

# REQUEST FOR PROPOSALS



## General County Wide Reappraisal

### RFP # 24-253

Issued: July 26, 2023

Questions Due: August 2, 2023, 2pm

Sealed Proposals Due: August 9, 2023, 2pm



**Issued for:**

**PENDER COUNTY TAX ASSESSING**

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**Issued by:**

**PENDER COUNTY FINANCE**

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# INTRODUCTION

Located in southeastern North Carolina, Pender County is approximately 25 miles north of Wilmington and is the fifth largest county in North Carolina. Pender County consists of 933 square miles—of which 870 square miles are land 63 square miles are water. The latest US Census data estimates the total population of Pender County to be 65,737. The County includes both urban and rural areas as well as a National Battlefield and State-owned Game Lands, a unique combination of primarily rural inland areas, along with vacation areas at the coast. Bordered by the Atlantic Ocean, New Hanover, Brunswick, Columbus, Bladen, Sampson, Duplin and Onslow Counties, Pender is also one of five counties that make up the “Cape Fear Region” (along with Bladen, Brunswick, Columbus and New Hanover).

Pender County includes the incorporated towns of Atkinson, Burgaw (County Seat), Surf City, Topsail Beach and Watha, as well as the Village of St. Helena. The southern portion of Wallace also extends beyond Duplin into Pender. Other unincorporated communities in Pender County include Currie, Hampstead, Maple Hill, Penderlea, Rocky Point, Scotts Hill and Willard, with Hampstead and Rocky Point currently being the fastest growing areas.

Pender County includes approximately 52,458 real property parcels, categorized as described below as of January 1, 2023:

Description	Quantity
Residential, Improved	33,794
Commercial, Improved	4,562
Vacant	14,102
Total	52,458

# SCOPE OF WORK

These specifications cover (but are not limited to) the furnishings of labor, materials, supplies and the performance of all work required for the completion and delivery of a full measure and list reappraisal of all real property within Pender County. The appraisal firm agrees to perform the following general reassessment services for Pender County.

# APPRAISALS

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

## A. RESIDENTIAL PROPERTIES

1. The company will complete a full measure and list of all structures within Pender County. This includes the complete measurement of a minimum of two sides of each building. Upon inspection of each parcel the company's certified personnel shall attempt to interview the homeowner or occupant of the dwelling. If no one is available, the appraiser will leave a door hanger (provided by Pender County) and proceed with an exterior inspection. The appraiser will verify the following items for each property:

- Quality
- Condition
- Age
- Bedrooms
- Bathrooms
- Story height
- Style
- Fireplaces
- Roof type and covering
- Exterior wall
- Foundation and or basement area
- Number of rooms
- Any renovations made to the property

2. The appraiser will verify the sketch by measuring at least two sides of each structure along with any additions to the dwelling. Once the inspection and measuring of the main dwelling is complete the appraiser will measure any outbuildings. The appraiser will note the following for out buildings:

- Type
- Age
- Condition
- Size
- Quality

## B. MOBILE HOMES, MODULAR HOMES AND DOUBLE WIDE'S

All modular and manufactured homes located on land owned by the owner of the modular or manufactured home having had wheels, tongue and axles removed and that are situated on a permanent foundation, 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. Special coding will be placed on the property for retrieval by computer. This special coding will be used in appraising and identifying a difference between modular and manufactured homes with manufactured homes each having a special coding (single wide, double wide homes). Should house trailer(s) or mobile homes(s) not classified as real property appear on a parcel of land; its presence will be noted on the property record card. When the owner of a mobile home or house trailer is different from the land where it is situated, it will be so noted on the property record card of the land owner. The Contractor will notify Pender County so Pender County may list the improvements as personal property.

## C. COMMERCIAL PROPERTIES

The same full measure and list method as described in Section A (Appraisals) will be applied to all commercial buildings. All commercial buildings shall be measured and sketched to ensure accuracy of information shown on the field record card and the name of the occupant will be noted under "remarks". A careful inspection of each building shall be made of all construction and fixed building improvements noted on the property record card. Master reproduction cost schedules, which have been checked against actual recent costs of newly erected construction in Pender County or in comparable communities, will be applied to the various elements of the building construction.

The basic cost data shall be applied to existing construction for the determination of accurate and consistent replacement values less any physical, functional or economic depreciation. In addition, income and expense data, and market data will be used where applicable to determine value by use of those approaches. All apartment houses of four or more dwelling units and other dwellings designed or redesigned for such occupancy, all groups of apartment properties will be appraised by the Contractor in the manner of commercial properties with a sketch and appraisal card for each building in the apartment complex. The number of units in each building and their breakdowns as to bedroom and bath count with the rent for each type will also be shown. A report for apartments will follow listing of all apartments and their variable breakdowns. The 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.

Upon completion of the appraisal of individual parcels of commercial land, each commercial property shall be carefully reviewed by an experienced commercial appraiser of the Contractor for the careful consideration of the economic factor which enters into its valuation, such as location, design, surplus capacity or inadequacy,

obsolescence, and rent possibilities, both present and expected. Each reviewer assigned to commercial should have a minimum of 3-5 years' experience in commercial mass appraisal.

## D. VALUATION OF LAND

The Contractor will 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 value 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 Pender 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 such town or city will be defined and listed accordingly.

Buildings, structures and other improvements will 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 reflect the neighborhood concept. The maps will indicate the 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 ensure compliance with these specifications.

### **1. AGRICULTURAL, HORTICULTURAL AND FORESTLAND**

The Contractor shall prepare two (2) land schedules – one (1) that reflects market value and one (1) that reflects a farm use value schedule as required in General Statutes 105-277.6(c). All agricultural, horticultural and forestland shall be appraised by persons experienced in appraising such lands and shall reflect their market or true value as required by G.S. 105-317(b)(1).

The Assessor will determine eligibility for Present-Use value treatment. When an owner qualifies for the North Carolina Farm Use Law (Present Use Value), 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, 2022 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.

## 2. SMALL ACREAGE TRACTS

A pricing schedule applicable to small acreage tracts, especially those of twenty-five (25) acres or less, which have the potential other than farm usage, shall be prepared by the Contractor. Size of tracts has a direct bearing on the value. The schedule must be flexible to appraise at market value all acreage tracts regardless of size. The appraisal methods of front foot and square foot are to be applied for downtown business district(s) or commercial land only.

## 3. SOIL MAPS

Existing Pender County soil maps shall be used.

# PERFORMANCE EXPECTATIONS

## A. PERFORMANCE STANDARDS

The contractor performance standards for Pender County are as follows:

- All measurements must be within 1 foot
- All data and descriptions must be 98% accurate
- The company should follow section 3.3 of the Mass Appraisal Standards as stated in the NCDOR Reappraisal Standards
- Pender County reserves the right to review any and all work performed by the contractor. Any work found to be substandard will be returned for reworking by the contractor
- The company shall implement a documented quality control plan for both field work and data entry work approved by the tax administrator.

## B. DIGITAL IMAGES

The company will take a digital image of each structure within Pender County. These images will be a minimum size of 1024x768 and at least 8 megapixels. The structures will take up a minimum of 65% of the photo. These images will be transferred to Pender County in a format agreed upon by both parties

## C. SALES REVIEW

The company will complete a review of each sale within Pender County going back a minimum of two years from the reappraisal date of January 1, 2026. These sales will be broken down into two types, improved and vacant. Improved sales shall be reviewed and analyzed by the quality of construction, type, age and location. Photos of improvements used in the sales analysis shall be taken and made available to Pender County. Vacant land sales

shall be reviewed and analyzed by their location, zoning, classification and size. A sales verification sheet will be complete for each sale where an owner is interviewed.

## D. ASSESSOR'S MANUAL AND COST SCHEDULES

The Contractor shall prepare and furnish Pender County with twelve (12) typed or printed copies and one (1) copy in electronic format of an Assessment Manual, Cost Schedules and Land Value Schedules (after approval of same by the Board of Commissioners) prior to finalizing any appraisals as set forth below:

### 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 essential information to be furnished on property cards)
- D) Valuation of lots and parcels of land
  - 1. Explanation of land value, classes and grades and method by which it was determined, including neighborhood analysis
  - 2. Land value schedules, including maps, depth tables and land rules
    - (a) For residential, commercial and industrial property
    - (b) For rural un-subdivided land
    - (c) For agricultural, horticultural and forest land appraisals the Contractor shall prepare two (2) schedules, one (1) that reflects market value and one (1) that reflects land use value as required by G.S. 105-277.6 (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, if any exist, and effect of same on value of farmland
- E) Valuation of Buildings
  - 1. Specifications and detailed schedules of reproduction costs on all types of houses, commercial properties and special-purpose buildings and industrial properties shall be in square foot increments and included in the manual. Reproduction costs of commercial, industrial and special-



purpose buildings, where story height makes it impractical to use square foot costs, will be in cubic feet. Valuing by use of sound value is to be included in the manual but shall not be used unless approved by the Tax Administrator on a per property basis.

2. Tables of base reproduction 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 Tax Administrator with a minimum of six (6) grades required with varying building height from one story to three stories
  - (b) Commercial and special-purpose building costs varied by size, wall ratio and story height
3. Table of additions and deductions from base reproduction cost to meet the requirements of Pender 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 buildings, including a consolidated rate percentage table
    - (1) Examples of application of building depreciation tables
  - (b) Functional and economic obsolescence
    - (1) Examples of application of functional and economic obsolescence on all classes of residential, commercial and industrial buildings for over-improvement, under-improvement, location, out-of-business and/or lack of functional utility

G) Income Approach to Value

1. Range of capitalization rate for Pender County
2. Explanations of capitalization rates as applied in Pender County and how developed and applied

H) Metal buildings, greenhouses and poultry houses

I) Schedule by components of construction for commercial and industrial buildings

J) Explanatory appraisals demonstrating use of the manual in appraising selected residences, farms, commercial and industrial buildings in Pender County

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

- L) The manual shall allow for the addition or deletion of building type and use, building section type, miscellaneous improvements, land types, and commercial features, etc. codes used to describe and/or appraise real property (buildings, land, extra features, etc.) in whole or in part as instructed by the Tax Administrator. The Contractor shall use, include and apply any and all changes to these codes in data collection, data entry and appraisal of property as they apply.

## **PROJECT PLAN**

As referenced in the North Carolina Department of Revenue Reappraisal Guidelines, within 45 days of a signed contract the company shall submit a project plan to the tax administrator for approval. This plan will include dates and milestones for each month. Once agreed upon by both parties this will become the timeline and schedule for the 2026 reappraisal. Changes must be approved by the tax administrator.

## **PERSONNEL**

Pender County seeks to contract with an experienced appraisal firm with qualified appraisal employees who will work with Pender County's assistance and oversight until the project is complete. Pender County requests a minimum pool of 6 NCDOR certified appraisers. The contractor's staff should have a minimum of 1-3 year direct appraisal experience for data collection activities and a minimum of 2-5 years' experience for valuation and review activities. It is preferred that each staff member have successfully completed IAAO courses 101 and 102. It is requested that the contractor's data entry staff have a minimum one year experience in data entry activities. Each person assigned to Pender County will submit a criminal background check to the tax administrator for approval. Pender County reserves the right to request personnel be removed from further work within Pender County.

## **DATA ENTRY**

All data entry of field work into the Tyler IaS system shall be the responsibility of the contractor.

## **SUPPORT OF VALUES**

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

The taxpayers will have the option to meet informally or by written correspondence. Informal hearings will be scheduled by appointment and conducted by the Contractor in a meeting room provided by Pender County. Necessary staff to conduct informal hearings in a swift and orderly fashion will be provided by the Contractor.

The Contractor will provide the services of a sufficient number of qualified appraisers for 45 days after valuation notices are mailed by Pender County, to assist the Tax Administrator in explaining appraisals and the valuation procedures used. Once notices are mailed, all changes in appraisal are to be approved by the Assessor or his designated representative, and the property owner will be notified by mail of the revised value.

The project supervisor or the responsible head of the field organization of the Contractor in charge of the Revaluation Program in Pender County will not be transferred out of Pender County, except by written consent by the Tax Administrator, and will 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 Pender County in the event of appeals from the Board of Equalization and Review to the Property Tax Commission and/or to the Courts. This service shall be provided at no additional cost to Pender County in the case of complaints as to assessed valuation.

## **PUBLIC RELATIONS**

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

The Contractor will, 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 acquired or in the possession of the Contractor, to any person, firm, association or organization unless approved in advance and without the express written approval by the Tax Administrator prior to release.

## PENDER COUNTY RESPONSIBILITIES

Pender County shall have the responsibility for providing the following for the purposes of this proposal for services:

- Office space for use during this project, including furniture, office supplies, and telephone service
- All tax records, maps and information pertinent to the performance of the service requested in this proposal
- Responsible for all printing, postage and advertising costs related to this project
- Computer access to at least two computer terminals with internet access, and a printer

## INSURANCE

The Contractor shall take out and maintain during the life of the project until final completion of the work, General Liability Insurance, Public Liability Insurance and Workman's Compensation Insurance which shall save harmless Pender County and the County's representatives from any claims, demands, actions and causes for action arising from any act or the commission of any act by the Contractor, his agents, servants or employees. The Public Liability Insurance shall be in an amount satisfactory to Pender County's representative, as follows:

The policy shall provide coverage for premises and/or operations, independent contractors, products and/or 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

Pender 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 of the work, commercial automobile 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. Pender County shall be named as additional insured.

The Contractor shall submit to Pender 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 cancelled or reduced if, amount and that coverage cannot be eliminated in less than thirty (30) days after mailing written notice to Pender 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.

## QUESTIONS

Any questions related to this RFP or the service to be provided must be submitted in writing via e-mail to **purchasing@pendercountync.gov** by August 2, 2023 at 2:00pm. The **subject line shall be RFP # 24-253 General County Wide Reappraisal**. Answers will be provided via an Addendum as soon as possible, no later than August 4, 2023.

## SUBMITTAL PROCEDURES

Proposals shall include cost per parcel as well as a list of current and completed similar contracts and three references. Additional information for Pender County to review and consider is permitted. Should there be any way you cannot fully comply, you must detail any exceptions in writing in the Proposal. Firms may submit multiple proposals.

Sealed Proposals are due no later than August 9, 2023 at 2pm in the Pender County Finance Office. There will not be a formal bid opening. Mark the outside of the envelope with RFP # 24-253 and the name of the firm submitting a proposal. Vendors are reminded to check back periodically for possible Addenda. Proposals shall be addressed to the attention of Trisha Newton, Purchasing Manager at the one of the following addresses:

**By Mail:**  
Pender County Purchasing  
Attn: Trisha Newton  
PO Box 1578  
Burgaw, NC 28425

**Mark Envelope:**  
RFP # 24-253  
General County Wide Reappraisal  
Indicate your firm name on envelope.

**In Person / By Courier:**  
Pender County Purchasing  
Attn: Trisha Newton  
805 S. Walker St.  
Burgaw, NC 28425

**Mark Envelope:**  
RFP # 24-253  
General County Wide Reappraisal  
Indicate your firm name on envelope.

All responses submitted become the property of the Pender County Government. Submitting a proposal in response to this RFP does not commit Pender County to award a contract or pay any costs incurred in the preparation, or travel to Pender County. Pender County will not consider late proposals or be liable for misdirected mail/packages. Additionally, Pender County reserves the right to cancel this Request for Proposal in part or in its entirety, waive minor defects or reject any/all Proposals. Responding firms are responsible for monitoring the Pender County website for Addenda.

## **EVALUATION AND SELECTION PROCESS**

The selection process will be based on the responses to this RFP. A committee comprised of members of Pender County staff and/or other stakeholders will review proposals and select a firm to recommend to the Board of Commissioners for award of the contract. Pender County reserves the right to conduct interviews if needed.

Recommendations will be based on the following criteria:

- Completeness of Proposal
- Demonstrated competence related to scope of work
- Experience and past performance with similar contracts—on time and within budget
- Cost and/or price structure
- Ability to adhere to and control budget parameters
- References and Interview if required

## **BILLING AND PAYMENTS**

### **A. PROGRESS REPORTS AND PAYMENTS**

On the first work day of each month, the Contractor will submit a progress report to show the percentage of work completed and a detailed invoice reflecting the percentage of the project's total cost. Such progress reports will be subjective to verification by the Assessor prior to approval for payment. On the basis of each progress report the Finance Department will make payments as follows:

On or about the fifteenth day of each month, the Finance Department will pay ninety percent (90%) of the invoiced amount for work full performed by the vendor as reported on the monthly progress report. Ten percent (10%) of each monthly payment will be retained until completion and acceptance of all contract work. Monthly payments will be subject to correction or adjustment following discovery of miscalculation(s) or error(s) in any prior monthly progress report or payments.

The awarded contractor shall receive payment by mailed check or Electronic Funds Transfer (EFT). An electronic form is required for the latter and Pender County Finance will require verification of the deposit account.

## **B. ACCEPTANCE AND FINAL PAYMENT**

When the work has been completed and delivered to Pender County by the Contractor, Pender County will, 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, Pender County finds that the work has been completed and delivered in accordance with the specifications, the work will be accepted and the remaining balance on said contract price will become due and payable.

## **TERMS AND CONDITIONS**

Services performed shall be in full compliance with any and all applicable state, federal, local, environmental and safety laws, regulations, ordinances and standards regardless of whether or not they are referred to in this RFP.

The standard Pender County Vendor Terms and Conditions will apply and can be viewed at <http://www.pendercountync.gov/vendortermsandconditions/>. All M/WBE and HUB are encouraged to respond.

-END-