



REQUEST FOR PROPOSALS

For Consulting and Assistance for Rowan County Reappraisal 2027

2025-018

ROWAN COUNTY

130 West Innes Street
Salisbury, NC 28144
704-216-8178

jody.farrow-bennett@rowancountync.gov

Date Issued: Tuesday, November 26, 2024

Date Due: Friday, January 17, 2025, at 10:00 AM ET

Administered By: Jody Farrow-Bennett, Purchasing Director

NOTICE TO CONTRACTORS

REQUEST FOR PROPOSALS

**For Consulting and Assistance for Rowan County Reappraisal 2027
Tax Office**

Rowan County is seeking proposals for a real property appraisal firm to provide qualified property appraisers to assist in appraising for tax purposes all commercial, and industrial properties in Rowan County, performing a county wide sales study, training and modeling within IAS World CAMA system, preparation and implementation of 2027 schedule of values, review and final value of 35,000 parcels, assistance with land pricing and to assist in informal and formal hearings for the 2027 Revaluation.

Proposals for Consulting and Assistance for Rowan County Reappraisal 2027 will be accepted until Friday, January 17, 2025, at 10:00 AM ET at the Rowan County Purchasing Department, 130 West Innes Street, Suite 31, Salisbury, North Carolina 28144. Request documents may be obtained by contacting the Rowan County Purchasing Director or from the County website at:

Rowan County Purchasing Department
Attn: Jody Farrow-Bennett, Purchasing Director
130 West Innes Street, Suite 31
Salisbury, NC 28144
704-216-8178
jody.farrow-bennett@Rowancountync.gov
<https://www.Rowancountync.gov/675/Purchasing>

Submission of any proposal signifies the Contractor's agreement that their proposal and the content thereof, are valid for ninety (90) calendar days following the submission deadline and will become part of the contract that is negotiated between Rowan County and the successful Contractor. All prices submitted with the proposal shall remain in effect for the ninety (90) day period.

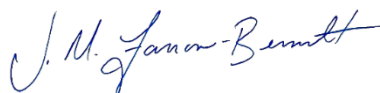
Insurance requirements are listed in the document and will be required only from the awarded vendor before entering into contract with Rowan County.

Once the RFP is public all questions related to the RFP shall be directed to the Purchasing Director. Any contact related to the RFP with County Staff and/or Board of Commissioners will be prohibited and cause for rejection.

Rowan County reserves the right to award and/or reject any and/or all proposals and waive any technicalities or irregularities. For complete details, consult the RFP.

This is the 26th day of November 2024.

Rowan County



By: Jody Farrow-Bennett
Rowan County Director of Purchasing and Contract Administration

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1. Section 1: Introduction & General Instructions

1.1. Intent of Request for Proposals

The purpose of this RFP is to solicit offers from qualified property appraisers to assist in appraising for tax purposes all commercial, and industrial properties in Rowan County, performing a county wide sales study, training and modeling within IAS World CAMA system, preparation and implementation of 2027 schedule of values, review and final value of 35,000 parcels, assistance with land pricing and to assist in informal and formal hearings for the 2027 Revaluation. The following documents make up this Request for Bids:

1. This Document
2. Scope of Work
3. References

1.2. Important Dates

- | | |
|--|--|
| 1.2.1. Issue Date: | Tuesday, November 26, 2024 |
| 1.2.2. Deadline For Written Questions: | Monday, December 30, 2024, at 5:00 PM ET |
| 1.2.3. Deadline For Submitting Bids: | Friday, January 17, 2025, at 10:00 AM ET |
| 1.2.4. Anticipated Award Date: | Monday, February 3, 2025 |

2. Section 2: Bid Submission

2.1. Submission of Proposals

Proposals must be submitted with the Execution of Proposal Form attached to the specifications. **Required One (1) signed hard copy and two (2) complete copies in a SEALED envelope mailed or delivered to address below;** and One (1) electronic submittal in .pdf format using software such as Adobe, CutePDF or PDF Writer emailed to jody.farrow-bennett@Rowancountync.gov, to be utilized for ADA required public information.

Rowan County Purchasing Department
Attn: Purchasing Department
130 West Innes Street, Suite 31
Salisbury, NC 28144

The package shall be sealed and plainly marked **“RFP 2025-018 Consulting and Assistance for Rowan County Reappraisal 2027”**.

Bidders must submit one original Sealed Proposal.

No responsibility shall be attached to Rowan County (the County) for the premature opening of any bid/proposal not properly addressed or identified.

This will be a public bid opening. Once bid is awarded all bidders will receive notification.

Sealed Bids are due on Friday, January 17, 2025, at 10:00 AM ET; opening will be held in the J. Newton Cohen, Sr. Administration Building at 130 West Innes Street, Conference Room 101, Salisbury, North Carolina. Failure to submit a Proposal to an authorized County Employee by this deadline will disqualify the Bidder from consideration in this project.

2.2. Request for Clarification

The County will not be bound by or be responsible for any interpretations or conclusions drawn from this RFP. All questions or requests for clarification or additional information must be submitted in writing no later than 5:00 pm on Monday, December 30, 2024, at 5:00 PM ET. These written questions or requests must be

submitted to Jody Farrow-Bennett, Purchasing Director, by mail or e-mail. Any questions the County feels are pertinent to all interested bidders will be delivered to all participating bidders as an addendum to this RFP. All addendums will be posted on the County website <https://www.rowancountync.gov/675/Purchasing> and it is the responsibility of the Bidder to check for any addendums. The addenda for clarification will be posted by 5pm Friday, January 3, 2025.

In addition, the County assumes no responsibility for conclusions or interpretations derived from technical and background information presented in this RFP, or otherwise distributed or made available during this procurement process. The County will not be bound by or be responsible for any explanation, interpretation, or conclusions of this RFP or any documents provided by the County, other than those given in writing by the County, through the issuance of an addenda. It is the full responsibility of the Bidder to thoroughly investigate the needs/requirements of the County not necessarily assumed in this RFP.

2.3. Errors and Omissions

The Bidder shall not take advantage of any errors or omissions in this RFP and shall promptly notify the County of any omissions or errors found in this document.

2.4. Signed Bid Considered an Offer

Receipt of a signed Proposal shall be considered an offer on the part of the Bidder. The terms, conditions, and specifications of this RFP will become part of the contract if the bid shall be deemed approved and accepted by the County. In the event of a default on the part of the Bidder after acceptance by the County, the County may take such action as it deems appropriate, including legal action for damages or specific performance.

2.5. Insurance Coverage

The Bidder shall not commence work under this contract until all insurance required under this section has been obtained. The Bidder shall not allow any subcontractor to commence on work that has been subcontracted until similar insurance has been obtained by the subcontractor. Also, the Bidder agrees that once awarded and during the term of this contract, the Bidder, at their sole cost and expense, shall provide commercial insurance of such type and with such terms and limits as may be reasonably associated with the contract. At a minimum, the Bidder shall provide and maintain the following coverage and limits:

2.5.1. WORKERS' COMPENSATION

Worker's compensation insurance as required by North Carolina law to cover all the Provider's employees engaged in any work under the Agreement. Workers' Compensation in the minimum amount of \$500,000 employer's liability. A Certificate of Insurance shall be issued confirming the above coverage. The Certificate must include a clause obligating the Insurer to give thirty (30) days prior notice in the event of cancellation of or major change in insurance.

2.5.2. COMPREHENSIVE GENERAL LIABILITY

The Contractor shall maintain Comprehensive General Liability coverage in amounts not less than \$1,000,000 per occurrence / \$2,000,000 aggregate. This Certificate must also include a clause obligating the insurer to give thirty (30) days prior notice in the event of cancellation of major change in the insurance and name the County as an additional insured.

This coverage must include:

Blanket contractual coverage for the liability assumed by the Contractor under the indemnity provision of the contract involved. Such Certificate must specifically state that the contractor is insured, and it must be signed by the insurance company, not the agent or broker.

Contractor's protective coverage for his subcontractors.

2.5.3. COMPREHENSIVE AUTOMOBILE LIABILITY

The Contractor shall maintain Comprehensive Automobile Liability covering all owned, hired, and non-owned vehicles used in connection with this Agreement. The minimum combined single limit shall be \$1,000,000 for bodily injury and property damage; and \$1,000,000 uninsured/underinsured motorist coverage. A Certificate of Insurance shall be issued confirming this coverage. The Certificate must include a clause obligating the insurer to give thirty (30) days prior notice in the event of cancellation of or major change in the insurance.

2.6. Surety Bond

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 The County of Rowan and its Board of Commissioners 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 Rowan 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 6.2.4.

2.7. Retainage

N.C.G.S. 143-134.1 prohibits retainage on public projects that cost less than \$100,000.00 in total.

For projects over \$100,000.00, the County may retain no more than five percent (5%) per periodic payment owed to the Contractor until the Project is fifty percent (50%) complete. At fifty percent (50%) completion, no further retainage is allowed as long as performance is satisfactory. Release of all retainage is required upon Beneficial Occupancy of the Project or when a Certificate of Substantial Completion is issued. The County may, at its discretion, retain up to two and one-half (2 ½) times the value of remaining Work in order to secure completion or correction of that Work. The County may withhold greater amounts of retainage for unsatisfactory job progress, defective construction not remedied, disputed Work or third-party claims filed against the County or reasonable evidence that a third-party claim will be filed.

2.8. ADA Compliance

All vendors of Rowan County must ensure their products and services are available to individuals with disabilities, in line with the Americans with Disabilities Act (ADA), by April 2026. For digital accessibility, vendors should comply with WCAG 2.1 AA standards, which include making digital content perceivable, operable, understandable, and robust for users with disabilities. Digital offerings must be compatible with assistive technologies like screen readers, braille displays, and voice recognition software. Vendors must provide reasonable modifications to their products and services to accommodate individuals with disabilities unless doing so would cause undue hardship or fundamentally alter the nature of the service. Vendors must ensure effective communication with individuals with disabilities, which may include providing auxiliary aids and services such as accessible electronic documents, captions for videos, and alternative text for images. Failure to meet these requirements may result in termination of the contract.

2.9. Conflict of Interest

All Bidders must disclose in writing with their bid the name of any owner, officer, director, or agent who is also an employee of the County. All Bidders must also disclose in writing with their bid the name of any employee of the County who owns, directly or indirectly, an interest of five percent (5%) or more in the Bidder's firm or any of its branches or subsidiaries. By submitting a bid, the Bidder certifies that there is no relationship

between the Bidder and any person or entity which is, or gives the appearance of, a conflict of interest related to this RFP or project.

3. Section 3: Evaluation of Bids

3.1. Evaluation Criteria

Price will be a major consideration in the County's evaluation criteria, but it will not be the only determining factor in our evaluation. The proposals will be evaluated on a "best overall value" basis including, but not limited to, pricing, experience, references, quality, performance, and the Contractor's ability to adhere to all conditions and requirements of the specifications outlined in this RFP. The Contractor's ability to provide a team of skilled, trained employees, maintenance costs, and the Contractor's experience with similar projects will also be considered in the County's evaluation of the proposals submitted.

Evaluation criteria (1-5 scale)

- a. 20% Cost
- b. 20% Experience
- c. 40% Service, Reliability, & History
- d. 10% Availability
- e. 10% References (Local/NC)

Any contract resulting from this RFP shall have a term limit of one (1) year and may be renewable for four (4) additional one (1) year terms at the option of the County.

3.2. Pricing

Submission of any bid signifies the Bidder's agreement that its bid and the contents thereof are valid for ninety (90) calendar days following the submission deadline and will become part of the contract that is negotiated between the County and the successful Bidder. All prices submitted with the bid shall remain in effect for the ninety (90) day period.

4. Section 4: Agreement & General Conditions

4.1. Timeline to Execute Contract

As time is of the essence, Bidder is required to begin and/or commence the work to be performed under this contract within the time specified. Failure by the Bidder to begin and/or complete the work within the contract time shall be assessed as a penalty for each day of overrun. The Bidder hereby agrees to execute this contract and that said charges are considered a just and reasonable compensation to the County and said charges shall be deducted from payment.

4.2. Availability of Funds

A contract for this project will be awarded and deemed binding only to the extent of appropriated funds for the purpose set forth in this RFP.

4.3. Non-Discrimination

The Bidder shall not discriminate against any individuals and will take proactive measures to assure compliance with all Federal and State requirements concerning fair employment, employment of people with disabilities, and concerning the treatment of all employees without regard to discrimination based upon age, race, color, religion, sex, national origin, or disability.

4.4. Iran Divestment Act

Provider hereby certifies that it is not on the North Carolina State Treasurer's list of persons engaging in business activities in Iran, prepared pursuant to NCGS § G.S. 147-86.58, nor will Provider utilize on this agreement any subcontractor on such list.

4.5. Divestment from Companies that Boycott Isreal

Contractor hereby certifies that it is not on the North Carolina State Treasurer's list of companies engaged in a boycott of Israel in violation of NCGS 147-86.80 et. seq. and that it will not utilize on this agreement any subcontractor on said list.

4.6. Collusive Bidding

The Bidder's signature on the Bid Form is a guarantee the prices quoted have been arrived at without collusion with other eligible Bidder(s) and without effort to preclude the County from obtaining the lowest possible competitive price.

4.7. General Indemnity

The Bidder shall save and hold harmless, protect, defend and indemnify the County (including the County Manager, the Board of Commissioners, as well as Rowan County officers, agents and employees) from and against any demand, claim, suit, loss, expense or damage which may be asserted against any of them in their official or individual capacities by reason of any alleged damage to property, or injury to, or death of, any person arising out of, or in any way related to, any action or inaction of the Bidder (including its officers, agents and employees) in the performance or intended performance of this contract, or the maintenance of any facility, or the operation of any program, which is the subject of, or is related to, the performance of this contract. The obligations of the Bidder pursuant to this paragraph shall not be limited in any way by any limitation in the amount or type of proceeds, damages, compensation or benefits payable under any policy of insurance or self-insurance maintained by, or for the use and benefit of, the Bidder. As an integral part of this contract, the Bidder agrees to purchase and maintain, during the life of this contract, contractual liability insurance in the amount required in the general liability insurance requirements and to furnish proper evidence thereof with the County named as an additional insured.

4.8. References

Please provide a list of four verifiable client references of similar scope and industry, all of whom are able to comment on your organization's relevant experience. This list should include at least three active client references that are similar in nature and size to Rowan County. Please include company name, contact name, telephone number and size of company's workforce. It is the vendor's responsibility to provide valid reference information, and the County reserves the right to use reference checks in its evaluation of proposals.

The County may request additional evidence of the Bidder's experience, qualifications, ability, products, service facilities and financial standing for which the Bidder shall be prepared to provide to the County, if required.

4.9. Termination

4.9.1. TERMINATION FOR CAUSE

The County reserves the right to terminate this contract at any time for cause. The violation of any provision or condition contained in this contract, or the refusal, failure, or inability to carry out any provisions of this contract shall constitute sufficient cause to terminate this contract for cause. Should the County elect to terminate this contract for cause, the County will notify the Contractor in writing and shall specify the cause of termination and the date that such termination shall be effective. Immediate dismissals may be carried out if deemed necessary by the County.

If the Contractor:

- Fails to begin the work under the contract within the time specified.
- Fails to perform the work with sufficient workers and equipment, or with sufficient materials to ensure the prompt completion of the work.
- Performs the work unsuitably.
- Discontinues the prosecution of the work.
- Becomes insolvent, declares bankruptcy, commits any act of bankruptcy, allows any final judgment to stand against him unsatisfied for a period of forty-eight (48) hours, or shall make an assignment for the benefit of creditors.
- Shall not carry on the work in an acceptable manner from any other cause whatsoever.

The County shall give notice in writing to the Contractor of such delay, neglect, or default, specifying the same.

If the Contractor, within a period of ten (10) days after such notice, shall not proceed in accordance therewith, then the County shall, upon written certification of the fact of such delay, neglect or default, and the Contractor's failure to comply with such notice, have full power and authority, without violating the contract, to take the prosecution of the work out of the hands of the Contractor, to appropriate or use any or all materials and equipment on the grounds as may be suitable and acceptable, and may enter into an agreement for the completion of the contract according to the terms and provisions thereof, or use such other methods as, in its opinion, shall be required for the completion of this contract in an acceptable manner.

All costs and charges incurred by the County, together with the costs of completing the work under the contract, shall be deducted from any monies due or which may become due to the Contractor. In case the expense so incurred by the County shall be less than the sum which would have been payable under the contract, if the contract had been completed by the Contractor, then the Contractor shall be entitled to receive the difference, and in case such expense shall exceed the sum which would have been payable under the contract, then the Contractor shall be liable and shall pay to the County the amount of said excess.

4.9.2. **TERMINATION FOR CONVENIENCE**

If the County shall determine that it is in the County's best interest, the County shall notify the Bidder to terminate the work within seven (7) days. In such an event, the Bidder shall be entitled to compensation for all work properly executed and any expenses incurred in terminating the contract and vacating the County work site.

No claim shall be made by the Bidder for any loss of anticipated profits because of any alteration, change or termination, or by reason of any variation between the approximate quantities and the quantity of work as done.

5. **Section 5: Scope of Work**

The purpose of this proposal is to obtain RFPs to assist with the Rowan County 2027 Revaluation.

Rowan COUNTY PROFILE

Date Established:	1753
Population:	143,048 (estimate)
Location:	Rowan County is located Northeast of Charlotte North Carolina
Land Area:	524 square miles
County Seat:	Salisbury
Municipalities:	China Grove, Cleveland, East Spencer, Faith, Gold Hill, Granite Quarry, Kannapolis, Landis, Rockwell, Salisbury, and Spencer

Major Business Sectors: Agriculture, Retail, Food Processing, Manufacturing, Education, Construction, and Government.

Rowan COUNTY TAX DEPARTMENT

The Tax Assessor currently employs 20 personnel for the purpose of identifying, inventorying, valuing, taxes on approximately 82,500 parcels of real estate.

5.1. General Specifications:

5.1.1. OBJECTIVE

The Rowan County Tax Department seeks bids from qualified appraisal firms, (hereinafter “Contractors”) to provide a team of real estate appraisers, and any other necessary persons needed to perform and complete the task in a professional and efficient manner within the time frame specified. The successful bidder will be accepted, conditioned upon negotiation of a contract involving the terms of the bid in a form acceptable to the county.

The Rowan County Tax Department will appraise all newly created parcels and new construction in Rowan County during the project period. The county must conduct and complete its reappraisal by January 1, 2027. The contracting firm will work under the supervision of the Tax Assessor until the completion of the project.

All contract personnel used on the project will be subject to a criminal record check at the contractor’s expense. Rowan County will supervise Contractor’s personnel in the conduct of their business for the county.

5.1.2. GENERAL BID CONDITIONS

Respondents will submit a qualifications section which includes the following information: company profile, its principles, key personnel, qualification and experience, a list of complete and current projects, references, including previous clients.

All bids submitted must be guaranteed for a period of ninety (90) days from the bid date. All costs incurred in preparing any bid in response to this proposal shall be borne solely by the bidder.

The act of submitting a bid in response to this proposal shall be construed by the County as the bidder’s representation that the bidder is fully knowledgeable of the Tax Assessor’s departmental requirements as described in this document and from on-site visits. Any exception to the requirements of the RFP must be expressly stated in the bidder’s response.

The County reserves the right to reject any or all bids received in response to this proposal and the right to select the bid which will provide the best overall service to the Rowan County Tax Department, the county and its citizens. The County is not bound to award a contract solely on the basis of this proposal or otherwise pay for any information solicited or obtained as a result.

Each bid shall include the following: Letter of Transmittal; Detailed bid proposal, including calculation of time and expenses being billed to the county; bidder support agreement copies (please provide as much detail as reasonably necessary).

5.1.3. PHASES AND BID OPTIONS

The Contractor will assign a Project Manager to be on site in Rowan County for a minimum of 60% of the working days for the entire duration of the project.

PHASE 1:

Contractor performs a market analysis sales study of all valid sales that occurred in the last 24 months. Field visits are required to confirm sales and property characteristics. Must start within thirty days of contract signing. This phase will be complete by July 31, 2025. Sales study will continue through December 31, 2026.

PHASE 2:

Commercial/Industrial field work, on-site review, and final valuations of approximately 4,700 parcels. Perform Construction cost analysis, and load models into IAS World CAMA. Including capturing all cost, market, and income data from within Rowan County. Data entry will be performed by Contractor on this phase.

PHASE 3:

Desktop reappraisal and final valuation of approximately 36,000 non-commercial/industrial improved properties. This will be done utilizing street level images and Eagleview oblique images. As areas are reviewed and data elements especially objective data are inconsistent, a street review must be performed in these areas. All land pricing, final analysis, development and implementation of schedule of values, final modeling and assistance with informal and formal appeals.

OPTION 1:

Complete street level images. (Approximately 61,000) Street level images must integrate with Tyler CAMA system. Any costs associated with this are the responsibility of the contractor.

5.2. Work to be Performed

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

The Contractor shall prepare and furnish Rowan County with two sets of twelve printed copies and one copy in electronic word format of the Schedule of Values, Standards, and Rules for both Market value and Present Use Value prior to finalizing any appraisals, as set forth below:

5.2.1.1. Contents of Manual

- Introduction
- Outline of the principles and essentials of uniform property valuation and assessment.
- Individual property record cards (explain use of land information to be furnished on record cards).
- Valuation of lots and parcels of land.
- Explanation of land value, classes and grades, and method by which determined.
- Land value schedules, including maps, depth tables and land rules.
 - For residential, commercial, and industrial property.
 - 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 105-277.6(c).
- Valuation of Buildings
 - 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.
 - Tables of base replacement cost of houses, commercial and special purpose buildings shall include the following:
 - Degrees of construction quality and size limits as determined in consultation with the Assessor.
 - Commercial and special purpose building cost: varied by size and story height.
 - Tables of additions and deductions from base replacement costs to meet the requirements of Rowan County as determined in consultation with the Tax Assessor.

- Depreciation Tables
 - Physical Depreciation
 - Physical depreciation tables or age-life tables on all classes of building including a consolidated rate percentage table.
 - Examples of application of building depreciation tables.
 - Functional and Economic Obsolescence

Examples of application of functional and economic obsolescence on all classes of residential, commercial, and industrial building for over improvement, under-improvement, location, out-of-business, and lack of functional utility.

- Income Approach to Value
 - Range of capitalization rates for Rowan County.
 - Explanation of capitalization rates as applied in Rowan County and how developed and applied.
- Metal buildings, greenhouses and grain bins and accompanying elevators.
- Schedule by components of construction for commercial and industrial buildings.
- Any other information, facts, or factors which may be used in determining the true value in money of the real property to be appraised.
- Explanatory appraisals demonstrating use of the manual in appraising selected residences, farms, commercial and industrial buildings in Rowan County.

5.2.1.2. **Additional Contents of Manual**

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 architect's 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 Rowan 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, outbuildings, 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 Rowan 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 Rowan County Tax Assessor.

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

5.2.2. PROPERTY APPRAISALS

5.2.2.1. Commercial Property

Commercial Buildings

The "street review" method 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 costs of newly erected construction in Rowan County or in comparable communities, when required and developed for the manual, will be applied to the various elements of building construction.

The basis 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 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 which 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.

Commercial and Apartment Land

The Contractor shall make a study of both the central business districts and outlying business area for all towns in Rowan 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 Rowan County shall be established usually on an acreage basis.

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).

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.

Industrial Properties

A complete appraisal of the industrial plants in Rowan County shall be prepared by the Contractor based upon the careful inspection of each of such properties. Name of occupant shall be noted upon the field review card.

Industrial Buildings

All industrial buildings shall be reviewed, on individual cards and said cards number 1 of 2 etc., and the total land, buildings, and other improvements will also be shown on the card. There will be prepared a site plat showing proximity of all buildings to the 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.

Industrial Land Valuation

The Contractor shall make a study of each individual property and of the various industrial sections of Rowan 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.

5.2.2.2. Urban and Rural Property

Residences, Buildings, and Structures

Residences, Buildings, and Structures shall be appraised by 50% County and 50% contractor. Every lot, parcel, tract, building, structure, and improvement being appraised shall actually be reviewed, observed, and appraised by the competent appraiser to ensure accuracy of information on the field record card. Careful inspection shall be made of the exterior by a competent appraiser, and it shall be the responsibility of the County 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 County's staff.

The type of construction shall be recorded by components 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.

Suburban and farm homes shall be reviewed 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.

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.

Manufactured Homes/Modular Homes are to be considered as real property and are to be so valued if the following conditions are met:

Is a modular home

Meets the definition of real property as defined in G.S. 105-273(13)

Owner or home is also the owner of the land

Valuation of Land

The County 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 Rowan 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. Sales date will be indicated from revenue stamps, noted on the property record cards and confirmed in sufficient number.

Record Cards

Suitable record cards shall be designed to meet the requirements of Rowan County and shall be submitted to the Rowan County Tax Assessor for 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 County.

All cards shall be separated and arranged by any method decided upon by the Tax Assessor, coded for any special districts, and shall include road name and number, house number, and/or subdivision description.

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

The Contractor shall, upon completion and acceptance of the work, deliver to the Rowan County Tax Assessor, 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 Rowan County Tax Assessor.

5.2.2.3. Agricultural, Horticultural and Forestland

The Contractor shall prepare two land schedules – one that reflects market value, and a farm use value schedule as required in General Statutes 105-277.6c. All agricultural, horticultural, and forestland shall be appraised by persons experienced in appraising such lands and shall reflect their market or true value.

When an owner qualifies for the North Carolina Present Use Value Assessment Program, and makes proper application therefore, an additional appraisal shall be made by the Contractor in accordance with General Statutes 105-277.4 for those tracts which qualify as of January 1, 2027, for such special assessment. The Contractor shall also provide a section in the appraisal manual showing what basis was used for making the special assessment on these lands.

5.2.3. 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 Rowan County Tax Assessor and receive clearance before being released.

The Contractor shall, at the request of the Tax Assessor, 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 Rowan County Tax Assessor.

5.2.4. DIGITAL STRUCTURE IMAGERY

The purpose of these specifications is for the collection of approximately 62,000 digital images of all residential, commercial, industrial, structures located in Rowan County, North Carolina.

- Technical Requirements
 - Images will be submitted in JPEG format to Rowan County on CD-ROM/FLASH DRIVE.
 - One, two, three and four-family residential buildings, townhouses, mobile homes, timeshares, and condominiums will require photograph of building from curbside.
 - Agriculture 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.
 - The façade of the structure will occupy 65 to 85 percent of the overall area of the photo.
 - In such cases where there is more than one structure for one parcel, each structure will be photographed and assigned the parcel number/PIN number and record number followed by a letter.
 - 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.
 - Each image will be stored in JPEG format with a minimum of 24-bit true color, 640x480 pixels or higher resolution. Three different samples of images captured will be presented by Contractor for final approval by Assessor.
 - Each image will be store in the industry standard JPEG format and will be assigned up to a twelve-digit parcel ID number.
 - Each image will be stored in files as directed by the Tax Assessor. The tax map numbers for the County will name each image.
 - 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.

- General Requirements/Conditions
 - All images, maps, tapes, working files and final deliverables shall be considered the property of Rowan County and shall be delivered to the Assessor upon completion and acceptance of work.
 - The County shall receive, review, and approve images in batches of 100.
 - The Contractor will invoice only after acceptance and approval of submitted batches of 100 images.
 - 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. Any cost associated with loading images to CAMA will be the responsibility of the contractor.

5.3. Compensation And Terms

5.3.1. PROGRESS REPORT AND PAYMENTS

On or about the first day of each month, on forms approved by the Rowan County Tax Assessor, the Contractor shall make a progress report showing work done or progress made under the negotiated schedule to the Rowan County Tax Assessor.

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, Rowan County shall make progress payments as follows:

On or about the tenth day of each month, Rowan County shall pay to the Contractor ninety percent 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 often percent 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.

5.3.2.ACCEPTANCE AND FINAL PAYMENT

When the work has been completed and delivered to Rowan County by the Contractor on January 1, 2027, Rowan County shall within sixty 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, Rowan County finds that the work has been completed and delivered in accordance with specifications, then the work shall be accepted and the remaining balance on said contract price shall become due and payable as follows:

1. The difference between the amount already paid and ninety percent of the total contract price shall be paid to the Contractor at this point.
2. One-half of the unpaid balance (5%) shall be paid to the Contractor at the conclusion of all appeals to the Board of Equalization and Review. The remaining one-half of the unpaid balance (5%) shall be paid to the contractor at the conclusion of all appeals to the Property Tax Commission or to the

Courts. Contractor agrees to support the Rowan County Tax Assessor on all appeals to the Property Tax Commission.

5.4. Data Processing

5.4.1. 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 Contract that all final real property values will be produced on the Rowan County hardware.

The County’s computer system is configured as follows:

- CAMA system is Tyler IAS World
- Windows 2012 software package
- Desktop personal computers with network printers

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 Assessor’s Office and the Contractor’s normal data processing functions to be accomplished simultaneously without significant degradation.

Jobs of either agency which will make extraordinary demand on the CPU (i.e. large sorts) must be scheduled through the Assessor’s Office.

5.5. Summary

Rowan County is currently on a four-year reappraisal cycle, with the next Revaluation scheduled for January 1, 2027. The County expects a highly professional and thorough project and seeks to contract with a firm that can assist in delivering such a project within the time frame set forth in this request. The Tax Assessor’s Office and the contracted firm will provide this service with the quality that the citizens of Rowan County deserve and have come to expect.

Analysis of Parcels in Rowan County NC					
as of 10/29/24					
				Rowan County	Revaluation
				Staff	Vendor
PROPERTY CLASS	Improved	Vacant	Total		
Residential	54,286	14,732	69,018	34,509	34,509
Duplex/Triplex	1,033	0	1,033	1,033	0
Agricultural	1,509	2,994	4,503	2,252	2,252
Commercial/Industrial	2,775	1,862	4,637	0	4,637
Exempt	1,040	1,384	2,424	2,424	0
TOTAL PARCELS	60,643	20,972	81,615	40,218	41,398

6. Section 6: Detailed Specifications

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

6.1. Appraisals

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

6.1.1. 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 dwelling designed or redesigned for occupancy by more than three family units.
3. Special purpose property not classified as industrial property shall be included in the appraisal of commercial 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.

6.1.2. INDUSTRIAL REAL PROPERTY

All lands, and all plants, shops, processing establishments 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 Rowan County which by law must be appraised by Rowan County.

6.1.3. 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 Rowan County which are not defined as "Commercial Real Property", or "Exempt Property" and which are required by law to be appraised by Rowan County.

6.1.4. AGRICULTURAL, HORTICULTURAL AND FORESTLAND

For the purpose of these specifications, "Agricultural, Horticultural, and Forestland" is defined as: All agricultural and contained ten acres or more, horticultural land contained five acres or more, and all forest land containing twenty acres or more which may or may not qualify for present use value assessment under the provisions of General Statutes 105-277.2; 105-277.3; 105-277.4.

6.1.5. 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 Assessor in the same manner as residential properties in accordance with NCGS 105-273(13).

If a 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.

6.1.6. EXEMPT PROPERTY

It is specifically understood that property wholly or partially excluded from taxation shall be appraised and valued by the County, including all governmental units located within Rowan County. This shall be done in the same manner in which property which is not exempt is appraised, including correct map numbers and any special coding for retrieval in CAMA system.

6.1.7. ALL OTHER REAL PROPERTY

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

6.1.8. 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 Rowan County that is not appraised by the State Department of Revenue.

6.1.9. 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.

6.2. General Conditions

6.2.1. DIRECTION OF REVALUATION PROGRAM

All decisions as to procedures followed and forms used in the revaluation shall be made by the Tax Assessor of Rowan County. While final decision of values to be assigned to properties for tax purposes must, by statute, be made by officials of Rowan County. Contractor's responsibility under this contract is to advise Rowan 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.

6.2.2. GENERAL INSTRUCTION

Potential Contractors are to submit pricing based on a "Desktop Reappraisal". This will require each parcel to be reviewed utilizing Eagleview images, street level images, and field visits as needed. The contractor will assign a Project Manager to be on site in Rowan County for a minimum of 60% of the working days for the entire duration of the project.

All property, as herein defined, shall as far as practical, be value at its true value in money as of January 1, 2027. 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 advantage and disadvantages as to location; zoning; quality of soil; water power; water privileges; mineral; quarry; or other valuable deposits; fertility; adaptability for agricultural; timber producing; 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, 2027, when directed by the Tax Assessor.

The Contractor shall prepare and submit to Rowan County for approval a schedule of 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 Assessor. 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 costs; 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 1, 2027.

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

6.2.3. LAWS TO BE OBSERVED

The Contractor certifies that he is knowledgeable of 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 be 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 The County of Rowan, its Board of Commissioners, 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, or anyone acting in the Contractor's behalf.

6.2.4. PERFORMANCE OF WORK

The Contractor shall begin the work to be performed under this contract within thirty days upon its acceptance by the Rowan County Board of Commissioners and shall carry on the program of revaluation without interruptions as set forth in the specifications and workflow schedule and shall complete and deliver said work on or before January 1, 2027. 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 January 2027.

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

- Geographical area of the County by townships
- Types of property
- Data transfer
- Office work

- Review work by a competent appraiser
- Digital Structure Imagery

The Contractor shall consult with the Tax Assessor in preparing said schedule and the schedule shall be subject to the approval of the Tax Assessor. 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 taxpayers before the Rowan County Tax Assessor and before the Rowan County Board of Equalization and Review respecting the revaluation program shall have been completed. Also, the contract shall remain in effect until all appeals from Rowan County Board of Equalization and Review to the Property Tax Commission or to the Courts, in the case of complaints concerning valuation arising within one year following the completion of the work and its acceptance by Rowan County, shall have been heard: It is fully understood and agreed that the Contractor shall assist the Rowan County Tax Assessor, the County Board of Equalization and Review, and the Rowan 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 complaints concerning the assessed valuation.

Of utmost importance in this contract is the quality of work performed by the Contractor and to that end, this contract will be deemed acceptable provided the co-efficient of dispersion about the median does not exceed 10% when 80% of the qualified sales during the first three quarters of the year 2026 are included in the ratio study. In addition, a ratio study is to be done utilizing 80% of the sales during the last quarter of the year 2026 and the first quarter of the year 2027 resulting in a coefficient of dispersion about 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. A copy of the sales used in the ratio study shall be included with the manual.

6.2.5. PERSONNEL

The Contractor will assign a Project Manager to be on site in Rowan County for a minimum of 60% of the working days for the entire duration of the project.

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 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 Assessor. Should the work performance of such personnel not meet the approval of the Tax Assessor, 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 Assessor 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 Rowan County with a list of all persons to be employed for acceptance or rejection by Rowan County.

Rowan County may require the Contractor to remove from the work any person Rowan County considers incompetent or negligent in the performance of this duties, or who is guilty of misconduct and such person shall not be employed again without Rowan County's written consent. No employee of the Contractor is to be deemed an employee or agent of Rowan County and is not entitled to any benefits from Rowan 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 Rowan County project without the prior written consent of Rowan County. Rowan County has the right to approve or reject all personnel working on the project.

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:

- Letters at least 2" high
- Contain words "County Revaluation"
- Variations only as directed by the Rowan County Tax Assessor

All field personnel shall display a personal identification badge that shall include name, photograph, company name, and employee's title and signature.

6.2.6. OFFICE SPACE

Office space necessary for the performance of the clerical work will be provided by Rowan 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.

6.2.7. USE OF RECORDS AND MAPS

Subject to schedules and procedures approved by the Rowan County Tax Assessor, copies of all maps, tax records, data and information in the possession of the Rowan County Tax Assessor 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 Rowan County property records cards. Current property record cards, however, are not to be transported off County property without prior approval by the Tax Assessor. 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 records 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 Rowan County Tax Assessor shall be employed for keeping accurate account of all maps and records that shall be taken by the Contractor from Rowan County's files. Such maps, records, and data will be carefully preserved and will be returned to Rowan County as soon as use of the same has been completed.

All records generated by the Contractor in connection with the revaluation, including supporting documentation, are the property of the County. Contractor agrees to provide to the County all records generated in connection with revaluation including supporting materials. The Tax Assessor will furnish the Contractor with a set of tax maps of the County but does not assure the accuracy of same.

6.2.8. SUPPORT OF VALUES

Prior to the official meetings of the Board of Equalization and Review, notices of the new assessments will be prepared by Rowan County and mailed to real property owners. Informal hearings will be scheduled by appointments and conducted by the Contractor and the County. 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 Assessor 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 Assessor.

The Project Supervisor or the responsible head of the field organization of the Contractor in charge of the revaluation program in Rowan 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 Rowan County in the event of appeals from Rowan 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 Rowan County in the case of complaints as to assessed valuations. Appeals to the Property Tax Commission shall only be settled or adjusted by the Board of Equalization and Review or the Board of County Commissioners.

6.2.9. SUBLETTING AND ASSIGNING CONTRACT

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

6.2.10. 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 \$1,000.00 per day (Saturdays, Sundays and Holidays excluded) shall be assessed against the Contractor for the first month and \$1500.00 per day thereafter, which said amount shall be considered as liquidated damages for such delay in performance and shall be deducted from the final payment of the compensation herein provided.

6.2.11. NON-APPROPRIATION CLAUSE

Contractor acknowledges that Rowan County is a governmental entity, and the contract validity is based upon the availability of public funding under the authority of its statutory mandate. In the event that public funds are unavailable and not appropriated for the performance of Rowan County's obligations under this Agreement, then this Agreement shall automatically expire without penalty to Rowan County thirty (30) days after written notice to Contractor of the unavailability and non-appropriation of public funds. It is expressly agreed that Rowan County shall not activate this non-appropriation provision for its convenience or to circumvent the requirements of the Agreement, but only as an emergency fiscal measure during a substantial fiscal crisis, which affects generally its governmental operations. In the event of a change in Rowan County's statutory authority,

mandate and mandated functions, by state and federal legislative or regulatory action, which adversely affects Rowan County's authority to continue its obligations under this Agreement, then this Agreement shall automatically terminate without penalty to Rowan County upon written notice to Contractor of such limitation or change in Rowan County's legal authority.

6.2.12. NO PLEDGE OF TAXING AUTHORITY

No deficiency judgment may be rendered against Rowan County or any agency of Rowan County in any action for breach of a contractual obligation under this Agreement. The taxing power of Rowan County is not pledged directly or indirectly to secure any monies due under this Agreement.

6.2.13. NO WAIVER OF GOVERNMENTAL IMMUNITY; VIOLATION OF LAW

Except for waiver of governmental immunity resulting from the execution of a valid contract, Rowan County makes no other waiver of governmental immunity. If any provision of this Agreement is in violation of any legal, statutory or state constitutional prohibition, then such provision(s) shall be unenforceable against Rowan County.

6.2.14. GOVERNING LAW AND CONSENT TO JURISDICTION

The Agreement shall be construed and enforced with the laws of the State of North Carolina notwithstanding its conflict of law principles. The Contractor agrees that any legal action or proceeding arising out of or relating to the Agreement shall be instituted in the Superior Court of Rowan County, North Carolina. The Contractor consents to the jurisdiction of such court and waives any objection relating to the basis for personal or in rem jurisdiction or to venue.

6.2.15. E-VERIFY CERTIFICATION

Employers and their subcontractors with twenty-five (25) or more employees in the State of North Carolina as defined in Article 2 of Chapter 64 of the North Carolina General Statutes must comply with E-Verify requirements in order to contract with governmental units. E-Verify is a program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program used to verify the work authorization of newly hired employees. To the extent applicable, the Contractor certifies that it is aware of and in compliance with the requirements of E-Verify and Article 2 of Chapter 64 of the North Carolina General Statutes. In addition, and to the extent applicable, the Contractor certifies that to the best of its knowledge, any subcontractors employed by it as a part of this Agreement are in compliance with the requirements of E-Verify and Article 2 of Chapter 64 of the North Carolina General Statutes. The Contractor acknowledges and agrees that local governments are prohibited from contracting with persons or entities that do not comply with E-Verify requirements and that Rowan County is relying on the certifications set forth herein in order to contract with the Contractor.

7. Section 7: Bidder References Sheet

- 1. COMPANY NAME _____
- 2. OWNER OF COMPANY _____
- 3. NUMBER OF YEARS IN BUSINESS _____
- 4. NUMBER OF PERSONS EMPLOYED ON REGULAR BASIS _____
- 5. WHO WILL BE THE COUNTY'S CONTACT PERSON IN THE EVENT YOUR FIRM IS AWARDED THE CONTRACT.

CONTACT _____

TELEPHONE _____

EMAIL _____

- 6. PLEASE LIST FOUR (4) REFERENCES OF BUSINESSES (NOT HOMES) FOR WHICH YOU HAVE PROVIDED THIS KIND OF SERVICES. PREFER ONE FROM A MUNICIPALITY, COUNTY GOVERNMENT OR PUBLIC AGENCY DURING THE PAST FIVE YEARS.

REFERENCE NO. 1

NAME & TITLE: _____

AGENCY: _____

ADDRESS: _____

TELEPHONE: _____

NATURE OF ASSOCIATION: _____

EMAIL: _____

REFERENCE NO. 2

NAME & TITLE: _____

AGENCY: _____

ADDRESS: _____

TELEPHONE: _____

NATURE OF ASSOCIATION: _____

EMAIL: _____

Section 7: Bidder References Sheet (Cont.)

REFERENCE NO. 3

NAME & TITLE: _____

AGENCY: _____

ADDRESS: _____

TELEPHONE: _____

NATURE OF
ASSOCIATION: _____

EMAIL: _____

REFERENCE NO. 4

NAME & TITLE: _____

AGENCY: _____

ADDRESS: _____

TELEPHONE: _____

NATURE OF
ASSOCIATION: _____

EMAIL: _____

***This page must be completed and submitted as part of the proposal.**