tables shall show additions or deductions from base prices shown in each residential, commercial, industrial, farm and special purpose building schedule. Every change from base specifications shall be recorded in the pricing schedule and on the property record cards. Prices for various sizes and types of garages, fireplaces, sun porches, carports, patios, out buildings, elevators, or any improvement which does not fall within the base rate table shall be contained in the manual.

The manual shall contain a section designated for appraising residential, commercial and industrial building additions for use by the Tax Office Personnel in appraising building additions that are constructed between the completion of the current revaluation and the next one scheduled.

All of the foregoing data shall be set up in an easily comprehensible manner enabling Vance County to show the taxpayer how property valuations were determined. All data used to make up the manual and to substantiate sales must be turned over to the Vance County Tax Administrator.

The design of the manual must be approved by the Vance County Tax Administrator and personnel designated by the Tax Administrator are to be trained in the use of the manual during the revaluation period.

B. PROPERTY APPRAISALS

1. COMMERCIAL PROPERTY

a) Commercial Buildings

The same "Walk Around method" as described in section B (General Instructions) will be applied to all commercial buildings. A careful inspection of each building shall be made of all construction and fixed building improvements noted on the property record card. Master replacement cost schedules which have been checked against actual recent costs of newly erected construction in Vance County or in comparable communities, when required and developed for the manual, will be applied to the various elements of building construction.

The basic cost data shall be applied to existing construction for the determination of accurate and consistent building replacement costs.

Income, expense, and market data will be used to determine value by applying appropriate depreciation factors to building replacement costs. All apartment houses of four (4) or more dwelling units and other dwellings designed or redesigned for such occupancy and all groups of apartment buildings are to be listed as apartment properties and appraised by the Contractor in the manner of commercial properties with a sketch and appraisal card for each building in the apartment complex. Also, the number of units in each building and their breakdowns as to bedroom and bath count shall be noted on the appraisal card. A report for apartments will follow listing all apartments and their variable breakdowns. This listing will be used as an analytical report. The appraisal of apartment houses is to be complete with analysis of income in the same manner as in the appraisal of other commercial property.

b) Commercial and Apartment land

The Contractor shall make a study of both the central business districts and outlying business areas for all towns in Vance County. Upon completion of this study, an outline block map is to be prepared by the Contractor listing front foot or square foot and land values for each side of each block of the specified business districts. Depth tables and corner and alley influence tables shall be developed by the Contractor for the pricing of commercial lots. These tables shall be in accordance with current sound practices of land valuations.

Upon determination of such front foot, square foot or other acceptable units of measure values for commercial properties by Contractor, the value of each individual parcel of land shall be computed on the permanent record card. Commercial land values in rural areas of Vance County shall be established usually on an acreage basis.

If all or part of such property shall be within the boundaries of any incorporated town, city, or special district, such facts shall be specified and the part within shall be defined, listed, and appraised accordingly.

c) Review of Commercial Properties

Upon completion of the appraisal of individual parcels of commercial land, each commercial property shall be carefully reviewed by experienced commercial appraisers of the Contractor for the careful consideration of the economic factors which enter into its valuation, such as location, design, surplus capacity or inadequacy, obsolescence, and rent possibilities (both present and expected.).

2. INDUSTRIAL PROPERTIES

A complete appraisal of each industrial plant in Vance County shall be prepared by the Contractor based upon the careful inspection of each of such properties.

a) Industrial Buildings

All industrial buildings shall be reviewed and drawn to scale, on individual cards and said cards numbered 1 of 2 etc., and the total land, buildings, and other improvements will also be shown on the card. There will be prepared a plat showing proximity of all buildings to main plant structure. Buildings shall be described by their component parts, with replacement or reproduction values being determined by a unit cost appraisal, less any depreciation. The market and income approaches to value shall be utilized where applicable.

b) Industrial Land Valuation

The Contractor shall make a study of each individual property and of the various industrial sections of Vance County. Upon completion of this study, the Contractor's appraisers are to prepare an outline block map (or sketch) indicating front foot, acreage, or square foot land values for each parcel of industry property. Upon the determination of final land values for industrial property the Contractor shall compute the value of each individual parcel of industrial land.

3. URBAN AND RURAL PROPERTY

a) Residences, Buildings and Structures

Every lot, parcel, tract, building, structure, and improvement being appraised shall actually be visited, observed and appraised by a competent appraiser; to insure accuracy of information on the field record card. In the event the property owner is not home at the time of the appraiser's visit, a notice of the attempt to contact the property owner shall be left by the Contractor's representative. The notice shall be in the form of a door hanger, or some other means in which to ensure that it shall remain in place until retrieved by the property owner. The final form of the type of notice to be used shall be agreed upon by the Contractor, the Tax Administrator. Careful inspection shall be made of the exterior by a competent appraiser and it shall be the responsibility of the Contractor to make the necessary effort to inspect any property that is posted and/or quarantined. In the case of changes, additions, suspected errors in the original recording, or other discrepancies, such changes, additions, and discrepancies shall be measured, listed, and sketched, and card flagged for appraisal by a competent appraiser of the Contractor's staff.

The type of construction shall be recorded by component parts, such as exterior walls, roofing structure, roofing cover, interior walls, interior flooring, heating and fuel type, air conditioning, bedrooms, baths, number of stories, style, fireplaces, quality of construction, actual year built, effective year built, economic or now known as external obsolescence, functional obsolescence, whether the property is under construction, abnormal or physical depreciation, and physical damage. For commercials and condominiums the Contractor must also list any added features for air conditioning and heating, number of floors the building contains, the number of units or percent ownership, structural frame, average number of rooms per floor, percent of common wall and non-standard wall height. Field record cards shall be returned by the field staff to the office where they shall be priced, checked, and completed from the schedules previously prepared and made ready for the final inspection and review. Each review of property shall be made by competent appraisers for the careful consideration of location, design, surplus capacity, obsolescence, physical depreciation, etc.

b) Suburban and farm homes shall be visited and inspected in the manner as other residential buildings. All other farm buildings and structures will be sight checked for accurate measurements and listed on the field property card according to the use, type of construction, size, age, condition and amount of depreciation and shall be appraised at their true value.

c) Upon inspection of real property that has a mobile home located on the premises, the appraisal card will be marked with a special code identifier when the mobile home is listed as personal property. If it is listed as real property it will be sketched and priced.

d) A door hanger, design to be approved by the Tax Administrator, is to be left at all residential structures where owner/tenant is not contacted at the initial field visit. The door hanger is to be designed to allow owner/tenant to make contact with the Contractor to assure accuracy of data to be gathered.

4. VALUATION OF LAND

The Contractor shall make a careful investigation of the true value of all classes of land giving due consideration to all factors enumerated in these specifications. Sales data covering market sales shall be secured and this data will be analyzed, checked, and recorded on cards. Owners, realtors, bankers and others shall be asked to provide full information relative to sales of property within Vance County.

If all or part of such property shall be within the boundaries of any incorporated town or city, such fact shall be specified and the part within town or city shall be defined and listed accordingly.

Buildings, structures, and other improvements shall be appraised and their true value recorded separately from the land on which they are located.

The Contractor will furnish "Land Value Maps" which will indicate appraised values per parcel or per block. These values will be stated in terms of the units in which the land is normally sold. In addition, current, sales data will be recorded on these maps. Sales data will be indicated from revenue stamps, noted on the property record cards and confirmed in sufficient number to insure compliance with these specifications.

a) Agricultural, Horticultural and Forestland

Agricultural, horticultural and forestland will be appraised at its true value as required by G.S. 105-317 (b) (1). The Contractor will assist the Tax Administrator with the development of Present-Use Value Schedules that are required by G.S. 105-317 (b) (1). The Tax Administrator will determine eligibility for Present-Use Value treatment and will be responsible for applying the Present-Use Value Schedules to qualifying parcels.

b) Small Acreage Tracts

A pricing schedule applicable to small acreage tracts; especially those of twenty-five (25) acres or less, which have potential other than farm usage, shall be prepared by the Contractor. Size of tracts has direct bearing on the value. The schedule must be flexible to appraise at market value all acreage tracts, regardless of size.

c) Soil Maps

The Vance County Soil and Conservation Service have developed soil maps and should be considered as part of the valuation process.

5. OTHER PROPERTY

a) Manufactured Homes/Modular Homes

These homes are to be considered as real property and are to be so valued if the following conditions are met:

- 1) It is a modular home.
- 2) Meets the definition of real property as defined in GS105-273 (13)
- 3) Other similar conditions that appear to give it a look of permanency.

b) All other real property not covered under this section, required by law to be appraised by the County will be appraised at true value, using acceptable appraisal standards.

6. ON-SITE REVIEW

After the initial field check of all real property, an additional second step must be followed in the form of an on-site review of all real properties. This field review shall be thorough in order to assure an efficient appraisal of all real properties.

C. RECORD CARDS

Suitable record cards shall be designed to meet the requirements of Vance County and shall be submitted to the Vance County Tax Administrator for her approval before being used. They shall include all items of information in connection with the construction; age; condition; depreciation; outline and pricing data of each building together with the owner's name, address, road name and number and house numbers, available map, block, and lot numbers, etc.; and shall be used to record all pertinent information relative to the land, buildings, and other improvements and total valuation of land, buildings and other improvements. The cards are to be furnished at the expense of the Contractor.

All cards shall be separated according to townships (or any method to be decided upon by the Tax Administrator) and coded for any special districts, and shall be arranged numerically according to the map and lot numbers of the individual parcel of property, and shall include road name and number and house number, and/or sub-division description.

The Contractor shall provide at its own expense all supplies, cards, and field record sheets needed *in* performing the work and all reports and manuals to be delivered to Vance County as set forth in the contract.

The Contractor shall, upon completion and acceptance of the work, deliver to the Vance County Tax Administrator, all field notes, cards, and work sheets on all kinds and classes of properties valued in the appraisal, identified as to property and owner. Also for future reference, the detailed data developed and used to determine the unit land values as well as those which serve to substantiate these values shall be delivered to the Vance County Tax Administrator.

D. PUBLIC RELATIONS

At all times during the contract and the work on the program, the Contractor and his employees shall endeavor to promote friendly relations with taxpayers and the public. Press releases or other publicity proposed by the Contractor shall be presented to the Vance County Tax Administrator and receive clearance before being released.

The Contractor shall, at the request of the Tax Administrator, make available qualified speakers to acquaint groups of people with any phase of the Revaluation Program.

The Contractor SHALL NOT release any proposed values, appraisals, data, or any other information either required or in the possession of the Contractor to any person, firm, or association unless approved in advance and in writing by the Vance County Tax Administrator.

E. Digital Structure Imagery

The purpose of these specifications is for the collection of approximately 26,000 digital images of residential, commercial, industrial and farm structures located in Vance County, North Carolina.

1. TECHNICAL REQUIREMENTS

- a) Images will be submitted in JPEG format to Vance County on CD-ROM.
- b) One, two, three and four-family residential buildings, townhouses, mobile homes, timeshares and condominiums will require photograph of building from curbside.

Agricultural residences and major outbuildings will also require photographs of building front elevations. Images of mobile home parks need only be captured from the public "right of way" without need to capture images of individual mobile homes. Images of retail, warehouse, manufacturing, apartments and other related property uses shall be captured for each use. Neighborhood shopping centers, mixed retail centers, community buildings may require more than one image. Exempt buildings shall be photographed and are in the count.

- c) The facade of the structure will occupy 65 to 85 percent of the overall area of the photo.
- d) In such cases where there is more than one structure for one parcel, each structure will be photographed and assigned the parcel ID number/pin number and record number followed by a letter.
- e) Our definition of a structure is any building whose primary use is residential, commercial, industrial, or institutional, and is currently being occupied by one or more of these uses.
- f) Each image will be stored in JPEG format with a minimum of 24-bit true color, 640 x 480 pixels or higher resolution. Three different samples of images captured will be presented by Contractor for final approval by Tax Administrator.

- g) Each image will be stored in the industry standard JPEG format and will be assigned up to a twelve-digit parcel ID number.
- h) Each image will be stored in a directory. The tax map numbers for the County will name each directory. Each image names by a parcel ID contained in a tax map will be stored in the corresponding tax map directory.
- i) Each image will show only the structure and an identifier. No other text or numbers will be added to the photo by post processing operations.

2. GENERAL REQUIREMENTS/CONDITIONS

- a) All images, maps, tapes, working files and final deliverables shall be considered the property of Vance County and shall be delivered to the Tax Administrator upon completion and acceptance of work. The chosen respondent shall not use the captured images for any purpose other than fulfillment of contract requirements, unless authorized by the Vance County Tax Administrator.
- b) The County shall receive, review and approve images in batches of 5000.
- c) The vendor/Contractor shall provide image management software in the contract price. The capabilities of the software should include, but not limited to, the following: (1) viewing of images, (2) editing to add, delete and replace images and/or identifying numbers (3) printing of images on demand, (4) provide image and comparable property query.
- d) The Contractor will invoice only after acceptance and approval of submitted batches of 5,000 images
- e) All other specifications/conditions contained within the bid package will apply to the imagery section of the contract.

PLEASE NOTE: Digital imagery is to be priced separately on the Cost Proposal. In addition, price image management as a separate item on the Cost Proposal.

V. COMPENSATION AND TERMS

A. PROGRESS REPORT AND PAYMENTS

On or about the first day of each month, on forms approved by the Vance County Tax Administrator, the Contractor shall make a progress report showing work done or progress made under the negotiated schedule to the Vance County Tax Administrator. The report shall show the percent of completion of each phase of the work performed under terms of the negotiated work schedule. On the basis of each progress report, Vance County shall make progress payments as follows:

On or about the tenth day of each month, Vance County shall pay to the Contractor ninety per cent (90%) of the value, (based on the contract price) of the value of work performed by the Contractor up to the 25th day of the previous month as estimated by the County from progress reports and monthly invoices submitted, by the

Contractor, less the aggregate of previous payments. The estimates shall be approximate only, and all partial payments and monthly estimates and payments shall be subject to correction in the estimate rendered following discovery of an error in any previous estimate. The schedule of payment contemplates the County's withholding payment of ten percent (10%) of the value of all completed work until such time that the County is satisfied that all such work conforms to the requirements of these specifications.

Should any defective work be discovered, or should a reasonable doubt arise as to the integrity of any part of the work completed prior to the final acceptance and payment, there will be deducted from the first pay request rendered after discovery an amount equal in value to the defective or questioned work. This work will not be included in a subsequent pay request until the defects have been remedied or the cause of doubt removed.

B. ACCEPTANCE AND FINAL PAYMENT

When the work has been completed and delivered to Vance County by the Contractor on or before the dates set hereinabove, Vance County shall within sixty (60) days thereafter, examine and review the same to determine whether the work has been completed in strict accordance with the specifications, conditions and stipulations contained in the contract.

If upon such examination and review, Vance County finds that the work has been completed and delivered in accordance with specifications, then the work shall be accepted and remaining balance on said contract price shall become due and payable as follows:

- 1) The difference between the amount already paid and ninety per cent (90%) of the total contract price shall be paid to the Contractor at this point.
- 2) One-half of the unpaid balance (5%) of the contract price shall be paid to the Contractor upon the completion of the 2024 New Construction Appraisals on or before March 31, 2024.
- 3) One-fourth of the unpaid balance (2.5%) shall be paid to the Contractor at the conclusion of all appeals to the Board of Equalization and Review.
- 4) The remaining one-fourth of the unpaid balance (2.5%) shall be paid to the Contractor at the conclusion of all appeals to the Property Tax Commission or to the courts. Said Contractor agrees to support the Vance County Tax Administrator on all appeals to the Property Tax Commission.

VI. DATA PROCESSING

A. Equipment Description

The county's computer hardware and related software system will be made available, non-exclusively, to the reappraisal Contractor to assist in the reappraisal effort. It will be a requirement of the reappraisal Contractor that all final real property values will be produced on the Vance County hardware.

The county's hardware is configured as follows:

One Tax Integrated Tax Billing, Collections and CAMA System

If other devices are necessary for the efficient and timely completion of the reappraisal task they will have to be furnished by the reappraisal Contractor.

It is anticipated that the hardware configuration is of sufficient capacity to permit both the Tax Office and the Contractor's normal data processing functions to be accomplished simultaneously without significant degradation.

Jobs of either agency which will make extra ordinary demand on the CPU (i.e.-large sorts) must be scheduled through the Tax Office.

B. Appraisal Software

Vance County uses the One Tax property appraisal software package.