

Cherokee County Board of Commissioners
Meeting Agenda
October 20, 2025
6:30 P.M.

- I. Call to Order by Chairman**
- II. Invocation**
- III. Pledge**
- IV. Ethics Statement** “Members of the Cherokee County Board of Commissioners are reminded and advised of their duties under state law and the Cherokee County Code of Ethics Resolution, as such may pertain of their personal actions and actions of the board”.
- V. Modification of Agenda**
- VI. Agenda Adoption**
- VII. Public Comment Period**
- VIII. Meeting Minutes**
- IX. Budget and Finance**
 - a) Approve Updated IRS Mileage Rate (.70 per mile)
 - b) Grant Project Ordinance for Opioid Settlement Program (to appropriate opioid settlement funds for substance use disorder treatment services)
 - c) Budget Revision for Use of McKinsey Opioid Settlement Funds (additional opioid settlement funds that must be appropriated separately from other settlement funds)
 - d) Approve Bid (\$439,100) for Rotating Beacon and Obstruction Lights Replacement Project (The project was bid out twice, and received only one bid – RG Tenney Electric, Inc)
 - e) Budget Revision in the amount of \$12,668 for additional county match for Rotating Beacon and Obstruction Lights Replacement Project (The previously approved match was based on an estimate, prior to receiving bids)
 - f) Budget Revision for Use of Contingency for Additional Funding (\$36,258 – the increase is to fund the remaining portion of the counties required 40% contribution) to NC Forest Service; and Approval of Revised Contract
 - g) Budget Revision for the Purchase of Fixed Asset Software (\$9515 – Current software is obsolete)

- h) [Food Service Agreement for Head Start Program](#) (This will save the county .15 per meal, for an annual cost-savings of \$14,000)

X. New Business

- a) Amanda McGee – [Request to Reclassify Five Social Work Positions](#)
- b) Shelly Foreman and Capt. David Williams – Speak about [co-response pilot program](#)
- c) Darren Watkins – [Wolf Creek VFD Request for Donation of Real Property for VFD Growth and Improvements](#)
- d) Steve Forrister - [Culberson VFD Request for Donation of Culberson Community Center Property for VFD Growth \(sub-station\) and Improvements](#)
- e) Nantahala Regional Library Board Appointment (Two applicants and two open seats- [Deborah Albert](#) is requesting re-appointment and [Anna James](#) would be a new appointment.)
- f) Cherokee County Jury Commission Appointment (Two applicants - Donna Ware and [Tammy Stewart](#). Donna Ware is requesting re-appointment.)
- g) Cherokee County Board of Health Appointment [Dr. Verle Thompson](#))
- h) Appoint Tammy Godfrey as Deputy Tax Collector (Current employee recently certified, and can now be appointed as Deputy Tax Collector)
- i) [Tax Releases](#), [Tax Refunds](#), and [NCVTS Refund Report](#)
- j) [Report of 2025 Insolvent Tax Releases](#)
- k) Mountain Youth Livestock Market Licensing Agreement
- l) [Disposition of Real Property](#)
- m) [Resolution to Declare Ambulance Surplus Property](#) (This is a 2019 Chevrolet Silverado K3500 with a value greater than \$30,000, and for this reason requires board action to declare as surplus.)
- n) [Town of Murphy Request for 50' x 50' parcel for sewer lift station relocation project](#) (Property is below the health department and adjacent to the Murphy Riverwalk Trail)
- o) Tax Revaluation Contract (RFP from [Vincent](#), [Vision](#), and [Ferris](#))

XI. County Manager Items

XII. Chairman/Commissioner Items

XIII. Adjourn

Standard mileage rates

English | [Español](#) | [中文 \(简体\)](#) | [中文 \(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl Ayisyen](#)

Enrolled agents

Annual Filing Season Program participants

Enrolled retirement plan agents

Certified Professional Employer Organization (CPEO)

EITC central

If you use your car for business, charity, medical or moving purposes, you may be able to take a deduction based on the mileage used for that purpose.

2025 mileage rates

The standard mileage rates for 2025 are:

- Self-employed and business: 70 cents/mile
- Charities: 14 cents/mile
- Medical: 21 cents/mile
- Moving (*military only*): 21 cents/mile

[Find out when you can deduct vehicle mileage](#)

Tax professionals topics

- [Serve your clients](#)
- [Tax pro news and resources](#)
- [Office of Professional Responsibility and Circular 230](#)
- [Tax code, regulations and official guidance](#)
- [E-Services](#)
- [Topic no. 161, Returning an](#)

Grant Project Ordinance
For the Opioid Settlement Program
Cherokee County, North Carolina

BE IT ORDAINED by the Governing Board of the County of Cherokee County, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

SECTION 1: The project authorized is the providing of peer support, substance use disorder (SUD) treatment, co-occurring conditions, mobile medical services, and recovery housing placement for individuals with SUD utilizing the Opioid Settlement Funds received by Cherokee County.

SECTION 2: The officers of this unit are hereby directed to proceed with the grant project within the budget contained herein.

SECTION 3: The following amounts are appropriated for the project:

Professional Services	\$	<u>1,425,965</u>
Total	\$	<u>1,425,965</u>

SECTION 4: The following revenues are anticipated to be available to complete this project:

Opioid Settlement Proceeds	\$	<u>1,425,965</u>
Total	\$	<u>1,425,965</u>

SECTION 5: The Chief Financial Officer is hereby directed to maintain within the Grant Project Fund sufficient specific detailed accounting records to satisfy the requirements of Federal and State regulations.

SECTION 6: The Chief Financial Officer is directed to report, on a quarterly basis, the financial status of each project element in Section 3 and on total revenues received.

SECTION 7: The Budget Officer is directed to include a detailed analysis of past and future costs and revenues related to this grant project in every budget submission made to this Board.

SECTION 8: Copies of this grant project ordinance shall be furnished to the Clerk to the Governing Body, to the Budget Officer, and to the Chief Financial Officer for direction in carrying out this project.

Adopted this 20th day of October, 2025

Chairperson



CHEROKEE COUNTY

75 Peachtree Street
Murphy, NC 28906
825-837-5527

Randy Wiggins, County Manager
Maria Hass, Asst. County Manager/Clerk to the Board
Candy R. Anderson, CPA, CGMA, Chief Financial Officer
Darryl Brown, County Attorney

Board of Commissioners
Dan Eichenbaum, Chairman
Cal Stiles, Vice Chairman
Ben Adams
Alan Bryant
Mark Stiles

BUDGET REVISION

		10/20/2025
		(DECREASE)
		INCREASE
1045179-34331	Opioid Funds - McKinsey	46,259.00
1095179-41900	Professional Services - McKinsey Funds	46,259.00

Use of the McKinsey Opioid Settlement funds to provide services for treatment and recovery of opioid use disorder.

Chairperson

10/20/2025

Integrated Care of Greater Hickory, Inc.
Cherokee County (Single County)

			Phase 1 Year 1	Phase 2 Year 2	Phase 3 Year 3		
I. Personnel			\$142,770.00	\$142,770.00	\$142,770.00		
Clinical Director	25 FTE	Dr. Corey Richardson	\$16,250.00	\$16,250.00	\$16,250.00	\$145,000	
Project Director	25 FTE	Colleen Cici	\$15,000.00	\$15,000.00	\$15,000.00	\$60,000	
Peer Support Specialist/Community Health Worker	1.0 FTE	TBD	\$45,760.00	\$45,760.00	\$45,760.00	\$22/hr max	start \$18.50/hr
Peer Support Specialist/Community Health Worker	1.0 FTE	TBD	\$45,760.00	\$45,760.00	\$45,760.00	\$22/hr max	start \$18.50/hr
II. Fringe Benefits			\$2% for fringe costs	\$45,686.00	\$45,686.00		
Clinical Director	25 FTE	Dr. Corey Richardson	\$11,600.00	\$11,600.00	\$11,600.00		
Project Director	25 FTE	Colleen Cici	\$4,800.00	\$4,800.00	\$4,800.00		
Peer Support Specialist/Community Health Worker	1.0 FTE	TBD	\$14,643.00	\$14,643.00	\$14,643.00		
Peer Support Specialist/Community Health Worker	1.0 FTE	TBD	\$14,643.00	\$14,643.00	\$14,643.00		
III. Travel			Year 1 Total	Year 2 Total	Year 3 Total		
Mileage reimbursement for mobile access units and gas travel	\$0.7/mile	estimated 14,000 miles per year	\$9,800.00	\$14,840.00	\$14,840.00		
Mileage reimbursement for PSS/CHW	\$0.7/mile	330 miles/month x (2 PSS) x 12 months	\$5,040.00	\$5,040.00	\$5,040.00		
IV. Equipment			Year 1 Total	Year 2 Total	Year 3 Total		
PURCHASE PRICE(\$100,000 Year 2 Only), INSURANCE(\$8,400), MAINTENANCE(\$1600), STORAGE (\$2400)			\$0.00	\$195,800.00	\$55,800.00		
Mobile MAT Access Unit			\$0.00	\$180,800.00	\$55,800.00		
Vinyl wrapping of mobile unit			\$0.00	\$15,000.00	\$0.00		
V. Supplies			\$22,635.00	\$19,800.00	\$19,800.00		
Office supplies(paper, ink, staples, etc.)		Average \$200.00/month x 2 PSS for 12 months	\$2,400.00	\$4,800.00	\$4,800.00		
Media materials: flyers, handouts, literature, yard signs, branded items, etc.		IVE WILL DESIGN AND OUTSOURCE THE PRINTING TO VISTAPRINT OR A LOCAL PRINTER	\$15,000.00	\$15,000.00	\$15,000.00		
Technology for peer/faptops, printers, etc)		\$250/peer x 3	\$2,550.00	\$0.00	\$0.00		
Laptops for Computer Lab		3 laptops x \$850.00	\$2,550.00	\$0.00	\$0.00		
Locks for Laptops		3 locks x \$20.00	\$60.00	\$0.00	\$0.00		
Headsets for laptops		3 headsets x \$25.00	\$75.00	\$0.00	\$0.00		
VI. Contractual			Year 1 Total	Year 2 Total	Year 3 Total		
MAT Bundled services costs: group therapy, ind. therapy, UDS	ICGH will bill most major insurances before using these funds. These are reserved for individuals who are uninsured. ICGH will work with uninsured individuals to get them signed up for Medicaid if they qualify.	est. cost \$750/mo x 12 months x 2 persons	\$181,100.00	\$181,100.00	\$181,100.00		
NCBH/MAT Bundled services costs: group therapy, individual therapy, UDS, provider visits weekly		est cost 425/mo x 12 months x 7 persons	\$35,700.00	\$35,700.00	\$35,700.00		
Transitional Housing Program **SEE TABLE B BELOW**	This is for case-by-case placement for individuals from the community for across Recovery Housing OUTSIDE of the County. THIS IS NOT A SET AMOUNT. Funds will only be used when individuals are placed and who remain in housing.	\$240/wk x 52 weeks X 5 persons	\$62,400.00	\$62,400.00	\$62,400.00		
ICP Bundle	\$135/session x 3 sessions per week x 52 weeks x 5 persons		\$0.00	\$0.00	\$0.00		
VII. Other			Year 1 Total	Year 2 Total	Year 3 Total		
Office Space	Only Applicable for Brick and Mortar Site	\$2000 (rent, utilities, general liability)/month x 12 months	\$24,000.00	\$24,000.00	\$24,000.00		
Peer Support Specialist/ Health Promoter Training 4/year		Avg cost of \$4000/peer x 2 persons (1 PSS Year 1 and 2 PSS Year 2)	\$4000.00	\$8000.00	\$8000.00		
Community Health Worker training		Avg cost of \$2000/person x 2 persons (1 PSS Year 1 and 2 PSS Year 2)	\$2000.00	\$4000.00	\$4000.00		
Total Direct Charges (sum of a-h)			\$401,811.00	\$405,196.00	\$405,196.00		
k. TOTALS						Grand Total Over 3 Year Period	\$1,472,223.00

TABLE A

The services and amenities covered by the weekly rate at Day One's recovery transitional housing program:

1. Housing: Day One provides a stable and safe place to live. The weekly rate covers the cost of the room and living space.
2. Utilities: Basic utilities such as electricity, water, gas, and heating/cooling are included in the rate. This ensures that residents have access to essential services.
3. Furniture and Appliances: Day One furnishes the living spaces with basic furniture like beds, tables, chairs, and may provide essential appliances like a refrigerator and stove.
4. Counseling and Support Services: Day One offers counseling, case management, and peer support services when not covered by insurance or other funding to help participants transition to more permanent housing.
5. Security: Safety is a priority at Day One. The cost of security measures, such as locks and video surveillance is included.
6. Meals: Day One provides access to communal kitchen facilities where residents can prepare their own meals.
7. Basic Supplies: The program supplies basic toiletries, linens, and cleaning supplies.
8. Transportation: Recovery-focused transportation assistance or access to public transportation is provided to help residents attend appointments, job interviews, or work when specific funding is not available.
9. Life Skills Training: Day One offers workshops and training to help residents develop essential life skills, such as budgeting, cooking, job searching, and much more.
10. Community and Recreational Activities: Day One organizes social and recreational activities to promote a sense of community and help participants build positive relationships.

BID TABULATION Rotating Beacon & Obstruction Light Replacement Cherokee County, NC REBID DATE: June 6, 2025 WKD#: 20240829.00.WK RG Tenney Electric, Inc. 1213 Nathan Blvd, Suite A Loganville, GA 30052 License No. U.33230						
Item No.	Spec. Section	Description	Quantity	Unit	Unit Price	Extended Total
Schedule I						
1	C-105	Mobilization (Maximum 10%)	1	LS	\$30,000.00	\$30,000.00
2	L-101	Remove Existing Rotating Beacon, Tower and Concrete Foundation	3	EA	\$8,000.00	\$24,000.00
3	L-101	L-801A(L), Class I, Airport LED Rotating Beacon, In-Place	1	EA	\$29,500.00	\$29,500.00
4	L-103	Tipdown Monopole Beacon Tower and Foundation, Complete	4	EA	\$72,000.00	\$288,000.00
5	L-119	L-810 Obstruction Light - Complete	4	EA	\$2,400.00	\$9,600.00
6	Plans	Rotating Beacon Site Electrical, Complete	1	LS	\$14,500.00	\$14,500.00
7	Plans	Obstruction Light 1 Site Electrical, Complete	1	LS	\$14,500.00	\$14,500.00
8	Plans	Obstruction Light 2 Site Electrical, Complete	1	LS	\$14,500.00	\$14,500.00
9	Plans	Obstruction Light 3 Site Electrical, Complete	1	LS	\$14,500.00	\$14,500.00
Total Bid - Schedule I					\$439,100.00	
I hereby certify that the above is a true and correct (to the best of my knowledge) tabulation of bids received on (Date). Greg Kershaw, PE W.K. Dickson & Co., LLC 						



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75 Peachtree Street
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Board of Commissioners
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Alan Bryant
Mark Stiles

BUDGET REVISION

		10/20/2025
		(DECREASE)
		INCREASE
4934575-38588	Grant Revenue	383,774.00
4934575-39529	County Match	12,668.00
4994575-41905	Administration	(30.00)
4994575-49430	Construction	396,472.00
1099800-48880	Contingency	(12,668.00)
1099800-40490	Contribution to Airport Improvement Fund	12,668.00

Approve the construction bid of 4 airport towers replacement project grant from NCDOT.
County match required is \$12,668. (Note: The design and engineering portion of this project
was approved by Commissioners on 2/17/25)

Chairperson

10/20/2025



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BUDGET REVISION

		10/20/2025
		(DECREASE)
		INCREASE
1099800-48880	Contingency	(36,258.00)
1098502-46700	Forest Fire Control	36,258.00

Additional funds required for NC Forest Service protection and development.

Chairperson

10/20/2025



Steven W. Troxler
Commissioner

**North Carolina Department of Agriculture
and Consumer Services**
N.C. Forest Service



Gregory M. Hicks
Assistant Commissioner /
State Forester

September 15, 2025

Randy Wiggins, County Manager
Cherokee County
75 Peachtree Street
Murphy, NC 28906

Dear Mr. Wiggins

I am writing to address an issue involving Cherokee County's cooperative budget agreement with the N.C. Forest Service. The issue is the decision of the county to fund its portion of FY2025-2026 budget at 25% rather than the 40% provided in previous years. My understanding is this action was taken based on the county's interpretation of § 106-898.

The cooperative agreement between your county and the N.C. Forest Service, a division of the N.C. Department of Agriculture and Consumer Services, provides for joint funding of the Forest Service's operations in the county. The county cooperative percentage rate is determined based on a scale involving the total tax evaluation for the county as determined by the State Department of Revenue. This scale was developed jointly with the N.C. Association of County Commissioners as directed by 02 NCAC 60B .0101 County Cooperation: Fiscal Aspects

The current scale in use is:

Tax Base Valuation	Cooperative Rate
Less than \$150 million	25%
\$150-300 million	30%
\$300-\$500 million	35%
\$500+ million	40%

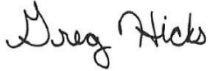
Randy Wiggins, County Manager
September 15, 2025
Page 2

Based on the figures provided by the N.C. Depart of Revenue <https://www.ncdor.gov/fiscal-year-2024-2025-county-taxable-real-property-personal-property-and-public-service-company-for-fiscal-year-2024-2025> the total valuation for Cherrokee County is \$4,207,420,374. This places your county in the 40% category.

I fully understand the fiscal difficulties that exist in all counties and do not wish to appear oblivious to the choices you have to make. We do, however, strongly believe that the programs provided by the N.C. Forest Service are extremely valuable services to the citizens and a good investment by the county. We also feel that the existing funding arrangement continues to work well and is fair for all involved.

If you would like to meet to further discuss this issue and any concerns or questions you may have, please contact me at 919-733-4844. I can also be contacted at greg.hicks@ncagr.gov.

Sincerely,



Greg Hicks
Assistant Commissioner of Agriculture / State Forester

cc: Scotty Comer, Acting District Forester
Michael Cheek, Regional Forester
Kevin Leonard, Executive Director - NC Association of County Commissioners

STATE OF NORTH CAROLINA
Department of
Agriculture and Consumer Services

\$ 222,909

Total Cooperative Appropriation

\$ 133,746 State

\$ 89,163 County

AGREEMENT FOR THE PROTECTION, DEVELOPMENT AND IMPROVEMENT
OF FOREST LANDS IN **CHEROKEE COUNTY** NORTH CAROLINA

THIS AGREEMENT is made under the authority of **Chapter 106, Article 75, of the North Carolina General Statutes, including N.C. Gen. Stat. § 106-906, titled "Cooperation between counties and State in forest protection and development,"** by and between the North Carolina Department of Agriculture and Consumer Services (hereinafter called the Department), party of the first part, and the Board of Commissioners of **CHEROKEE COUNTY** in the State of North Carolina (hereinafter called the Board), party of the second part.

WHEREAS, the Board recognizing the need for active forest protection, development, reforestation, management and improvement in **CHEROKEE COUNTY** has accepted the offer of the Department for cooperation in accomplishing this object; and

NOW, THEREFORE, in consideration of the mutual covenants hereinafter set forth, the parties contract and agree to maintain a legally appointed and equipped Forest Service office to support said county at the joint cost of the State and County, insofar as the joint funds will permit, as follows:

Part I. THE DEPARTMENT AGREES:

1. To select and employ permanent and temporary position(s) in order to successfully execute the mission of the NC Forest Service and to support the forestry program in said county. These positions include:
 - A) 1 County/Area Ranger(s) assigned for the purposes of controlling forest fires in said County; for detecting and extinguishing fires that break out; for investigating the origin of forest, woodland, and field fires; for enforcing the State's forest fire laws; for taking such preventive measures, educational and otherwise, to prevent forest fires; for developing and improving the forests through reforestation, promotion, and practice of Forest Management practices; and for protection of forests from insects and diseases.
 - B) 1 Assistant County Ranger(s) for the purposes of assisting under the direction, supervision, and/or oversight of the County/Area Ranger in controlling forest fires in said County; for detecting and extinguishing fires that break out; for investigating the origin of forest, woodland, and field fires; for enforcing the State's forest fire laws; for taking such preventive measures, educational and otherwise, to prevent forest fires; for developing and improving the forests through reforestation, promotion, and practice of Forest Management practices; and for protection of forests from insects and diseases.

- C) **0.14** Forestry Management Clerk for purposes of providing administrative support, serving as the back-up administrative contact for the assigned district, counties within the district, or unit, and serving as the primary contact for forest management administrative business within the assigned district.
- D) Temporary position(s) on an as-needed basis.
2. To furnish position(s) so employed a badge of office, stationery and report forms, instructional posters for use in the County, leaflets for distributing to landowners and others; to purchase necessary equipment, communication systems, and other Forestry improvements insofar as the joint funds will permit.
3. To pay the identified position(s) for all official services rendered at a fair rate of pay. Rates of pay are to be established by the Department in accordance with existing State salary administration policy.
4. To direct, supervise, instruct, and inspect, through its agents, the work and conduct of each position, to discipline and, when necessary, discharge such position(s).
5. To submit to the Board monthly, or at other mutually satisfactory intervals, an itemized statement of all monies to be paid by the County and those paid by the Department for the work conducted pursuant to this Agreement within said County.

State Funding

6. To make available annually from State, Federal, and other funds allotted to it, the sum of **One Hundred Thirty-Three Thousand Seven Hundred Forty-Six Dollars (\$133,746)** as its share of an annual budget of **Two Hundred Twenty-Two Thousand Nine Hundred Nine Dollars (\$222,909)** for carrying on the above listed work in said County.

Part II. THE BOARD AGREES:

7. To pay the Department **40** % of the total cost of the salary of position(s) specified in Part I.1 above and expenses and other proper expenditures made in connection with the overall forestry program in said County, upon receipt and consequent approval of the periodic statements submitted by the Department.

County Funding

8. To appropriate annually the sum of **Eighty-Nine Thousand One Hundred Sixty-Three Dollars (\$89,163)**, which sum shall be available for expenditure under the terms of this Agreement, and shall represent the County's share of the annual budget for carrying on work listed in this Agreement in said County.

Part III. IT IS EXPRESSLY AGREED AND UNDERSTOOD BY BOTH PARTIES:

9. That this Agreement becomes effective **July 1, 2025**, and lasts through **June 30, 2026**.
10. Payments made for services rendered in a prior contract period will apply toward the contract period in which the services were rendered and not toward the contract period when the payments are made.

That the annual appropriations as set forth above may be revised in writing by mutual agreement between the Department and the Board, based on the amount of annual

appropriation desirable for the proper conduct of the Forestry work. Such revision shall become effective at the beginning of the stated Fiscal Year. The Fiscal Year begins on July 1 and ends on June 30. Any unused balance of County funds remaining at the end of a Fiscal Year shall revert to said County unless otherwise mutually agreed upon by both parties.

11. That this Agreement may be modified only in writing and upon execution by both parties.
12. That the Board reimburse the Department as provided in Part II of this Agreement by forwarding a county voucher drawn in favor of the Department for the amount of the County's share of expenditures as set forth in the Department's monthly statement to the Board. That such payments be made by the Board within thirty days following receipt of the Department's billing.
13. The title to all improvements and equipment purchased and/or constructed in connection with this Agreement will rest with the Department; such materials or their equivalent will remain in the County as long as this Agreement is in effect, or as long as they are needed by the Department for the proper conduct of the work therein.
14. That the County/Area Ranger periodically or at the request of the Board, shall present to the Board statements of the work being done within the County, so that said Board may be always informed regarding the Forestry finances and activities within the County.

IN WITNESS WHEREOF, the said parties do hereunto affix their names and seals upon the date herein below specified.

For the Board of County Commissioners of **CHEROKEE COUNTY**

Date _____ County Manager

Provisions for the payment of the monies to fall due under this Agreement have been made by appropriation duly made or by bonds or notes duly authorized and this Agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act

Date _____ County Finance Officer

For the North Carolina Department of Agriculture and Consumer Services

Date _____

Signature

N. David Smith
Chief Deputy Commissioner



CHEROKEE COUNTY

75 Peachtree Street
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825-837-5527

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BUDGET REVISION

		10/20/2025
1099800-48880	Contingency	(9,515.00)
1094130-43540	Software Expense	9,515.00

Use of contingency to implement and purchase new fixed asset software. Current software obsolete and no longer able to install.

Chairperson

10/20/2025

Cherokee County Jail, North Carolina
AGREEMENT TO PROVIDE FOOD SERVICE
AMENDMENT

THIS AMENDMENT ("Amendment") is attached to and made part of that certain Agreement To Provide Food Service, dated April 1, 2025, ("Agreement"), by and between Cherokee County Jail, in the state of North Carolina ("Facility"), and Skillet Kitchens, LLC. ("Provider").

WHEREAS, the Facility desires to amend the Agreement in order to account for Provider using its kitchen to prepare meals for another entity.

NOW, THEREFORE, for the good and valuable consideration detailed below, the parties agree that the Agreement is modified as follows:

1. Use of Kitchen. Provider has the opportunity to provide food service to the Four Square HeadStart program of Cherokee County ("HeadStart"). Facility is willing to allow Provider use of its kitchen to prepare meals for HeadStart, but requires compensation from Provider to offset the additional wear and tear such food preparation will have on its Kitchen Equipment. Provider therefore agrees to reduce the per tray price it charges to the Facility by \$0.15 per tray for the use of Facility's Kitchen Equipment. Attachment "A", attached hereto and made a part hereof, details the per tray pricing schedule applicable to the Facility while Provider uses its Kitchen Equipment for the preparation of meals for HeadStart.

2. No Other Changes. Unless specifically modified herein, all of the terms and conditions of the Agreement remain in full force and effect.

Acknowledged and agreed:

Cherokee County, North Carolina

By: _____

Print Name: _____

Date: _____

Skillet Kitchens, LLC.

By: _____

Dale Cordrey

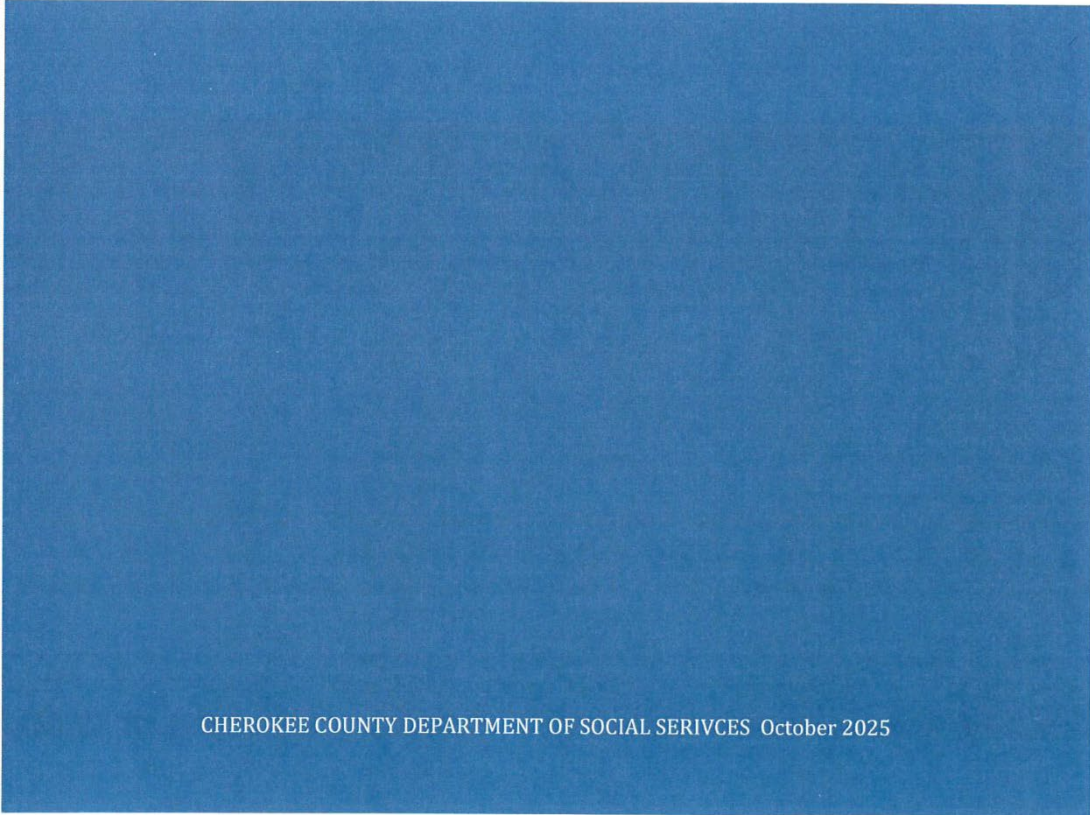
Date: _____

Attachment "A" - Pricing Schedule

Inmates		Price Per Tray
Lower Range	Upper Range	Price
1	74	\$5.5146
75	84	\$4.9241
85	94	\$4.4727
95	104	\$4.1160
105	114	\$3.8274
115	124	\$3.5892
125	9999	\$3.3888



DSS POSITION RECLASSIFICATION REQUEST



CHEROKEE COUNTY DEPARTMENT OF SOCIAL SERVICES October 2025

Request Summary:

Cherokee County DSS requests approval to reclassify five existing DSS positions in support of the agency's strategic goals to enhance workforce stability and accountability. The State Office of Human Resources (OSHR) has reviewed and approved these reclassifications. The additional cost of \$27,463.69 will be absorbed by reallocating funds from the existing \$43,757.37 internship salary allocation, leaving \$16,293.68 for internship support. No new county funding is required.

Position Reclassifications and Justifications**Summary of Position Changes**

<u>Current Position</u>	<u>Reclassified Position</u>	<u>Grade / Salary</u>	<u>Cost Difference</u>
IMC I I	IMC III	Grade 65	Salary: Total w/benefits:
Administrative Officer I	Administrative Officer II	Grade 71	\$3,788.15 Salary: Total w/benefits: \$7,051.45
Program Manager	Program Administrator I	Grade 76	Salary: Total w/ benefits: \$2,971.71]
Social Worker III	Quality Assurance Specialist III	Grade 73	Salary: Total w/ benefits: \$8,128.48]
Social Worker IAT	Quality Assurance Specialist III	Grade 73	Salary: total w/benefits: \$5,523.90

Total Cost difference:**\$27,463.69**

Position Breakdown with Justification:

1. IMC II – IMC III

Rationale:

This Income Maintenance Caseworker II position has assumed substantial *lead worker* and *quality assurance* responsibilities consistent with the Income Maintenance Caseworker III classification. These duties include oversight of foster care (Title IV-E) and State funding eligibility determinations, quality reviews, and 5120 audit accountability. Reclassification from an IMC II to an IMC III is appropriate and aligns with the OSHR definition of a Lead Worker at the IMC III level.

2. Administrative Officer I → Administrative Officer II

Rationale:

Since the position's implementation, a significant number of complex duties have been added. The duties were submitted to OSHR for analysis of appropriate classification. OSHR determined that while the job title of Administrative Officer should remain, the position is properly classified as Administrative Officer II, Grade 71, rather than an Administrative Officer I.

3. Program Manager → Program Administrator I

Rationale:

Since its establishment in 2018, this position has evolved to encompass additional and increasingly complex administrative and managerial responsibilities requiring higher-level oversight and accountability. Upon submission of the updated duties, OSHR determined that the position should be reclassified from *Program Manager, Grade 75*, to *Program Administrator I, Grade 76*, to accurately reflect its scope and level of responsibility.

4. Two Social Work Positions → Quality Assurance Specialists

Rationale:

During Fiscal Year 2024–2025, the Department redirected two social work positions—*Social Worker III, Grade 70*, and *Social Worker IAT, Grade 71*—to strengthen the agency's Continuous Quality Improvement (CQI) framework. After consultation with OSHR, it was determined that the duties and scope of these positions align with the *Quality Assurance Specialist III, Grade 73* classification. The revised *Continuous Quality Assurance Specialist III* job descriptions were submitted to and approved by OSHR. The existing social work positions will be eliminated upon establishment of the two new CQI Specialist positions.

Justification for Quality Assurance Positions

- **Improves Service Quality and Outcomes:** QA staff monitor practice trends, identify improvement needs, and ensure corrective action. Proactive oversight strengthens safety, permanency, and well-being outcomes for children and families.
- **Ensures Compliance with State and Federal Requirements:** QA staff provide continuous oversight of case documentation, timeliness, and practice standards. This reduces risk of costly findings in state or federal reviews (e.g., CFSR, PIP).
- **Frees Frontline Workers to Focus on Families:** Without QA staff, case-carrying workers must self-review, diverting time from families. QA positions handle systematic review and data analysis, allowing social workers to prioritize intervention.
- **Supports a Continuous Quality Improvement (CQI) Culture:** QA specialists generate data reports, facilitate learning circles, and ensure practice improvements are implemented. Strengthens agency credibility and prevents recurring issues.
- **Enhances Workforce Retention and Morale:** Separating QA responsibilities reduces overload and burnout for frontline staff. Promotes manageable caseloads and job satisfaction.
- **Aligns with Best Practice Models:** National child welfare models recommend separating direct service from QA to ensure objectivity. Leads to more accurate data and effective staff training.
- **Achieves Long-Term Cost Savings:** Early identification of gaps prevents costly errors, litigation, and repeat work. Though reallocation may reduce case-carrying staff temporarily, efficiency gains offset the impact.

Co Responder Pilot Program Expansion

Partnership of NC Department of Health & Human Services,
Vaya Health, Appalachian Community Services &
Cherokee/Clay County Sheriff Ofc's and Community Partners

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NC Crisis Continuum

- Someone to call



- Vaya Health
- tel:1-800-849-6127
- 988
- Peer Warm line

- Someone to respond



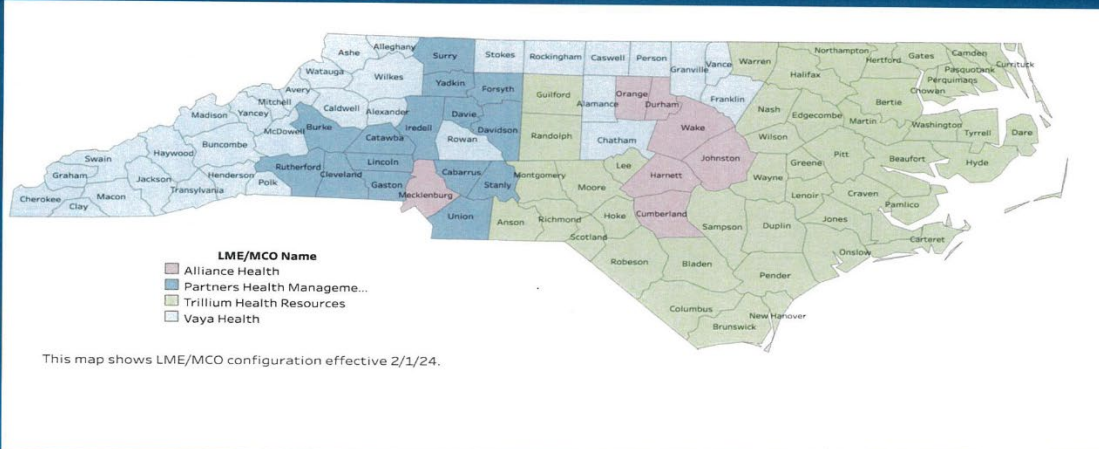
- Mobile Crisis Management
- MORES
- Co Responder Pilot Program
- Crisis Intervention Team/EMS Specialty Teams

- Somewhere to go



- * Behavioral Health Urgent Care (BHUC)
- Facility Based Crisis (FBC)
- Peer Respite Center

Co Responder Pilot Program



Co Responder Pilot Program Outcomes



The Co Responder Pilot program aims to achieve three main outcomes:

- Sixty percent or more of all calls for service with a co-response will result in linking the person to behavioral health care within the first 12 months of program implementation.
- Twelve percent or less of all calls for service with a co-response will lead to the arrest of the individual in crisis.
- Twenty-five percent or less of all calls for service with a co-response will involve the individual in crisis being diverted to an ED.

Current: Co Responder Pilot Program

- Bi Partisan Safer Community Act Request for Application - January 2024
- Vaya Health received award to pilot Co Responder program for NC - March 2024
- Data collection – October 2024
- Current Pilot Sites in partnership with RHA Health Services:
 - Burlington Police Department
 - Person County Sheriff's Office, Roxboro Police Department and Person County Emergency Medical Services
 - Buncombe County Police Department
- Referrals come directly from law enforcement and/or dispatch



Data: Co Responder Pilot Program



• Burlington Police Dept.	• Person County Agencies	• Buncombe Sheriff's Office
• Referrals: 279	• Referrals: 139	• Referrals: 515
• Linkage: 39.2%	• Linkage: 86.7%	• Linkage: 23%
• Arrest: 0.8%	• Arrest: 2.5%	• Arrest: 1%
• Diversion from ED: 86.4%	• Diversion from ED: 92.5%	• Diversion from ED: 75.8%

Data: October 2024-August 2025

Co Responder Pilot Program Expansion

- Expansion of pilot with Appalachian Community Services:
- Cherokee County Sheriff's Office & Community Partners
- Clay County Sheriff's Office & H&HS Crisis Team
- 1.0 Co Responder Program Manager to oversee program
- 2.0 Co Responder Crisis Counselors dedicated to Cherokee County
- 2.0 Co Responder Crisis Counselors dedicated to Clay County



Benefits of Co Responder Pilot Program



The Co Responder Pilot Program aims to provide the following benefits to residents of Cherokee and Clay Counties:

- Improved safety: The program will enable trained officers to respond to a crisis event without the use of force (or with the use of the least amount of force) that results in decreased injuries to both officers and civilians.
- Increased access to behavioral health care: Greater awareness of community resources among officers allows them to link individuals to treatment, services, and other supports.

Benefits of Co Responder Pilot Program



- Decreased repeat encounters with the criminal justice system: Individuals who are connected to treatment are less likely to engage in unlawful or disruptive behaviors, reducing repeated contacts with law enforcement and the criminal justice system at large.
- Reduced costs: Improved safety, increased access to behavioral health care, and fewer repeat encounters with the criminal justice system result in reduced costs to law enforcement agencies.
- Improved community relations: Police-mental health collaboration programs lead to improved relationships among law enforcement agencies, local partners, and residents.

State Foundational Elements



- Co Responder Pilot Program is currently 100% funded through NC Department of Health and Human Services
- Co Responder Pilot Program data and outcomes being sent quarterly to leadership at NC Department of Health and Human Services
- Outcomes, data collection, and data template are standardized across pilot sites
- Vaya will facilitate bi-weekly Co Responder Pilot Program Manager/Team Lead meetings
- Quarterly Co Responder Pilot Program meetings to share successes, implementation strategies and support process development and implementation (All teams, Vaya, and DHHS)

“

“I’ve always seen first responders as unsung heroes and very special people because, when everyone else is running away from danger, they run into it.” – Dwayne Johnson

”

Press Releases, Articles and Resources



- Burlington Police Department
- <https://www.vayahealth.com/news-and-stories/burlington-co-responder-program-expands-mental-health-crisis-support-access/>
- Roxboro Police Department
- https://www.linkedin.com/posts/david-hess-dh264_mentalhealth-coresponder-saferoutcomes-activity-7208596468809527296-5bIJ
- Buncombe County Sheriff's Office
- [Co-Responder - Buncombe County Sheriff](#)



CHEROKEE COUNTY BOARD OF COMMISSIONERS

REQUEST TO BE ON AGENDA

DATE: 09/05/25 TIME: 3:00 p.m.

NAME: Darren S. Watkins, Wolf Creek F.D.

ADDRESS: 282 McClure Rd, Murphy, NC 28906

PHONE: 828-361-2300

DETAILED REASON FOR REQUEST:

Wolf Creek FD requesting a portion or the entirety of the
property where the fire dept. and the Hothouse
Community Center are both located, which is
owned by Cherokee County, be deeded to the fire dept.

SIGNATURE OF REQUESTOR

REQUESTS MUST BE RECEIVED TEN CALENDAR DAYS PRIOR TO THE REQUESTED MEETING DATE. REQUESTS MUST PERTAIN TO COUNTY BUSINESS. COUNTY BUSINESS IS DEFINED AS: ANY ITEM OF BUSINESS THAT REQUIRES BOARD ACTION, OR DISCUSSION AND CONSIDERATION OF AN ITEM THAT THE BOARD OF COMMISSIONERS HAS STATUTORY AUTHORITY TO ACT ON. REQUESTS MUST BE ACCOMPANIED BY SUPPORTING DOCUMENTATION.

NOTE: FUNDING OR BUDGETARY REQUESTS MUST MEET REQUIREMENTS OF THE ATTACHED ORDINANCE.

WOLF CREEK FIRE DEPARTMENT, INC.

-☎- 18835 W US 64, MURPHY, NC 28906 • 828-361-0615 -☎-

October 13, 2025

To: Cherokee County Board of Commissioners

As all of you are aware, the Wolf Creek Fire Department's fire station is located on property owned by Cherokee County, located at 18835 & 18903 West US 64, Murphy, NC. The department currently leases the former Hothouse Community Center, which adjoins our fire station, from Cherokee County and we perform any needed maintenance and upkeep to support the department's operations.

The fire department is currently working daily to meet our current needs as well as being proactive in planning for the future to provide the best fire and rescue protection services possible to our fire district and to support our surrounding fire departments through our mutual aid system. As part of this planning, and as the current structures age, we see the need to upgrade our fire station, in the near future. With that being said, the Board of Directors, Officers, and general membership of the Wolf Creek Fire Department respectfully requests the Cherokee County Board of Directors to deed this property to the department. We would like to obtain the entirety of the property to allow for flexibility and expansion as needs may arise in the long term. I have attached an aerial photo showing property boundaries, with minimum boundaries we currently need drawn on the map, in the event you decide to only deed a portion of the property to us. This minimum boundary includes the water well, two means of egress, enough space for new construction, training facilities, and possibly a helicopter landing zone.

The fire department will continue to support and accommodate the use of our facilities, as needed, as a voting precinct and/or in the event we need to host any type of community meetings, etc.... We also understand and agree that the deed would include a reversion clause, which would specify in the event the property ceases to be utilized for the purpose to support fire department operations, the property would return to Cherokee County.

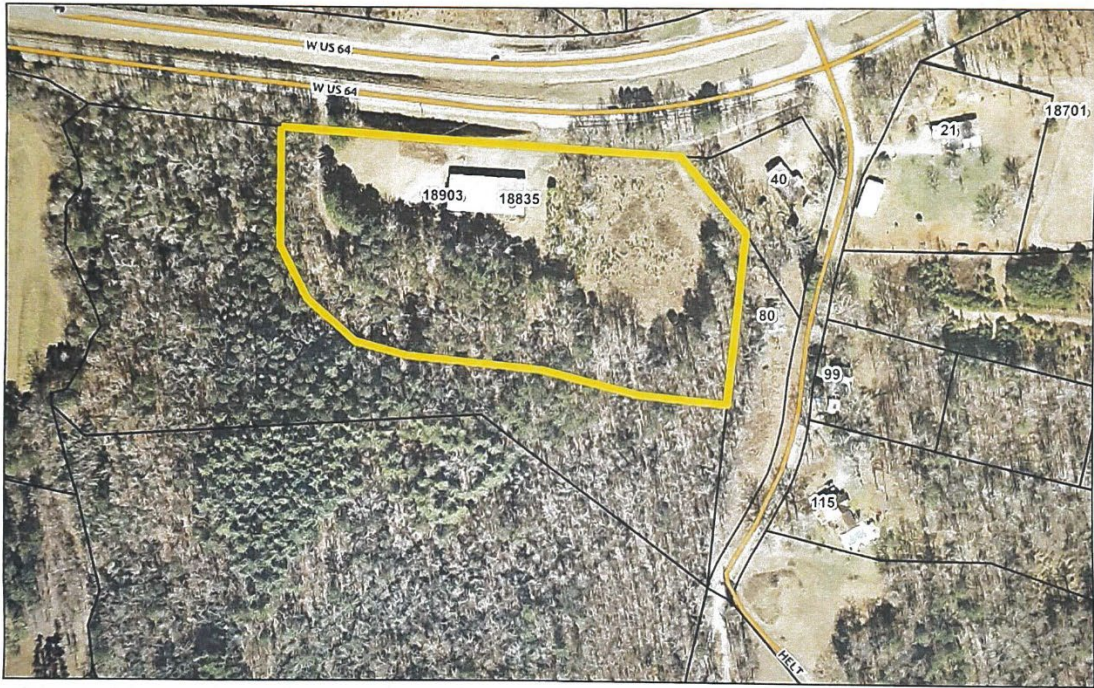
Thank you for your ongoing support of our fire department and the residents of our fire district, and your consideration in this matter.

Very respectfully,

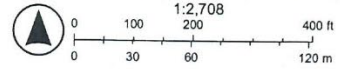


Darren S. Watkins
Chairman, Board of Directors

Cherokee County, NC Property Map



10/13/2025, 11:26:35 AM



Disclaimer: This map is for reference use only. Cherokee County GIS does not assume any responsibility for the accuracy or completeness of the data shown herein.

Culberson Volunteer Fire Department

10877 US 64 E, Murphy, NC, United States, North Carolina

25 September 2025

To Whom It May Concern,

On behalf of the Board of the Culberson Volunteer Fire Department, we wish to express our appreciation to the Cherokee County Board of Commissioners, County Manager Randy Wiggins, and the Culberson Community Development Center. We recognize that the effort to maintain the CCDC has come at great personal sacrifice, with CCDC President Mr. Shields covering substantial expenses and shouldering the entire burden of upkeep for a facility that has lacked active membership.

As a department committed to the safety and wellbeing of Culberson residents, we understand the challenges of sustaining a facility without consistent community participation. We also recognize the important civic role the Center has played as a designated voting precinct polling location. We therefore affirm and guarantee that, should the property be entrusted to our management, it will continue to be made available for the conduct of elections until such time as the Cherokee County Board of Elections releases it from this obligation by either moving the polling location to another facility or closing the precinct altogether. Furthermore, we assure the County that any improvements, modifications, or enhancements we undertake to support fire protection services will not negatively impact the County's ability to conduct elections at this site.

With this understanding, the Culberson Volunteer Fire Department respectfully requests that the Cherokee County Board of Commissioners consider deeding the property located at 4348 NC HWY 60, Murphy, NC 28906 to our department. It is our intent to establish a fire substation on the property, which will directly strengthen emergency response in our area and has the potential to lower the community's ISO (Insurance Services Office) fire score—thereby improving public safety and potentially reducing insurance costs for local residents.

We also recognize the importance of stewardship and accountability in this process. Should the Culberson Volunteer Fire Department ever cease to utilize the property in support of our fire protection services to the community, ownership of the property would revert back to Cherokee County. In this way, the property remains dedicated to serving the public interest both now and in the future.

While the primary use of the facility will be for emergency services, the Board remains open to exploring opportunities to make a portion of the building available for appropriate community events, should interest and need arise. This balance would allow the property to continue serving multiple civic functions while enhancing the safety and wellbeing of Culberson residents.

We extend our thanks to the Cherokee County Board of Commissioners and the County Manager for their continued faith and support. We also express our appreciation to Mr. Shields for his stewardship and dedication in keeping the Center active until a sustainable solution for its future could be identified.

Respectfully submitted,

Board of Directors

Culberson Volunteer Fire Department

Steve Forrister, (828) 361-6630

Culberson Community Development Center
PO Box 1, Culberson, NC 28903

15 August 2025

To Whom It May Concern,

As President of the Culberson Community Development Center, I am writing to provide a clear statement regarding the current status and future needs of the Center. For a prolonged period of time, the Center has had no active membership to support programming or operations. Despite repeated opportunities for residents to attend meetings and ongoing advertisements announcing those meetings, no outside interest was shown in assisting with the operation or maintenance of the facility.

I remain deeply grateful that several years ago, the Cherokee County Board of Commissioners and the County Manager saw enough faith in this community to allow the Center to reopen after being closed for some time. Their continued support through the years has been invaluable and demonstrated their commitment to the Culberson community.

Unfortunately, while there was initial hope for renewed participation, the COVID-19 pandemic severely hindered the Center's ability to grow. Public health restrictions limited gatherings, and after the pandemic, community interest in programming substantially declined and has not recovered. Although a very small number of residents expressed interest in activities such as bingo or similar programs, it quickly became clear that such efforts could not be sustained by one individual without consistent community support, shared responsibility, and attendance that were not demonstrated in meetings held for those who might have been interested.

In addition, in some instances the Center was unable to be used because of the extensive effort required to make the building ready and the clean-up necessary after the property was used. This further emphasized the lack of shared responsibility and support needed to keep the Center operating in a healthy and sustainable manner.

As a result, the burden of sustaining the Center has fallen entirely on me, which is not a reasonable or sustainable responsibility for one person. Over the years, I have personally paid several thousand dollars out of pocket to cover gas, electricity, lawn care, and other operating and maintenance costs to ensure that the Center remained open and available for community use.

The Center has continued to serve a vital civic function as a designated voting precinct location, which underscores the importance of maintaining the property for the public good.

At this time, I fully support the Culberson Volunteer Fire Department's expressed interest in utilizing the property as a substation. Their plan would not only enhance fire protection and emergency response in our area but also has the potential to improve the community's ISO (Insurance Services Office) fire score—benefiting residents through increased safety and possible insurance savings. Importantly, the Fire Department has the ability to still make the Center available for community gatherings or events in the future should the need or desire arise, ensuring that the property continues to benefit local residents in multiple ways.

It is with regret that I must acknowledge it is no longer feasible for me alone to maintain and operate the Center. Accordingly, this letter also serves to state my intent to formally release any interest in or use of the Culberson Community Development Center. However, I firmly believe that moving forward with the Fire Department's management of the property represents the most responsible and beneficial path for both the community and Cherokee County as a whole.

I extend my heartfelt thanks once again to the Cherokee County Commissioners and the County Manager for their continued faith and support in this Center and in the Culberson community throughout the years.

Sincerely,

A handwritten signature in cursive script, reading "Mr. Silas A. Shields". The ink is dark and the signature is fluid, with a large, stylized "S" at the end.

Mr. Silas A. Shields
President
Culberson Community Development Center

(828) 644-4170

Resolution of the Culberson Community Development Center

Regarding Membership, Operations, and Future Use of Property

WHEREAS, the Culberson Community Development Center (“the Center”) has had no active membership for a prolonged period of time, despite repeated opportunities for residents to attend meetings and ongoing advertisements announcing those meetings; and

WHEREAS, no outside interest was shown in assisting with the operation or maintenance of the facility, leaving the burden of responsibility entirely on the President, Silas A. Shields, which cannot reasonably be sustained by one individual; and

WHEREAS, in addition to the absence of membership support, there were occasions when the Center could not be used due to the extensive effort required to prepare the building and the clean-up necessary after the property was treated poorly by those using it; and

WHEREAS, the President has personally paid several thousand dollars out of pocket over the years for gas, electricity, lawn care, and other general operating and maintenance expenses in order to keep the facility open and available; and

WHEREAS, despite these challenges, the Center has continued to serve an essential role as a designated voting precinct for the community; and

WHEREAS, the COVID-19 pandemic further hindered the Center’s ability to grow and led to a substantial decline in community interest during and after the pandemic; and

WHEREAS, the Cherokee County Board of Commissioners and the County Manager placed their trust in the Center by allowing it to reopen after a period of closure, and their continued faith and support over the years has been invaluable to the Culberson community; and

WHEREAS, the Culberson Volunteer Fire Department has expressed interest in utilizing the property as a substation to improve fire protection and to help lower the ISO (Insurance Services Office) fire score, thereby benefiting local residents through enhanced safety and potential reductions in insurance costs; and

WHEREAS, the Fire Department also has the ability to make the Center available for community gatherings or events should the need or desire arise, ensuring that the property continues to serve the community in multiple ways; and

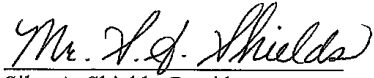
WHEREAS, the President recognizes that transferring management of the property to the Fire Department represents a responsible and community-oriented path forward that would relieve the unsustainable burden currently placed on one individual while continuing to benefit both the county and the Culberson community; and

WHEREAS, the President has further determined that it is in the best interest of the community and the county to release any further interest in or use of the Center as of the end of this month;

NOW, THEREFORE, BE IT RESOLVED, that the Culberson Community Development Center, by action of its President, hereby:

1. Confirms that the Center has had no active membership for a prolonged period despite open opportunities and advertisements, with no outside interest shown in supporting operations.
2. Acknowledges that in some cases the Center was unable to be used due to the demands of preparing it for events and cleaning up after it was treated poorly by users.
3. States that all expenses of the Center have been borne personally by the President, which is not sustainable for one individual.
4. Affirms the importance of maintaining the property for public benefit, both as a voting precinct location and as a potential fire substation.
5. Expresses gratitude to the Cherokee County Commissioners and the County Manager for their trust and faith in the Center and in the Culberson community over the years.
6. Offers full support for the Culberson Volunteer Fire Department's interest in the property as a means to expand emergency services, improve safety, and possibly provide a venue for community use if needed in the future.
7. Formally releases any further interest in or use of the Culberson Community Development Center.

IN WITNESS WHEREOF, I have hereunto set my hand as President of the Culberson Community Development Center on this 15 day of August, 2025.



Silas A. Shields, President
Culberson Community Development Center



Cherokee County
Application for Boards/Commissions/Committees

Please complete each section

Full Name Deborah Albert Date of Birth [REDACTED]

Home Address 192 Vineyard Creek Way, Murphy, NC 28906

Home Phone [REDACTED]

Current Employers Retired

Job Title _____ Years in current position _____

Business Phone: _____ Fax: _____

E-Mail Address: [REDACTED]

Duties _____

Other employment history _____

It is the Board of Commissioners goal to maintain a balance of membership on its Boards/Commissions/Committees based on race, gender and County district residency.

District No. 11

Male _____ Female X

White X Black _____ Hispanic _____ Native American _____ Asian _____ Other _____

Board/Commission/Committee Applying For (list only one per form) Library

Generally, the Board of Commissioners desires to broaden participation on Boards/Commissions/Committees for as much citizen involvement as possible; therefore, a goal is to limit appointees to no more than 2 Boards/Commissions/Committees. Therefore, please list any other Boards/Commissions/Committees on which you currently serve:

None

Why are you interested in serving on this Board/Commission/Committee? Request for re-appointment

DO NOT SUBMIT RESUMES/ATTACHMENTS
(OVER)

Interests/Skills/Areas of Expertise/Professional Organizations/Activities: _____

Guardian Ad Litem/Education/Reading/Traveling

Affirmation of Eligibility:

Has any formal charge of professional misconduct, criminal misdemeanor or felony ever been filed against you in any jurisdiction?

Yes _____ No X If yes, please explain disposition: _____

Is there any conflict of interest or other matter that would create problems or prevent you from fairly and impartially discharging your duties as an appointee of the Board of Commissioners? Yes _____ No X

If yes, please explain: _____

I understand this application is public record and I certify that the facts contained in this application are true and correct to the best of my knowledge. I authorize and consent to background checks and to the investigation and verification of all statements contained herein as deemed appropriate. I further authorize all information concerning my qualifications to be investigated and release all parties from all liability for any damages that may result from this investigation. I understand and agree that any misstatement may be cause for my removal from any Board/Commission/Committee. I understand regular attendance to any Council Board/Commission/Committee is important and, accordingly, I further understand that if my attendance is less than the standards established for any such body that this is cause for removal. Lacking any written standards for attendance by any Board/Commission/Committee it is expected that I will attend at least 75% of all meetings during any one calendar year to maintain my seat on any Board/Commission/Committee to which I may be appointed. This form will remain on file in the Office of the County Manager and requests for updates will be sought prior to any consideration for reappointment (or future appointment) to any Board/Commission/Committee.

Signature: Deb Albert Digitally signed by Deb Albert
Date: 2025.08.27 10:50:40 -0400

Date: 8/27/25

Form is invalid if not signed and dated

Return completed form to:

Clerk to the Board

75 Peachtree Street, Suite 112

Murphy, NC 28906

Phone: (828) 837-5527 Fax: (828) 837-9684

Applicants are required to be a resident of Cherokee County

MUST PROVIDE VALID ID OR DRIVER'S LICENSE AS PROOF OF RESIDENCY



Cherokee County
Application for Boards/Commissions/Committees

Please complete each section

Full Name Anna Marie James Date of Birth [REDACTED]

Home Address 15 Caroline Ln. Murphy, NC 28906

Home Phone [REDACTED]

Current Employers Tri-County Community College

Job Title Library Technician Years in current position 2.5

Business Phone: 828-835-4218 Fax: 828-837-6840

E-Mail Address: [REDACTED]

Duties I assist students, faculty, and community members in accessing and utilizing library and digital resources, manage acquisitions and circulation services, and represent TCCC in a regional initiative advancing digital equity across western North Carolina.

Other employment history H.A.V.E.N. Children's Advocacy Center Executive Director; Family & Victims Advocate

It is the Board of Commissioners goal to maintain a balance of membership on its Boards/Commissions/Committees based on race, gender and County district residency.

District No. 3

Male _____ Female X

White X Black _____ Hispanic _____ Native American _____ Asian _____ Other _____

Board/Commission/Committee Applying For (list only one per form) Nantahala Regional Library Board

Generally, the Board of Commissioners desires to broaden participation on Boards/Commissions/Committees for as much citizen involvement as possible; therefore, a goal is to limit appointees to no more than 2 Boards/Commissions/Committees. Therefore, please list any other Boards/Commissions/Committees on which you currently serve:

N/A

Why are you interested in serving on this Board/Commission/Committee? I am committed to supporting lifelong learning and equitable access to library and digital resources across our mountain communities.

DO NOT SUBMIT RESUMES/ATTACHMENTS
(OVER)

Interests/Skills/Areas of Expertise/Professional Organizations/Activities: TCCC representative
for Dogwood Health Trust Digital Opportunities Learning Cohort, Doctoral student in
Organizational Learning and Leadership at UNC-Chapel Hill. Experienced in community
engagement, outreach, and program coordination.

Affirmation of Eligibility:

Has any formal charge of professional misconduct, criminal misdemeanor or felony ever been filed against you in any jurisdiction?

Yes _____ No X If yes, please explain disposition: _____

Is there any conflict of interest or other matter that would create problems or prevent you from fairly and impartially discharging your duties as an appointee of the Board of Commissioners? Yes _____ No X

If yes, please explain: _____

I understand this application is public record and I certify that the facts contained in this application are true and correct to the best of my knowledge. I authorize and consent to background checks and to the investigation and verification of all statements contained herein as deemed appropriate. I further authorize all information concerning my qualifications to be investigated and release all parties from all liability for any damages that may result from this investigation. I understand and agree that any misstatement may be cause for my removal from any Board/Commission/Committee. I understand regular attendance to any Council Board/Commission/Committee is important and, accordingly, I further understand that if my attendance is less than the standards established for any such body that this is cause for removal. Lacking any written standards for attendance by any Board/Commission/Committee it is expected that I will attend at least 75% of all meetings during any one calendar year to maintain my seat on any Board/Commission/Committee to which I may be appointed. This form will remain on file in the Office of the County Manager and requests for updates will be sought prior to any consideration for reappointment (or future appointment) to any Board/Commission/Committee.

Signature: _____

Date: 10/14/2025

Form is invalid if not signed and dated

Return completed form to:

Clerk to the Board
75 Peachtree Street, Suite 112
Murphy, NC 28906
Phone: (828) 837-5527 Fax: (828) 837-9684

Applicants are required to be a resident of Cherokee County

MUST PROVIDE VALID ID OR DRIVER'S LICENSE AS PROOF OF RESIDENCY



Cherokee County
Application for Boards/Commissions/Committees

Please complete each section

Full Name Tammy Whitaker Stewart Date of Birth [REDACTED]

Home Address 2744 Pisgah Road Andrews, NC 28901

Home Phone [REDACTED]

Current Employers First Freewill Baptist Church of Hayesville

Job Title Finance Secretary Years in current position 5 months

Business Phone: 828-389-4777 Fax:

E-Mail Address: finance@hayesvillefreewill.org

Duties Answer telephones and direct calls to appropriate extensions; retrieve, open & distribute incoming/outgoing mail & packages

print/write & sign checks; enter invoices into Zoho drive; manage email account & take care of incoming emails; communicate with finance manager & deacons as needed

Other employment history Murphy Health & Fitness

It is the Board of Commissioners goal to maintain a balance of membership on its Boards/Commissions/Committees based on race, gender and County district residency.

District No. 1

Male Female X

White X Black Hispanic Native American Asian Other

Board/Commission/Committee Applying For (list only one per form) Jury Commission

Generally, the Board of Commissioners desires to broaden participation on Boards/Commissions/Committees for as much citizen involvement as possible; therefore, a goal is to limit appointees to no more than 2 Boards/Commissions/Committees. Therefore, please list any other Boards/Commissions/Committees on which you currently serve:

None

Why are you interested in serving on this Board/Commission/Committee? I am interested because jury duty is an important part of our judicial system.

DO NOT SUBMIT RESUMES/ATTACHMENTS
(OVER)

Interests/Skills/Areas of Expertise/Professional Organizations/Activities: I am skilled in Microsoft products, as well as Google products (sheets, etc). I have expertise in party/event planning & decorating.
I like to swim, read, spend time with my family and grandchildren. I am an active and involved member of FFWBC of Hayesville. I have been a Guardian ad Litem in the past. I have legal and financial knowledge due to past positions.

Affirmation of Eligibility:

Has any formal charge of professional misconduct, criminal misdemeanor or felony ever been filed against you in any jurisdiction?

Yes _____ No X If yes, please explain disposition: _____

Is there any conflict of interest or other matter that would create problems or prevent you from fairly and impartially discharging your duties as an appointee of the Board of Commissioners? Yes _____ No X

If yes, please explain: _____

I understand this application is public record and I certify that the facts contained in this application are true and correct to the best of my knowledge. I authorize and consent to background checks and to the investigation and verification of all statements contained herein as deemed appropriate. I further authorize all information concerning my qualifications to be investigated and release all parties from all liability for any damages that may result from this investigation. I understand and agree that any misstatement may be cause for my removal from any Board/Commission/Committee. I understand regular attendance to any Council Board/Commission/Committee is important and, accordingly, I further understand that if my attendance is less than the standards established for any such body that this is cause for removal. Lacking any written standards for attendance by any Board/Commission/Committee it is expected that I will attend at least 75% of all meetings during any one calendar year to maintain my seat on any Board/Commission/Committee to which I may be appointed. This form will remain on file in the Office of the County Manager and requests for updates will be sought prior to any consideration for reappointment (or future appointment) to any Board/Commission/Committee.

Signature: _____

Date: 10/7/2025

Form is invalid if not signed and dated

Return completed form to:

Clerk to the Board
75 Peachtree Street, Suite 112
Murphy, NC 28906
Phone: (828) 837-5527 Fax: (828) 837-9684

Applicants are required to be a resident of Cherokee County

MUST PROVIDE VALID ID OR DRIVER'S LICENSE AS PROOF OF RESIDENCY



Cherokee County
Application for Boards/Commissions/Committees

Please complete each section

Full Name Verle Thompson Date of Birth [REDACTED]
Home Address 1930 Cook Bridge Road
Home Phone [REDACTED]
Current Employers Self
Job Title Dentist Years in current position 15
Business Phone: 828-837-2113 Fax: _____
E-Mail Address: vbt3dmd@gmail.com
Duties General Dentist

Other employment history Mechanical Engineer

It is the Board of Commissioners goal to maintain a balance of membership on its Boards/Commissions/Committees based on race, gender and County district residency.

District No. _____

Male ☒ Female _____

White ☒ Black _____ Hispanic _____ Native American _____ Asian _____ Other _____

Board/Commission/Committee Applying For (list only one per form) Board of Health

Generally, the Board of Commissioners desires to broaden participation on Boards/Commissions/Committees for as much citizen involvement as possible; therefore, a goal is to limit appointees to no more than 2 Boards/Commissions/Committees. Therefore, please list any other Boards/Commissions/Committees on which you currently serve:

Why are you interested in serving on this Board/Commission/Committee? A desire to better serve my community and develop a better understanding of local procedural practices and services.

DO NOT SUBMIT RESUMES/ATTACHMENTS
(OVER)

Interests/Skills/Areas of Expertise/Professional Organizations/Activities: Dentistry

Affirmation of Eligibility:

Has any formal charge of professional misconduct, criminal misdemeanor or felony ever been filed against you in any jurisdiction?

Yes _____ No X

If yes, please explain disposition: _____

Is there any conflict of interest or other matter that would create problems or prevent you from fairly and impartially discharging your duties as an appointee of the Board of Commissioners? Yes _____ No X

If yes, please explain: _____

I understand this application is public record and I certify that the facts contained in this application are true and correct to the best of my knowledge. I authorize and consent to background checks and to the investigation and verification of all statements contained herein as deemed appropriate. I further authorize all information concerning my qualifications to be investigated and release all parties from all liability for any damages that may result from this investigation. I understand and agree that any misstatement may be cause for my removal from any Board/Commission/Committee. I understand regular attendance to any Council Board/Commission/Committee is important and, accordingly, I further understand that if my attendance is less than the standards established for any such body that this is cause for removal. Lacking any written standards for attendance by any Board/Commission/Committee it is expected that I will attend at least 75% of all meetings during any one calendar year to maintain my seat on any Board/Commission/Committee to which I may be appointed. This form will remain on file in the Office of the County Manager and requests for updates will be sought prior to any consideration for reappointment (or future appointment) to any Board/Commission/Committee.

Signature: Verle B Thompson III Digitally signed by Verle B Thompson III
Date: 2025.10.13 08:55:28 -0400

Date: 10/13/2025

Form is invalid if not signed and dated

Return completed form to:

Clerk to the Board

75 Peachtree Street, Suite 112

Murphy, NC 28906

Phone: (828) 837-5527 Fax: (828) 837-0684

Applicants are required to be a resident of Cherokee County

MUST PROVIDE VALID ID OR DRIVER'S LICENSE AS PROOF OF RESIDENCY

**CHEROKEE COUNTY TAX COLLECTOR
REQUESTS FOR RELEASE**

9/5/25-10/10/25 APPROVED BY FINANCE				
Taxpayer Name	Year	Bill#	Tax Amt	Reason
SOCIAL MEDIA SOLUTIONS	2025	1231	7.70	THE BUSINESS CLOSED END OF 2024
1681 MARRESTOP ROAD RENTAL	2025	99958	54.83	PER MIRKA TOMCZAK, THE PROPERTY IS NOT LISTED FOR RENT
G & S WHOLESALE BAIT AND TACKLE	2025	1954	14.61	BUSINESS WAS DOUBLED BILLED
HATCH, GALE	2025	14070	10.01	2000 HONDA ACCORD WAS SOLD IN NOVEMBER 2024
ORR, MARSHALL CODY	2025	11049	7.30	2004 CRONKHITE TRAILER WAS SOLD TO GA RESIDENT IN JUNE 2024
MARSHALL, JOSEPH	2023	903435	38.59	2001 ITASCA HC WAS NEVER KEPT IN CHEROKEE COUNTY
TOSHIA AMERICA BUSINESS SOLUTIONS	2025	10059	0.74	AN ASSET LOCATED IN MACON COUNTY WAS ADDED TO THE CHEROKEE COUNTY 2025 BPP LISTING FORM
GREEN, TAMMY	2025	35882	8.15	CHARGED LATE FEE IN ERROR
SMOKEY MOUNTAIN WALLS	2024	32502	53.96	BUSINESS HAS BEEN DOUBLED BILLED
SMOKEY MOUNTAIN WALLS	2025	18495	53.96	BUSINESS HAS BEEN DOUBLED BILLED
HENDERSON, KYLE	2025	18824	38.70	2020 BIG TEX TRAILER WAS SOLD IN AUGUST 2024
YOUNCE, DAVID BRUCE	2025	20225	80.50	TAXPAYER EXPLAINED THAT THE 2 VOLKSWAGENS AND THE FORD BRONCO DO NOT HAVE MOTORS IN THEM. REDUCED VALUE ON ALL 3 TO MINIMUM
ANDERSON, VICKY	2025	11152	80.91	ELD EXEMPTION WS REMOVED DUE TO LACK OF RESPONSE TO AUDIT LETTER. THE STATUTE ALLOWED FOR REAPPLYING WITHIN 60 DAYS OF DENIAL LETTER, WHICH SHE SAID
1995 CAMPING TRAILER DOES NOT BELONG TO FRANK SCHULER, BUT IT IS OWN HIS PROPERTY, OWNERSHIP WAS IN QUESTION. BECAUSE WE COULD NOT COLLECT FROM CAMPER OWNER, WE ADDED IT TO MR SCHULERS BILL. MR SCHULERS ASKED THAT WE REMOVED THE AMOUNT SINCE THE OWNER HAS MADE A PAYMENT AGREEMENT IN PLACE NOW				
SCHULER FRANK	2025	13888	35.42	REMOVED THE AMOUNT SINCE THE OWNER HAS MADE A PAYMENT AGREEMENT IN PLACE NOW
MORGAN, ERMAN JERRY	2025	19466	3.66	2015 CARRY ON TRAILER WAS MOVED TO BRUNSWICK COUNTY IN AUGUST 2024
WCI COMMUNICATION SERVICES	2025	200077	92.49	THE TAX BILL WAS CREATED IN ERROR. THE WRONG ACCT# WAS ENTERED
WATTS, ERIC CHARLES	2025	9022	7.70	TRAILER WAS REGISTERED IN OHIO IN NOVEMBER 2023 WHEN MR WATTS MOVED THERE
TOTAL FINANCE RELEASES			529.23	

9-5-25-10-10-25 NEEDING APPROVAL				
Taxpayer Name	Year	Bill#	Tax Amt	Reason
RANGER VOLUNTEER FIRE DEPT	2024	40050	335.15	AV-10 APPROVED TO INCLUDE THIS PARCEL FOR VFD PURPOSE
RANGER VOLUNTEER FIRE DEPT	2025	36857	331.00	AV-10 APPROVED TO INCLUDE THIS PARCEL FOR VFD PURPOSE
SMOKEY MOUNTAIN BBQ COMP	2025	8827	561.41	BUSINESS CLOSED IN 2024
PEEDE, GWENDOLYN FLOWERS	2025	27094	172.46	ELD WAS REMOVED IN ERROR FOR 2025
JOE & BECKY CLOER	2025	9760	429.68	LEASE-HOLD MOBILE HOME IS FORECLOSURE SALE OWNED BY AMANDA LEDFORD
HELTZEL, RONALD	2023	501685	135.56	RONALD SHERRILL HELTZEL DIED 2/28/2025. HE OWNS NO PROPERTY IN CHEROKEE COUNTY AND HAS NO ESTATE
29 BISTRO LLC	2025	15793	183.01	PER SEC OF STATE AND SITE VISIT, THE BUSINESS WAS DISSOLVED ON 2/28/23
RANGE ROOFING AND SHEET METAL	2025	18880	115.50	PER THE BUSINESS OWNER JULIE SMITH, THE BUSINESS MOVED TO CLAY COUNTY IN MAY 2024
CHEROKEE COUNTY BOARD OF EDUCATION	2025	21049	265.18	CHEROKEE COUNTY BOARD OF EDUCATION IS TAX EXEMPT
VALLEY RIVER APARTMENTS LLC	2025	36145	19572.34	PROPERTY SHOULD HAVE BEEN ASSESSED USING RESTRICTED RENT RATES. SECTION 42 HOUSING.
TOTAL BOARD RELEASES			22101.29	

RUN DATE: 10/13/2025 8:22 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 9_8_25-10_10_25

PARAMETERS SELECTED FOR ACTIVITY REFUND REPORT:

TRANSACTION DATE RANGE: 09/06/2025 12:00:00 AM - 10/10/2025 12:00:00 AM

PAYMENT DATE RANGE:

USER/OPERATOR:

TAX DISTRICT(S):

BILL YEAR RANGE:

BILL# RANGE:

BILL TYPE: Both

SORT BY: Name

RELEASE NUMBER ONLY: No

PAYMENT TYPE: ,Card - CCard,Cash - Cash,Check -
Check,EFT - Electronic Funds Transfer,MOrder - Money
Order,Paymentus - Paymentus,UNKNOWN - ,Web - Web

RUN DATE: 10/13/2025 8:22 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 9_6_25-10_10_25

NAME	BILL NUMBER		PAYMENT TYPE	AMOUNT	OPER	DATE TIME
54958 ACUFF JANE & SPOUSE WEAVER AUTUMN 1084 CLARENDON AVE AVONDALE EST, GA 30002-1503	2025-30050	RP: 455412862599000	Check	88.40	DELENNIA	9/9/2025 7:19:39 AM
REFUND RECIPIENT:						
35818 BROUGHTON ALLEN L 1169 RENNES CT ATLANTA, GA 30319	2025-5228	RP: 456300284841000	Paymentus	2843.93	HUGO	10/6/2025 10:11:23 AM
VISA CONF # 2077960283 REFUND RECIPIENT:						
60289 BRYANT ASHLEY GUNTER 300 PINE GROVE DR ANDREWS, NC 28901-7011	2024-4318	PERSONAL PROPERTY RP: 445900298904000	Check	26.00	ALYSSA	10/7/2025 2:25:06 PM
BA UCB CK 8001266 REFUND RECIPIENT:						
550000082132 BRYANT JACKIE C JR & W/ BRYANT GAYLE H 821 SHADY GROVE RD MURPHY, NC 28906	2025-1301	RP: 445900298904000	Check	36.57	ALYSSA	9/18/2025 11:40:07 AM
REFUND RECIPIENT: JACKIE BRYANT EXCAVATING CORP 821 SHADY GROVE RD MURPHY NC 28906						
550000002884 BRYANT JACKIE C JR & W/ BRYANT GAYLE H 821 SHADY GROVE RD MURPHY, NC 28906	2025-1293	RP: 445900295944000	Check	80.76	ALYSSA	9/16/2025 11:29:41 AM
** VOIDED **						
REFUND RECIPIENT: JACKIE BRYANT EXCAVATING CORP 821 SHADY GROVE RD MURPHY NC 28906						
29504 DEMICHAEAL ALICIA	2024-8844	RP: 455002895375000	Check	158.07	TAMMY	10/10/2025 12:06:32 PM

RUN DATE: 10/13/2025 8:22 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 9_6_25-10_10_25

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
CASAS KEITH JT WIROS C/O KEITH CASAS 8163 SAVANNAH BAY DR OOLTEWAH, TN 37363-9560		OVER PAYMENT REFUND RECIPIENT: KEITH CASAS 164 HARBORSIDE DR DALLAS GA 30132 1020 RP: 551102899727000			
60586 DTRM9 LLC 1337 E 750 N OREM, UT 84097-5480	2025-13820	Check	1036.72	TAMMY	9/23/2025 9:58:49 AM
55378 EIFFERT MICHAEL EDWARD & W/ EIFFERT TERRI LYNN 4604 89TH ST W BRADENTON, FL 34210-2215	2023-10144	Check	202.50	HUGO	9/18/2025 12:16:50 PM
55378 EIFFERT MICHAEL EDWARD & W/ EIFFERT TERRI LYNN 4604 89TH ST W BRADENTON, FL 34210-2215	2024-10346	Check	210.00	HUGO	9/18/2025 12:28:05 PM
770080101576 GRIGGS ROBERT ELLIS 3215 GRAPE CREEK RD MURPHY, NC 28906	2025-13362	Check	100.00	TAMMY	10/6/2025 4:19:36 PM
49216 HELTON ANNETTE 99% INT HELTON BLAKE EDWARD .5% INT HELTON ROBERT ADAM .5% JTWIROS 234 FALLING WATERS LN	2024-15296	Check	530.03	TAMMY	10/6/2025 4:03:31 PM

RUN DATE: 10/13/2025 8:22 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 9_6_25-10_10_25

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
MURPHY, NC 28906-6019		BANK ATTACH- BLAKE HELTON 1981 GAINSVILLE HWY, BLAIRSVILLE, GA 30512 REFUND RECIPIENT: BLAKE EDWARD HELTON			
660050094370 HERRING DAVID B & W/ HERRING WANDA G 8728 BALLY BUNION RD	2025-29723	RP: 455100624363000	Check 274.88	TAMMY	10/7/2025 3:47:10 PM
PORT ST LUCIE, FL 34986-3086		ACCOUNT WAS ALREADY PAID REFUND RECIPIENT:			
39555 HYDE DAVID E ROLAND LOIS JEAN MILLIGAN MARSHA Y 415 WEHUTTY RD MURPHY, NC 28906	2024-17095	RP: 558700809430000	Check 78.02	TAMMY	9/23/2025 11:36:43 AM
6370 IVEY PAM FAMILY ASSOCIATES LIMITED PARTNERSHIP 262 COUNTY ROAD 1320	2025-8506	REFUND RECIPIENT: KEVIN WILKINSON 22394 FOUNTAIN LAKES BLVD ESTERO FL 33928 RP: 456001067887000	Check 670.67	ALYSSA	9/8/2025 1:15:53 PM
CULLMAN, AL 35058		REFUND RECIPIENT: CENTRAL TERMITE & PEST CONTROL 6308 W US HIGHWAY 64 MURPHY NC 28906 RP: 453500690055000	Check 352.50	TAMMY	9/23/2025 3:24:41 PM
14768 J SULLIVAN PROPERTIES LLLP PO BOX 1847	2025-21605				
AMERICUS, GA 31709		ACCOUNT WAS ALREADY PAID IN FULL WITH CHECK #2978 REFUND RECIPIENT: J SULLIVAN PROPERTIES PO BOX 467 AMERICUS, GA 31709 0467			
90000036119 KEVIN KUNIYOSHI D.D.S. P.L.L.C. DBA KUNIYOSHI DENTISTRY 145 MEDICAL PARK LN STE L MURPHY, NC 28906-6872	2025-39895	PERSONAL PROPERTY	Paymentus 6.30	HUGO	9/16/2025 1:31:09 PM
		VISA CONFIRMATION # 2048695323			

RUN DATE: 10/13/2025 8:22 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 9_6_25-10_10_25

NAME	BILL NUMBER	REFUND RECIPIENT:	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
90000034586 LOOKOUT WAFFLES LLC DBA WAFFLE HOUSE #1795 ATTN: TAX DEPT PO BOX 6450 NORCROSS, GA 30091-6450	2025-29266	PERSONAL PROPERTY	Check	35.00	TAMMY	9/30/2025 9:44:58 AM
52126 MCGAHA TIMOTHY L & W/ MCGAHA ROSIN S 125 WALKER ST ANDREWS, NC 28901-8062	2024-23014	OVERPAYMENT REFUND RECIPIENT: RP: 655620716066000	Check	328.09	TAMMY	9/30/2025 3:31:06 PM
29038 PATTERSON BARBARA GAIL & H/ PATTERSON JAMES MICHAEL PO BOX 165 ANDREWS, NC 28901	2024-26713	BANK ATTACH UCB REFUND RECIPIENT: RP: 554803001919000	Check	1159.06	ALYSSA	10/7/2025 2:22:08 PM
42215 PAYNE DEREK REID 148 CANDLESTICK DR STATESVILLE, NC 28625	2025-15767	BA UCS OK 8001261 REFUND RECIPIENT: RP: 554700837396000	Check	160.15	TAMMY	9/29/2025 3:45:58 PM
550050081828 POWERS KELLY C/O KELLY SPICA 13758 76TH AVE. N SEMINOLE, FL 33776	2025-30690	ACCT ALREADY PAID IN FULL REFUND RECIPIENT: RP: 454003220960000	Check	238.00	TAMMY	9/16/2025 9:22:48 AM
61431 THOMPSON TREVOR DAVID & W/ THOMPSON JENNIFER STALCUP 757 BARNETT RD	2025-35841	REFUND RECIPIENT: RP: 551201371364000	Web	70.00	InvoiceCloud	9/23/2025 4:33:04 PM

RUN DATE: 10/13/2025 8:22 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 9_6_25-10_10_25

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE	TIME
MURPHY, NC 28906-8320						
REFUND RECIPIENT:						
TOTAL REFUNDS PRINTED:	8,482.64	(Count: 20)				
TOTAL VOID REFUNDS:	-751.43	(Count: 2)				
TOTAL:	7,731.21					

RUN DATE: 10/13/2025 8:22 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 9_6_25-10_10_25

VOIDED REFUND AMOUNTS OF REFUNDS NOT IN 9/6/2025 - 10/10/2025

NAME	BILL NUMBER	AMOUNT	OPER	PAYMENT TYPE	DATE	TIME	REFUND DATE
TOTAL VOID REFUNDS:							



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Secondary Owner	Address 1	Address 3	Transaction #	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest	Change	Total Change
BAILEY, NATHAN LEROY		117 KENSINGTON DR	CLEVELAND GA 30528	233629400	Reg. Out of state	9/4/2025	C ADVL	TAX	(\$6.46)		\$0.00	(\$6.46)
							FR44ADVL	TAX	(\$1.05)		\$0.00	(\$1.05)
											Refund	\$7.51
BARTON, MATTHEW ALAN		PO BOX 75	MURPHY, NC 28906	234767188	Vehicle Sold	9/26/2025	C ADVL	TAX	(\$32.51)		\$0.00	(\$32.51)
							FR44ADVL	TAX	(\$5.28)		\$0.00	(\$5.28)
											Refund	\$37.79
BEAVERS, JAMES LUTHER III	BEAVERS, AMANDA LEIGH ANN	325 PINEY RIDGE DR	MURPHY, NC 28906	234953566	Vehicle Sold	9/29/2025	C ADVL	TAX	(\$85.39)		\$0.00	(\$85.39)
							FR50ADVL	TAX	(\$6.58)		\$0.00	(\$6.58)
											Refund	\$91.97
BROWN, DONNA KAY		708 HUGHES RD	MURPHY, NC 28906	234398778	Vehicle Totalled	9/19/2025	C ADVL	TAX	(\$62.31)		\$0.00	(\$62.31)
							FR46ADVL	TAX	(\$3.47)		\$0.00	(\$3.47)
											Refund	\$65.78
BROWN, DONNA KAY		708 HUGHES RD	MURPHY, NC 28906	234398782	Vehicle Totalled	9/19/2025	C ADVL	TAX	(\$1.61)		(\$0.09)	(\$1.70)
							CI02ADVL	TAX	(\$1.11)		(\$0.07)	(\$1.18)
											Refund	\$2.88
BURCH, ANGELA COOK		PO BOX 224	MARBLE, NC 28905	234398770	Vehicle Sold	9/19/2025	C ADVL	TAX	(\$2.56)		\$0.00	(\$2.56)
							FR80ADVL	TAX	(\$0.23)		\$0.00	(\$0.23)
											Refund	\$2.79
CAMPBELL, FRANK EDWARD		64 DRIFTWOOD LN	ANDREWS, NC 28901	233629230	Vehicle Sold	9/4/2025	C ADVL	TAX	(\$29.08)		\$0.00	(\$29.08)
							FR80ADVL	TAX	(\$2.58)		\$0.00	(\$2.58)
											Refund	\$31.66
CHASTAIN, PHILLIP HUGANS	CHASTAIN, NINA COLEMAN	582 CHASTAIN RD	MURPHY, NC 28906	234398980	Vehicle Sold	9/19/2025	C ADVL	TAX	(\$11.64)		\$0.00	(\$11.64)
							FR46ADVL	TAX	(\$0.65)		\$0.00	(\$0.65)
											Refund	\$12.29
CLARK, JEFFERY WILLARD	CLARK, TIFFANY JUANITA	32 WHITAKER LN	ANDREWS, NC 28901	233996270	Mileage	9/11/2025	C ADVL	TAX	(\$17.37)		\$0.00	(\$17.37)
							CI01ADVL	TAX	(\$14.81)		\$0.00	(\$14.81)
											Refund	\$32.18
COLLINS, NEWELL MEKEEN	COLLINS, DEENA ROOKS	301 THUNDERING HL	MURPHY, NC 28906	233517550	Adjustment	9/3/2025	C ADVL	TAX	(\$91.44)		\$0.00	(\$91.44)
							FR56ADVL	TAX	(\$7.35)		\$0.00	(\$7.35)
											Refund	\$98.79
CONRAD, JENNIFER YVONNE	WALTHER, JACOB BRIAN	2092 SHOAL CREEK ROAD	MURPHY, NC 28906	233864332	Vehicle Totalled	9/9/2025	C ADVL	TAX	(\$7.81)		\$0.00	(\$7.81)
							FR70ADVL	TAX	(\$0.82)		\$0.00	(\$0.82)
											Refund	\$8.63
GIBSON, BENJAMIN JAMES		1064 PINEDALE LN	ANDREWS, NC 28901	233517296	Vehicle Sold	9/2/2025	C ADVL	TAX	(\$6.18)		\$0.00	(\$6.18)
							FR80ADVL	TAX	(\$0.55)		\$0.00	(\$0.55)
											Refund	\$6.73

GODWIN, LOUISE RUTH		1041 BELL HILL RD	MURPHY, NC 28906	234056966	Vehicle Sold	9/12/2025	C ADVL TAX (\$16.67)	\$0.00	(\$16.67)
							FR50ADVL TAX (\$1.28)	\$0.00	(\$1.28)
							Refund		\$17.95
HADLEY, STEVEN	HADLEY, BRITTA	99 COLD WATER SPGS	MURPHY, NC 28906	234336366	Vehicle Sold	9/18/2025	C ADVL TAX (\$44.73)	\$0.00	(\$44.73)
							FR70ADVL TAX (\$6.97)	\$0.00	(\$6.97)
							Refund		\$51.70
HAMMANN, BRIAN JOHN		123 NEIGHBORLY WAY	MURPHY, NC 28906	233933030	Vehicle Sold	9/10/2025	C ADVL TAX (\$35.87)	\$0.00	(\$35.87)
							FR30ADVL TAX (\$5.29)	\$0.00	(\$5.29)
							Refund		\$41.16
HOLMES, GARY	HOLMES, ANGELA STARNES	4406 CRESTWOOD WAY	COHUTTA, GA 30710	350275875	Vehicle Sold	9/2/2025	C ADVL TAX (\$166.92)	\$0.00	(\$166.92)
							CI03ADVL TAX (\$103.98)	\$0.00	(\$103.98)
							FR70ADVL TAX (\$17.51)	\$0.00	(\$17.51)
							Refund		\$288.41
KEPHART, KIM REGAN		PO BOX 1334	MURPHY, NC 28906	233517654	Vehicle Sold	9/3/2025	C ADVL TAX (\$34.31)	\$0.00	(\$34.31)
							FR47ADVL TAX (\$3.37)	\$0.00	(\$3.37)
							Refund		\$37.68
KISS, MARY CHRISTY		1505 CEDAR VIEW LN	HIKASSEE, GA 30546	234197482	Reg . Out of state	9/15/2025	C ADVL TAX (\$160.28)	\$0.00	(\$160.28)
							FR70ADVL TAX (\$16.82)	\$0.00	(\$16.82)
							Refund		\$185.95
LEDFOED, LARRY ERIC		PO BOX 458	MURPHY, NC 28906	234056734	Vehicle Sold	9/12/2025	C ADVL TAX (\$263.82)	\$0.00	(\$263.82)
							FR44ADVL TAX (\$42.82)	\$0.00	(\$42.82)
							Refund		\$306.64
LITTLE, BONNIE JOAN		427 FAWNWOOD LN	MURPHY, NC 28906	233517272	Vehicle Sold	9/2/2025	C ADVL TAX (\$21.88)	\$0.00	(\$21.88)
							FR56ADVL TAX (\$1.76)	\$0.00	(\$1.76)
							Refund		\$23.64
LONG, CARISSA PAIGE		130 EMORY CIR # 5	BLAIRSVILLE, GA 30512	234766838	Reg . Out of state	9/26/2025	C ADVL TAX (\$48.80)	\$0.00	(\$48.80)
							CI02ADVL TAX (\$33.60)	\$0.00	(\$33.60)
							Refund		\$82.40
LONG, ZACHARY ALLEN		130 EMORY CIR # 5	BLAIRSVILLE, GA 30512	234766840	Vehicle Sold	9/26/2025	C ADVL TAX (\$132.96)	\$0.00	(\$132.96)
							CI02ADVL TAX (\$91.54)	\$0.00	(\$91.54)
							Refund		\$224.50
MARCUS, MARGO LINDSAY		420 HOLINESS CHURCH RD	MURPHY, NC 28906	233629512	Vehicle Sold	9/4/2025	C ADVL TAX (\$123.22)	\$0.00	(\$123.22)
							FR55ADVL TAX (\$18.18)	\$0.00	(\$18.18)
							Refund		\$141.40
MORRISSEY, KEVIN EDWARD		360 COUNTRY MOUNTAIN RIDG	MURPHY, NC 28906	234766852	Vehicle Sold	9/26/2025	C ADVL TAX (\$6.85)	\$0.00	(\$6.85)
							FR50ADVL TAX (\$0.53)	\$0.00	(\$0.53)
							Refund		\$7.38
MOSS, CAROL WALDRIP		195 LJ MOSS LN	MARBLE, NC 28905	234399022	Vehicle Totalled	9/19/2025	C ADVL TAX (\$30.11)	\$0.00	(\$30.11)
							FR80ADVL TAX (\$2.67)	\$0.00	(\$2.67)
							Refund		\$32.78
MOSS, TRYNTDEN BLAZ		PO BOX 166	MARBLE, NC 28905	234702024	Vehicle Sold	9/25/2025	C ADVL TAX (\$5.00)	\$0.00	(\$5.00)
							FR45ADVL TAX (\$0.74)	\$0.00	(\$0.74)
							Refund		\$5.74
MOXLEY, SAMUEL HAROLD POOLE	MOXLEY, JOYCE	119 BROOKGREEN CT	MURPHY, NC 28906	234953636	Tag Surrender	9/29/2025	C ADVL TAX (\$116.48)	\$0.00	(\$116.48)
							FR30ADVL TAX (\$17.18)	\$0.00	(\$17.18)
							Refund		\$133.66

MOXLEY, SAMUEL HAROLD		119 BROOKGREEN CT	MURPHY, NC 28906	234953638	Tag Surrender	9/29/2025	C ADVL TAX (\$3.17) FR30ADVL TAX (\$0.47)	\$0.00 (\$3.17) \$0.00 (\$0.47)		
									Refund	\$3.64
NELSON, DEBRA LEA		44 PEACHTREE MDW	MARBLE, NC 28905	233702828	Vehicle Sold	9/5/2025	C ADVL TAX (\$139.79) FR45ADVL TAX (\$20.62)	\$0.00 (\$139.79) \$0.00 (\$20.62)		
									Refund	\$160.41
NEWTON, SAMUEL LUKE		758 ROWLAND HILL RD	MARBLE, NC 28905	234968872	Vehicle Sold	9/30/2025	C ADVL TAX (\$5.12) FR45ADVL TAX (\$0.75)	\$0.00 (\$5.12) \$0.00 (\$0.75)		
									Refund	\$5.87
NOLAN, STEVE CRAIG		307 MYSTIC MOUNTAIN DR	MURPHY, NC 28906	234197146	Vehicle Sold	9/15/2025	C ADVL TAX (\$12.07) FR50ADVL TAX (\$0.93)	\$0.00 (\$12.07) \$0.00 (\$0.93)		
									Refund	\$13.00
POLK, KEVIN TERRY		250 DEERFIELD DR	MURPHY, NC 28906	234207886	Vehicle Sold	9/16/2025	C ADVL TAX (\$97.64) FR50ADVL TAX (\$7.52)	\$0.00 (\$97.64) \$0.00 (\$7.52)		
									Refund	\$105.16
RABOLD, JEFFREY LYNN	RABOLD, OLGA FIRST	245 FERN WAY	MURPHY, NC 28906	234630144	Vehicle Sold	9/24/2025	C ADVL TAX (\$44.48) FR50ADVL TAX (\$3.43)	\$0.00 (\$44.48) \$0.00 (\$3.43)		
									Refund	\$47.91
ROBERTSON, ZACKARY DEAN		134 GLEN STALCUP RD	MURPHY, NC 28906	234767172	Vehicle Sold	9/26/2025	C ADVL TAX (\$40.02) FR56ADVL TAX (\$3.21)	\$0.00 (\$40.02) \$0.00 (\$3.21)		
									Refund	\$43.23
STILES, DEWAYNE HUBERT		174 HELTON RD	MURPHY, NC 28906	234056594	Vehicle Sold	9/12/2025	C ADVL TAX (\$0.76) FR30ADVL TAX (\$0.11)	\$0.00 (\$0.76) \$0.00 (\$0.11)		
									Refund	\$0.87
STRIEPLING, GARY ROBERT	STRIEPLING, MARTA ALAYNE	228 HARTS WAY	MURPHY, NC 28906	234953674	Vehicle Sold	9/29/2025	C ADVL TAX (\$40.44) FR30ADVL TAX (\$5.97)	\$0.00 (\$40.44) \$0.00 (\$5.97)		
									Refund	\$46.41
TAYLOR, THOMAS JOSEPH III		1218 BATES CREEK RD	MURPHY, NC 28906	234767166	Vehicle Sold	9/26/2025	C ADVL TAX (\$20.54) FR44ADVL TAX (\$3.33)	\$0.00 (\$20.54) \$0.00 (\$3.33)		
									Refund	\$23.87
WILSON, STACIE KATHERINE		148 BUMBLEBEE LN	MURPHY, NC 28906	233863772	Vehicle Sold	9/9/2025	C ADVL TAX (\$18.86) FR55ADVL TAX (\$1.67)	\$0.00 (\$18.86) \$0.00 (\$1.67)		
									Refund	\$20.53
									Refund Total	\$2450.89

INSOLVENT RELEASES FOR 2025

(Years 2020-Prior Years)

ALL OF THESE ACCTS HAVE BEEN RESEARCHED ON THE FOLLOWING WITH NO RESULTS:

ACCURINT, FAST PEOPLE SEARCH, ESTATES, ESCHEATS, GOOGLE, SECRETARY OF STATE. UNCOLLECTABLE.

<u>Taxpayer Name</u>	<u>Year</u>	<u>Bill #</u>	<u>Tax Amt</u>	<u>Reason</u>
CAMPBELL WILLIAM	2023	501083	\$6.59	DECEASED NO WAY TO COLLECT.
COLEMAN TANYA	2020	6402	\$98.24	ALL COLLECTION EFFORTS FAILED.
COLEMAN TANYA	2019	6504	\$103.03	ALL COLLECTION EFFORTS FAILED.
COLEMAN TANYA	2018	15795	\$104.88	ALL COLLECTION EFFORTS FAILED.
COLEMAN TANYA	2017	6535	\$106.92	ALL COLLECTION EFFORTS FAILED.
DYER LARRY	2023	500271	\$23.56	DECEASED NO WAY TO COLLECT.
ENGEL GINGER	2019	37884	\$11.98	DECEASED NO WAY TO COLLECT.
ENGLAND KEVIN	2020	200262	\$143.10	DECEASED NO WAY TO COLLECT.
ENGLAND KEVIN	2020	200263	\$158.42	DECEASED NO WAY TO COLLECT.
ENGLAND KEVIN	2020	200264	\$157.10	DECEASED NO WAY TO COLLECT.
ENGLAND KEVIN	2020	200265	\$161.34	DECEASED NO WAY TO COLLECT.
FRANZEN ROGER	2021	11612	\$9.15	ALL COLLECTION EFFORTS FAILED.
GROOVER JEFFREY	2020	13454	\$43.10	ALL COLLECTION EFFORTS FAILED.
HAWKINS, PAULINE KILPATR	2023	501773	\$8.17	DECEASED NO WAY TO COLLECT.
JENKINS VERNON	2023	501290	\$10.62	DECEASED NO WAY TO COLLECT.
MCSHERRY MELISSA	2020	38857	\$3.68	URMV NO WAY TO COLLECT.
MCSHERRY MELISSA	2021	22774	\$4.40	URMV NO WAY TO COLLECT.
MCSHERRY MELISSA	2022	22894	\$5.37	URMV NO WAY TO COLLECT.
MORROW MARTHA	2023	501302	\$102.97	DECEASED NO WAY TO COLLECT.
PHILLIPS LARRY M SR	2019	26694	\$69.98	DECEASED NO WAY TO COLLECT.
PHILLIPS LARRY M SR	2020	26628	\$76.70	DECEASED NO WAY TO COLLECT.
PHILLIPS LARRY M SR	2021	26699	\$76.83	DECEASED NO WAY TO COLLECT.
PHILLIPS LARRY M SR	2022	26822	\$77.19	DECEASED NO WAY TO COLLECT.
PHILLIPS LARRY M SR	2023	26982	\$77.19	DECEASED NO WAY TO COLLECT.
POE CHRISTOPHER	2019	26997	\$38.35	MYTG NO WAY TO COLLECT.
POE CHRISTOPHER	2020	26947	\$32.29	MYTG NO WAY TO COLLECT.
POE CHRISTOPHER	2021	27021	\$33.03	MYTG NO WAY TO COLLECT.
POE CHRISTOPHER	2022	27150	\$37.62	MYTG NO WAY TO COLLECT.
POE CHRISTOPHER	2023	27310	\$35.71	MYTG NO WAY TO COLLECT.
SCHIFANO FRANK ANTHONY	2021	39220	\$4.15	ALL COLLECTION EFFORTS FAILED.
SCHIFANO FRANK ANTHONY	2022	30263	\$5.09	ALL COLLECTION EFFORTS FAILED.
SIX C'S WILDERNESS LAKE RENTAL	2019	31114	\$38.58	ALL COLLECTION EFFORTS FAILED.
SOWELL LARRY S	2020	31759	\$4.16	DECEASED NO WAY TO COLLECT.
STROUD BOYD EUGENE	2019	32820	\$169.92	ALL COLLECTION EFFORTS FAILED.
TEEMS LEON	2019	201997	\$34.68	DECEASED NO WAY TO COLLECT.
TEEMS LEON	2023	39969	\$147.70	DECEASED NO WAY TO COLLECT.
TRHLIN JON	2023	34906	\$54.86	DECEASED NO WAY TO COLLECT.
WILLIAMS WESLEY	2021	38015	\$161.43	ALL COLLECTION EFFORTS FAILED.
WILLIAMS WESLEY	2022	37026	\$94.89	ALL COLLECTION EFFORTS FAILED.
WALKER TERRA	2019	201179	\$5.82	ALL COLLECTION EFFORTS FAILED.
SANDY'S CLEANING SERVICE	2015	36923	\$12.74	ALL COLLECTION EFFORTS FAILED.
MAYACA'S SEAFOOD	2016	37658	\$80.60	ALL COLLECTION EFFORTS FAILED.
SOUTHERN STYLES	2018	38080	\$31.46	ALL COLLECTION EFFORTS FAILED.

SOUTHERN STYLES	2019	31804	\$34.61	ALL COLLECTION EFFORTS FAILED.
SOUTHERN STYLES	2020	31755	\$30.61	ALL COLLECTION EFFORTS FAILED.
SOUTHERN STYLES	2021	31838	\$33.28	ALL COLLECTION EFFORTS FAILED.
SOUTHERN STYLES	2022	32037	\$40.60	ALL COLLECTION EFFORTS FAILED.
STROUD LOGGING	2017	37707	\$90.48	ALL COLLECTION EFFORTS FAILED.
STROUD LOGGING	2018	7909	\$121.90	ALL COLLECTION EFFORTS FAILED.
STROUD LOGGING	2019	32826	\$134.09	ALL COLLECTION EFFORTS FAILED.
STROUD LOGGING	2020	32783	\$119.05	ALL COLLECTION EFFORTS FAILED.
STROUD LOGGING	2021	32875	\$128.31	ALL COLLECTION EFFORTS FAILED.
STROUD LOGGING	2022	33063	\$153.78	ALL COLLECTION EFFORTS FAILED.
STROUD LOGGING	2023	33365	\$153.78	ALL COLLECTION EFFORTS FAILED.
STROUD LOGGING	2024	33851	\$153.78	ALL COLLECTION EFFORTS FAILED.
STILES, BARBARA	2016	31894	\$13.78	ALL COLLECTION EFFORTS FAILED.
EPIC PARTY PLANNING & RENTAL	2016	37195	\$13.00	ALL COLLECTION EFFORTS FAILED.
EPIC PARTY PLANNING & RENTAL	2017	10385	\$15.73	ALL COLLECTION EFFORTS FAILED.
PEACHTREE ANTIQUE MALL	2015	36974	\$25.60	ALL COLLECTION EFFORTS FAILED.
PEACHTREE ANTIQUE MALL	2016	25944	\$31.46	ALL COLLECTION EFFORTS FAILED.
FOWLER, ROBERT AND MARTHA	2015	11383	\$24.04	ALL COLLECTION EFFORTS FAILED.
RICHARSON, CONSTANCE	2015	36833	\$80.72	ALL COLLECTION EFFORTS FAILED.
DITTRICH, DANNY	2016	9014	\$4.08	ALL COLLECTION EFFORTS FAILED.
JONES WILLIAM	2016	17727	\$24.58	ALL COLLECTION EFFORTS FAILED.
SVOBODA CHRISTOPHER	2013	32031	\$15.51	ALL COLLECTION EFFORTS FAILED.
SVOBODA CHRISTOPHER	2014	32129	\$16.67	ALL COLLECTION EFFORTS FAILED.
SVOBODA CHRISTOPHER	2015	32127	\$15.99	ALL COLLECTION EFFORTS FAILED.
SVOBODA CHRISTOPHER	2016	32537	\$15.99	ALL COLLECTION EFFORTS FAILED.
BLUE MOUNTAIN COFFEE & GRILL	2016	3000	\$133.65	ALL COLLECTION EFFORTS FAILED.
ANDREWS FAMILY CHIROPRACTIC	2015	1061	\$106.82	ALL COLLECTION EFFORTS FAILED.
ANDREWS FAMILY CHIROPRACTIC	2016	1006	\$117.50	ALL COLLECTION EFFORTS FAILED.
ANDREWS FAMILY CHIROPRACTIC	2017	1109	\$129.25	ALL COLLECTION EFFORTS FAILED.
CHARLES MCHAN SR TRUSTEE	2012	22658	\$97.04	STATUE OF LIMITATIONS 10 YEARS
VINCENT LEE	2013	36681	\$35.96	STATUE OF LIMITATIONS 10 YEARS
VINCENT LEE	2014	19580	\$35.96	STATUE OF LIMITATIONS 10 YEARS
VINCENT LEE	2014	19581	\$38.10	STATUE OF LIMITATIONS 10 YEARS
WRIGHT, ROBIN DALE	2023	501812	\$48.75	DECEASED NO WAY TO COLLECT.
WESTMORELAND, JAMES RICKEY	2023	502965	\$30.51	DECEASED NO WAY TO COLLECT.
HELTZEL, RONALD SHERILL	2023	501685	\$1,332.56	DECEASED NO WAY TO COLLECT.
TOTAL TAX WRITEOFFS COMMISSIONERS			\$6,261.11	

STATE OF NORTH CAROLINA
COUNTY OF CHEROKEE

Licensing Agreement

THIS LICENSING AGREEMENT (License) is made and entered into as of the ____ day of _____ 2025 by Cherokee County (County), a body politic, and political subdivision of the State of North Carolina and MOUNTAIN YOUTH LIVESTOCK MARKET, INC. (MARKET), a non-profit corporation doing business in Cherokee County, North Carolina.

DECLARATIONS

WHEREAS, the County is the owner of the property commonly known as the Mountain Folk Center.

WHEREAS, MARKET desires to make use of the SALE BARN and adjacent parking at the Mountain Folk Center to host livestock sale events.

TERMS & CONDITIONS

WHEREFORE, Cherokee County, in service to its citizens, does hereby grant unto MOUNTAIN YOUTH LIVESTOCK MARKET a license to use the Mountain Folk Center facility as set forth on the attached map which is incorporated by reference, subject to the terms and conditions of this licensing agreement.

Term-This license is revocable at will, without notice by the County. The license shall commence upon execution and shall be durable until revoked by the county or revoked or abandoned by MARKET.

Remuneration: This license is granted without remuneration as MARKET shall provide education and recreational opportunities to the youth of Cherokee County.

Entry- MARKET is granted a license to enter into and upon the lands and structures set forth and described on the attached map. The County is under no obligation whatsoever to maintain the grounds of ingress, egress or regress to the facility.

Non-exclusive use – This agreement does not in any way, shape or form convey exclusive use nor any other property right to the facility. MARKET shall provide unto the County Manager desired dates for use of the facility. The County reserves the right to exclude MARKET or any other licensee from the facility at its discretion. County will endeavor to accommodate MARKET to use the facility for its scheduled events. The County Manager shall be the final arbiter of scheduling at the facility.

Alterations to facility – MARKET, nor its subordinates or associates, shall make physical alterations to the facility without the express written permission of Cherokee County. Any approved alterations must be accompanied by appropriate building permits and must comply with building codes of the State of North Carolina and Cherokee County. Any improvements on the property become the property of Cherokee County.

Insurance – MARKET shall obtain special event insurance for a minimum of \$1,000,000 for each event and shall have Cherokee County named as “other insured”. A copy of the policy shall be provided to the County Manager before each event.

Hold Harmless- MARKET and any of its contractors indemnify and holds harmless, and shall forever defend Cherokee County for any damages or injuries incurred from their use of, ingress, egress or regress to said facility.

Acceptance- MARKET accepts the property subject to this license as is, where is. County does not warrant structural or operational integrity of the facility.

Assignment- MARKET shall not assign this licensing agreement to any persons for any reason and is not authorized to allow or sanction activities by any other person or persons on the subject property with out written authorization by the County.

Maintenance- MARKET shall be responsible for:

- the removal of all trash and debris from the facility and the general cleanliness of the designated Mountain Folk Center facility.
- MARKET shall be responsible for routine maintenance of the facility including mowing and weed trimming of the licensed area.
- MARKET shall leave the property in the same condition as they found it. Any damage incurred shall be reported to the office of the County Manager before vacating the property. MARKET shall be responsible for all repairs for damages incurred beyond normal wear and tear.

Trespassing- Cherokee County hereby authorizes the MARKET and its agents as users and possessors of the subject property, and are lawful occupants and persons in charge of the premises for purposes of any criminal trespassing statute under Chapter 14 of the North Carolina General Statutes and may issue orders to vacate the premises and to seek criminal process for violations of the Criminal Trespass laws of the State of North Carolina.

Designation of Document: This Licensing Agreement is a public record maintained by the County of Cherokee and bears the Seal of the County. Furthermore, this document is a business record maintained by Cherokee County in the course of its business as a body politic and subdivision of the State of North Carolina.

Withdrawal/ Abandonment- MARKET may withdraw from this licensing agreement at any time with written notice to the Office of the Cherokee County Manager any time.

Approval- This licensing agreement shall become effective upon signature by the County Manager.

This the ____ day of _____ 2025.

Randy Wiggins
County Manager

For the MOUNTAIN YOUTH LIVESTOCK MARKET

Commissioner Adams version

STATE OF NORTH CAROLINA
COUNTY OF CHEROKEE

LICENSING AGREEMENT

This **Licensing Agreement** ("License") is made and entered into as of the ____ day of _____, 2025, by and between **Cherokee County** ("County"), a body politic and political subdivision of the State of North Carolina, and **Mountain Youth Livestock Market, Inc.** ("MARKET"), a non-profit corporation doing business in Cherokee County, North Carolina.

DECLARATIONS

WHEREAS, the County is the owner of the property commonly known as the **Mountain Folk Center**;

WHEREAS, MARKET desires to make use of the **Sale Barn** and adjacent parking at the Mountain Folk Center to host livestock sale events;

TERMS & CONDITIONS

1. Grant of License

Cherokee County hereby grants MARKET a license to use the Mountain Folk Center facility as set forth on the attached map (incorporated by reference), subject to the terms and conditions of this Agreement.

2. Term

This license is **revocable at will**, without notice, by the County. The license shall commence upon execution and continue until revoked by the County or withdrawn/abandoned by MARKET.

3. Remuneration

This license is granted **without remuneration**, as MARKET shall provide education and recreational opportunities to the youth of Cherokee County.

4. Entry

MARKET is granted a license to enter and use the lands and structures described on the attached map.

- The County is **not obligated** to maintain the grounds of ingress, egress, or regress to the facility.

5. Scheduling and Use

- MARKET shall have **full authority over scheduling** of the facility for its events.
- Any other party using the facility must **return all items and equipment to their original positions** under the supervision of a member of the MARKET Board.
- If a user chooses **not to restore items to their original positions**, they shall pay a **\$200 fee** to cover the cost of returning items.
- A **\$250 deposit** shall be paid to MARKET prior to use of the facility.

6. Alterations to Facility

- MARKET, or its agents, **shall not make physical alterations** without express written permission from Cherokee County.
- Any approved alterations must comply with North Carolina and Cherokee County building codes.
- All improvements become the **property of Cherokee County**.

7. Insurance

- MARKET shall obtain **special event insurance** with a minimum coverage of \$1,000,000 per event.
- Cherokee County must be named as **"other insured"**.
- A copy of the policy must be provided to the County Manager prior to each event.

8. Hold Harmless

MARKET and its contractors shall **indemnify, hold harmless, and defend** Cherokee County against any damages or injuries incurred from their use of the facility, including ingress and egress.

9. Acceptance

MARKET accepts the property **"as is, where is"**. The County makes no warranty regarding the structural or operational integrity of the facility.

10. Assignment

MARKET may **not assign** this License or authorize activities by others without written approval from the County.

11. Maintenance

MARKET shall be responsible for:

- Removal of trash and debris;
- Routine maintenance, including mowing and weed trimming;
- Returning the property to the same condition it was found;
- Reporting damages to the County Manager;
- Repairing any damage beyond normal wear and tear.

12. Trespassing

MARKET and its agents are authorized users and lawful occupants of the property under **Chapter 14 of the North Carolina General Statutes**. They may issue orders to vacate and seek enforcement under North Carolina criminal trespassing laws.

13. Designation of Document

This Licensing Agreement:

- Is a **public record** maintained by Cherokee County;
- Is a **business record** maintained in the course of County operations.

14. Withdrawal/Abandonment

MARKET may withdraw from this License **at any time** by providing written notice to the Office of the Cherokee County Manager.

15. Approval

This Licensing Agreement becomes effective upon signature by the **County Manager**.

IN WITNESS WHEREOF, the parties have executed this Licensing Agreement as of the date first written above.

CHEROKEE COUNTY

By: _____

County Manager

MOUNTAIN YOUTH LIVESTOCK MARKET, INC.

By: _____

Authorized Representative

FILED Sep 29, 2025 09:34:01 am FILED
BOOK 01788 CHEROKEE
PAGE 1169 THRU 1171 COUNTY NC
INSTRUMENT # 04680 KAREN WRIGHT
RECORDING \$26.00 REGISTER
EXCISE TAX (None) OF DEEDS
SKM

CHEROKEE COUNTY TAX CERTIFICATE AND GENERAL WARRANTY DEED

There are no delinquent taxes on the parcel.
Number noted on this deed: 04680
Date: 9/29/25 By: [Signature] DEED STAMPS: \$0.00
Tax Collections Officer PIN #453200994650000

This instrument was prepared by Charles W. McHan, Jr., Attorney at Law. Title to the lands and/or interest in lands described herein is not certified unless a separate, written title opinion has been given to, or title insurance obtained for, the Grantees herein by said law firm.

Based upon information furnished by the Grantor(s) or their agents, the accuracy of which is not guaranteed by Charles W. McHan, Jr., Attorney at Law, the mailing address of the Grantor(s) is as stated after their name, and the property described in this deed [] includes [X] does not include, the primary residence of a Grantor.

State of North Carolina
County Of Cherokee

This Indenture, made the 3rd day of September, 2025 by and between:

SUZANNE BURKE, unmarried
6666 SE Seven Oaks Lane
Stuart, FL 34997

hereinafter called Grantors, and

COUNTY OF CHEROKEE, a Body Politic and Political Subdivision of the State of
North Carolina
75 Peachtree Street
Murphy, NC 28906

hereinafter called Grantees, (said designations shall include the respective parties, whether one or more, individual or corporate, and their respective successors in interest or assigns).

Witnesseth; That the Grantors, for and in consideration of the sum of Ten Dollars, and other good and valuable considerations to them in hand paid by the Grantees, the receipt whereof is heroby acknowledged, have and by these presents do give, grant, bargain, sell, convey and confirm unto the Grantees, their heirs and/or successors and assigns, (subject to the terms, conditions, covenants, restrictions, exceptions and reservations hereinafter stated, if any), the following particularly described real estate, located in Cherokee County, North Carolina to-wit:

Situate, lying and being in Shoal Creek Township, Cherokee County, North Carolina, being Lot 36, Angel Mountain Estates, and being more particularly described as follows:

BEGINNING at an iron rod in the boundary line common now or formerly with Robert C. Henry and wife, Carolyn Dean Henry (Deed Book 561, Page 147), corner common with the Northeast corner of Lot 27, now or formerly Abundant Holdings (Deed Book 1364, Page 565) and runs thence with the boundary line common with Henry the following two (2) courses and distances: North 76-05-30 East 71.91 feet to an iron pipe and North 58-05-30 East 156.88 feet to an iron rod, corner common with the West corner of Lot 35; thence leaving the boundary line common with Henry and running with the boundary line common with Lot 35 the following two (2) courses and distances: South 26-31-45 East 233.23 feet to an iron rod and South 26-31-45 East 17.16 feet to a point in the center of a 30' wide subdivision access road, corner common with a corner of Lot

onto any well situate on the herein described lot, along with a non-exclusive, perpetual right of way and easement to lay and maintain a waterline leading from any well situate on the herein described lot, and the right to maintain a pump in or near any well on the herein described lot, and to connect the same by utility service and to go upon the above described lot whenever the same is reasonably necessary for the purpose of inspecting, maintaining and repairing said well, pump, utility service, and waterlines.

FOR SOURCE OF TITLE reference Deed Book 1531, Page 358, Cherokee County, NC Registry.

To Have and to Hold the above described land and premises, with all the appurtenances thereunto belonging, or in any wise appertaining, unto the Grantees, their heirs and/or successors and assigns forever, (subject to the terms, conditions, covenants, restrictions, exceptions and reservations hereinabove stated, if any).

And the Grantors covenant to and with the Grantees, their heirs and/or successors and assigns, that the Grantors are lawfully seized in fee simple of said land and premises, and have full right and power to convey the same to the Grantees in fee simple, and that said land and premises are free from any and all encumbrances (with the exceptions above stated, if any), and that they will and their heirs, executors, administrators and/or successors shall forever warrant and defend the title to said land and premises, with the appurtenances, unto the Grantees, their heirs and/or successors and assigns, against the lawful claims of all persons whomsoever.

In Witness Whereof, each Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

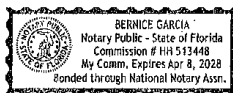
Suzanne Burke (SEAL)
Suzanne Burke

State of Florida, County of St. Lucie

I, Bernice Garcia, a Notary Public of Said State and County, do hereby certify that
(Notary's Name Printed Above)
SUZANNE BURKE, either being personally known to me or proven by satisfactory evidence (said evidence being
(), personally appeared before me this day, and acknowledged the voluntary due
execution of the foregoing instrument by he/she/them for the purposes stated herein.

Witness my hand and Notarial Seal, this 16th day of September, 2025.

My Commission Expires: 4-8-2028



Bernice Garcia
Signature of Notary Public

Bernice Garcia
Printed or Typed Name of Notary Public

Charles W. McHain, Jr.
Attorney at Law

84 Valley River Ave.
Murphy, North Carolina 28906
PHONE: (828) 837-6393

RESOLUTION AUTHORIZING SURPLUS PROPERTY SALE BY INTERNET AUCTION

WHEREAS, G.S. 160-270 allows Cherokee County to sell personal property at electronic auction upon adoption of a resolution authorizing the County Manager or Assistant Finance Director to dispose of the property at electronic auction; and

WHEREAS, a 2019 Chevrolet Silverado K3500 (Ambulance) Vin # 1GB3KVCY3KF147861 having an estimated value of \$30,000+ has been deemed surplus and is submitted for review by the Board of Commissioners for disposal by electronic auction;

WHEREAS, the Ambulance is advertised through an online auction website. Upon completion of the auction the Ambulance will be awarded to the highest bidder; and

WHEREAS, the results of the online auction represent full and fair consideration for the property; and

WHEREAS, to authorize the sale of the Ambulance, Board approval is needed; and

NOW, THEREFORE, BE IT RESOLVED BY THE Cherokee County Board of Commissioners that:

1. The County Manager or Assistant Finance Director is hereby authorized to sell the 2019 Chevrolet Silverado K3500.
2. The County Manager or Assistant Finance Director is hereby further authorized to execute any and all documents and require any and all other information necessary to effectuate the sale of the 2019 Chevrolet Silverado K3500.

Adopted this 20th day of October 2025

ATTEST:

Maria Hass, Clerk to the Board

Dan Eichenbaum, Chairman



Town of Murphy

Tim Radford, Mayor

mayor@townofmurphync.com

Chad Simons, Town Manager

manager@townofmurphync.com

☎ 828-837-2510

📍 5 Wofford St, Murphy, NC 28906

October 9, 2025

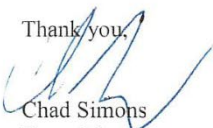
Cherokee County Administration
Cherokee Co. Board of Commissioners
75 Peachtree Street

The Town is working on an U.S. Economic Development Administration grant for infrastructure resiliency. Our project aims to relocate an existing sewer lift station out of the 500 year flood plain. The sewer asset is located at the intersection of Thomas and Hilton Streets, below the Cherokee County Health Department and adjacent to the Murphy Riverwalk Trail system.

The Town will need an approximate 50x50 ft. parcel from Cherokee County to move forward with the project. The Town's \$2.08 million application to EDA is nearing completion, and Dogwood Health Trust is committed to the 20% match.

The Town is working closely with McGill Associates on the design. Attached to this letter is a copy of the proposed site plan. Please reach out to me should you have questions or concerns regarding this request. The project will ensure reliable sewer service for new county facilities, Murphy Elementary School, and much of Murphy's downtown commercial district.

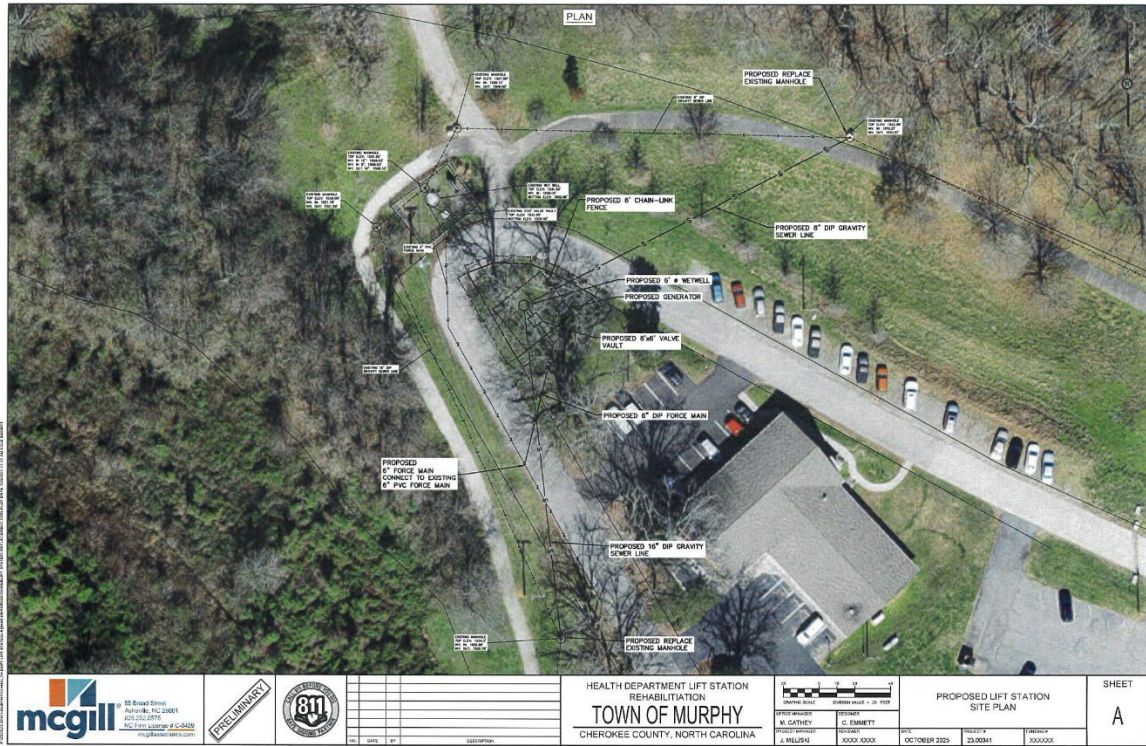
Thank you,


Chad Simons
Town Manager

Cc: Tim Radford, Mayor
Joel Storrow, McGill Associates

Commissioners:

Cindy Chastain, Frank Dickey, Barry McClure,
Charlene Smith, Gail Walker Stansell



55 Broad Street
Asheville, NC 28801
800.233.2875
No Free Estimate & C-4402
mcgill-engineers.com



NO.	DATE	BY	DESCRIPTION

HEALTH DEPARTMENT LIFT STATION
REHABILITATION
TOWN OF MURPHY
CHEROKEE COUNTY, NORTH CAROLINA

PROJECT NO.	NO. 2000
PROJECT NAME	2000-0000
DATE	OCTOBER 2022
PROJECT NO.	2000-0000

PROPOSED LIFT STATION
SITE PLAN

SHEET
A

Cherokee County's last revaluation was complete effective January 1, 2020. In preparation for our 2028 reappraisal, we are requesting proposals from qualified individuals to assist in the revaluation process. The Contractor shall aid and assist the County Tax Assessor and staff, shall advise, aid, and assist the Board of Commissioners and the County Board of Equalization and Review in arriving at the true monetary value of the property in Cherokee County, in the appraisal and revaluation of the following items:

- Preparation, development, and delivery of the 2028 Cherokee County Schedule of Values and Assessor's Manual
- Appraise Commercial and Industrial properties
- Complete field work, land pricing and data review
- Make progress reports to the Tax Assessor and County Manager
- Help through appeal process for the next (4) years if necessary

It is the goal of the Cherokee County Tax Assessor to provide the county with the most accurate and equitable appraisals ever accomplished. The hope is to learn from professional, qualified appraisers in order to produce quality data and well-trained county appraisers. Through collaboration, we will attain invaluable knowledge and present to our community a thoroughly vetted building block for valuation based on integrity and respect.

Cherokee County is mostly rural, mountainous land with 298,482 acres in total area of which 5000 plus acres are owned by the Eastern Band of Cherokee Indian Tribe and another 92,000 acres belonging to the USFS. There are two Tennessee Valley Authority lakes including two dams with hydro-electric generating facilities inside the County. Located on the Westernmost tip of North Carolina, we border Georgia and Tennessee state lines and adjoin Clay, Macon and Graham counties. Two municipalities (Andrews and Murphy) are located within Cherokee County. We host Western Carolina Regional Airport, Erlanger Western Carolina Hospital, Tri County Community College, four high school campuses and several additional primary school campuses. The major industrial/commercial properties in the County are Moog Components Group, Sioux Tools, MGM Brakes, Industrial Opportunities Inc, Team Industries, Wal-Mart Supercenter, and Lowe's Home Improvement Store. There are two small Bitcoin mines and a large industrial facility that's currently being converted from Bitcoin to AI operations. Cherokee County has approximately 36,000 parcels that are separated into the following categories:

Residential 20,000
Commercial/Industrial 2,000
Vacant 14,000

Proposals shall be submitted to Teresa Ricks, Tax Assessor no later than 12:00 p.m., July 18, 2025. Proposals should be submitted to 75 Peachtree St, Murphy, NC 28906. Any questions regarding this RFP should be directed in writing to Teresa Ricks at teresa.ricks@cherokee-county-nc.gov prior to 12:00 pm., July 2, 2025. Please submit two (2) copies if mailing a physical copy.

Cherokee County reserves the right to reject any and all proposals received and to waive any formalities as may be permitted by law.

Request for Proposal for Cherokee County, NC

2028 Reappraisal – Full List and Measure

SCOPE OF SPECIFICATION:

These specifications cover the furnishing of labor, materials, supplies and the performance of all work necessary for the completion and delivery of a full list and measure reappraisal of all real property within Cherokee County, ("The County"), for the furnishings of updated property record cards, assistance to the Cherokee County Tax Department staff, Board of County Commissioners, and Board of Equalization and Review as specified herein and as directed by the County through its duly authorized agent, the Cherokee County Tax Department. Any and all materials including county wide sales data for years 2020-present date, supplies, assessor's manuals including details of theory and approach to value, analysis, calculations and delivery of final values to all parcels of real property within Cherokee County. Present Use Values will be determined by the information furnished in the Use Value Advisory Board Manual, distributed by the North Carolina Department of Revenue.

APPRAISALS

All parcels of land within Cherokee County have been assigned a parcel identification number. These numbers contain grid information from our GIS mapping system. Parcels are identified and assessed as neighborhoods which can be tied to the neighborhood sheet within the schedule of values. Cherokee County uses Bitek software for both CAMA and billing/collections. ArcPro3.5 is currently used for GIS.

The Contractor shall advise, aid, and assist the County Tax Assessor (and staff) in arriving at the true value in money of the property in Cherokee County, in the appraisal and revaluation of the following items, to wit:

A. COMMERCIAL REAL PROPERTY

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

All land and buildings and structures thereon used or constructed for commercial purposes. All apartment houses of two or more units and other dwellings designed or redesigned for occupancy by more than one family units shall be classified as commercial property. Special purpose buildings not classified as industrial shall be included in the appraisal of commercial property. Vacant lots or other parcels of real estate in areas of commercial purpose or in predominately commercial areas, or which are used for commercial development or in connection with commercial enterprises shall be classified as commercial property. If all or part of such property shall be within the boundaries of any incorporated town or city, such fact shall be specified and the part within shall be defined, listed, and appraised accordingly.

B. INDUSTRIAL REAL PROPERTY

All lands, and all plants, shops, processing establishments and other structures thereon used in the manufacture, processing or production of any type of material, substance or merchandise, and all other property of this nature within Cherokee County, which by law must be assessed by the County.

C. URBAN & 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, tiny homes, barns, outbuildings, and other structures thereon, located in Cherokee County which are not defined as "Commercial Real Property" or "Industrial Real Property" and which are required by law to be appraised by the County.

D. AGRICULTURAL, HORTICULTURAL and FORESTLAND

For the purpose of these specifications, "Agricultural, Horticultural and Forestland" is defined as:

All agricultural and horticultural land containing ten acres or more and all forestland containing twenty acres or more which may or may not qualify for present use value assessment under the provision of NC Gen. Stat. 105.277.4

E. MOBILE HOMES, MODULAR HOMES and DOUBLEWIDES

Only those mobile homes permanently set up as real property will be appraised. These shall include only mobile homes that are underpinned or have additions and improvements in excess of \$500.00 valuation only. These mobile homes will be measured, listed and appraised in the same manner as residential property. Modular homes and doublewides shall be considered real property and shall be properly measured, listed, and appraised. Also manufactured homes appearing on the property which have the moving hitch, wheels, and axles removed; and are placed upon a permanent foundation, either on land owned by the owner, or upon land in which the owner of the manufactured home has a leasehold interest, will also be considered real property; or any such home that has been made part of the land by surrender of the title, and recordation of an affidavit of affixation by statute. A manufactured home as defined in NC Gen. Stat. 143-143.9 that does not meet all of these conditions is considered personal property. If the owner of the mobile home appraised as real property should not be the same as the property owner, it shall be so noted on the property record and cross coded by map parcel number.

F. EXEMPT PROPERTY

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

G. ALL OTHER REAL PROPERTY

All other real property not covered by the preceding paragraphs, located thereon, required by law to be appraised by the County.

H. PROPERTY OF PUBLIC SERVICE COMPANIES

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

I. PERSONAL PROPERTY

These specifications do not require the Contractor to appraise commercial furniture and fixtures, industrial machinery and equipment, or other personal property.

GENERAL CONDITIONS

A. DIRECTION OF REVALUATION PROGRAM

The Tax Assessor shall make all decisions as to procedure followed and forms used in the revaluation of Cherokee County. While final decisions of values assigned to properties for tax purposes must (by law) be made by officials of Cherokee County, the Contractor's responsibility under this contract is to advise the County as to the current market value of each item or property appraised as in **Section B**, below. The entire procedure of the Revaluation Program is to be in accordance with all the applicable Statutes of North Carolina, being Subchapter II of Chapter 105 of the General Statutes of North Carolina and all other applicable statutes of North Carolina relating to the reappraisal of property.

The Tax Assessor and staff view the current content of 2020 Assessor's manual needing adjustments. We believe that more explanation and verification within the 2028 Assessor's manual would be beneficial to our office as well as the property owners in Cherokee County. The suggestions of the Contractor will be considered where applicable and the Tax Assessor will advise the county staff on the duties that she and the Contractor have determined should have more detail and explanation.

Each parcel must be visited and any improvements, including outbuildings, walked around and compared to the current property record card. The contractor will be required to measure and list the indicated changes accordingly. All improved residential, commercial, and industrial properties must be measured and listed from in person field inspections. The revaluation appraisal is to include gathering situs address, street level digital photos of improvements, and leaving a door hanger. The contractor is responsible for all aspects of the project including data entry. The Tax Assessor shall utilize all county appraisers and Tax Department staff in order to support the review of all properties. The Contractor shall make available a certified real property appraiser to advise, aide and assist in appraisal and review of all real property. **A separate pricing for this aspect of the services requested may be required.**

The Tax Assessor has determined that assistance with the review of all commercial properties is needed for this revaluation program. The Contractor shall make available a qualified individual that can perform and educate the Tax Assessor on the elements, analysis, details and theory when reviewing and appraising Commercial properties. The review of the properties will involve one qualified individual that the Contractor and Tax Assessor agree upon and the Tax Assessor. The main objective for this request is training and knowledge building for the Tax Assessor and staff. An

analysis of the current commercial valuation process is requested and any suggested changes to the 2028 Assessor's Manual will be explored. The maximum utility of tax dollars spent must always be one of the top criteria when requesting services. The Tax Assessor will be open for suggestions from the Contractor as to a medium plan that will meet the county's needs as well as be value enhanced on the Contractor's proposal. **A separate pricing for this aspect of the services requested may be required.**

The Tax Assessor's vision is to develop a long-term working relationship with the Contractor beyond the services which are being requested for the 2028 revaluation project. This vision for future services is unknown and by no means will addressing this point guarantee the Contractor future jobs. The point is addressed now only as information that should be beneficial for all parties involved. We have concluded that for Cherokee County the Full List and Measure Revaluation Program will prove to be cost effective as well as very well received by the citizens. Overall the field data, in the Tax Assessor's opinion, is being cleaned up and because of this the appraisal staff will be able to address other issues that have come to our attention during and after the 2020 reappraisal. The job of in-house appraisers during and after the 2028 revaluation will enable us to perform not only a typical review of properties but address other aspects of the law when working to create an accurate and equitable tax base. Again, the concept of value enhanced assignments should be noted as an aspect we feel is necessary and justified for Cherokee County.

B. GENERAL INSTRUCTIONS

All property, as herein defined, shall as far as practicable, be valued at its true value in money as of January 1, 2028. 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. The Uniform Appraisal Standard for North Carolina is set out in NCGS 105-283. In determining the value of land the appraiser shall consider as to each tract, parcel or lot at least its advantages and disadvantages as to location; zoning; quality of soil; water power; water privileges; waterfront; dedication as a nature preserve; conservation or preservation agreements; mineral, quarry, or other valuable deposits; fertility; adaptability for agricultural, timber-producing, commercial, industrial or other uses; the past income there from, its probable future income, the purchase and sale price of said land and similar lands; and any other factor that may affect its value – except growing crops of seasonal or annual nature (See NCGS 105-317).

The Contractor shall prepare and submit to the Assessor an extensive sales study. It should contain studies and narrative explanations to support the Contractor's reasoning and conclusions reached in each of the neighborhoods, rural land, and base land pricing for all classes of land in Cherokee County.

***** The importance of the Comparable Sales Study Report cannot be overemphasized since it is a critical part of the assessment process. It becomes the basis of many appeals and is the stability of the value conclusions. Care and thoroughness of the Contractor assembling it is of the upmost importance to the Tax Assessor and all involved in the revaluation process in Cherokee County. *****

After an extensive sales study has been completed, the Contractor shall prepare and submit to the County for approval a Schedule of Land Values, Standards and Rules which when properly applied, will result in appraising all property in an equitable manner. The schedule is to be approved by the County prior to finalizing any values. All land value schedules shall be presented to the Cherokee County Assessor for review no later than June 1, 2027.

In determining the true value of a building, the appraiser shall consider at least its location, type and quality of construction, age, replacement cost, and adaptability for use (residential, commercial or industrial), lease or rental arrangements, the past income there from, the probable future income, the purchase and sale price of such building and similar buildings, and any other factors that may affect its value such as, but not limited to, zoning and neighborhood influence.

C. LAWS TO BE OBSERVED

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

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

D. RESPONSIBILITY FOR DAMAGE CLAIMS & INSURANCE

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

Insurance

Worker's Compensation Insurance - The Contractor shall purchase and maintain during the life of the project until final completion of the work, worker's compensation insurance for all of their employees employed to provide services on the project. The North Carolina Workers Compensation Act requires any employer with three or more employees to provide this coverage. Coverage shall be provided with the following limits:

Coverage A - Statutory - State of North Carolina	Coverage B - Employers Liability
\$500,000 Each Accident	
\$500,000 Disease - Policy Limits	
\$500,000 Disease - Each Employee	

Comprehensive General Liability and Property Damage Insurance - The Contractor shall purchase and maintain during the life of the Project until Final Completion of the Work, such General Liability Insurance as shall protect him and any Subcontractor performing work on the Project.

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

Combined Single Limits of no less than:
\$2,000,000 general aggregate
\$1,000,000 products completed operation aggregate \$1,000,000 each occurrence.
Cherokee 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 liability insurance for not less than the following limits:

Combined Single Limit of no less than: \$1,000,000
This shall cover all vehicles including owned, non-owned and hired vehicles. Cherokee County shall be named as additional insured.

The Contractor shall submit to Cherokee 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 their subcontract. Each certificate of insurance and policy required hereunder, except the worker's compensation policy, shall bear the provision that "The policy cannot be canceled or reduced or any coverage cannot be eliminated in less than thirty (30) days after mailing written notice to Cherokee County." All required insurance shall be procured from insurance companies licensed to do business in North Carolina: having 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.

E. PERFORMANCE, LABOR, AND MATERIAL BONDS

The Contractor shall furnish a Performance Surety Bond in an amount equal to 100% of the contract. It must be furnished by a corporate surety authorized to do such business in North Carolina. The bond must secure the faithful performance of the Contract in accordance with these specifications. It shall indemnify and save harmless Cherokee County from all costs and damage by reason of the Contractor's default or failure to faithfully perform the Contract. The Contractor shall also furnish a Labor and Material Payment Bond to secure payment to all persons who have furnished labor or materials in the performance of the work. This 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 Cherokee 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 F.

F. PERFORMANCE OF WORK

Immediately upon the acceptance of the contract by the County Board of Commissioners, the Contractor shall negotiate with the Tax Assessor a schedule showing the beginning and completion dates that the schedule of values will be completed. New construction specifications shall be considered at this time as well. The Contractor in preparing such

schedule shall consult with the Tax Assessor of the County and together they should coordinate activities.

It is the opinion of the Tax Assessor that establishing market value will be challenging as the real estate market has moved fast since the pandemic. **It should be said that Cherokee County feels that it is critical to monitor sales as close as possible to the assessment date of January 1, 2028. This date is requested and should be included on all incoming bids. Market conditions currently require constant observation and history has shown in Cherokee County as little as six months can determine a lot of things relating to property values. Our view is the sales for this revaluation should be reviewed in detail and documented so the property owners will know of the complete job they are receiving for all involved in this project**

The Tax Assessor and the staff can assist the contractor as needed during the process of determining values. The request for assistance relating to any needs the Contractor may have to determine value will be addressed to the Tax Assessor or staff assigned by the Tax Assessor and performed by the County on the Contractor's behalf.

Each parcel must be visited and any improvements, including outbuildings, walked around and compared to the current property record card. The contractor will be required to measure and list the indicated changes accordingly. All improved residential, commercial, and industrial properties must be measured and listed from in person field inspections. The revaluation appraisal is to include gathering situs address, street level digital photos of improvements, and leaving a door hanger. The contractor is responsible for all aspects of the project including data entry. 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.

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

1. GEOGRAPHICAL AREA OF THE COUNTY BY TOWNSHIPS
2. STRATIFYING COUNTY INTO NEIGHBORHOODS
3. TYPES OF PROPERTY
4. DATA COLLECTION BY FIELD LISTERS
5. OFFICE WORK
6. REVIEW OF WORK BY COMPETENT APPRAISER
7. DIGITAL STRUCTURE IMAGERY
8. INFORMAL AND FORMAL HEARINGS

The Contractor in preparing such schedule shall consult with the County Assessor and the schedule shall be subject to the approval of the County Assessor. On or about the first day of each month, the Contractor shall make a progress report showing work done or progress made under the negotiated schedule to the County 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, Cherokee County shall make progress payments.

Informal hearings shall commence after notices of appraised value are mailed to the taxpayer, which shall be accomplished by January 1, 2028. Performance by the Contractor shall not be deemed to be complete until all informal & formal hearings with taxpayers before the County Tax Department, meetings of the County Board of Equalization and Review, and all appeals from the Property Tax Commission or to the Courts are finished. It is fully understood and agreed that the Contractor shall assist the County Tax Department, the County Board of Equalization and Review, and the County Board of Commissioners in the event any one 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 arising within one year following completion of the work and its acceptance by the County.

Cherokee County is using computer assisted mass appraisal (CAMA) software called Bitek. Contractor must demonstrate competency in the use of said system and all specifications herein shall integrate and be functional within said system.

G. PERSONNEL

The Contractor shall use on the work, competent employees of good character and an adequate number to expeditiously prosecute the work. All employees must have sufficient skill and experience to perform properly the work assigned to them. Employees executing appraisals or other skilled work shall not be less than 21 years of age and shall have sufficient education, training, and experience in such work to perform it properly and satisfactorily in the manner prescribed in these specifications and such employees must have not less than two (2) years of active practical and extensive experience appraising commercial, industrial, residential and farm properties. Ten days prior to bringing any employee to the job, the Contractor must furnish in detail to the Tax Office with respect to each employee who will execute appraisals, an affidavit specifying his qualifications and experience and prior work location. 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 instruction and direction of all members of the personnel connected with the revaluation shall be supplied by the Contractor.

The Contractor shall furnish the County a list of all persons to be employed for acceptance or rejection by the County. The County may require the Contractor to remove from the work any person the County considers to be incompetent or negligent in the performance of his duties, or who is guilty of misconduct and such person shall not be employed again to work without the County's written consent. No employee of the Contractor is to be deemed an employee or agent of the County and is not entitled to any benefits from the County not specifically stated herein. The Project Supervisor or Responsible Head of the field organization of the Contractor in charge of this appraisal program and other key personnel shall not be transferred away from the County and the work to be performed under this contract, or shifted or replaced, without the written consent of the County having been first obtained. The County has the right to approve or reject all personnel working on the project.

The Contractor shall train any personnel designated by Cherokee County in the appraisal techniques and procedures utilized by the Contractor in the appraisal of all

real property in Cherokee County and instruction shall also be given in the use of the appraisal manual for all types of real property so that the County's appraisers may be prepared to do appraisal work for the County in the future.

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, which signs shall meet the following requirements

1. Letters at least 2" high
2. Contain words "County Revaluation"
3. Variations only as directed by the Cherokee County Assessor

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

In regards to personnel hired by the Contractor for this project, the following are to be supplied to the County or other appropriate units of government.

1. Copy of all Contractor's employee's driver's license
2. Copy of any employee certification required by law for this project
3. Information as to any motor vehicle(s) to be used by any employee of Contractor for the duration of this project including year, make, model, color, license plate number.

H. OFFICE SPACE AND SUPPLIES

Office space necessary for the performance of the clerical work will be provided by Cherokee County. All machinery, equipment, and supplies necessary to complete the work shall be supplied by the Contractor.

I. USE OF RECORDS AND MAPS

Subject to schedules and procedures, approved by the County Assessor, all maps, tax records, data and information in the possession of the County Tax Department pertaining to properties covered, by these specifications will be made available to the Contractor.

Transfer of data on old property record cards, including name of the present owner, map block and lot number, location description, sales prices for 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 cards will be transferred also.

The Contractor is required to utilize the County's CAMA system to derive fair market value of all properties within Cherokee County effective January 1, 2028.

The Contractor is to utilize any further software purchased to enhance the County's CAMA system for the duration of the project.

The County will provide access to the Contractor of all tax maps of the county, but cannot assure the accuracy of the same.

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 and manuals.

J. SUPPORT OF VALUES

Upon the delivery of complete appraisal work, notices of the new assessments will be prepared for all real property owners by the Contractor, subject to approval by the County Assessor. Informal hearings will be scheduled by appointments and conducted by the Contractor in a meeting room furnished by County Tax Department. 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 Department in explaining appraisals and the valuation procedure used.

Neither the Project Supervisor nor the responsible head of the field organization of the Contractor in charge of the revaluation program in the County will be transferred out of the county except by written consent of the County Assessor.

The Project Supervisor or the Responsible Head of the field organization of the Contractor in charge of the revaluation program in the 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 the County in the event of appeals from the County Board of Equalization and Review to the Property Tax Commission, or to the Courts. This service shall be provided at no additional cost to the County in the case of complaints as to assessed valuations.

K. TERMINATION OF CONTRACT

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

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

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

and remedy under this contract and bond.

In the event this contract is terminated, the County reserves the right to take possession of all completed work, work in progress, material, or any other part of the work, to account for said work and material and to use the same to complete the project in accordance with the contract specifications and provisions and conditions of the two bonds attached hereto. When the work is thus finally completed, the total cost of the same will be computed: If the total cost is more than the contract price, the difference shall be paid by the Contractor or his surety or sureties.

L. CHOICE OF LAW

These specifications and all agreements and contract made between the parties shall be construed in accordance with the laws of the State of North Carolina. It is specifically understood and agreed that venue of any actions or suits between the parties are convenient and proper in Cherokee County and that the venue of any suits or actions at law or in equity shall be in Cherokee County.

M. SUBLETTING AND ASSIGNING CONTRACT

The Contractor shall not assign, transfer, or sublet the contract or any interest therein without first receiving written approval from the County and from the sureties on the bonds of the Contractor and the Contractor's liability carrier. *Specific attention to Data Mining and AI*

N. LIQUIDATED DAMAGES

In the event that the appraisal and revaluation of all property herein required to be appraised and revalued is not completed by the date set forth in the Contract, the sum of \$500.00 per day (Saturdays, Sundays, and holidays excluded) shall be assessed against the Contractor for the first month, and \$1,000.00 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.

Any additional work required because of incomplete or improperly done appraisals or revaluations shall be added to the contract period and Liquidated Damages shall apply to all additional work required after the contract completion date. Liquidated Damages may be demanded in addition to any actual, including consequential, damages incurred by the County.

WORKED TO BE PERFORMED

A. Tax Assessor's Manual and Cost Schedule

After approval of the same by the Cherokee County Board of Commissioners, the Contractor shall prepare and deliver to the County two (2) hard copies and digital access to the Assessor manual, cost schedule and land value schedules as set forth below:

1. Contents of Manual

• Introduction

- **Outline of the principles and essentials of uniform property valuation and assessment.**
- **Individual property record cards (explain use of and essential information to be furnished on property record cards).**
- **Valuation of lots and parcel of land.**
 - (1) Explanation of land value, classes and grades, and method by which determined.
 - (2) Land value schedules, including maps, depth tables, and land rules:
 - (a) For residential, commercial and industrial property.
 - (b) For rural and un-subdivided lands.
 - (3) Explanation of method of determining base land values.
 - (a) Corner influence (commercial property).
 - (b) Rear and side alley influence (commercial property).
 - (4) A separate schedule of values of farmlands shall include the different grades of farmlands and the value spreads for each grade. Each grade will be described as to soil classification, topography, production capability, location and any other factors that affect the value of farmland. Present Use Values will be determined by the information furnished in the Use Value Advisory Board Manual, distributed by the Department of Revenue.
 - (5) Availability of water, power, and sewer shall influence values of lots and vacant land in neighborhoods especially.
- **Valuation of buildings**
 - (1) Specifications and detailed schedule of reproduction costs on all types of houses, commercial properties, special purpose buildings and industrial properties.
 - (a) The number of grades of construction of residential property shall be determined through consultation with the Tax Assessor.
 - (2) Tables of base reproduction cost for houses, commercial properties and special purpose buildings shall include the following:
 - (a) Five (5) best grades of houses, with degrees of construction quality and size limits as determined in consultation with the County Assessor.
 - (b) Commercial and special purpose building costs on square foot ground area or cube foot content basis varied by size or wall ratio and story height.
 - (3) Table of additions and deductions from base reproduction costs to meet the requirements of the County as determined in consultation with the Tax Assessor.

(4) Base reproduction costs for one-story addition, garages, attached garages, fireplaces, porches, stairs, sun porches, decks, etc.

(5) Examples for calculating building reproduction costs.

- **Depreciation Tables**

(1) Physical Depreciation

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

(b) Examples of application of building depreciation tables.

(2) Economic and Functional Obsolescence

(a) 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 lack of functional utility.

- **Income Approach to Value**

(1) Range of capitalization rates for the County.

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

- **Metal buildings, grain bins, chicken houses, greenhouses and other special purpose buildings.**

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

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

(c) Explanatory appraisals demonstrating use of the manual in appraising selected residences, farms, commercial and industrial buildings in the County.

Preparation of Tax Assessor's Manual and Cost Schedules

This manual shall contain the detailed data, from realtors, lending institutions, verified revenue stamps, etc. used in preparing the units of land value. It 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 used in making up all schedules, costs, etc., including prevailing wage rates and prevailing material costs, the source of this information and analyzed costs for residential, farm, industrial and commercial building construction. A careful investigation of current 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 determination 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 costs shall include architect's and engineer's fees, together with contractor's overhead and profit and shall reflect the average cost of materials in place for houses of low-quality 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 proved in a manner acceptable to the County, all building costs shall be indicated in square foot units. *****

Schedules shall then be prepared for any and all variations from base, as determined in consultation with the Tax Assessor, including the value of the following items: All types of wall construction, roofs, floors, heating, plumbing, and lighting systems, fireplaces and stacks, insulation, air conditioning, interior finish, tiling, finished basements, finished attics, built in kitchen appliances, recreation rooms, multiple family homes, 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 card. Prices for various sizes and types of garages, fireplaces, sun porches, carports, patios, outbuildings, elevators or any improvement that does not fall within the base rate table. The manual shall contain a section designated for appraising residential, commercial and industrial building additions for use by appraisal staff 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 the County to show the taxpayer how property valuations were determined. The schedule of values shall provide for defensible appraisals of every type of property situated in the County. All data used to make up the manual and to substantiate sales must be turned over to the Tax Assessor. The design of the manual must be approved by the Cherokee County Tax Assessor and staff are to be trained in the use of the manual during the revaluation period.

Property Appraisals

1. Commercial Property

A. Commercial Buildings

All commercial buildings shall be carefully measured. An outline sketch of the main body and additions shall be drawn to scale with dimensions clearly shown on the permanent record card.

A careful inspection of each building shall be made and all construction and fixed building improvements noted on the record card. Master reproduction cost schedules which have been checked against actual recent costs of newly erected construction in the County and comparable communities as developed for the Manual will be applied to the various elements of building construction. The basic cost data shall be applied to existing construction for the determination of accurate and consistent replacement values. These values shall be depreciated for age, condition, obsolescence, inadequacy, surplus area and story height. In addition to appraisal at depreciated replacement cost, each commercial building shall be appraised by the capitalization of income method as prescribed in the manual. The Contractor shall enter on the card his recommended market value.

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 dwelling units or more, other dwellings designed or redesigned for such occupancy, and groups of apartment buildings are to be listed as apartment properties and appraised by the Contractor in the manner of commercial properties. A sketch and appraisal card for each building in the apartment complex will be required. Included on the appraisal card will be the number of units in each building and their breakdowns as to bedroom and bathroom count with the rents of each type. 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 the analysis of income in the same manner as in the appraisal of other commercial property.

B. Commercial and Apartment Land

The Contractor shall make a study of both the central business districts and outlying business areas in the towns in the 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 and included in the Manual. These tables shall be in accordance with current sound practices of land valuation.

Upon determination of such front foot, square foot or other acceptable units of measure, the Contractor shall compute the value of each individual parcel of commercial land and enter it on the property record card. 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 and city shall be defined and listed accordingly.

C. Review of Commercial Properties

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

2. Industrial Properties

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

A. Industrial Land Valuation

The Contractor shall make a study of each individual property and of the various industrial sections of the 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 industrial property. Upon the determination of the final land values for industrial property, the Contractor shall compute the value of each individual parcel of industrial land and enter it on the property record card.

B. Industrial Buildings

Drawings of each building shall be drawn to scale, with buildings numbered and shown in their proper location and size. Buildings shall be described and priced by their component parts, with replacement or reproduction values being determined by a unit cost appraisal, depreciated according to the age, condition and degree of actual or potential utility whichever is more applicable. Depreciated values shall be utility value for the purpose for which each plant is being or can be utilized. The market and income approaches to value shall be utilized where applicable. Pricing of buildings shall be broken down by component parts to show how unit cost was developed.

C. Review of Industrial Properties

Upon completion of the appraisal of individual parcels of industrial land, each industrial property shall be carefully reviewed by experienced industrial appraisers of the Contractor for the careful consideration of the economic factors which enter into its valuation.

3. All Other Real Estate

A. Residence. Buildings and Structures

Every lot, parcel, tract, building, structure and improvement shall be actually visited and observed to insure accuracy of information on the field record card. In the case of changes, additions, suspected errors in the original recording, or other discrepancies, such changes, additions and discrepancies shall be measured, listed, and sketched and card flagged for appraisal by a competent appraiser of the Contractor's staff. Date visited shall be recorded in CAMA system.

The type of construction shall be recorded by component parts, such as exterior walls, roofing structure, roofing cover, interior walls, interior flooring, heating and fuel type, air-conditioning, bedrooms, baths, number of stories, style, fireplaces, quality of construction, actual year built, effective year built, economic obsolescence, functional obsolescence, whether the property is

under construction, abnormal or physical depreciation, physical damage. For commercials and condominiums, it 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, the ceiling and wall quality or insulation, average number of rooms per floor, percent of common wall and nonstandard wall height.

Suburban and farm homes shall be visited and inspected in the manner as other residential buildings. All other farm building and structures should be measured and listed on the field property card according to the use, type of construction, size, age, condition, and amount of depreciation and 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/Modular homes are to be considered and valued as real property *if* the following conditions are met:

- It is a residential structure
- It has the moving hitch, wheels, and axels removed
- It is placed on a permanent foundation
- It is located on land owned by the owner of the manufactured home or has a leasehold interest

All outbuildings are to be measured, listed and appraised according to those values adopted in the Schedule of Values.

B. Valuation of Land

The Contractor shall make a careful investigation of the true value of all classes of land, giving due consideration to all factors enumerated in data shall be analyzed, checked and recorded on cards. Owners, Realtors, banks and others shall be asked to supply these specifications. Sales data shall be secured covering fair sales, which data shall be analyzed, checked and recorded on cards. Owners, Realtors, banks and others shall be asked to supply full information relative to sales of property within the County. From these data, basic unit values for land shall be established as prescribed in these specifications. 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 shall be determined and listed accordingly.

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

The Contractor will furnish "Land Value Maps" which will indicate appraised values per parcel or per block. These values will be stated in terms of the units 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 by the contractor.

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 GS. 105-277. All agricultural,

horticultural and forestland shall be appraised by persons experienced in appraising such lands and shall reflect their market or true value.

A pricing schedule applicable to small acre tracts, especially those of twenty (20) acres or less, which have potential other than farm usage, shall be prepared by the Contractor. The schedule must be flexible to appraise at market value – all acreage tracts, regardless of size.

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

A thorough analytical final review shall be conducted in order to assure an efficient appraisal of all real properties. The Contractor will conduct this review with the aid of county appraisal staff and the aid of computer software.

C. Digital Structure Imagery

The purpose of these specifications is for the collection of digital images of residential, commercial, industrial and farm structures located in Cherokee County. These images shall be attached to the correct parcel to aid in identification and defense of values.

- **General Requirements/Conditions**

- All images, maps, tapes, working files and final deliverables shall be considered the property of Cherokee County and shall be delivered to the Tax Department upon completion and acceptance of work. The chosen respondent shall not use the captured images for any purpose other than fulfillment of contract requirements, unless authorized by the County Assessor.
- The County shall receive, review and approve images in a batch size agreed upon with the Contractor.
- Agricultural residences and major outbuildings will also require photographs of building front elevations. Images of mobile home parks need only be captured from the public "right of way" without need to capture images of individual mobile homes. A property shall be considered a mobile home park if spaces are provided for five (5) or more 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 recorded appropriately.
- One, two, three and four-family residential buildings, townhouses, tiny homes, mobile homes, timeshares and condominiums will require photograph of building.

- **Technical Requirements**

- Images will be submitted in JPEG format to Tax Department on USB Drive or another similar device.
- 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 id number/pin number and record number followed by a letter.
- Each image will be stored in JPEG format with a minimum of 32-bit true color, 640 x 480 pixels or higher resolution and will be assigned up to a fifteen-digit parcel ID number.
- Each image will be stored in a directory. The directory naming will be determined by the County and the Contractor. Each image named by a parcel ID contained in a tax map will be stored in the corresponding tax map directory.
- 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. The County will be instructed as to how to maintain the images after the project including but not limited to how to remove any image labeling.

D. Data Processing/Appraisal Software

Cherokee County is currently using Bitek for CAMA and billing/collections, plus ArcPro 3.5 is currently used for GIS.

Public Relations

The Assessor will develop and handle the public relations program for all aspects of the revaluation project. At all times during the contract, the Contractor and its employees shall endeavor to promote friendly relations with taxpayers and the general public. Press releases or other publicity proposed by the Contractor must be presented to the Tax Assessor and receive approval before being released. It is likely that starting in 2027 a monthly update as to any and all aspects of the project will be presented to the public in one or more avenues that are found to be appropriate. The Contractor shall, at the request of the County Assessor, make available qualified speakers to acquaint groups of people with any phase of the program. The Assessor foresees the Contractor being responsible for two presentations to the general public.

The last revaluation cycle came with a lot of displeasures from many citizens and it is the view of the Assessor that getting the word out early and often is needed and very beneficial for all parties involved. It should be noted that the Assessor should have the ability to discuss public relations

ideas with the Contractor at any time during the contract.

The Contractor shall not release any proposed values, appraisal data, or any other information either acquired or in the possession of the Contractor to any person, firm or association unless approved in advance by the Tax Assessor.

A door hanger is to be left at all residential structures where the owner/occupant is not contacted at the initial field visit. The notice shall give detailed information concerning the purpose of the visit, along with information on how to contact the appraisal firm to ensure accuracy of data being gathered. The County Assessor shall be provided with a list containing property owner name, parcel identification number and date of visit.

The theme of contracted professionals teaching our staff and listening to our concerns should be in the forefront at all times. The county staff and leadership do not want the citizens to be misled as to how the revaluation program is being directed. The county would like to see not only an outstanding final product but wants all involved to be able to gain knowledge and enhance skills from the services acquired.

Compensation and Terms

1. Monthly Summary Reports and Payments

On the first day of each month, the Contractor shall make a written report showing work done and supply a document that details how the Contractor arrived at the values for the work completed the previous month. The County Assessor and two Appraisers on staff will to be informed of how the Contractor arrived at the final values. The request for reports is a uniformed option that the Assessor feels is a needed component of a revaluation process in which the county has such a large part of. The need for these updates and more if possible can only benefit all parties involved. The contractor should understand the makeup of Cherokee County and should utilize the expertise of the certified appraisers on staff. The Assessor Office has all agreed that communication between them and the Contractor can benefit all involved.

After receiving the monthly summary report and the proper document for services received the Assessor shall, on or about the tenth day of each month, see that the Contractor is compensated for the work and insure the predetermined monthly payment is processed and received by the Contractor.

Monthly, Cherokee County shall pay the Contractor ninety percent (90%) of the value, (based on the contracted 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 estimate payments shall be subject to correction in the estimate rendered following the discovery of an error in any previous estimate. The schedule of payment contemplates the County's withholding payment of ten percent (10%) of the value of all completed work, until such time that the County is satisfied that all such work conforms to the requirements of these specifications.

Prior to the final acceptance and payment, should any defective work be discovered, or should reasonable doubt arise as to the integrity of any part of the work completed, 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.

2. Acceptance and Final Payment

Contractor shall, upon completion and acceptance of the work, deliver to the Tax Department, identified as to the property and owner, all field notes, cards and worksheets that help derive the values for this appraisal. These will provide the Tax Department future reference to the detailed data developed and used to determine the unit land and building values which serve to substantiate these values.

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

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

- The difference between the amount already paid and ninety percent (90%) of the total contract price shall be paid to the Contractor at this point.
- 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 Cherokee County Tax Department and Tax Assessor on all appeals to the Property Tax Commission for the values released January 1, 2028.

INQUIRY

Any inquiry as to bid documents or procedures should be submitted in writing before 12:00 pm., July 2, 2025 to:

Teresa Ricks, County Assessor

Cherokee County Tax Office

75 Peachtree Street, Ste 223

Murphy, NC 28906

828-835-3296, Option #7

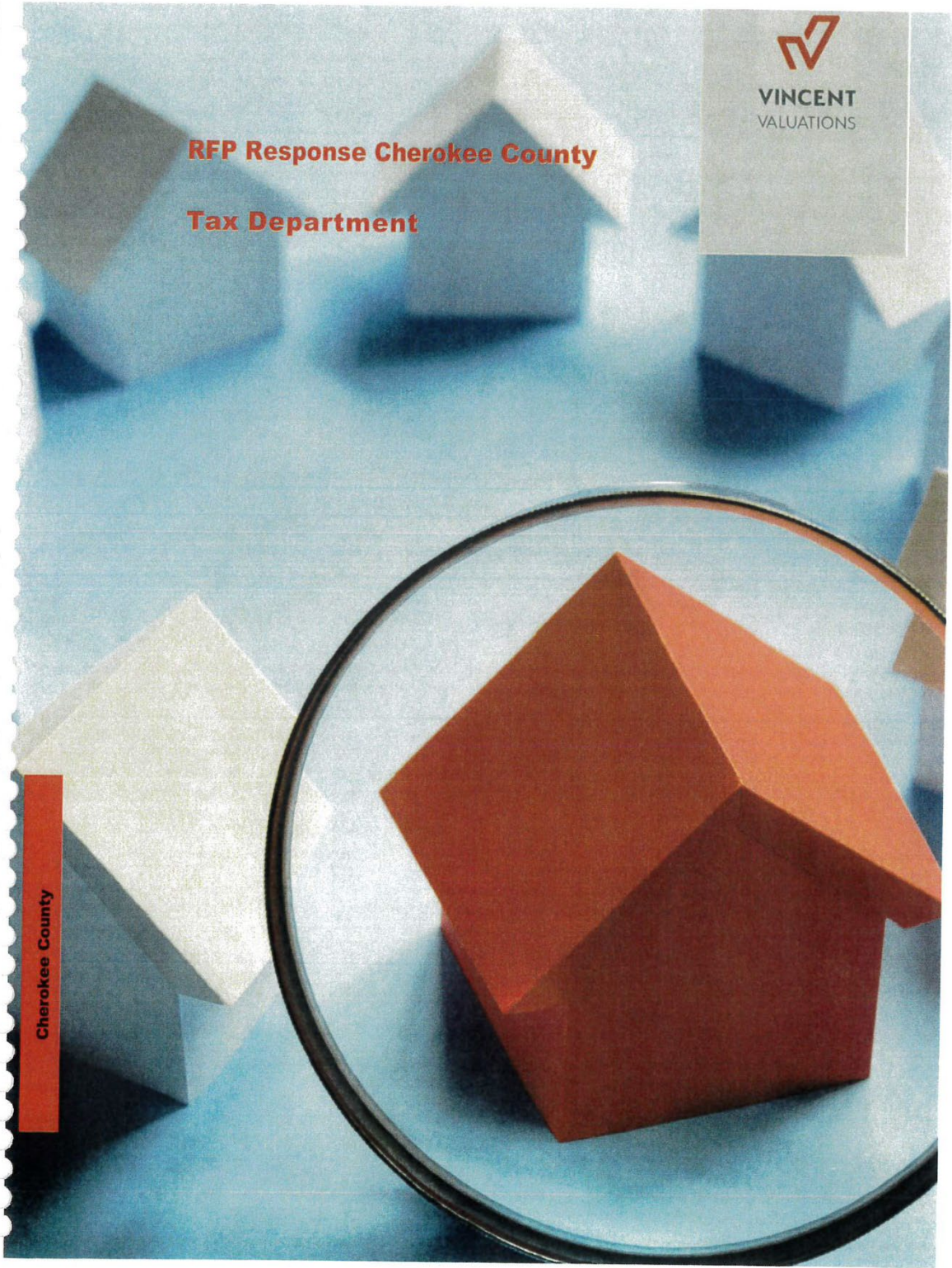
teresa.ricks@cherokeecounty-nc.gov

County Conditions for Contract

- All proposing firms or individuals shall comply with all conditions, requirements, and specifications contained herein, with any departure constituting sufficient cause for rejection of the proposal.
- The proposal must be signed by a duly authorized official of the proposing organization or individual submitting the proposal.
- No proposals will be accepted from any person or organization that is in arrears for any obligation to Cherokee County, or that otherwise may be deemed irresponsible or unresponsive by county staff or the Cherokee County Board of Commissioners.
- Cherokee County is not obligated to enter into any contract as a result of this RFP.
- Cherokee County reserves the right to reject any and all proposals or any part thereof and to select the most responsive proposal that is deemed in the best interest of Cherokee County.
- Cherokee County may approve or disapprove the use of subcontractors in any proposals.
- Cherokee County reserves the right to enter into an agreement with another proposing vendor in the event that the originally selected vendor fails to execute a contract with the County or defaults on their contract.
- All proposals shall be prepared in a comprehensive manner as to content, but we do not require specific types of binders or promotional material for submissions.
- Cherokee County reserves the right to negotiate with any of the proposing vendors.
- All costs, including travel and expenses incurred in the preparation of this proposal will be borne solely by the proposing company.
- The County will not return proposal materials to those submitting them.
- No agreements with any selected vendor shall be binding until a contract is signed and executed by the County and an authorized representative of the vendor.

Addenda: Any addenda to these documents shall be issued in writing. No oral statements, explanations, or commitments by anyone shall be of effect unless incorporated in the written addenda. Submission of any addenda shall be clearly noted as addenda to the materials supplied in the bid package.

Any statements made in response to any inquiry are for informational purposes only. Bidders should rely on bid documents and contracts. Any response made as a result of any inquiry shall be forwarded to all bidders.



VINCENT
VALUATIONS

RFP Response Cherokee County

Tax Department

Cherokee County

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CHEROKEE COUNTY

INTRODUCTION
JULY 18, 2025

VINCENT VALUATIONS



Vincent Valuations delivers accuracy in appraisal, ensuring fairness and equity.

Teresa Ricks, Tax Assessor
Cherokee County Tax Office
75 Peachtree Street
Murphy, NC 28906

Dear Mrs. Ricks,

Thank you for the opportunity to provide a proposal to Cherokee County for the 2028 Real Property Revaluation.

Vincent Valuations has a respectable understanding of the requirements and needs of the County. Our expertise, services and review processes align and match the goals and expectations set forth.

Our staff has successfully completed and assisted multiple counties across North Carolina with their statutory general reappraisals (revaluations). Through years of experience, we have developed proven methods to complete revaluations accurately, efficiently, and in full compliance with state requirements. We prioritize quality and ensure that all property attributes are thoroughly identified and recorded.

We believe in working collaboratively with each county, taking time to understand your internal processes while offering recommendations for improvement that can reduce both time and costs. Our staff has completed more full measure and list and walk around reappraisals in North Carolina than any other company in recent years. We are highly proficient in the Bitek system and maintain a strong working relationship with their team having worked with their CAMA in Harnett, Chowan, Carteret, Alleghany, Swain, and their tablet in Lenoir County.

Our company has multiple repeat counties including Wake, Watauga, Chowan, Pamlico, Carteret, Alleghany, Guilford, and Harnett.

Vincent Valuations understands the sensitive nature of appraisal for the county and its citizens. Accuracy remains at the forefront of Vincent Valuations. We are committed to fair, equitable and accurate appraisal practice.

Vincent Valuations stands out as a firm in the industry that is well respected, educated, moral and of good standing and character as educators and implementers of accepted reappraisal applications. We are hopeful to work with Cherokee County, delivering on your expectations and continuing the long-standing relationship and partnership with the county.

RYAN VINCENT
MANAGER

COMPANY PROFILE

APPRAISAL EXPERTISE

REAPPRAISAL DONE RIGHT

Vincent Valuations is a North Carolina based firm that focuses specifically on North Carolina local property assessing and reappraisal. With 19+ years of experience in property valuation across the state, our staff is knowledgeable in the market conditions and variables for residential, commercial and industrial valuation.

Vincent Valuations and its experienced appraisers have worked on reappraisal projects in seven states and in over twenty counties. Vincent Valuations brings a unique approach to appraisal practices and standards, having served both the private and public sectors in support of government appraisal.

OUR AREAS OF EXPERTISE

#1 — APPRAISAL EXPERTISE

Vincent Valuations brings together over 100 years of combined experience, reappraising hundreds of thousands of residential and commercial properties. Our certified staff are not only well versed with current market trends and conditions - they are also educators and respected experts in the industry.

#2 — NORTH CAROLINA EXPERTISE

Vincent Valuations has provided reappraisal focused on North Carolina Appraisal and Taxation practices for over 15 years. Although we have experience in states throughout the US - North Carolina is our focus.

#3 — MARKET EXPERTISE

Vincent Valuations remains educated and in the know on current market conditions for each jurisdiction we work in. Our staff continue to participate in on-going education and seminars to remain affluent in all appraisal standards and principles.

#4 — SOFTWARE SYSTEM EXPERTISE

Vincent Valuations staff have worked with a variety of software appraisal systems including Bitek. Vincent Valuations staff have an excellent working relationship with Bitek and have completed reappraisals on hundreds of thousands of parcels using this software.

#5 — PROVEN APPEALS

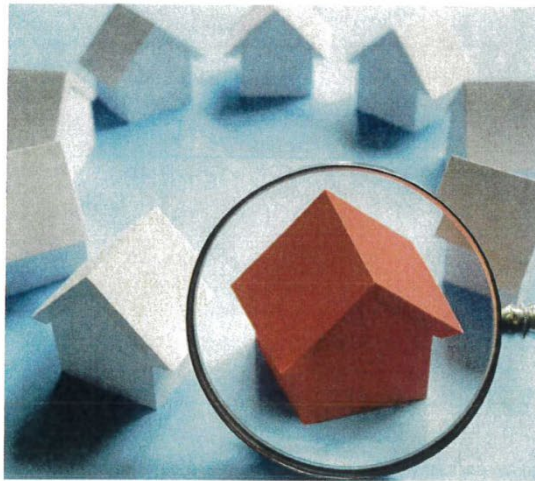
Vincent Valuations offers proven appeals processes, bringing clarity, transparency and the data to back up the reappraisal practices implemented and in use in each county we work in.

#6 — EDUCATORS

Vincent Valuations staff are known educators within the Appraisal industry. They participate in on-going education and continue to teach their skills and knowledge within IAAO and NC.

#7 — EXCELLENT STANDARDS

Vincent Valuations is an ethical and moral company that adheres to the highest quality and standards. Our team follows USPAP principles, IAAO standards, NC Law and NC Reappraisal Standards.



REAPPRAISAL SERVICES DONE RIGHT

QUALITY

MARKET APPRAISAL

Vincent Valuations provides a turnkey reappraisal that is fair, accurate and equitable. Our revaluation planning and management and complete reappraisal services are meticulous, and fact based.

DETAILED

DATA COLLECTION

Quality data and control over the data are a must. Vincent Valuations provides complete measure and list field assistance, real property assistance, land pricing, neighborhood delineation, data cleansing and preparation.

EXPERTISE

DATA REVIEW

Our experienced staff understand the data and the sensitivity of getting it right. We pay close attention to detail in the review and qualification of the data reading it for the schedule of values preparation and value review.

EQUITY & FAIRNESS

HEARING APPEALS

Vincent Valuations provides expert appeal assistance ensuring the final values are reviewed and prepared to be defensible and accurate so your jurisdiction provides equity and fairness based on the market.



OUR SERVICES

QUALIFICATIONS

Vincent Valuations is a respected and experienced firm that has the following qualifications:

- NC DOR Certified and Registered
- Experienced Field Appraisal Experts
- Member of the International Association of Assessing Officers
- Local North Carolina focused Appraisal Firm
- Extremely proficient in multiple CAMA Software and various property appraisal and taxation solutions used in the industry.
- Staff assigned to Cherokee County are certified in mass appraisal by the NC DOR.
- Fifteen plus years of property valuation management and appeals experience.

OUR VISION

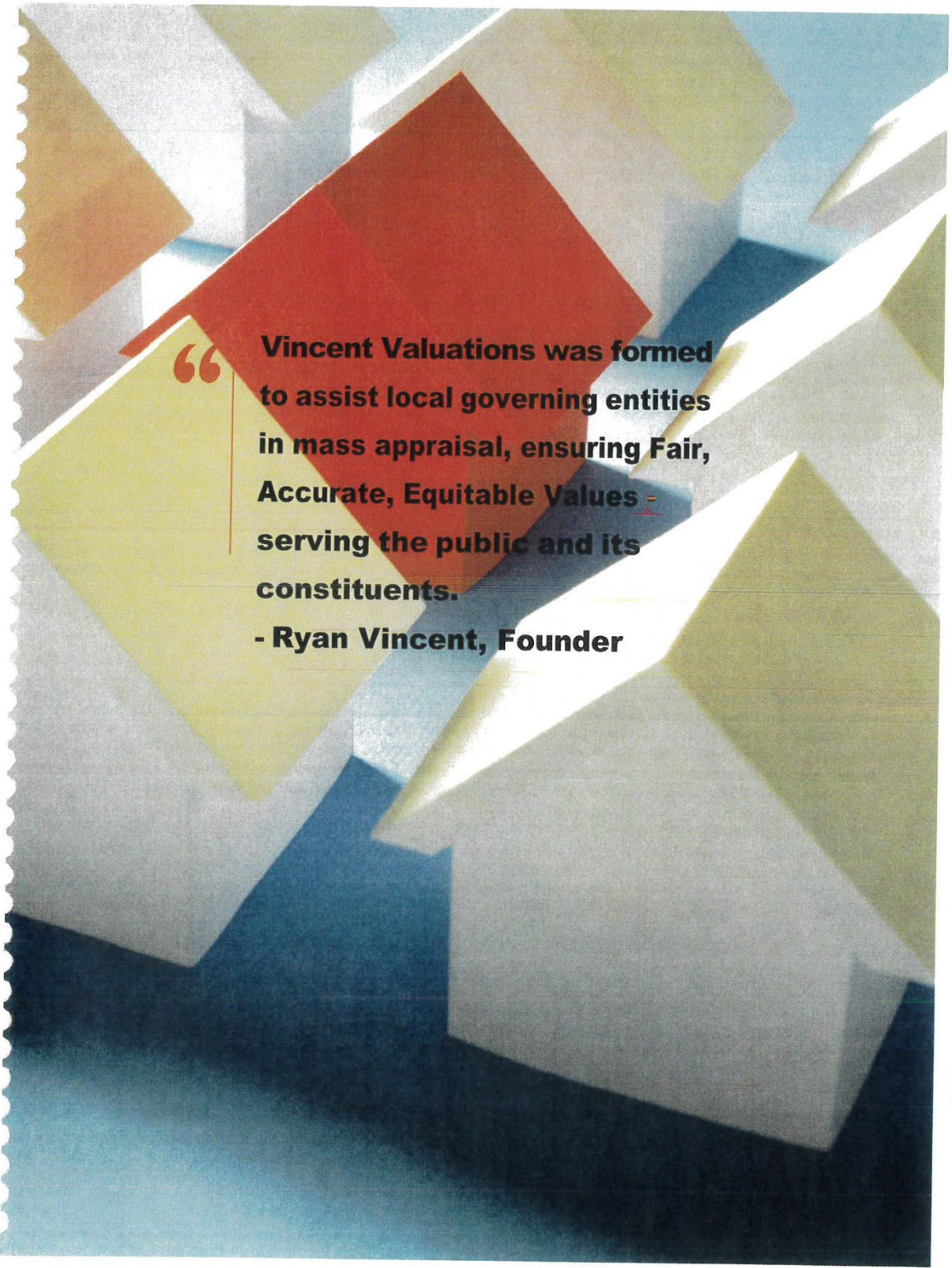
Vincent Valuations is becoming a widely respected and known appraisal firm throughout North Carolina and the United States. Our vision is one of longevity, partnering with counties and jurisdictions - providing respected and trusted appraisal and revaluation methods that are accurate, equitable and defensible.

OUR MISSION

Our Mission is to continue to improve and that is why Vincent Valuations continues to pay for the education and ongoing enhancement of their staff and subcontractors. We continue to grow and learn alongside our counterparts and that has earned us the utmost respect in the mass appraisal realm.

OUR VALUES

Vincent Valuations protects sensitive data and information, collects information and rechecks to ensure that human error is minimized. We understand the sensitivity of the review and determinations we find. It is our commitment to provide the highest quality value and output that is unmatched in the industry.



“

Vincent Valuations was formed to assist local governing entities in mass appraisal, ensuring Fair, Accurate, Equitable Values - serving the public and its constituents.

- Ryan Vincent, Founder

OUR SERVICES

SCOPE OF WORK

Measure & List Reappraisal

Project Scope

Vincent Valuations will provide Cherokee County with the following reassessment services discussed in this section.

Vincent Valuations will complete a comprehensive Reappraisal from start to finish. We will provide the physical review, data entry, data analysis, market research and its application with respect to our intimate understanding of Cherokee County and North Carolina ad valorem appraisal - ensuring fairness, accuracy and equity as we move through each step of the process.

Process Defined

Our experienced, certified field appraisers will visit each property - providing a full measure, list and site review service. In addition, we will complete a final value review of each property as part of our verification process. At the onset of the project, Vincent Valuations will conduct project planning. This methodical, hands-on approach ensures both accuracy and consistency throughout the project, resulting in a reliable and equitable final product.

Project Planning

Each element of the project will be defined further to ensure that the scope of work is transparent and in line with the county's goals.

Physical Property Review

The physical property review will include measuring each main building verifying the data. Vincent Valuations staff will attempt to make contact on-site with an owner or occupant. If no one is available, staff will leave a door hanger and proceed to complete the exterior inspection of the property. The exterior inspection includes the measurements of at least 2 sides of each major improvement and outbuilding along with all attachments to said buildings. During the inspection, staff will verify critical valuation data such as - square footage, foundation, basement areas, construction, heating systems, fireplaces, plumbing fixtures, rooms, bedrooms, year built, condition and quality.

Vincent Valuations staff will make notation of the date the property was visited along with the homeowners we have made contact with - if anyone was interviewed at the property. Vincent Valuations will not make interior inspections of any properties other than commercial structures where public access is readily available.

Vincent Valuations will use internal quality control processes to ensure data is collected accurately. A few of these processes include the flipping and review of each appraisers' cards at the end of the day by a different appraiser and physical remeasure of a sample of properties by supervisory staff to verify complete accuracy.

Vincent Valuations staff will wear county issued identification badges at all times while conducting field visits and will represent the county in a professional manner. Appraiser vehicles will be appropriately marked with a county provided magnetic seal on each side of the vehicle to display while in the field.

Project Scope Continued

Photographs

Vincent Valuations will take a digital photo of all residential, commercial, industrial, and all other significant structures. These photos and all digital field cards will become the property of the county. Images will be transferred to the county in a format agreeable to both parties.

Neighborhood Delineation

Vincent Valuations will complete a thorough review of all neighborhoods and delineate as necessary based on location, sales, property types, and other factors attributable to valuation. Vincent Valuations will work closely with Cherokee County staff throughout this process ensuring agreement on the changes made.

Appraisal Manual

A Cherokee County appraisal manual will be prepared and used throughout the reassessment.

Vincent Valuations will provide copies of the manual as required by the RFP. The cost of this manual is included in the pricing of the project. Copies of the manual that are issued will remain the property of the county. Vincent Valuations will also provide a copy of the PDF image of the manual for release to the county website if so desired. The manual will document and include the following information as part of the deliverable:

- Principles of Uniform Property Revaluation
- The Appraisal Process
- Characteristics of Value
- Residential Valuation
- Valuation of Outbuilding & other Features
- Commercial and Industrial Valuation
- Depreciation
- Valuation of Land
- Commercial and Industrial Use of Land
- Definition of Terms

Vincent Valuations will work closely with the county in the preparation of the appraisal manual, ensuring a mutual understanding of practices and procedures implemented throughout the reappraisal process.

Sales Review

Vincent Valuations understands the importance of quality sales data. With this understanding, the company will assist the county in the validation of recent sales dating back two years from the date of reappraisal. Vincent Valuations will categorize the sales by area and property classification. These sales will then be used in development of market value.

Where possible, we will put forth our best effort to interview the property and landowners further verifying the accuracy of the physical and visual collection and review process.

Our process will be completely transparent to the county and staff that are designated to remain aware of the status throughout the reassessment project.

Sales Ratio Studies will be performed for each property class of property ensuring that all building and land sales have been properly appraised and verified.

Building Sales Review

The Vincent Valuations qualified appraisers will analyze each property keeping in mind and collecting information on construction quality, type, age, and location. Digital imagery will be captured and provided to the county, as county property.

Land Sales Review

The Vincent Valuations qualified appraisers will analyze each land parcel keeping in mind and collecting information on: location, zoning, classification and size. Digital imagery will be captured and provided to the county, as county property.

After building and land data has been identified, collected, documented and reviewed by Vincent Valuations, we will turn our findings over to the county - the information and imagery collected, sales analysis compilation and all documents associated.

Valuation

Vincent Valuations will be responsible for land valuation. We will use recent land sales to value land. Land will be valued based on best practice methodology for acres, front foot, square foot and lot pricing. Vincent Valuations will not be responsible for present use valuation, but can assist the county with such.

Vincent Valuations will complete a value review of each parcel in the county. This unique parcel by parcel process sets us apart from other companies in the industry. Appraisers will complete this review as a desktop effort but will flag any parcels with data discrepancies for field visits. The appraiser will review all data characters, valuation methods and any other factors that may influence value. This final value review is essential in making sure consistent application of quality grade, depreciation factors and values are achieved. Vincent Valuations stands alone in the industry with this final review process. This process is essential to ensure fair, accurate and equitable final values.

Vincent Valuations will use all approaches to value as necessary. For residential the cost and market approaches will be primarily used. For commercial, Vincent Valuations will also consider the income approach to value for properties that are typically traded on an income basis. Income data will be obtained from the market as necessary. The market will also be researched for vacancy, expense rates and capitalization rates. Vincent Valuations will critically analyze the rates. Vincent Valuations appraisers ensure fair and accurate values on all properties.

Appeals

Vincent Valuations will assist the county with informal appeals, BER appeals and North Carolina Property Tax Commission appeals. Vincent Valuations has included 100 person days of appeals in this proposal. Each additional person day shall be invoiced at a rate of \$800 per day.

PROCESS	VV	COUNTY	EXPECTATIONS
CLERICAL	X	X	
DATA ENTRY	X		CHANGES WILL BE MADE IN BITEK
PROPERTY RECORD CARDS	X		LOAD PDF'S ELECTRONICALLY
OFFICE SPACE		X	
TELEPHONE/INTERNET		X	
PRINTING EXPENSES		X	
CAMA SOFTWARE UPDATES		X	
PUBLIC RELATIONS	X	X	
PROPERTY FIELD VISITS	X		
DIGITAL PHOTOS	X		NEW PHOTOS OF ALL IMPROVED PROPERTIES
MOBILE HOMES	X		
SALES RATIO STUDY	X		
CONSTRUCTION COST ANALYSIS	X		AS APPLICABLE BASED ON PROPERTY USE AND TYPE
INCOME APPROACH	X		
PRESENT USE/LAND USE VALUE		X	
REVIEW ZONING	X		
SCHEDULE OF VALUES	X		
INFORMAL APPEALS 100 PERSON DAYS	X		
IN-FIELD REVIEW OF INFORMAL APPEALS	X		
GENERATE AND PREPARE NOTICES		X	
POSTAGE		X	
DIGITAL MAPS		X	
PROGRESS REPORTS	X		

PROJECT TEAM

VINCENT VALUATIONS

Below we have provided an overview of the Vincent Valuations team of qualified residential, commercial, appraisal system and data collection experts.

RYAN VINCENT

MANAGER/COMMERCIAL
APPRAISER

ALLIE BUSBY

DIRECTOR OF OPERATIONS

JEFFREY CONNER

COMMERCIAL/RESIDENTIAL
APPRAISER/MANAGER

BENJAMIN KEATON

COMMERCIAL/RESIDENTIAL
APPRAISER/MANAGER

MICAH CRUMPLER

COMMERCIAL/RESIDENTIAL
APPRAISER/MANAGER

MARIAH DAVIS

DATA ENTRY MANAGER

JOSHUA GIBBONS

COMMERCIAL/RESIDENTIAL
APPRAISER/MANAGER

KENNETH PALMER

COMMERCIAL/RESIDENTIAL
APPRAISER/MANAGER

JACOB DENNIS

COMMERCIAL/RESIDENTIAL
APPRAISER/MANAGER

STEVE PARKER

COMMERCIAL/RESIDENTIAL
APPRAISER/ MANAGER

DANIEL ANDERSON

COMMERCIAL/RESIDENTIAL
APPRAISER

REBECCA ROSE

DATA ENTRY SUPERVISOR

PROJECT TEAM CONT'D
VINCENT VALUATIONS

AARON LOGAN
RESIDENTIAL APPRAISER

CAELEB DINGER
RESIDENTIAL APPRAISER

ERIC MAIN
RESIDENTIAL APPRAISER

GREGORY KEELER
RESIDENTIAL APPRAISER

HOLTON TURLIK
RESIDENTIAL APPRAISER

NICHOLAS MATTHEWS
RESIDENTIAL APPRAISER

PAUL GODBEY
RESIDENTIAL APPRAISER

PEIRSON LANE
COMMERCIAL/RESIDENTIAL
APPRAISER

SAMUEL WHITEHEART
RESIDENTIAL APPRAISER

AARON LOGAN
COMMERCIAL/RESIDENTIAL
APPRAISER

KENNETH SCOTT
COMMERCIAL/RESIDENTIAL
APPRAISER

BENJAMIN GRAY
DATA COLLECTOR

PROJECT TEAM CONT'D
VINCENT VALUATIONS

BRANDON HARRINGTON
DATA COLLECTOR

TRISTIAN PARKER
DATA COLLECTOR

CHARLES PRICE
DATA COLLECTOR

COLLIN SCHOTT
DATA COLLECTOR

CHRISTOPHER PURIFOY
DATA COLLECTOR

CODY DULA
RESIDENTIAL APPRAISER

DAVID OBERHOLTZER
DATA COLLECTOR

DALTON HEVERIN
DATA COLLECTOR

DAVID HATEZ
RESIDENTIAL APPRAISER

SHIRLEY GOLLEHON
DATA ENTRY

DEVIN COLLINS
DATA COLLECTOR

EDWARD JACKSON
DATA COLLECTOR

PROJECT TEAM CONT'D
VINCENT VALUATIONS

EDWARD SLAUGHTER
DATA COLLECTOR

GAVIN GEORGE
DATA COLLECTOR

JACOB ZIMMERMAN
DATA COLLECTOR

JOSH SMALL
DATA COLLECTOR

KIP JOHNSON
DATA COLLECTOR

LOGAN LEWIS
DATA COLLECTOR

MARCUS BIZZEL
DATA COLLECTOR

MARK PAPAFAIROPOULOS
DATA COLLECTOR

MATTHEW KALLAS
RESIDENTIAL APPRAISER

MICHAEL MCCARTHY
RESIDENTIAL APPRAISER

MICHAEL TAYLOR
DATA COLLECTOR

NOAH ROUSE
DATA COLLECTOR

PROJECT TEAM CONT'D
VINCENT VALUATIONS

SHAQUILLE DAVY
RESIDENTIAL APPRAISER

STEVE SEVERUD
DATA COLLECTOR

STEVEN HINZ
DATA COLLECTOR

STEVEN OUTLEY
DATA COLLECTOR

THOMAS CHILDERS
DATA COLLECTOR

TIMOTHY CAMPBELL
DATA COLLECTOR

WILLIAM KLEIN
DATA COLLECTOR

ZACHERY PUFALL
DATA COLLECTOR

BRIANA LAFRAZIER
DATA ENTRY

CRYSTAL HOLIDAY
RESIDENTIAL APPRAISER

DARLENE GRAHAM
RESIDENTIAL APPRAISER

DARREN TOMFORD
DATA ENTRY

PROJECT TEAM CONT'D
VINCENT VALUATIONS

HANNAH OWENS
DATA ENTRY

JESSICA BAKER
DATA ENTRY

KAYLA KELLY
DATA ENTRY

LISA MULLINS
DATA ENTRY

MEREDITH HOMLOTIS
DATA ENTRY

MICHAEL STOTT
DATA ENTRY

OLIVIA BARTELS
DATA ENTRY

SHELBY NORMAN
DATA ENTRY

TIMOTHY CAMPBELL
DATA COLLECTOR

CURRENT CLIENT LIST & COMPLETED PROJECTS

VINCENT VALUATIONS CLIENTS

ALAMANCE COUNTY, NC**WORK PERFORMED**

Full measure and list reappraisal,
Schedule of Values, Commercial
appraisal consulting.

BRAD FOWLER 336-570-4119
TAX ADMINISTRATOR

ALLEGHANY COUNTY, NC**WORK PERFORMED**

Drive-by reappraisal, Commercial
property reappraisal.

RITA MILLER 336-372-8291
TAX ADMINISTRATOR

BEAUFORT COUNTY, NC**WORK PERFORMED**

Walk around reappraisal.

LLOYD SALTER 252-946-7981
TAX ADMINISTRATOR

BERTIE COUNTY, NC**WORK PERFORMED**

New construction appraisal.

JODIE RHEA 252-794-6152
TAX ADMINISTRATOR

CARTERET COUNTY, NC**WORK PERFORMED**

Complete measure and list reappraisal,
commercial property reappraisal, new
construction appraisal, appraisal
consulting.

BROOKE TOLER 252-725-8485
INTERIM TAX ADMINISTRATOR

CHATHAM COUNTY, NC**WORK PERFORMED**

Complete measure and list reappraisal.

JENNY WILLIAMS 919-545-8404
TAX ADMINISTRATOR

CHOWAN COUNTY, NC**WORK PERFORMED**

Residential and commercial new
construction appraisal, complete
measure and list reappraisal.

CHRIS HILL - 252-482-9837
TAX ADMINISTRATOR

DARE COUNTY, NC**WORK PERFORMED**

Appraisal consulting.

HOSEA WILSON 252-475-5940
TAX ADMINISTRATOR

FORSYTH COUNTY, NC**WORK PERFORMED**

New construction appraisal.

JOHN BURGESS 828-697-4870
TAX ADMINISTRATOR

GUILFORD COUNTY, NC**WORK PERFORMED**

Residential and commercial new construction
appraisal.

BEN CHAVIS 336-641-4769
TAX ADMINISTRATOR

HARNETT COUNTY, NC**WORK PERFORMED**

Complete measure and list reappraisal.

CHRISTINE WALLACE 910-814-3065
TAX ADMINISTRATOR

HENDERSON COUNTY, NC**WORK PERFORMED**

Appraisal consulting, data analysis.

DARLENE BURGESS 828-697-4870
TAX ADMINISTRATOR

LENOIR COUNTY, NC**WORK PERFORMED**

Full measure and list reappraisal.

LORI ENGLISH 252-527-7174
TAX ADMINISTRATOR

MADISON COUNTY, NC**WORK PERFORMED**

New construction appraisal.

APRIL PLEMMONS 828-319-0958
TAX ADMINISTRATOR

MECKLENBURG COUNTY, NC**WORK PERFORMED**

Appraisal consulting, data analysis

KEN JOYNER 704-336-7600
DIVISION DIRECTOR

MONTGOMERY COUNTY, NC**WORK PERFORMED**

New construction appraisal.

VICKIE MANESS 910-576-4311
TAX ADMINISTRATOR

NEW HANOVER COUNTY, NC**WORK PERFORMED**

Appraisal consulting.

ALLISON SNELL 252-732-2041
TAX ADMINISTRATOR

PAMLICO COUNTY, NC**WORK PERFORMED**

Complete measure and list reappraisal,
commercial and residential new construction
appraisal.

KATHY WALL 252-745-3791
TAX ADMINISTRATOR

PENDER COUNTY, NC**WORK PERFORMED**

Full measure and list reappraisal, new
construction appraisal.

JENNIFER HUDSON 910-259-1222
INTRIM TAX ADMINISTRATOR

ROBESON COUNTY, NC**WORK PERFORMED**

Appraisal review and consulting.

CINDY LOWERY 910-671-3060
TAX ADMINISTRATOR

SWAIN COUNTY, NC**WORK PERFORMED**

Full list and measure reappraisal.

APRIL HAMPTON 828-488-9273
TAX ADMINISTRATOR

VANCE COUNTY, NC**WORK PERFORMED**

Full measure and list reappraisal.

JENNIFER WILLIAMS 252-738-2041
TAX ADMINISTRATOR

WAKE COUNTY, NC**WORK PERFORMED**

New construction appraisal, reappraisal
consulting, training and staffing.

MARCUS KINRADE 919-856-7107
TAX ADMINISTRATOR

WATAUGA COUNTY, NC**WORK PERFORMED**

Full measure and list, commercial full list and
measure reappraisal, residential appraisal
consulting.

TYLER RASH 828-265-8021
TAX ADMINISTRATOR

WILKES COUNTY, NC**WORK PERFORMED**

Commercial reappraisal, appraisal consulting.

WILL LANKFORD 336-651-7575
TAX ADMINISTRATOR

Detailed RFP Answers

BREAKDOWN OF QUESTIONS NOT ANSWERED ABOVE

Vincent Valuations LLC
226 Coward Rd
Merry Hill NC 27957

Vincent Valuations was founded by Ryan Vincent in 2014. Vincent Valuations has been active in the property tax business since 2016. We currently have 80+ fulltime staff members and are growing monthly. Vincent Valuations does not rely on 1099 contract labor to complete our projects. All staff are trained both in house and via IAAO education on best practices in appraisal and customer service. We have assisted many North Carolina Counties with their Ad Valorem property tax needs. VV is certified by the North Carolina Department of Revenue.

Vincent Valuations continues to build repeat clients including Wake, Watauga, Chowan, Pamlico, Carteret, Alleghany, Guilford and Harnett counties. These counties continually rely on our ability to complete reappraisal and/or annual work on time, on budget and to a high level of quality, accuracy and dependability.

Vincent Valuations has completed or assisted with reappraisals in counties over 50,000 including Harnett, Wake, New Hanover, Mecklenburg, Forsyth, Carteret, Pender, Alamance, and Guilford. We have also completed or are completing reappraisals in the following counties of 40,000 parcels plus: Watauga, Lenoir, Wilkes, and Beaufort. We have never missed a deadline set by statute or a county we have served.

Vincent Valuations uses two consultants, Kimberly Simpson and David Cornell. Kimberly is the former Durham County Tax Administrator. She advises on issues related to personal property, listing and public relations. David Cornell is a Microsoft expert and assists with computer applications and training.

Vincent Valuations believes that public relations is key throughout the entire project. We have developed a unique approach to public relations including handouts, public presentations and consistent communications with all parties involved.

Detailed RFP Answers

BREAKDOWN OF QUESTIONS NOT ANSWERED ABOVE

Vincent Valuations is currently doing business with the following counties for 2025-2028:

Chowan, Pamlico, Alamance, Watauga, Wake, Carteret, Bertie, Lenoir, Pender, Wilkes, Alleghany, Madison, Montgomery, Harnett, Guilford, Swain and Beaufort.

Vincent Valuations has presented billions of dollars of value to multiple Boards of Equalization. We have presented before the North Carolina Property Tax Commission.

We would be happy to provide a proposed schedule to Cherokee County upon acceptance of the RFP.

Vincent Valuations has grown to be one of the largest companies providing ad valorem appraisal to North Carolina Counties. We have grown by providing quality service to each client with attention to detail.

PROJECT COST

BREAKDOWN

Detailed Cost Quotation

Below is Vincent Valuations cost quote for Cherokee County's 2028 Revaluation Project.

PROPERTY APPRAISAL PROPOSAL	PRICING
Full Measure and List Reappraisal	\$1,332,000 \$37 per parcel based on an estimated parcel count of 36,000 *Total parcel count will be adjusted upon completion and invoiced for the number of parcels as of January 1, 2028.
Taxpayer Appeals	Vincent Valuations will assist the county with informal appeals, BER appeals and NC Property Tax Commission appeals. Vincent Valuations has included 100 person days of appeal work in the cost of this proposal. Each additional day of appeals shall be billed at a rate of \$800.00 per day.

Proposal Submitted By:

Company: Vincent Valuations

Name: Ryan Vincent, Manager

Phone: 414-531-3711

Email: ryan.vincent@vincentvaluations.com

Cherokee County 2028 Pros and Cons List

Vision Governmental Solutions (Pearson)

PROS	CONS
One of the largest firms in US 200 Turn Key Projects 40 yrs Experience/Specialty Appraisals/AI-Hydro Listed Key Staff & Resumes Sales & Comp Values = MLS/CoStar/RealtyRates.com Prepared to begin within 30 days of contract Good PR and relationship with County Iran Divestment Act/E-Verify Capturing Images = defense, door hangers What if we have less than 35,000	Not just NC = VA, MA Northern Territories NC and VA 42 Employees vs. 80
L/H noted on PRC, cross coded by PIN p.10	\$42.65 \$1,535,400 All rates per Diem, doesn't include travel expense? P.6 RC's on us (project responsibilities, p.7) p.20 transfer PRC int Analytical Review w/county using Bi-Tek reports?, p.7/30
County trained how to review properties (included in pricing) p.1 A staff member trained in comm/ind. (included in price)p.12/17 Nothing new on "soil quality" p.13 They Review Sales from 26-27, w/focus on 2027 p.13 Insurance, no problem Continue to monitor sales - option of Feb. 2028 notices Agree to payment and monthly progress reports p.17/ Experienced w/Bi-Tek & will use p.17 Sale/Rent info assigned to parcel through CAPS p.19 Represent county preceeding 3 yrs = cost? P.7	Onsite walk around? All the way around p.12/16
Uses Land Schedules from DOR/LGD p.23/29 Use existing manuals and update p.24 Marshall & Swift and local Real Estate Agents to value comm/land p.28 Industrial properties = make appointments p.28 Work with county on appraisal of posted/locked/dogs p.28	County qualify sales (like now)
PUV manual from UVAB p.30	CAPS software/visual review AND onsite review p.18 comprehensive profile not attainable by conventional method 90 days for appeals vs. 100 Want to use their contract, "discuss" choice of law (NC) p.22 Change liquidated damages to \$250 per day penalty p.22
Preparing Public for % increase p.32 (see how Clay goes)	Size as base value for OBXF p.29 County provide training on Data Entry p.31-32 Home base is Richmond, VA and Hudson MA Gave no info on workload (with) us - 2026-2028

Each parcel **must be visited** and any improvements walked around & compared to
All improved properties must be measured & listed by in person field visits.

Sketch Tek or Change Finder

Use of Bi-Tek comparing PRC's



REQUEST FOR PROPOSAL
CHEROKEE COUNTY REAPPRAISAL 2028



SUBMITTED BY:
PEARSON'S APPRAISAL, LLC AND
VISION GOVERNMENT SOLUTIONS

July 10, 2025



July 10, 2025

Ms. Teresa Ricks
Cherokee County Tax Assessor
75 Peachtree Street
Murphy, NC 28906

Dear Ms. Ricks:

We are pleased for the opportunity to submit a bid on behalf of Pearson's Appraisal LLC, and Vision Government Solutions for real estate appraisal services associated with the upcoming 2028 Cherokee County revaluation. Pearson's has been a leader in mass appraisal in North Carolina and Virginia for over 40 years by successfully completing over 200 turn-key projects and appraising over 3,000,000 properties. Vision Government Solutions is one of the largest reappraisal and software firms in the United States. Vision has acquired appraisal firms that do mass appraisal work in North Carolina and Virginia including Pearson's Appraisal.

We are currently working in your area on the Clay County 2026 revaluation, and we have completed projects for Yancey County, Burke County, and Madison County. Burke County was a measure and list project. Our client list shows our experience in many North Carolina Counties, and we are proud to assist many of our customers on numerous repeat projects.

We are experienced using the Bitek Computer Assisted Mass Appraisal or CAMA software. We have used the Bitek system in Johnston, Granville, Chatham, Clay, and Warren Counties. Our technology staff has worked with the staff at BiTek on data conversions and automated field data collection projects.

Fred Pearson is a North Carolina Licensed Certified General Appraiser. For key staff, we propose Chase Pearson as Project Manager with Tom Hyder as Project Supervisor. David Baldwin is also proposed for the project. Emmett Curl will appraise the commercial and industrial properties. Emmett formerly served as the Wake County Tax Administrator and since his retirement has worked on numerous county revaluation projects. Data entry tasks can be completed by Savannah Russell and Cathy Renn. All proposed staff appraisers have years of experience in mass appraisal. Our resumes are included near the end of the proposal.

We will have access to the local Multiple List Service (MLS) which is useful for reviewing properties that have sold as well as properties listed for sale. We will use this information to verify existing tax information. The MLS data may include remodeling information, the overall condition of the property, and interior pictures. We also have access to CoStar which provides data on commercial properties sold and listed for sale. We subscribe to RealtyRates.com for a range of capitalization rates that we will supplement from the local market.

Our firm is experienced in providing the services requested and we understand the scope of work. We are prepared to begin the project within thirty days of the contract award; however, the county may prefer a later starting date with a 2028 effective date. We have included the requested material in our response, but any omission is an unintentional oversight, and additional information will be provided as requested. We have provided information that in

VISION
GOVERNMENT SOLUTIONS

our experience is key to successful reassessments.

In our experience capturing images of the properties during a reappraisal is very important and very useful. The citizen is assured someone visits their property and during hearings the images are invaluable for Board of Equalization members to see what property is under appeal.

It is our belief after decades of conducting revaluations that when a County and a Contractor, such as Pearson's, can commit to working together jointly to complete the project, with the best interest of the county and the taxpayers in mind, the project will be successful, fair, and equitable.

We are aware of the Iran Divestment Act requirements and certify that our Company is not identified on the Final Divestment List of entities, nor do we use subcontractors who might be identified on the Final Divestment List, and I am authorized to make this Certification pursuant to NCGS 147-86.55 et seq.*

We are also aware of the E-Verify requirements of the General Statutes of North Carolina, and we agree to comply.

If you have any questions or concerns about any of the information provided, please do not hesitate to contact us. We are thankful for the opportunity to submit this proposal for the performance and completion of appraisal services related to the upcoming 2028 revaluation.

Our method of reassessing property complies with industry and the International Association of Assessing Officers (IAAO) standards for mass appraisal.

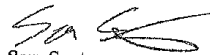
We are an equal opportunity employer.

The primary contacts for this proposal are:

Fred Pearson
Vice President of Appraisal Services
fpearson@vgsi.com | 804.564.9393

John Atkinson
Director of Appraisal Sales
Vision Government Solutions
jpatkinson@vgsi.com | 703.532.7838

Sincerely,



Sara Santos
Chief Financial Officer, Vision Government Solutions



Company Profile

Our success in the field of appraising can be greatly attributed to our dedicated and competent appraisal staff. We currently staff over 42 employees, with many specializing in specific roles in the reappraisal process.

Bob and Fred Pearson are well respected within the mass appraisal industry for their hands-on approach and personal attention they give to each project, solution, and client. Fred W. Pearson is licensed as a Certified General Appraiser and together with Robert Pearson, Jr. they incorporated their appraisal company in 1981 in the states of North Carolina and Virginia. We also purchased a reassessment firm in Delaware.

Since our incorporation, we have completed over 200 turn-key appraisal projects and have appraised over three (3) million parcels. In late 2024, Pearson's Appraisal Service, Inc was purchased by Vision Government Solutions, a provider of appraisal software and other local government services with customers in eighteen states. We are now doing business as Pearson's Appraisal, LLC. We have the same staff and the same management as before, but we now have additional resources.

Our company's experience with the use of computer assisted mass appraisal systems continues to grow with the number of contracts Pearson's Appraisal Service is awarded. CAMA systems vary from one locality to another and likewise, our appraisers have become adept users of a number of computer systems. They also receive support from our IT staff, which have years of industry specific experience.

Pearson's Appraisal strongly believes in providing high quality and comprehensive appraisal services. We strive to maintain, at all times, ethical and professional standards. Our managers and owners are active members of the International Association of Assessing Officers, the North Carolina Association of Assessing Officers, and the Virginia Association of Assessing Officers.

Our company is an Equal Opportunity Employer.



Cherokee County Revaluation Project

Revaluation Project:

Vision Services

\$1,535,400

Pricing Clarifications

The revaluation project price is based on a parcel count of 36,000. In the event that the number of parcels should exceed 36,000, Contractor shall be entitled to additional compensation of \$42.65 for each parcel that exceeds 36,000.

Vision would utilize a 30-day payment structure for the project. Payments shall be made in the following manner: Thirty (30) days after the execution of the Agreement, and thereafter within ten (10) days of the end of each succeeding month, VISION shall forward to the Assessor an invoice of work completed during the thirty (30) day period of the preceding month. Such invoice will itemize and accurately indicate the extent and nature of the work performed. All monthly progress reports and work completed will be subject to the review and approval of the Assessor. Payment shall be within 30 (thirty) days of invoice date.



Per Diem Rates for Appraisal Work to assist the county with tasks outside the proposal requirements

All rates are per Diem (8 hours) and do not include any travel expenses.

Appraisal Project Manager	\$ <u>1,200</u>
Senior Appraiser	\$ <u>1,100</u>
Appraiser	\$ <u>900</u>
Data Collector	\$ <u>550</u>
Clerical / Data Entry	\$ <u>500</u>
Senior Systems Manager	\$ <u>1,200</u>
Systems Project Manager	\$ <u>1,200</u>
Senior Programmer / Analyst	\$ <u>1,200</u>
Programmer / Analyst	\$ <u>1,200</u>
Application Training	\$ <u>1,200</u>
Testing / Application Support / Documentation	\$ <u>1,200</u>
External System Consultant	\$ <u>1,600</u>
System Design Consultant	\$ <u>1,200</u>
Formal Hearing Appraiser	\$ <u>1,400</u>
Court Appeal Preparation	\$ <u>1,400</u>
Court Appeal Appraisal Services (testimony and appraisal)	\$ <u>1,400</u>

Clarifications of Project Responsibilities			
County/City	Cherokee County, NC	Effective Date	01/01/2028
# Parcels	36,000	Begin Date: w/ 30 days of contract	
% of Market	100%	Completion Date	12/31/2027
Contact Name	Teresa Ricks	Cycle in Years	8
Contact Title	Tax Assessor	Existing C.A.M.A. system:	Bitek
Contact Email/Phone:	teresa.ricks@cherokeecounty-nc.gov	Board of E & R	Yes
Requirements per RFP DUE:	July 18, 2025 by 12:00	GIS Y/N:	Y
Task	City	Pearson	Additional Notes
Clerical	X	X	
Data Entry		X	
PRC's	X		
Office Space	X		
Office Supplies	X		
Telephone/Internet	X		
Printing Expenses	X		
Computer Hardware	X	X	County C.A.M.A./Pearsons Field Devices
Insurance		X	
Bond		X	Performance/Labor and Materials
Onsite Review/Measure and List		X	Measure and List Discrepancies
Forms	X		
Public Relations	X	X	
New Construction	X		County staff pick up new construction
Construction Cost Analysis		X	Marshall & Swift w/adjustments
Address Verification	X	X	County maintains E911 addresses
Market Analysis/Sales Study		X	
Onsite Review of Qualified Sales		X	2026/2027 qualified sales
Income Approach		X	When applicable
Cost Approach		X	
Mobile Homes		X	Real Property verify measurements
Land Value Schedule		X	June 1, 2027
Analytical Review with County	X	X	
Prepare Notices	X		
Postage	X		
Schedule of Values	X	X	Update/Expand existing SOV
Informal Appeals	X	X	
BOE Appeals		X	May 2027
Clerical for BOE	X		
Court Appeals		X	Plus three additional years
Monthly Progress Reports		X	
Digital Images		X	

Vision has reviewed the sample contract terms & conditions and respectfully requests to use the North Carolina-specific Vision appraisal agreements as the basis for contracting. These agreements reflect the unique requirements of the scope of a mass appraisal project in North Carolina and have been used by many Towns and Counties in the past. If that is not acceptable to the County, Vision respectfully requests the opportunity to discuss the following terms: Termination of Contract (section K) and the insertion of a mutual limitation of liability.



NOTE: ALL PEARSON'S APPRAISAL SERVICE (PAS) RESPONSES ARE THROUGHOUT THE NARRATIVE RESPONSE IN BOLD AND ITALICIZED.

Cherokee County's last revaluation was complete effective January 1, 2020. In preparation for our 2028 reappraisal, we are requesting proposals from qualified individuals to assist in the revaluation process. The Contractor shall aid and assist the County Tax Assessor and staff, shall advise, aid, and assist the Board of Commissioners and the County Board of Equalization and Review in arriving at the true monetary value of the property in Cherokee County, in the appraisal and revaluation of the following items:

- Preparation, development, and delivery of the 2028 Cherokee County Schedule of Values and Assessor's Manual
- Appraise Commercial and Industrial properties
- Complete field work, land pricing and data review
- Make progress reports to the Tax Assessor and County Manager
- Help through appeal process for the next (4) years if necessary

It is the goal of the Cherokee County Tax Assessor to provide the county with the most accurate and equitable appraisals ever accomplished. The hope is to learn from professional, qualified appraisers in order to produce quality data and well-trained county appraisers. Through collaboration, we will attain invaluable knowledge and present to our community a thoroughly vetted building block for valuation based on integrity and respect.

Cherokee County is mostly rural, mountainous land with 298,482 acres in total area of which 5000 plus acres are owned by the Eastern Band of Cherokee Indian Tribe and another 92,000 acres belonging to the USFS. There are two Tennessee Valley Authority lakes including two dams with hydro-electric generating facilities inside the County. Located on the Westernmost tip of North Carolina, we border Georgia and Tennessee state lines and adjoin Clay, Macon and Graham counties. Two municipalities (Andrews and Murphy) are located within Cherokee County. We host Western Carolina Regional Airport, Erlanger Western Carolina Hospital, Tri County Community College, four high school campuses and several additional primary school campuses. The major industrial/commercial properties in the County are Moog Components Group, Sioux Tools, MGM Brakes, Industrial Opportunities Inc, Team Industries, Wal-Mart Supercenter, and Lowe's Home Improvement Store. There are two small Bitcoin mines and a large industrial facility that's currently being converted from Bitcoin to AI operations. Cherokee County has approximately 36,000 parcels that are separated into the following categories:

Residential 20,000
Commercial/Industrial 2,000
Vacant 14,000

Proposals shall be submitted to Teresa Ricks, Tax Assessor no later than 12:00 p.m., July 18, 2025. Proposals should be submitted to 75 Peachtree St, Murphy, NC 28906. Any questions regarding this RFP should be directed in writing to Teresa Ricks at teresa.ricks@cherokee-county-nc.gov prior to 12:00 pm., July 2, 2025. Please submit two (2) copies if mailing a physical copy.

Cherokee County reserves the right to reject any and all proposals received and to waive any formalities as may be permitted by law.

Request for Proposal for Cherokee County, NC

2028 Reappraisal – Full List and Measure

SCOPE OF SPECIFICATION:

These specifications cover the furnishing of labor, materials, supplies and the performance of all work necessary for the completion and delivery of a full list and measure reappraisal of all real property within Cherokee County, ("The County"), for the furnishings of updated property record cards, assistance to the Cherokee County Tax Department staff, Board of County Commissioners, and Board of Equalization and Review as specified herein and as directed by the County through its duly authorized agent, the Cherokee County Tax Department. Any and all materials including county wide sales data for years 2020-present date, supplies, assessor's manuals including details of theory and approach to value, analysis, calculations and delivery of final values to all parcels of real property within Cherokee County. Present Use Values will be determined by the information furnished in the Use Value Advisory Board Manual, distributed by the North Carolina Department of Revenue.

Response: Pearson's Appraisal Service, Inc. (PAS), has read and understands the stated requirements to conduct the 2028 state mandated revaluation. We have made clarifications as needed throughout our response to this RFP.

APPRAISALS

All parcels of land within Cherokee County have been assigned a parcel identification number. These numbers contain grid information from our GIS mapping system. Parcels are identified and assessed as neighborhoods which can be tied to the neighborhood sheet within the schedule of values. Cherokee County uses Bitek software for both CAMA and billing/collections. ArcPro3.5 is currently used for GIS.

The Contractor shall advise, aid, and assist the County Tax Assessor (and staff) in arriving at the true value in money of the property in Cherokee County, in the appraisal and revaluation of the following items, to wit:

A. COMMERCIAL REAL PROPERTY

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

All land and buildings and structures thereon used or constructed for commercial purposes. All apartment houses of two or more units and other dwellings designed or redesigned for occupancy by more than one family units shall be classified as commercial property. Special purpose buildings not classified as industrial shall be included in the appraisal of commercial property. Vacant lots or other parcels of real estate in areas of commercial purpose or in predominately commercial areas, or which are used for commercial development or in connection with commercial enterprises shall be classified as commercial property. If all or part of such property shall be within the boundaries of any incorporated town or city, such fact shall be specified and the part within shall be defined, listed, and appraised accordingly.

B. INDUSTRIAL REAL PROPERTY

All lands, and all plants, shops, processing establishments and other structures thereon used in the manufacture, processing or production of any type of material, substance or merchandise, and all other property of this nature within Cherokee County, which by law must be assessed by the County.

C. URBAN & 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, tiny homes, barns, outbuildings, and other structures thereon, located in Cherokee County which are not defined as "Commercial Real Property" or "Industrial Real Property" and which are required by law to be appraised by the County.

D. AGRICULTURAL, HORTICULTURAL and FORESTLAND

For the purpose of these specifications, "Agricultural, Horticultural and Forestland" is defined as: All agricultural and horticultural land containing ten acres or more and all forestland containing twenty acres or more which may or may not qualify for present use value assessment under the provision of NC Gen. Stat. 105.277.4

Response: PAS agrees with the above stated definitions of Commercial, Industrial, Urban and Rural Property, and Agricultural Horticulture and Forestland.

E. MOBILE HOMES, MODULAR HOMES and DOUBLEWIDES

Only those mobile homes permanently set up as real property will be appraised. These shall include only mobile homes that are underpinned or have additions and improvements in excess of \$500.00 valuation only. These mobile homes will be measured, listed and appraised in the same manner as residential property. Modular homes and doublewides shall be considered real property and shall be properly measured, listed, and appraised. Also manufactured homes appearing on the property which have the moving hitch, wheels, and axles removed; and are placed upon a permanent foundation, either on land owned by the owner, or upon land in which the owner of the manufactured home has a leasehold interest, will also be considered real property; or any such home that has been made part of the land by surrender of the title, and recordation of an affidavit of affixation by statute. A manufactured home as defined in NC Gen. Stat. 143-143.9 that does not meet all of these conditions is considered personal property. If the owner of the mobile home appraised as real property should not be the same as the property owner, it shall be so noted on the property record and cross coded by map parcel number.

Response: Pearson's proposes using the county's existing data and reviewing and verifying the manufactured home data in the same manner as other properties. Our field data collectors will note the presence of a manufactured home on the property record card for the purpose of adding or verifying a mobile home space and its corresponding contributory value.

F. EXEMPT PROPERTY

It is specifically understood that property wholly or partially excluded from taxation shall be

appraised and valued by the Contractor, including all governmental units located within Cherokee County. This shall be done in the same manner in which property that is not exempt is appraised, including correct map numbers.

G. ALL OTHER REAL PROPERTY

All other real property not covered by the preceding paragraphs, located thereon, required by law to be appraised by the County.

H. PROPERTY OF PUBLIC SERVICE COMPANIES

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

I. PERSONAL PROPERTY

These specifications do not require the Contractor to appraise commercial furniture and fixtures, industrial machinery and equipment, or other personal property.

GENERAL CONDITIONS

A. DIRECTION OF REVALUATION PROGRAM

The Tax Assessor shall make all decisions as to procedure followed and forms used in the revaluation of Cherokee County. While final decisions of values assigned to properties for tax purposes must (by law) be made by officials of Cherokee County, the Contractor's responsibility under this contract is to advise the County as to the current market value of each item or property appraised as in **Section B**, below. The entire procedure of the Revaluation Program is to be in accordance with all the applicable Statutes of North Carolina, being Subchapter II of Chapter 105 of the General Statutes of North Carolina and all other applicable statutes of North Carolina relating to the reappraisal of property.

The Tax Assessor and staff view the current content of 2020 Assessor's manual needing adjustments. We believe that more explanation and verification within the 2028 Assessor's manual would be beneficial to our office as well as the property owners in Cherokee County. The suggestions of the Contractor will be considered where applicable and the Tax Assessor will advise the county staff on the duties that she and the Contractor have determined should have more detail and explanation.

Each parcel must be visited and any improvements, including outbuildings, walked around and compared to the current property record card. The contractor will be required to measure and list the indicated changes accordingly. All improved residential, commercial, and industrial properties must be measured and listed from in person field inspections. The revaluation appraisal is to include gathering situs address, street level digital photos of improvements, and leaving a door hanger. The contractor is responsible for all aspects of the project including data entry. The Tax Assessor shall utilize all county appraisers and Tax Department staff in order to support the review of all

properties. The Contractor shall make available a certified real property appraiser to advise, aide and assist in appraisal and review of all real property. A separate pricing for this aspect of the services requested may be required.

Response: PAS proposes an onsite walk around of each improved property to verify the existing tax data and we will measure and list any discrepancies. Our staff will leave a door hanger/owner notification card while at the property if no one is home. We will take a picture of the door hanger at the property. We will also verify or add the situs address to the tax record and capture a digital street level image of the property. For most of our projects data entry is a remote task. County staff will be trained in how to review the properties and PAS will make available a certified real property appraiser to assist with the reviews.

The Tax Assessor has determined that assistance with the review of all commercial properties is needed for this revaluation program. The Contractor shall make available a qualified individual that can perform and educate the Tax Assessor on the elements, analysis, details and theory when reviewing and appraising Commercial properties. The review of the properties will involve one qualified individual that the Contractor and Tax Assessor agree upon and the Tax Assessor. The main objective for this request is training and knowledge building for the Tax Assessor and staff. Analysis of the current commercial valuation process is requested and any suggested changes to the 2028 Assessor's Manual will be explored. The maximum utility of tax dollars spent must always be one of the top criteria when requesting services. The Tax Assessor will be open for suggestions from the Contractor as to a medium plan that will meet the county's needs as well as be value enhanced on the Contractor's proposal. A separate pricing for this aspect of the services requested may be required.

Response: The county may provide a staff member to assist PAS staff with the reviews of commercial and industrial properties. PAS will provide training during the onsite field visit and county staff will be able to provide input to the process.

The Tax Assessor's vision is to develop a long-term working relationship with the Contractor beyond the services which are being requested for the 2028 revaluation project. This vision for future services is unknown and by no means will addressing this point guarantee the Contractor future jobs. The point is addressed now only as information that should be beneficial for all parties involved. We have concluded that for Cherokee County the Full List and Measure Revaluation Program will prove to be cost effective as well as very well received by the citizens. Overall the field data, in the Tax Assessor's opinion, is being cleaned up and because of this the appraisal staff will be able to address other issues that have come to our attention during and after the 2020 reappraisal. The job of in-house appraisers during and after the 2028 revaluation will enable us to perform not only a typical review of properties but address other aspects of the law when working to create an accurate and equitable tax base. Again, the concept of value enhanced assignments should be noted as an aspect we feel is necessary and justified for Cherokee County.

Response: PAS has many repeat customers and from that we have developed long term professional relationships with many county tax office personnel. We would be happy to assist Cherokee County with any future revaluation projects or consulting projects.

GENERAL INSTRUCTIONS

All property, as herein defined, shall as far as practicable, be valued at its true value in money as of January 1, 2028. 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. The Uniform Appraisal Standard for North Carolina is set out in NCGS 105-283. In determining the value of land the appraiser shall consider as to each tract, parcel or lot at least its advantages and disadvantages as to location; zoning; quality of soil; water power; water privileges; waterfront; dedication as a nature preserve; conservation or preservation agreements; mineral, quarry, or other valuable deposits; fertility; adaptability for agricultural, timber-producing, commercial, industrial or other uses; the past income there from, its probable future income, the purchase and sale price of said land and similar lands; and any other factor that may affect its value – except growing crops of seasonal or annual nature (See NCGS 105-317).

Response/Clarification: PAS will use "quality of soil" as it currently exists in the tax appraisal data and does not propose adding soil information to the tax records.

Response/Clarification: The county appraisal staff will measure, list for taxation, and sketch new construction.

The Contractor shall prepare and submit to the Assessor an extensive sales study. It should contain studies and narrative explanations to support the Contractor's reasoning and conclusions reached in each of the neighborhoods, rural land, and base land pricing for all classes of land in Cherokee County.

***** The Importance of the Comparable Sales Study Report cannot be overemphasized since it is a critical part of the assessment process. It becomes the basis of many appeals and is the stability of the value conclusions. Care and thoroughness of the Contractor assembling it is of the utmost importance to the Tax Assessor and all involved in the revaluation process in Cherokee County. *****

Response: All our revaluation projects include a study of the local market based on recent qualified sales. The County is required to qualify sales and submit them to the North Carolina Department of Revenue/Local Government Division. We will review all qualified sales as well as review sales we consider arm's length from the local multiple list service. We will include as many sales as possible and conduct a thorough review of comparable sales. Sales from 2026 and 2027 will be included with the most emphasis on the 2027 qualified sales. All the work product from this study will be reviewed with the county assessor.

After an extensive sales study has been completed, the Contractor shall prepare and submit to the County for approval a Schedule of Land Values, Standards and Rules which when properly applied, will result in appraising all property in an equitable manner. The schedule is to be approved by the County prior to finalizing any values. All land value schedules shall be presented to the Cherokee County Assessor for review no later than June 1, 2027.

In determining the true value of a building, the appraiser shall consider at least its location, type and quality of construction, age, replacement cost, and adaptability for use (residential, commercial or industrial), lease or rental arrangements, the past income there from, the probable future income, the purchase and sale price of such building and similar buildings, and any other factors that may affect its value such as, but not limited to, zoning and

neighborhood influence.

B. LAWS TO BE OBSERVED

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

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

C. RESPONSIBILITY FOR DAMAGE CLAIMS & INSURANCE

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

Insurance

Worker's Compensation Insurance - The Contractor shall purchase and maintain during the life of the project until final completion of the work, worker's compensation insurance for all of their employees employed to provide services on the project. The North Carolina Workers Compensation Act requires any employer with three or more employees to provide this coverage. Coverage shall be provided with the following limits:

Coverage A - Statutory - State of North Carolina	Coverage B - Employers Liability
\$500,000 Each Accident	
\$500,000 Disease - Policy Limits	
\$500,000 Disease - Each Employee	

Comprehensive General Liability and Property Damage Insurance - The Contractor shall purchase and maintain during the life of the Project until Final Completion of the Work, such General Liability Insurance as shall protect him and any Subcontractor performing work on the Project.

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

Combined Single Limits of no less than:
\$2,000,000 general aggregate
\$1,000,000 products completed operation aggregate \$1,000,000 each occurrence.
Cherokee 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 liability

insurance for not less than the following limits:

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

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

The Contractor shall submit to Cherokee 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 their subcontract. Each certificate of insurance and policy required hereunder, except the worker's compensation policy, shall bear the provision that "The policy cannot be canceled or reduced or any coverage cannot be eliminated in less than thirty (30) days after mailing written notice to Cherokee County." All required insurance shall be procured from insurance companies licensed to do business in North Carolina: having 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.

D. PERFORMANCE, LABOR, AND MATERIAL BONDS

The Contractor shall furnish a Performance Surety Bond in an amount equal to 100% of the contract. It must be furnished by a corporate surety authorized to do such business in North Carolina. The bond must secure the faithful performance of the Contract in accordance with these specifications. It shall indemnify and save harmless Cherokee County from all costs and damage by reason of the Contractor's default or failure to faithfully perform the Contract. The Contractor shall also furnish a Labor and Material Payment Bond to secure payment to all persons who have furnished labor or materials in the performance of the work. This 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 Cherokee 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 F.

Response: Many of our projects have required bonding and liability insurance and we do not anticipate any issues with obtaining the coverages.

E. PERFORMANCE OF WORK

Immediately upon the acceptance of the contract by the County Board of Commissioners, the Contractor shall negotiate with the Tax Assessor a schedule showing the beginning and completion dates that the schedule of values will be completed. New construction specifications shall be considered at this time as well. The Contractor in preparing such

schedule shall consult with the Tax Assessor of the County and together they should coordinate activities.

It is the opinion of the Tax Assessor that establishing market value will be challenging as the real estate market has moved fast since the pandemic. **It should be said that Cherokee County feels that it is critical to monitor sales as close as possible to the assessment date of January 1, 2028. This date is requested and should be included on all incoming bids. Market conditions currently require constant observation and history has shown in Cherokee County as little as six months can determine a lot of things relating to property values. Our view is the sales for this revaluation should be reviewed in detail and documented so the property owners will know of the complete job they are receiving for all involved in this project**

The Tax Assessor and the staff can assist the contractor as needed during the process of determining values. The request for assistance relating to any needs the Contractor may have to determine value will be addressed to the Tax Assessor or staff assigned by the Tax Assessor and performed by the County on the Contractor's behalf.

Response: PAS staff and the county assessor's staff will continually monitor sales as close to the effective date of the revaluation as is possible considering the county wants the notices of new value to be mailed by January 1, 2028. Some counties wait until February of the effective year to mail notices, and this allows more time to monitor sales up to the effective date.

Each parcel must be visited and any improvements, including outbuildings, walked around and compared to the current property record card. The contractor will be required to measure and list the indicated changes accordingly. All improved residential, commercial, and industrial properties must be measured and listed from in person field inspections. The revaluation appraisal is to include gathering situs address, street level digital photos of improvements, and leaving a door hanger. The contractor is responsible for all aspects of the project including data entry. 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.

Response: PAS proposes an onsite walk around of each improved property to verify the existing tax data and we will measure and list any discrepancies. Our staff will leave a door hanger/owner notification card while at the property if no one is home. We will take a picture of the door hanger at the property. We will also verify or add the situs address to the tax record and capture a digital street level image of the property. For most of our projects data entry is a remote task. County staff may assist with the review of properties as well as other tasks for training purposes.

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

1. GEOGRAPHICAL AREA OF THE COUNTY BY TOWNSHIPS
2. STRATIFYING COUNTY INTO NEIGHBORHOODS

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3. TYPES OF PROPERTY
4. DATA COLLECTION BY FIELD LISTERS
5. OFFICE WORK
6. REVIEW OF WORK BY COMPETENT APPRAISER
7. DIGITAL STRUCTURE IMAGERY
8. INFORMAL AND FORMAL HEARINGS

The Contractor in preparing such schedule shall consult with the County Assessor and the schedule shall be subject to the approval of the County Assessor. On or about the first day of each month, the Contractor shall make a progress report showing work done or progress made under the negotiated schedule to the County 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, Cherokee County shall make progress payments.

Response: Most of our North Carolina revaluation projects require the development of the above schedule. We will work with the county assessor to develop the corresponding dates. We agree to provide a monthly progress report showing work done or progress made. The report shall be the basis for monthly progress payments.

Informal hearings shall commence after notices of appraised value are mailed to the taxpayer, which shall be accomplished by January 1, 2028. Performance by the Contractor shall not be deemed to be complete until all informal & formal hearings with taxpayers before the County Tax Department, meetings of the County Board of Equalization and Review, and all appeals from the Property Tax Commission or to the Courts are finished. It is fully understood and agreed that the Contractor shall assist the County Tax Department, the County Board of Equalization and Review, and the County Board of Commissioners in the event any one 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 arising within one year following completion of the work and its acceptance by the County.

Cherokee County is using computer assisted mass appraisal (CAMA) software called Bitek. Contractor must demonstrate competency in the use of said system and all specifications herein shall integrate and be functional within said system.

Response: We are experienced using the BiTek Computer Assisted Mass Appraisal or CAMA software. We have used the Bitek system in Johnston, Granville, Chatham, Clay, and Warren Counties. Our technology staff has worked with the staff at BiTek on data conversions and automated field data collection projects.

F. PERSONNEL

The Contractor shall use on the work, competent employees of good character and an adequate number to expeditiously prosecute the work. All employees must have sufficient skill and experience to perform properly the work assigned to them. Employees executing appraisals or other skilled work shall not be less than 21 years of age and shall have sufficient education, training, and experience in such work to perform it properly and satisfactorily in the manner prescribed in these specifications and such employees must have not less than two (2) years of active practical and extensive experience appraising

commercial, industrial, residential and farm properties. Ten days prior to bringing any employee to the job, the Contractor must furnish in detail to the Tax Office with respect to each employee who will execute appraisals, an affidavit specifying his qualifications and experience and prior work location. 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 instruction and direction of all members of the personnel connected with the revaluation shall be supplied by the Contractor.

Response: PAS can use a combination of appraisers and data collectors to complete the project. Actual decisions on final assessments will be made by qualified staff while some field review tasks may be accomplished by data collectors.

The Contractor shall furnish the County a list of all persons to be employed for acceptance or rejection by the County. The County may require the Contractor to remove from the work any person the County considers to be incompetent or negligent in the performance of his duties, or who is guilty of misconduct and such person shall not be employed again to work without the County's written consent. No employee of the Contractor is to be deemed an employee or agent of the County and is not entitled to any benefits from the County not specifically stated herein. The Project Supervisor or Responsible Head of the field organization of the Contractor in charge of this appraisal program and other key personnel shall not be transferred away from the County and the work to be performed under this contract, or shifted or replaced, without the written consent of the County having been first obtained. The County has the right to approve or reject all personnel working on the project.

The Contractor shall train any personnel designated by Cherokee County in the appraisal techniques and procedures utilized by the Contractor in the appraisal of all real property in Cherokee County and instruction shall also be given in the use of the appraisal manual for all types of real property so that the County's appraisers may be prepared to do appraisal work for the County in the future.

Response: PAS agrees to train County personnel in the appraisal techniques and procedures used in the appraisal of all real property for the 2028 revaluation.

Pearson's (PAS) Technology proposed: Overview

PAS staff appraisers will make a review inspection of all properties in Cherokee County using our Complete Appraisal Process System or CAPS software. We will verify, correct, delete, or add pertinent data resulting from the visual review. At the time of the property visit, we can capture a digital image of the main improvement and major outbuildings. Our experienced appraisers will make/flag changes that need to be made to the tax data. During this onsite review, properties with discrepancies from the tax data will be measured and listed.

PAS has developed and implemented our Complete Appraisal Process Solutions or CAPS. The field visit phase of a revaluation is often the most costly and requires the greatest amount of resources. Based on our years of experience, we have concluded a large percentage of properties have not undergone physical changes since the last reappraisal. CAPS strength is quickly processing these unchanged parcels to ensure ample time is spent on the parcels that have undergone changes.

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Our IT professionals have developed CAPS which produces more consistent, accurate results in less time with less people; ultimately allowing for more time to focus on market analysis, appeals, and other important phases of your project.

CAPS provides mass appraisers access to technologies that were previously only available in the office. CAPS is a data collection and review program that operates from a tablet computer platform. CAPS combines GIS mapping, GPS, high quality aerial photography, customized software and your existing tax data to give the appraiser the tools that produce higher quality reassessment work. The appraiser will also be responsible for photographing the main improvement. For sale, for rent, commercial tenant, and realtor information can also be collected and assigned to the corresponding parcel. The end result is a comprehensive profile compiled for each parcel that is unachievable by conventional industry methods. PAS uses the CAPS software program on over 90% of our current projects.

All of this information is stored digitally and will be accessible to data entry personnel as well as appraisers doing a final review. This data is downloaded nightly to our company's data servers to ensure all data is synched and backed up.

The County and Pearson's Appraisal Service may discuss the level of involvement of CAPS during the reassessment process. The County may prefer this method on residential properties and a traditional approach on commercial and industrial properties.

Digital Images

While viewing improved properties Pearson's field appraisers/data collectors will capture an image of the main improvement along with any major farm structures and outbuildings that can be viewed from the road. The images will be tied to the parcel by an agreed upon unique key that already exists such as the parcel number. The images and all field sheets will be provided to the County in two separate files on one flash drive. Each image or field sheet will be renamed by the unique key that has been agreed upon. In our experience, images are very useful when meeting with taxpayers and when conducting hearings. The cost of digital images is included in the per parcel price proposed.

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, which signs shall meet the following requirements

1. Letters at least 2" high
2. Contain words "County Revaluation"
3. Variations only as directed by the Cherokee County Assessor

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

Response: For most of our projects, the County provides a County issued photo identification badge that is used both in the field and to gain access to County offices.

In regards to personnel hired by the Contractor for this project, the following are to be supplied to the County or other appropriate units of government.

1. Copy of all Contractor's employee's driver's license
2. Copy of any employee certification required by law for this project
3. Information as to any motor vehicle(s) to be used by any employee of Contractor for the duration of this project including year, make, model, color, license plate number.

G. OFFICE SPACE AND SUPPLIES

Office space necessary for the performance of the clerical work will be provided by Cherokee County. All machinery, equipment, and supplies necessary to complete the work shall be supplied by the Contractor.

H. USE OF RECORDS AND MAPS

Subject to schedules and procedures, approved by the County Assessor, all maps, tax records, data and information in the possession of the County Tax Department pertaining to properties covered, by these specifications will be made available to the Contractor.

Transfer of data on old property record cards, including name of the present owner, map block and lot number, location description, sales prices for 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 cards will be transferred also.

Response: We believe this is an old requirement that no longer applies to the project.

We will load existing tax data digitally into our field review software. We will also return the revaluation data back to the county in digital form. We do not foresee any paper or hardcopy property record cards being necessary. Property cards can be printed on demand as needed.

The Contractor is required to utilize the County's CAMA system to derive fair market value of all properties within Cherokee County effective January 1, 2028.

The Contractor is to utilize any further software purchased to enhance the County's CAMA system for the duration of the project.

Response: PAS is unsure what this requirement applies to but we will attempt to utilize any further software provided by Bitek. Should any delay be encountered by implementing further software, we ask those delays be credited back to the project deadlines. We are experienced users of the Bitek CAMA software.

The County will provide access to the Contractor of all tax maps of the county, but cannot assure

the accuracy of the same.

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 and manuals.

Response: All project work product will be left with the county and is the property of Cherokee County.

I. SUPPORT OF VALUES

Upon the delivery of complete appraisal work, notices of the new assessments will be prepared for all real property owners by the Contractor, subject to approval by the County Assessor. Informal hearings will be scheduled by appointments and conducted by the Contractor in a meeting room furnished by County Tax Department. 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 Department in explaining appraisals and the valuation procedure used.

Neither the Project Supervisor nor the responsible head of the field organization of the Contractor in charge of the revaluation program in the County will be transferred out of the county except by written consent of the County Assessor.

The Project Supervisor or the Responsible Head of the field organization of the Contractor in charge of the revaluation program in the 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 the County in the event of appeals from the County Board of Equalization and Review to the Property Tax Commission, or to the Courts. This service shall be provided at no additional cost to the County in the case of complaints as to assessed valuations.

Response: Our staff assisted by county staff will schedule informal appeal hearings and PAS will provide experienced appraisers to hear the informal appeals at times and places agreed to by Cherokee County. The timeframe for conducting informal appeals should not exceed ninety man days. The County will provide the space for the hearings. County staff will assist with hearings for training purposes.

J. TERMINATION OF CONTRACT

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

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

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

In the event this contract is terminated, the County reserves the right to take possession of all completed work, work in progress, material, or any other part of the work, to account for said work and material and to use the same to complete the project in accordance with the contract specifications and provisions and conditions of the two bonds attached hereto. When the work is thus finally completed, the total cost of the same will be computed: If the total cost is more than the contract price, the difference shall be paid by the Contractor or his surety or sureties.

K. CHOICE OF LAW

These specifications and all agreements and contract made between the parties shall be construed in accordance with the laws of the State of North Carolina. It is specifically understood and agreed that venue of any actions or suits between the parties are convenient and proper in Cherokee County and that the venue of any suits or actions at law or in equity shall be in Cherokee County.

L. SUBLETTING AND ASSIGNING CONTRACT

The Contractor shall not assign, transfer, or sublet the contract or any interest therein without first receiving written approval from the County and from the sureties on the bonds of the Contractor and the Contractor's liability carrier. *Specific attention to Data Mining and AI*

Response: PAS does not propose the use of any subcontractors. We have adequate staff to complete the project.

M. LIQUIDATED DAMAGES

In the event that the appraisal and revaluation of all property herein required to be appraised and revalued is not completed by the date set forth in the Contract, the sum of \$500.00 per day (Saturdays, Sundays, and holidays excluded) shall be assessed against the Contractor for the first month, and \$1,000.00 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.

Any additional work required because of incomplete or improperly done appraisals or revaluations shall be added to the contract period and Liquidated Damages shall apply to all additional work required after the contract completion date. Liquidated Damages may be demanded in addition to any actual, including consequential, damages incurred by the County.

Response/Clarification: In terms of the liquidated damages, we generally see the penalties in the \$250 per day range and would request that this be changed to that level. PAS will also not be held liable for any delays in the completion of the work required by this agreement which are due to County provided computer hardware or software problems.

WORKED TO BE PERFORMED

A. Tax Assessor's Manual and Cost Schedule

After approval of the same by the Cherokee County Board of Commissioners, the Contractor shall prepare and deliver to the County two (2) hard copies and digital access to the Assessor manual, cost schedule and land value schedules as set forth below:

1. Contents of Manual

- **Introduction**
- **Outline of the principles and essentials of uniform property valuation and assessment.**
- **Individual property record cards (explain use of and essential information to be furnished on property record cards).**
- **Valuation of lots and parcel of land.**

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

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

(a) For residential, commercial and industrial property.

(b) For rural and un-subdivided lands.

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

(a) Corner influence (commercial property).

(b) Rear and side alley influence (commercial property).

(4) A separate schedule of values of farmlands shall include the different grades of farmlands and the value spreads for each grade. Each grade will be described as to soil classification, topography, production capability, location and any other factors that affect the value of farmland. Present Use Values will be determined by the information furnished in the Use Value Advisory Board Manual, distributed by the Department of Revenue.

Response: PAS proposes using the Land Use Schedules prepared by the North Carolina Department of Revenue/Local Government Division for market rents and values in Cherokee County.

(5) Availability of water, power, and sewer shall influence values of lots and vacant land in neighborhoods especially.

- **Valuation of buildings:**

(1) Specifications and detailed schedule of reproduction costs on all types of houses, commercial properties, special purpose buildings and industrial properties.

- (a) The number of grades of construction of residential property shall be determined through consultation with the Tax Assessor.
 - (2) Tables of base reproduction cost for houses, commercial properties and special purpose buildings shall include the following:
 - (a) Five (5) best grades of houses, with degrees of construction quality and size limits as determined in consultation with the County Assessor.
 - (b) Commercial and special purpose building costs on square foot ground area or cube foot content basis varied by size or wall ratio and story height.
 - (3) Table of additions and deductions from base reproduction costs to meet the requirements of the County as determined in consultation with the Tax Assessor.
 - (4) Base reproduction costs for one-story addition, garages, attached garages, fireplaces, porches, stairs, sun porches, decks, etc.
 - (5) Examples for calculating building reproduction costs.
- **Depreciation Tables**
 - (1) Physical Depreciation
 - (a) Physical depreciation tables or age-life tables on all classes of buildings including a consolidated rate percentage table.
 - (b) Examples of application of building depreciation tables.
 - (2) Economic and Functional Obsolescence
 - (a) 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 lack of functional utility.
 - **Income Approach to Value**
 - (1) Range of capitalization rates for the County.
 - (2) Explanation of capitalization rates as applied in the County and how developed and applied.
 - **Metal buildings, grain bins, chicken houses, greenhouses and other special purpose buildings.**
 - (a) Schedule by components of construction for commercial and industrial buildings.
 - (b) Any other information, facts, or factors that may be used in determining the true value in money of the real property to be appraised.
 - (c) Explanatory appraisals demonstrating use of the manual in appraising selected residences, farms, commercial and industrial buildings in the County.
- Response: We are familiar with the assessor and cost schedule manual requirements. We propose using the existing manual as the basis of the 2028 manual, and our experienced staff will work with county staff to*

make updates and changes as necessary.

Preparation of Tax Assessor's Manual and Cost Schedules

This manual shall contain the detailed data, from realtors, lending institutions, verified revenue stamps, etc. used in preparing the units of land value. It 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 used in making up all schedules, costs, etc., including prevailing wage rates and prevailing material costs, the source of this information and analyzed costs for residential, farm, industrial and commercial building construction. A careful investigation of current 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 determination 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 costs shall include architect's and engineer's fees, together with contractor's overhead and profit and shall reflect the average cost of materials in place for houses of low-quality 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 proved in a manner acceptable to the County, all building costs shall be indicated in square foot units. *****

Schedules shall then be prepared for any and all variations from base, as determined in consultation with the Tax Assessor, including the value of the following items: All types of wall construction, roofs, floors, heating, plumbing, and lighting systems, fireplaces and stacks, insulation, air conditioning, interior finish, tiling, finished basements, finished attics, built in kitchen appliances, recreation rooms, multiple family homes, 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 card. Prices for various sizes and types of garages, fireplaces, sun porches, carports, patios, outbuildings, elevators or any improvement that does not fall within the base rate table. The manual shall contain a section designated for appraising residential, commercial and industrial building additions for use by appraisal staff 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 the County to show the taxpayer how property valuations were determined. The schedule of values shall provide for defensible appraisals of every type of property situated in the County. All data used to make up the manual and to substantiate sales must be turned over to the Tax Assessor. The design of the manual must be approved by the Cherokee County

Tax Assessor and staff are to be trained in the use of the manual during the revaluation period.

Response/Clarification: PAS proposes the use of an industry standard cost/pricing guide (Marshall & Swift) with local geographic adjustments. During the project our project manager will reach out to real estate professionals for additional market information.

Property Appraisals

1. Commercial Property

A. Commercial Buildings

All commercial buildings shall be carefully measured. An outline sketch of the main body and additions shall be drawn to scale with dimensions clearly shown on the permanent record card. A careful inspection of each building shall be made and all construction and fixed building improvements noted on the record card. Master reproduction cost schedules which have been checked against actual recent costs of newly erected construction in the County and comparable communities as developed for the Manual will be applied to the various elements of building construction. The basic cost data shall be applied to existing construction for the determination of accurate and consistent replacement values. These values shall be depreciated for age, condition, obsolescence, inadequacy, surplus area and story height. In addition to appraisal at depreciated replacement cost, each commercial building shall be appraised by the capitalization of income method as prescribed in the manual. The Contractor shall enter on the card his recommended market value.

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 dwelling units or more, other dwellings designed or redesigned for such occupancy, and groups of apartment buildings are to be listed as apartment properties and appraised by the Contractor in the manner of commercial properties. A sketch and appraisal card for each building in the apartment complex will be required. Included on the appraisal card will be the number of units in each building and their breakdowns as to bedroom and bathroom count with the rents of each type. 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 the analysis of income in the same manner as in the appraisal of other commercial property.

Response: Commercial properties will be reviewed in the same manner as other properties. An onsite review will be conducted and should discrepancies occur then the improvement will be measured and sketched.

B. Commercial and Apartment Land

The Contractor shall make a study of both the central business districts and outlying business areas in the towns in the 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 and included in the Manual. These tables shall be in accordance with current sound practices of land valuation.

Upon determination of such front foot, square foot or other acceptable units of measure, the Contractor shall compute the value of each individual parcel of commercial land and enter it on the property record card. 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 and city shall be defined and listed accordingly.

C. Review of Commercial Properties

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

2. Industrial Properties

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

A. Industrial Land Valuation

The Contractor shall make a study of each individual property and of the various industrial sections of the 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 industrial property. Upon the determination of the final land values for industrial property, the Contractor shall compute the value of each individual parcel of industrial land and enter it on the property record card.

B. Industrial Buildings

Drawings of each building shall be drawn to scale, with buildings numbered and shown in their proper location and size. Buildings shall be described and priced by their component parts, with replacement or reproduction values being determined by a unit cost appraisal, depreciated according to the age, condition and degree of actual or potential utility whichever is more applicable. Depreciated values shall be utility value for the purpose for which each plant is being or can be utilized. The market and income approaches to value shall be utilized where applicable. Pricing of buildings shall be broken down by component parts to show how unit cost was developed.

C. Review of Industrial Properties

Upon completion of the appraisal of individual parcels of industrial land, each industrial property

shall be carefully reviewed by experienced industrial appraisers of the Contractor for the careful consideration of the economic factors which enter into its valuation.

Response/Clarification: PAS does not propose any fee appraisals for industrial properties.

Industrial properties will be reviewed in the same manner as other types of properties. It may be necessary for the County to assist with appointments to visit large commercial and industrial sites as a part of the revaluation.

3. All Other Real Estate

A. Residence, Buildings and Structures

Every lot, parcel, tract, building, structure and improvement shall be actually visited and observed to insure accuracy of information on the field record card. In the case of changes, additions, suspected errors in the original recording, or other discrepancies, such changes, additions and discrepancies shall be measured, listed, and sketched and card flagged for appraisal by a competent appraiser of the Contractor's staff. Date visited shall be recorded in CAMA system.

The type of construction shall be recorded by component parts, such as exterior walls, roofing structure, roofing cover, interior walls, interior flooring, heating and fuel type, air-conditioning, bedrooms, baths, number of stories, style, fireplaces, quality of construction, actual year built, effective year built, economic obsolescence, functional obsolescence, whether the property is under construction, abnormal or physical depreciation, physical damage. For commercials and condominiums, it 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, the ceiling and wall quality or insulation, average number of rooms per floor, percent of common wall and nonstandard wall height.

Suburban and farm homes shall be visited and inspected in the manner as other residential buildings. All other farm building and structures should be measured and listed on the field property card according to the use, type of construction, size, age, condition, and amount of depreciation and appraised at their true value.

Response: Urban, Rural, Suburban, and Farm Homes will be reviewed onsite and existing tax data will be verified. If changes, additions, or suspected errors are found, Pearson's staff will note the required changes. Should additions or errors be discovered, the additions will be measured, listed, and sketched and the County Assessor will be made aware of the discoveries. Should PAS be unable to site review any parcels the existing County tools including GIS, orthophotos, and oblique images will be used to verify the parcels not visited.

PAS will work with the Tax Assessor to determine the best way to value property that is posted with No Trespassing notices, quarantined properties, locked gates or loose dogs. Many farm production facilities do not allow visitors. PAS can mail letters requesting information for a visit and we can use GIS maps. Our appraisers will note any reason they were unable to access the property during the field inspection phase of the project.

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/Modular homes are to be considered and valued as real property *if* the following conditions are met:

- It is a residential structure
- It has the moving hitch, wheels, and axels removed
- It is placed on a permanent foundation
- It is located on land owned by the owner of the manufactured home or has a leasehold interest

Response/Clarification: Manufactured homes will be reviewed in the same manner as other types of properties. The county data will be reviewed and changes or additional information added as necessary.

All outbuildings are to be measured, listed and appraised according to those values adopted in the Schedule of Values.

Response/Clarification: PAS will work with the county assessor to establish what size outbuildings and what base value of outbuildings should be the guide for adding outbuildings to the tax record. The Schedule of Values can provide for a sound or base value for outbuildings that do not add reasonable value to the property.

B. Valuation of Land

The Contractor shall make a careful investigation of the true value of all classes of land, giving due consideration to all factors enumerated in data shall be analyzed, checked and recorded on cards. Owners, Realtors, banks and others shall be asked to supply these specifications. Sales data shall be secured covering fair sales, which data shall be analyzed, checked and recorded on cards. Owners, Realtors, banks and others shall be asked to supply full information relative to sales of property within the County. From these data, basic unit values for land shall be established as prescribed in these specifications. 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 shall be determined and listed accordingly.

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

The Contractor will furnish "Land Value Maps" which will indicate appraised values per parcel or per block. These values will be stated in terms of the units 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 by the contractor.

Response: The valuation of land is one of the most challenging aspects of a revaluation. PAS will utilize any information the County has including qualified sales or sales questionnaires in developing the land pricing schedules.

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 GS. 105-277. All agricultural,

horticultural and forestland shall be appraised by persons experienced in appraising such lands and shall reflect their market or true value.

Response: PAS recommends using the Present-Use Value information compiled by the North Carolina Department of Revenue/Local Government Division.

A pricing schedule applicable to small acre tracts, especially those of twenty (20) acres or less, which have potential other than farm usage, shall be prepared by the Contractor. The schedule must be flexible to appraise at market value – all acreage tracts, regardless of size.

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

A thorough analytical final review shall be conducted in order to assure an efficient appraisal of all real properties. The Contractor will conduct this review with the aid of county appraisal staff and the aid of computer software.

Response: PAS and county staff will utilize the reports available in the Bitek CAMA software to conduct a thorough analytical review of all values. We have used these reports in other Bitek counties for final reviews.

C. Digital Structure Imagery

The purpose of these specifications is for the collection of digital images of residential, commercial, industrial and farm structures located in Cherokee County. These images shall be attached to the correct parcel to aid in identification and defense of values.

- **General Requirements/Conditions**

- All images, maps, tapes, working files and final deliverables shall be considered the property of Cherokee County and shall be delivered to the Tax Department upon completion and acceptance of work. The chosen respondent shall not use the captured images for any purpose other than fulfillment of contract requirements, unless authorized by the County Assessor.
- The County shall receive, review and approve images in a batch size agreed upon with the Contractor.
- Agricultural residences and major outbuildings will also require photographs of building front elevations. Images of mobile home parks need only be captured from the public "right of way" without need to capture images of individual mobile homes. A property shall be considered a mobile home park if spaces are provided for five (5) or more 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 recorded appropriately.

- One, two, three and four-family residential buildings, townhouses, tiny homes, mobile homes, timeshares and condominiums will require photograph of building.

- **Technical Requirements**

- Images will be submitted in JPEG format to Tax Department on USB Drive or another similar device.
- 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 id number/pin number and record number followed by a letter.
- Each image will be stored in JPEG format with a minimum of 32-bit true color, 640 x 480 pixels or higher resolution and will be assigned up to a fifteen-digit parcel ID number.
- Each image will be stored in a directory. The directory naming will be determined by the County and the Contractor. Each image named by a parcel ID contained in a tax map will be stored in the corresponding tax map directory.
- 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. The County will be instructed as to how to maintain the images after the project including but not limited to how to remove any image labeling.

Response:

Digital Images

While viewing improved properties Pearson's field appraisers/data collectors will capture an image of the main improvement along with any major farm structures and outbuildings that can be viewed from the road. The images will be tied to the parcel by an agreed upon unique key that already exists such as the parcel number. The images and all field sheets will be provided to the County in two separate files on one flash drive. Each image or field sheet will be renamed by the unique key that has been agreed upon.

D. Data Processing/Appraisal Software

Cherokee County is currently using Bitek for CAMA and billing/collections, plus ArcPro 3.5 is currently used for GIS.

Response: Data Entry

The County will provide necessary training to all data entry personnel of the Contractor and will

review work of the data entry staff as necessary.

The County will be responsible for providing the means for database protection and backup. The contractor will not be held liable for any delays in the completion of the work required by this agreement which are due to County provided computer hardware or software problems.

Public Relations

The Assessor will develop and handle the public relations program for all aspects of the revaluation project. At all times during the contract, the Contractor and its employees shall endeavor to promote friendly relations with taxpayers and the general public. Press releases or other publicity proposed by the Contractor must be presented to the Tax Assessor and receive approval before being released. It is likely that starting in 2027 a monthly update as to any and all aspects of the project will be presented to the public in one or more avenues that are found to be appropriate. The Contractor shall, at the request of the County Assessor, make available qualified speakers to acquaint groups of people with any phase of the program. The Assessor foresees the Contractor being responsible for two presentations to the general public.

Response: It has been eight years since the last revaluation and the real estate market continues to change across the state and across the country. It is important to get public opinion and to involve those most involved in real estate. Real estate agents should be consulted as the project progresses even to include, with the county assessor's permission, sharing sample values before the final values are set.

The last revaluation cycle came with a lot of displeasures from many citizens and it is the view of the Assessor that getting the word out early and often is needed and very beneficial for all parties involved. It should be noted that the Assessor should have the ability to discuss public relations ideas with the Contractor at any time during the contract.

Response: Eight years is a long time between revaluations and some shock is expected when large percent increases happen. Conducting meetings and sharing the how and why of revaluations will help the public better understand the project. The informal appeals are very important to also let property owners be heard and present any information they may have for consideration.

The Contractor shall not release any proposed values, appraisal data, or any other information either acquired or in the possession of the Contractor to any person, firm or association unless approved in advance by the Tax Assessor.

A door hanger is to be left at all residential structures where the owner/occupant is not contacted at the initial field visit. The notice shall give detailed information concerning the purpose of the visit, along with information on how to contact the appraisal firm to ensure accuracy of data being gathered. The County Assessor shall be provided with a list containing property owner name, parcel identification number and date of visit.

The theme of contracted professionals teaching our staff and listening to our concerns should be in the forefront at all times. The county staff and leadership do not want the citizens to be misled as to how the revaluation program is being directed. The county would like to see not only an outstanding final product but wants all involved to be able to gain knowledge and enhance skills from the services acquired.

Response: PAS agrees to at all times faithfully, industriously, and professionally perform all the duties required pursuant to the expressed and implicit terms of the Request For Proposal to the reasonable satisfaction of the County.

In our experience, it is desirable for the county and PAS to jointly provide Public Information regarding reassessments. PAS will make speakers available for meetings with civic groups, press or other interested parties as directed by the County. PAS staff always promotes good public relations with taxpayers and the general public.

Compensation and Terms

1. Monthly Summary Reports and Payments

On the first day of each month, the Contractor shall make a written report showing work done and supply a document that details how the Contractor arrived at the values for the work completed the previous month. The County Assessor and two Appraisers on staff will to be informed of how the Contractor arrived at the final values. The request for reports is a uniformed option that the Assessor feels is a needed component of a revaluation process in which the county has such a large part of. The need for these updates and more if possible can only benefit all parties involved. The contractor should understand the makeup of Cherokee County and should utilize the expertise of the certified appraisers on staff. The Assessor Office has all agreed that communication between them and the Contractor can benefit all involved.

After receiving the monthly summary report and the proper document for services received the Assessor shall, on or about the tenth day of each month, see that the Contractor is compensated for the work and insure the predetermined monthly payment is processed and received by the Contractor.

Monthly, Cherokee County shall pay the Contractor ninety percent (90%) of the value, (based on the contracted 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 estimate payments shall be subject to correction in the estimate rendered following the discovery of an error in any previous estimate. The schedule of payment contemplates the County's withholding payment of ten percent (10%) of the value of all completed work, until such time that the County is satisfied that all such work conforms to the requirements of these specifications.

Prior to the final acceptance and payment, should any defective work be discovered, or should reasonable doubt arise as to the integrity of any part of the work completed, 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.

2. Acceptance and Final Payment

Contractor shall, upon completion and acceptance of the work, deliver to the Tax Department, identified as to the property and owner, all field notes, cards and worksheets that help derive the values for this appraisal. These will provide the Tax Department future reference to the detailed

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data developed and used to determine the unit land and building values which serve to substantiate these values.

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

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

- The difference between the amount already paid and ninety percent (90%) of the total contract price shall be paid to the Contractor at this point.
- 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 Cherokee County Tax Department and Tax Assessor on all appeals to the Property Tax Commission for the values released January 1, 2028.

Response: PAS agrees to monthly payments based on project progression and the meeting of project milestones listed in this section.

INQUIRY

Any inquiry as to bid documents or procedures should be submitted in writing before 12:00 pm., July 2, 2025 to:

Teresa Ricks, County Assessor
Cherokee County Tax Office
75 Peachtree Street, Ste 223
Murphy, NC 28906
828-835-3296, Option #7
teresa.ricks@cherokeeconomy-nc.gov

County Conditions for Contract

- All proposing firms or individuals shall comply with all conditions, requirements, and specifications contained herein, with any departure constituting sufficient cause for rejection of the proposal.
- The proposal must be signed by a duly authorized official of the proposing organization or individual submitting the proposal.
- No proposals will be accepted from any person or organization that is in arrears for any obligation to Cherokee County, or that otherwise may be deemed irresponsible or unresponsive by county staff or the Cherokee County Board of Commissioners.
- Cherokee County is not obligated to enter into any contract as a result of this RFP.
- Cherokee County reserves the right to reject any and all proposals or any part thereof and to select the most responsive proposal that is deemed in the best interest of Cherokee County.
- Cherokee County may approve or disapprove the use of subcontractors in any proposals.
- Cherokee County reserves the right to enter into an agreement with another proposing vendor in the event that the originally selected vendor fails to execute a contract with the County or defaults on their contract.
- All proposals shall be prepared in a comprehensive manner as to content, but we do not require specific types of binders or promotional material for submissions.
- Cherokee County reserves the right to negotiate with any of the proposing vendors.
- All costs, including travel and expenses incurred in the preparation of this proposal will be borne solely by the proposing company.
- The County will not return proposal materials to those submitting them.
- No agreements with any selected vendor shall be binding until a contract is signed and executed by the County and an authorized representative of the vendor.

Addenda: Any addenda to these documents shall be issued in writing. No oral statements, explanations, or commitments by anyone shall be of effect unless incorporated in the written addenda. Submission of any addenda shall be clearly noted as addenda to the materials supplied in the bid package.

Any statements made in response to any inquiry are for informational purposes only. Bidders should rely on bid documents and contracts. Any response made as a result of any inquiry shall be forwarded to all bidders.

Resumes

FRED W. PEARSON

Co-Owner/Manager for Pearson's Appraisal Services, Inc / Reappraisal Inc
Certified General Real Estate Appraiser

CERTIFICATION

Certified Virginia General Appraiser, Virginia Real Estate Appraiser Board
Certified Virginia Professional Assessor, Virginia Department of Taxation
Certified Ad Valorem Appraiser, North Carolina Dept. of Revenue
Certified Georgia Real Property Appraiser, Georgia Real Estate Commission
Certified North Carolina General Appraiser, North Carolina Appraisal Board
Certified Delaware General Appraiser

EXPERIENCE

For the past 42 years, co-owner and manager of Pearson's Appraisal Service, successfully managed and supervised reassessments and revaluations for Virginia and North Carolina municipalities including the following:

Appomattox County, VA	Beaufort County, NC
Amelia County, VA	Chatham County, NC
Augusta County, VA	Clay County, NC
Bland County, VA	
Buckingham County, VA	Durham County, NC
Brunswick County, VA	Edgecombe County, NC
Caroline County, VA	Granville County, NC
Charlotte County, VA	Johnston County, NC
City of Buena Vista, VA	Madison County, NC
City of Covington, VA	Macon County, NC
City of Emporia, VA	Nash County, NC
City of Fredericksburg, VA	Onslow County, NC
City of Norton, VA	Pasquotank County, NC
City of Winchester, VA	
Cumberland County, VA	Perquimans County, NC
Dickenson County, VA	Sampson County, NC
	Swain County, NC
Essex County, VA	Stanly County, NC
Fauquier County, VA	Westmoreland County, VA.
Fluvanna County, VA	Wise County, NC
Giles County, VA	Wythe County, NC
Greene County, VA	
Greensville County, VA	City of Seaford, DE
Lee County, V	Town of Dagsboro, DE
Lunenburg County, VA	Town of Milton, DE
Madison County, VA	Town of Millsboro, DE

 VISION
GOVERNMENT SOLUTIONS

Northampton County, VA
Northumberland County, VA
Nottoway County, VA
Powhatan County, VA
*Fred W. Pearson's resume
continued..*

Town of Ocean View, DE
Town of Delmar, DE
Town of Bethany Beach, DE

Prince Edward County, VA
Richmond County, VA
Russell County, VA
Smyth County, VA
Sussex County, VA
Washington County, VA

Prior to incorporation of Pearson's Appraisal Service, appraisal experience includes working for the Virginia Department of Taxation.

EDUCATION

B.S. Business Administration, Atlantic Christian College, Wilson, North Carolina
Completed Courses 1, 2 and 3 under the supervision of the IAAO.

REFERENCES

Dr. Mark J. Matney
Washington County Commissioner of Revenue
Washington County, Virginia
(276) 676-6501
mmatney@washcova.com

Julie Phillips
Commissioner of Revenue
Cumberland County, Virginia
(804) 492-4288

Ken Joyner
Tax Assessor
Mecklenburg County, North Carolina
(704) 562-8106

Todd E. Thomas
Commissioner of the Revenue
Northumberland County, VA
(804) 580-4600
tthomas@co.northumberland.va.us

NUMBER OF YEARS OF APPRAISAL EXPERIENCE

42 Years



Thomas Hyder
Field Appraiser

EXPERIENCE

Presently assisting Pearson's Appraisal Service Inc. in Clay County, NC 2026 Revaluation

Previously worked with Vincent Valuations 2022-2024.

Lenoir County, NC Revaluation

Pender County, NC Revaluation

Previously worked with Tyler Technologies 2021-2022.

Previously worked with J.G. Clemminshaw – Appraisal 2018-2020.

Previously worked with Tyler Technologies 2015-2017.

CERTIFICATIONS

IAAO Course 101 – Fundamentals of Real Property Appraisal

Certified by the NC Department of Revenue as an appraiser for Ad Valorem tax purposes

EXPERIENCE

11 years

Robert Pearson

710 Independence Blvd, Unit 402, Raleigh, NC, 27603 | 757-513-5291 |
robertpearson@pearsonsappraisalservice.com

EDUCATION

Campbell University School of Law Raleigh, NC
Juris Doctor candidate, Top 15% (23/168) January 2020
Honors: Campbell University International Arbitration Moot Team; Partial Academic
Scholarship; Book Award, *Contracts II*

University of Virginia Charlottesville, VA
Bachelor of Arts, Government, GPA 3.3 May 2018
Honors: Dean's List Fall 2017
Activities: Vice President of the UVA Real Estate Club, UVA Club Tennis
Study Abroad: Valencia, Spain, (Summer 2016) Zurich, Switzerland; London, England; and
Frankfurt, Germany (Summer 2017)

EXPERIENCE

Pearson Appraisal Services Inc. Wilson, NC
Appraiser, Research Assistant Summer of 2018, 2019

- Duties included valuing properties using either a sales comparison, income-based, or cost based approach. The company is a mass appraisal company, dealing with a variety of property types.
- *Currently assisting with Granville County, NC New Construction.*
- Previously assisted Pearson's Appraisal Service Inc.:
Pittsylvania County, VA (2024 Reassessment)
Yancy County, NC (2024 Revaluation)
Hoke County (2022 Revaluation).

APPRAISAL COURSES

- Basic Appraisal Principles
- Basic Appraisal Procedures
- 15-Hour National USPAP Course

ADDITIONAL INFORMATION

Professional Affiliations: NC Bar Association, *Student Member*



DAVID BALDWIN
Field Appraiser

EXPERIENCE

Presently assisting Pearson's Appraisal Service Inc. in:
Pittsylvania County, Virginia 2024 Reassessment

Previous Pearson's Appraisal Service Inc., field data collection includes:

Burke County, North Carolina 2023 Revaluation
Richmond County, Virginia New Construction
King William County, Virginia's 2023 Reassessment
Fluvanna County, Virginia's New Construction
Rockingham County, Virginia's 2021 Office Review Commercial Valuations
Pasquotank County, Virginia's 2022 Reassessment
Hoke County, North Carolina 2022 Revaluation
Charles City County, Virginia 2022 Reassessment

CERTIFICATIONS

IAAO Course 101 – Fundamentals of Real Property Appraisal: May 24th 2021
Certified by the NC Department of Revenue as an appraiser for Ad Valorem tax purposes

EDUCATION

Bachelor of Science
Biological and Agricultural Engineering Technology
North Carolina State University
(August 2014-May 2019)

REFERENCES

Patrice Stewart
Tax Administrator
Pasquotank County Tax Department
P.O. Box 586
Elizabeth City, NC 27907
stewartp@co.pasquotank.nc.us
(252) 338-5169

Denise Smith
Commissioner of the Revenue
Charles City, VA
dsmith@co.charles-city.va.us
(804) 652-2161

Matt Armstrong
Real Estate Tax Assessor
Rockingham County VA
msarmstrong@rockinghamcountyva.gov
(540) 564-3145

EXPERIENCE

3 years

 VISION
GOVERNMENT SOLUTIONS

EMMETT CURL
Consultant/Senior Appraiser

EXPERIENCE

Presently assisting the production of the Duplin County's 2020/2021 Revaluation Assist and Person County, NC 2021 Revaluation.

Previous Job Assignments with Pearson's Appraisal Service, Inc.:

Johnston County, NC 2019 Revaluation
Brunswick County, VA 2018 Reassessment
Granville County, NC 2018 Revaluation
Beaufort County, NC 2018 Revaluation
Warren County, NC 2017 Revaluation
Wake County, NC 2016 and 2020 Revaluation
Mecklenburg County, NC 2011 Revaluation Review
Johnston County, NC 2011 Revaluation
Beaufort County, NC 2010 Revaluation

Appraisal Experience prior to employment with Pearson's Appraisal Service, Inc. include:

Director of Revenue for Wake County, North Carolina (1989-2008)

- Job responsibilities include the overall management of data collection and appraisal of Wake County's 325,000 parcels, as well as food and beverage collection

CERTIFICATION

Certified by the North Carolina Department of Revenue as an Ad Valorem Appraiser
Completed all appraisal course work through the IAAO

EDUCATION

Attended Appalachia State University studying business and economics

REFERENCES

Brad Homlotis
Appraisal Manager
Wake County, VA
(919) 856-7224
Brad.homlotis@wakegov.com

Jocelyn Andrews
Tax Administrator
Johnston County, NC
(919) 989-5130
Jocelyn.andrews@johnstonnc.com

Marcus Kinrade
Director of Revenue
Wake County, NC
(919) 856-5400
kinrade@wakegov.com

YEARS OF EXPERIENCE

35+ Years



CATHY RENN
Data Entry

EXPERIENCE

Presently Pearson's Appraisal Service Inc.,
Warren County, North Carolina 2025 Revaluation

Previous Pearson's Appraisal Service Inc., data entry production includes:
Johnston County, North Carolina 2025 Revaluation
Person County, North Carolina 2025 Revaluation
Granville County, North Carolina 2024 Revaluation
Franklin County, North Carolina 2024 Revaluation
Northampton County, North Carolina 2023 Revaluation

Previous related employment:
Vance County Register of Deeds -- Assistant Register of Deeds 1992-2004
Vance County Tax Office - Deputy Tax Assessor 2004-2022

Education

Vance Granville Community College - Business Administration Degree 1986

Certification

Certified Real Estate Appraiser - County Real Property Appraiser I - 2017

References

Vance County, NC
Porcha C. Brooks
Tax Administrator
Tax Administrator's Office
122 Young St, Suite E
Henderson, NC 27536
(252)738-2040

Years of Experience

8 Years

 VISION
GOVERNMENT SOLUTIONS

Savanna Russell
Data Entry

EXPERIENCE

Presently assisting with: Yancey County NC 2024 Revaluation

Previously assisted with:

Sampson County NC 2024 Revaluation
Granville County NC 2024 Revaluation

EDUCATION

Bachelor's Degree in Anthropology - University of North Carolina at Charlotte
Certified by the NC Department of Revenue as an appraiser for Ad Valorem tax purposes

REFERENCES

Granville County, NC
Jenny Griffin
Tax Administrator
P. O. Box 219
Oxford, NC 27565
Jenny.griffin@granvillecounty.org
(919) 693-4181

Sampson County, NC
Jim Johnson
Tax Administrator
P. O. Box 1082
Clinton, NC 28329
Jjohnson@sampsonnc.com
(910) 592-8146 x5227

Yancey County, NC
Danny McIntosh
Tax Administrator
Yancey County Courthouse
110 Town Square, Room 1
Burnsville, NC 28714
(828) 682-2198
danny.mcintosh@yanceycountync.gov

YEARS OF EXPERIENCE

2 years



CLIENT LIST

CURRENT REAPPRAISALS UNDER PROGRESS FOR 2026

Clay County, NC
Bonnie Lyvers, County Assessor
County Tax Office
P.O. Box 486
Hayesville, NC 28904
blyvers@claync.us
(828) 389-1266
16,600 Parcels

Appomattox County, VA
Sara R. Henderson
Commissioner of the Revenue
P.O. Box 125
329B Court Street
Appomattox, VA 24522
(434) 352-7450

Northumberland County, VA
E. Luttrell Tadlock
County Administrator
P.O. Box 129
Heathsville, VA 22473
Ltadlock@co.northumberland.va.us
(804) 580-7666
19,100 Parcels

Amherst County, VA
Jane Irby
Commissioner of the Revenue
P.O. Box 719
100 Goodwin Street
Amherst, VA 24521
(434) 946-9310

Anson County, NC
Larry Newton, Tax Assessor
Tax Assessor's Office
101 S. Greene St
Wadesboro, NC 28170
(704) 994-3290



GOVERNMENT SOLUTIONS

Greensville County, VA
Martha S. Swenson
Commissioner of the Revenue
1781 Greensville County Circle, Room 132
Emporia, Virginia 23847
Miss.cor@greensvillecountyva.gov
(434) 348-4227
7,500 Parcels

CURRENT REAPPRAISALS UNDER PROGRESS FOR 2025

Fluvanna County, VA
Andrew M. Sheridan, Jr.
Commissioner of the Revenue
Fluvanna County Commissioner of the Revenue Office
P.O. Box 124
Palmyra, VA 22963
Msheridan@co.fluvanna.va.us
(434) 591-1940
16,400 Parcels

Johnston County, NC
Jocelyn Andrews, Tax Administrator
P. O. Box 368
Smithfield, NC 27577
(919) 989-5130
Jocelyn.andrews@johnstonnc.com
111,000 Parcels
Also performed 1995, 2003, 2011, and 2019 Revaluations

Sampson County, NC
Jim Johnson, Tax Administrator
Tax Administrator's Office
P. O. Box 1082
Clinton, NC 28329
Jjohnson@sampsonnc.com
(910) 592-8146 x5227
Also performed 2011, 2003 & 1995 Revaluations
50,000 Parcels

Warren County, NC
John Preston, Tax Administrator
P.O. Box 240
Warrenton, NC 27589
(252) 257-3337
Johnpreston@warrencountync.gov
23,352 Parcels



GOVERNMENT SOLUTIONS

Person County, NC
Russell Jones, Tax Administrator
P.O. Box 1116
Roxboro, NC 27573
(336) 597-1721
rjones@personcountync.gov
28,000 Parcels

Tyrrell County, NC
Sylvia Brickhouse, Tax Administrator
P.O. Box 449
Columbia, NC 27925
(252) 796-4964
sbrickhouse@tyrrellcounty.net
4,518 Parcels

Charlotte County, VA
Naisha Carter
Commissioner of the Revenue
P.O. Box 308
Charlotte Court House, VA 23923
(434) 542-5546
ncarter@charlottecountyva.gov
13,579 Parcels

Washington County, VA
April Hamby Crabtree
Commissioner of the Revenue
Government Center Building
1 Government Center Place, Suite C
Abingdon VA, 24210
(276) 676-6270
cor@washcovva.com
39,832 Parcels

City of Winchester, VA
Celeste Broadstreet
Financial Services Director/Real Estate Administrator
15 North Cameron Street
Winchester, VA 22601
Celeste.Broadstreet@winchesterva.gov
(540) 667-2048
10,000 Parcels

 VISION
GOVERNMENT SOLUTIONS

Russell County, VA
Lonzo Lester, Russell County Administrator
137 Highland Dr.
Lebanon, VA 24266
(276) 889-8000
25,077 Parcels

CURRENT REAPPRAISALS FOR 2024

Yancey County, NC
Lindsay B. Smith, Tax Administrator
Yancey County Courthouse
110 Town Square, Room 1
Burnsville, NC 28714
(828) 682-2198
lindsay.smith@yanceycountync.gov
17,900 Parcels

City of Emporia
Joyce Prince
Commissioner of the Revenue
P.O. Box 956
Emporia, VA 23847
(434) 634-5405
j.prince.cor@ci.emporia.va.us
3,495 Parcels

City of Buena Vista, VA
Ashton Dorton
Commissioner of the Revenue
2039 Sycamore Avenue
Buena Vista, VA 24416
(540) 261-8611
commissioner@bvcity.org
3,500 Parcels

Granville County, NC
Jenny Griffin, Tax Administrator
Tax Administrator's Office
P. O. Box 219
Oxford, NC 27565
Jenny.griffin@granvillecounty.org
(919) 693-4181
33,300 Parcels



GOVERNMENT SOLUTIONS

Pittsylvania County, VA
Patsy Budd
Business Compliance Officer
P.O. Box 272
Chatham, VA 24531
Patsy.Budd@pittgov.org
(434) 432-7956
53,000 Parcels

City of Covington, VA
Cathy Kimberlin
Commissioner of the Revenue
Commissioner of the Revenue's Office
333 W. Locust Street
Covington, VA 24426
Ckimberlin@covington.va.us
(540) 965-6352
5,400 Parcels

Franklin County, NC
Marian Cascone, Tax Administrator
P.O. Box 504
Louisburg, NC 27549
mcascone@franklincountync.gov
919-496-2172
45,500 Parcels

Smyth County, VA
Jeff Richardson
Commissioner of the Revenue
109 West Main Street, Suite G011
Marion, VA 24354
Commissioner@smythcounty.org
(276) 782-4040 x1
22,240 Parcels

Cumberland County, VA
Julie A. Phillips, MCR
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 77
Cumberland, VA 23040
jphillips@cumberlandcounty.virginia.gov
(804) 492-4280
10,000 Parcels



GOVERNMENT SOLUTIONS

Nottoway County, VA
Christy Hudson
Commissioner of the Revenue
P.O. Box 5
Nottoway, VA 23955
Chudson@nottoway.org
(434) 645-9317
15,900

Lunenburg County, VA
Elizabeth "Liz" Hamlett
Commissioner of the Revenue
11512 Courthouse Road, Suite 101,
Lunenburg, VA 23952
cor@lunenburgva.gov
(434) 696-2516
12,500

Brunswick County, VA
Camilla Clayton-Bright
Commissioner of the Revenue
Commissioner of the Revenue's Office
P. O. Box 669
Lawrenceville, VA 23868
Ccbright@brunswickco.com
(434) 848-2313
17,000 Parcels

Dickenson County, VA
Larry Barton
County Administrator
P.O. Box 1098
Clintwood, VA 24228
lbarton@dickensonva.org
(276) 926-1676
19,300 Parcels

Richmond County, VA
Hope Mothershead
County Administrator
101 Court Circle, P. O. Box 1000
Warsaw, Virginia 22572
Phone: (804) 333-3415
hmothershead@co.richmond.va.us
7,300 Parcels



GOVERNMENT SOLUTIONS

City of Norton, VA
Judy K. Miller
Commissioner of the Revenue
P.O. Box 347
Norton, VA 24273-0347
judym@nortonva.org
(276)679-0031
2,700 Parcels

REAPPRAISALS FOR 2023

Burke County, NC
John Bridgers
Tax Administrator
110 North Green Street
Morganton, NC 28655
828-764-9430
John.bridgers@burkenc.org

Northampton County, NC
Kathy S. Butler
Interim Tax Administrator
Northampton County, NC
104 Thomas Bragg Street
Jackson, NC 27845
(252) 534-1309
22,500 Parcels

Camden County, NC
Lisa Anderson
Tax Administrator
P.O. Box 125
Camden, NC 27921
Landerson@camdencountync.gov
(252) 338-1919 x 225
7,241 Parcels

Warren County, VA
Edwin Daley
Interim County Administrator
220 N. Commerce Ave. Ste.# 100
Front Royal, VA 22630
Edaley@warrencountyva.net
(540) 636-4600
27,000 Parcels



GOVERNMENT SOLUTIONS

Fluvanna County, VA
Andrew M. Sheridan, Jr.
Commissioner of the Revenue
P.O. Box 124
Palmyra, VA 22963
Msheridan@co.fluvanna.va.us
(434) 591-1940
16,400 Parcels

King William County, VA
Karena Funkhouser
Commissioner of the Revenue
P.O. Box 217
King William, VA 23086
(804) 769-4941
11,197 Parcels

REAPPRAISALS/RESSESSMENT FOR 2022

Hoke County, NC
Mandi L. Davis
Tax Assessor's Office
P.O. Box 1557
Raeford, NC 28376
(910) 875-8751
mdavis@hokecounty.org
26,000 Parcels

Pasquotank County, NC
Patrice Stewart
Tax Administrator
P.O. Box 586
Elizabeth City, NC 27907
(252) 338-5169
Stewartp@co.pasquotank.nc.us
22,000 Parcels

Westmoreland County, VA
William K. Hoover
Commissioner of the Revenue
Commissioner of the Revenue's Office
111 Polk Street
P.O. Box 68
Montross, VA 22520
(804) 493-0113
whoover@westmoreland-county.org
30,000 Parcels

 VISION
GOVERNMENT SOLUTIONS

Grayson County, VA
Larry Bolt
Commissioner of the Revenue
Commissioner of the Revenue's Office
129 Davis Street
P.O. Box 126
Independence, VA 24348
(276) 773-2381
lbolt@graysoncountyva.gov
17,624 Parcels

Rockingham County, VA
Dan Cullers
Commissioner of the Revenue
20 E. Gay Street
Harrisonburg, VA 22802
(540) 564-1132
48,000 Parcels

Sussex County, VA
Ellen Boone
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 1398
Sussex, VA 23884
(434) 246-1022
e.boone@sussexcountyva.gov
9,600 Parcels

Jones County, NC
Jhonnie Edmondson
Tax Assessor's Office
418 Hwy 58 N.,
Trenton, NC 28585
(252) 448-2546
Taxadmin@jonescountync.gov
9,500 Parcels

Charles City County, VA
Denise B. Smith
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 7
Charles City, VA 23030
dsmith@co.charles-city.va.us
(804) 652-2161
6,700 Parcels



GOVERNMENT SOLUTIONS

City of Emporia, VA
Joyce Prince
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 956
Emporia, VA 23847
J.prince.cor@ci.emporia.va.us
(434) 634-5405
2,500 Parcels

REAPPRAISALS/REASSESSMENTS FOR 2021

Greene County, NC
Stephanie Wiggins
Tax Administrator
229 Kingold Blvd., Suite B
Snow Hill, NC 28580
stephanie.wiggins@greencountync.gov
(252) 747-3615
14,000 Parcels

Fluvanna County, VA
Andrew M. Sheridan, Jr.
Commissioner of the Revenue
Fluvanna County Commissioner of the Revenue Office
P.O. Box 124
Palmyra, VA 22963
Msheridan@co.fluvanna.va.us
(434) 591-1940
16,400 Parcels

Washington County, VA
Dr. Mark J. Matney
Commissioner of the Revenue
Washington County Commissioner of the Revenue Office
1 Government Center Place
Suite C
Abingdon, VA 24210
Mmatney@washcova.com
(276) 676-6501
39,500 Parcels



GOVERNMENT SOLUTIONS

City of Buena Vista, VA
Ashton Beverley Dorton
Commissioner of the Revenue
Commissioner of the Revenue's Office
2039 Sycamore Avenue
Buena Vista, VA 24416
adorton@bvcity.org
(540) 261-8611
3,500 Parcels

City of Winchester, VA
Celeste Broadstreet
Financial Services Director/Real Estate Administrator
15 North Cameron Street
Winchester, VA 22601
Celeste.Broadstreet@winchesterva.gov
(540) 667-2048
10,000 Parcels

Person County, NC
Phillip Christy
Appraisal Manager
P.O. Box 1116
Roxboro, NC 27573
pchristy@personcountync.gov
(336) 597-1721
27,500 Parcels

Greene County, VA
Kim Tate
Commissioner of the Revenue
P.O. Box 438
Stanardsville, VA 22973
(434) 985-5211
ktate@gcva.us
12,000 Parcels

Greene County, VA
Kim Tate
Commissioner of the Revenue
P.O. Box 438
Stanardsville, VA 22973
(434) 985-5211
ktate@gcva.us
12,000 Parcels



GOVERNMENT SOLUTIONS

REAPPRAISALS/REASSESSMENTS FOR 2020

Cumberland County, VA
Julie A. Phillips, MCR
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 77
Cumberland, VA 23040
Jphillips@cumberlandcounty.virginia.gov
(804) 492-4280
10,000 Parcels

City of Norton, VA
Judy Miller
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 347
Norton, VA 24273
Judym@nortonva.org
(276) 679-0031
2,700 Parcels

City of Emporia, VA
Joyce Prince
Commissioner of the Revenue
P.O. Box 956
Emporia, VA 23847
J.prince.cor@ci.emporia.va.us
(434) 634-5405
2,500 Parcels

Giles County, VA
Lisa J. Corell
Commissioner of the Revenue
130 N. Main Street
Pearisburg, VA 24134
Lcorell@gilescounty.org
(540) 921-3321
15,000 Parcels

Smyth County, VA
Jeff Richardson
Commissioner of the Revenue
Commissioner of Revenue's Office
109 West Main Street, Suite G011
Marion, VA 24354
Commissioner@smythcounty.org
(276) 782-4040 x1
22,000 Parcels

 VISION
GOVERNMENT SOLUTIONS

Bland County, VA
Cindy Wright
Commissioner of the Revenue
612 Main Street, Suite 102
Bland, VA 24315
Cwright@bland.org
(276) 688-4291
7,500 Parcels

Greensville County, VA
Martha S. Swenson
Commissioner of the Revenue
Commissioner of the Revenue's Office
1781 Greensville County Circle, Room 132
Emporia, Virginia 23847
Miss.cor@greenvillecountyva.gov
(434) 348-4227
7,500 Parcels

Montgomery County, NC
Vicki Maness
Tax Assessor
Tax Assessor's Office
102 East Spring St, 2nd Floor
Troy, NC 27371
Vmaness@montgomerycountync.com
(910) 947-2255
18,000 Parcels

Madison County, NC
Lori Ray
Tax Administrator
5707 U.S. Highway 25/70, Room 25
Marshall, NC 28753
Lray@madisoncountync.gov
(828) 649-3402
22,500 Parcels

City of Covington, VA
Cathy Kimberlin
Commissioner of the Revenue
333 W. Locust Street
Covington, VA 24426
Ckimberlin@covington.va.us
(540) 965-6352
5,400 Parcels



GOVERNMENT SOLUTIONS

REAPPRAISALS/REASSESSMENTS FOR 2019

Fluvanna County, VA
Andrew M. (Mel) Sheridan
Commissioner of the Revenue
P. O. Box 124
Palmyra, VA 22963
Msheridan@fluvannacounty.org
(434) 591-1940
16,300 Parcels

Augusta County, VA
W. Jean Shrewsbury
Commissioner of the Revenue
P. O. Box 959
Verona, VA 24482
Jshrewsbury@co.augusta.va.us
(540) 245-5640
39,000 Parcels

Johnston County, NC
Jocelyn Andrews
Tax Administrator
P. O. Box 368
Smithfield, NC 27577
(919) 989-5130
Jocelyn.andrews@johnstonnc.com
Also performed 1995 and 2011 revaluations
111,000 Parcels

Sampson County, NC
Jim Johnson
Tax Administrator
P. O. Box 1082
Clinton, NC 28329
Jjohnson@sampsonnc.com
(910) 592-8146 x5227
Also performed 2011, 2003 & 1995 Revaluations
50,000 Parcels

Hertford County, NC
Sandy Brock
Tax Assessor's Office
115 Justice Drive, Suite 4
Winton, NC 27986
(252) 358-7810
16,000 Parcels



GOVERNMENT SOLUTIONS

Charlotte County, VA
Naisha P. Carter
Commissioner of the Revenue
P.O. Box 308
Charlotte Court House, VA 23923
(434) 542-5564
ncarter@charlottecountyva.gov
13,438 Parcels

Russell County, VA
Lonzo Lester
Russell County Administrator
137 Highland Dr.
Lebanon, VA 24266
(276) 889-8000
25,077 Parcels

City of Winchester, VA
Celeste Broadstreet
Real Estate Administrator
15 North Cameron St
Winchester, VA 22601
Celeste.broadstreet@winchester.gov
(540) 667-2048
10,000 Parcels

Greene County, VA
Kim Tate
Commissioner of the Revenue
P.O. Box 438
Stanardsville, VA 22973
(434) 985-5211
ktate@gcva.us
12,000 Parcels

REAPPRAISALS/REASSESSMENTS FOR 2018

Charles City County, VA
Denise B. Smith
Commissioner of the Revenue
Commissioner of the Revenue's Office
P. O. Box 7
Charles City, VA 23030
Dsmith@co.charles-city.va.us
(804) 652-2161



GOVERNMENT SOLUTIONS

Beaufort County, NC
Lloyd Salter
Tax Assessor
P. O. Box 160
Washington, NC 27889
(252) 946-7981
Lloyd.salter@co.beaufort.nc.us
45,000 Parcels

Granville County, NC
Jenny Griffin
Tax Administrator
Tax Administrator's Office
P. O. Box 219
Oxford, NC 27565
Jenny.griffin@granvillecounty.org
(919) 693-4181
35,000 Parcel

Amelia County, VA
Taylor Harvie III
Amelia County Administrator
P. O. Box A
Amelia, VA 23002
Taylor.harvie@ameliacova.com
(804) 561-3039
9,500 Parcels

Anson County, NC
Larry Newton
Tax Assessor
Tax Assessor's Office
101 S. Greene St
Wadesboro, NC 28170
(704) 994-3290

Brunswick County, VA
Camilla Clayton-Bright
Commissioner of the Revenue
P. O. Box 669
Lawrenceville, VA 23868
Ccbright@brunswickco.com
(434) 848-2313
17,000 Parcels

 VISION
GOVERNMENT SOLUTIONS

Lunenburg County, VA
Liz Y. Hamlett
Commissioner of the Revenue
Commissioner of the Revenue's Office
11512 Courthouse Rd, Ste 101
Lunenburg, VA 23952
Lhamlett@lunenburgva.net
(434) 696-2516
12,400 Parcels

Nottoway County, VA
Christy Hudson
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 5
Nottoway, VA 23955
Chudson@nottoway.org
(434) 645-9317
16,000 Parcels

Sussex County, VA
Ellen Boone
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 1398
15074 Courthouse Rd
Sussex, VA 23884
(434) 249-1024
9,500 Parcels

REAPPRAISALS/REASSESSMENTS FOR 2017

Orange County, NC
Director of Revenue
228 S. Churton St., Ste 200
Hillsborough, NC 27278
(919) 245-2100
54,800 Parcels

Hyde County, NC
Linda Basnight
Tax Administrator
Tax Assessor's Office
P.O. Box 279
Swan Quarter, NC 27885
(252) 926-4188
8,532 Parcels

 VISION
GOVERNMENT SOLUTIONS

Warren County, NC
John Preston
Tax Administrator's Office
117 S. Main St.
Warrenton, NC 27589
(252) 257-4158
johnpreston@warrencountync.gov
15,000 Parcels

Wythe County, VA
Faye H. Barker
Commissioner of the Revenue
Commissioner of the Revenue's Office
101 Wythe County Courthouse
Wytheville, VA 24382
(276) 223-6018
20,000 Parcels

City of Winchester, VA
Celeste Broadstreet
Financial Services Director/Real Estate Administrator
15 North Cameron St
Winchester, VA 22601
Celeste.Broadstreet@winchesterva.gov
(540) 667-2048
10,000 Parcels

Chatham County, NC
Karen Jones
Tax Assessor
Tax Assessor's Office
P.O. Box 908
Pittsboro, NC 27312
(919) 542-8250
42,000 Parcels

Nash County, NC
Doris Sumner
Tax Administrator's Office
120 W. Washington St. Suite 2058
Nashville, NC 27815
(252) 459-9815
52,000 Parcels

Vance County, NC
Porcha C. Brooks
Tax Administrator
122 Young St, Suite E

OVISION
GOVERNMENT SOLUTIONS

Henderson, NC 27536
(252)738-2040
22,000 Parcels

Greene County, VA
Kim Tate
Commissioner of the Revenue
P.O. Box 438
Stanardsville, VA 22973
(434) 985-5211
ktate@gcva.us
12,000 Parcels

REAPPRAISALS/REASSESSMENTS FOR 2016

Westmoreland County, VA
Norm Risavi
County Administrator
P.O. Box 1000
Montross, VA 22520
(804) 493-0130
30,000 Parcels

Perquimans County, NC
Bill Jennings
P.O. Box 7
Herford, NC 27944
(252) 426-7010
14,500 Parcels

Wake County, NC
Assisting Tax Office with New Construction, Revaluation and Hearings
Marcus Kinrade
Tax Administrator
(919) 856-7115
350,000 Parcels

REAPPRAISALS/REASSESSMENTS FOR 2015

Camden County, NC
2015 Walk-Around Revaluation
Lisa Anderson
Tax Administrator
Tax Administrator's Office
P.O. Box 125
Camden, NC 27921
Landerson@camdencountync.gov
(252) 338-1919 x 225
7,241 Parcels

VISION
GOVERNMENT SOLUTIONS

Greene County, VA
Kim Tate
Commissioner of the Revenue
P.O. Box 438
Stanardsville, VA 22973
(434) 985-5211
ktate@gcva.us
12,000 Parcels

Patrick County, Virginia
Janet Rorrer
Commissioner of the Revenue
P.O. Box 367
Stuart, VA 24171
Jrorrer@co.patrick.va.us
(276) 694-7131
20,000 Parcels

Mecklenburg County, NC
Performing a Review of the County's 2011 Revaluation and Audit of the Tax Assessor's Office
Ken Joyner
P.O. Box 32728
Charlotte, NC 28232
Ken.joyner@MecklenburgCountyNC.gov
(704) 336-2606
365,000 Parcels

City of Winchester, VA
Celeste Broadstreet
Financial Services Director/Real Estate Administrator
15 North Cameron Street
Winchester, VA 22601
Celeste.Broadstreet@winchesterva.gov
(540) 667-2048
10,000 Parcels

REAPPRAISALS/REASSESSMENTS FOR 2014

Chowan County, NC
Chowan County Tax Department
P.O. Box 1030
Edenton, NC 27932
(252) 482-8486
13,000 parcels

Northumberland County, VA
E. Luttrell Tadlock



GOVERNMENT SOLUTIONS

County Administrator
County Administrator's Office
P.O. Box 129
Heathsville, VA 22473
Ltadlock@co.northumberland.va.us
(804) 580-7666
19,100 Parcels

Pasquotank County, NC
Patrice Stewart
Tax Administrator
(252)338-5169
21,748 Parcels

Cumberland County, VA
Julie Phillips
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 77
Cumberland, VA 23040
Jphillips@cumberlandcounty.virginia.gov
(804) 492-4280
6200 Parcels

REAPPRAISALS/REASSESSMENTS FOR 2013

Charlotte County, VA
Ms. Naisha Pridgen Carter
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 308
205 David Bruce Ave
Charlotte Court House, VA 23923
Npridgen@charlotteva.com
(434) 542-5546

Greene County, VA
Kim Tate
Commissioner of the Revenue
P.O. Box 438
Stanardsville, VA 22973
(434) 985-5211
ktate@gcva.us
12,000 Parcels

Madison County, VA
Jack Hobbs
County Administrator



GOVERNMENT SOLUTIONS

County Administrator's Office
P. O. Box 705
Madison, VA 22727
Jhobbs@madisonco.virginia.gov
(540) 948-7500 x 100

Person County, NC
Phillip Christy
Tax Office/Appraisals
P.O. Box 1116
Roxboro, NC 27573
Pchristy@personcountync.gov
(336) 597-1721

Wilkes County, NC
Alex Hamilton
Tax Administrator
110 North St
Wilkesboro, NC 28697
(336) 651-7301

REAPPRAISALS/REASSESSMENTS FOR 2012

Bertie County, NC
Jodie Rhea
Tax Administrator
Tax Administrator's Office
P.O. Box 527
106 Dundee St
Windsor, NC 27983
Jodi.rhea@bertie.nc.gov
(252) 794-5310
18,600 Parcels

Brunswick County, VA
Camilla Clayton-Bright
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 669
Lawrenceville, VA 23868
(434) 848-2313
15,600 Parcels

City of Fredericksburg, VA
Lois B. Jacob
Commissioner of the Revenue
Commissioner of the Revenue's Office
P.O. Box 644



GOVERNMENT SOLUTIONS

Fredericksburg, VA 22404
(540) 372-1004
9,000 Parcels

King & Queen County, VA
Kelly N. Lumpkin
Commissioner of the Revenue
P.O. Box 178
King and Queen C.H., VA 23085
(804) 785-5976
7,400 Parcels

Lunenburg County, VA
Liz Hamlett
Commissioner of the Revenue
Commissioner of the Revenue's Office
11512 Courthouse Rd, Ste 101
Lunenburg, VA 23952
Lhamlett@lunenburgva.net
(434) 696-2516
12,000 Parcels

Mecklenburg County NC
Ken Joyner
P.O. Box 36819
Charlotte, NC 28236
Ken.joyner@mecklenburgcountync.gov
(980) 314-4226

Cherokee County

Tax Office



2028

Revaluation
Proposal
Specifications



C.B. Ferriss, Inc

Chris Ferriss

28927 HERRIN GROVE RD

LOCUST NC 28097

July 7, 2025

Cherokee County
Ms. Teresa Ricks
Cherokee County Tax Administrator

C.B. Ferriss, Inc is a qualified firm in performing all work required for the completion and delivery of a Full List and Measure Revaluation within Cherokee County, assistance to the Cherokee County Tax Administrator and staff, the Board of County Commissioners, and the Cherokee County Board of Equalization and Review. We have over 26 years' experience in Revaluations and in development of the CAMA System PASCO as well as helping in redevelopment of the PASCO System into the dot.net atmosphere, Bi-Tek System. Our mass appraisal experience includes knowledge of Cherokee County, Swain County and Graham County, with 17 successful revaluations in North Carolina. Currently I am helping Davidson County NC update their Bi-Tek CAMA System from the Grading to the points for all the commercial property. I also hold a North Carolina Certified General Appraisers License. We also have the expertise in pricing Hydro Electric Dams.

My knowledge of Bi-Tek and experience with revaluations will allow Cherokee County to have a successful 2028 revaluation, as well as extensive hands-on personnel training on the Bi-Tek System. This hands-on training will allow the tax assessor and staff a more in-depth understanding of the appraisal software and how to apply the training to daily operations within the tax department. This training will help continued updates within the Bi-Tek System to meet current market standards for future revaluations.

WITNESSETH:

The CONTRACTOR will provide one North Carolina Certified General Appraiser to consult and head the revaluation with the COUNTY. The company will also supply field review appraisers.

The CONTRACT BID IS:
\$40.00 Dollars per parcel at 36,000 parcels

ONE MILLION FOUR HUNDERED FOURTY THOUSAND DOLLARS
\$1,440,000

HYDRO DAMS
TWINTY-FIVE THOUSAND DOLLARS
\$25,000

**If awarded the contract, the firm will provide the Bond requirements within thirty days.

CHEROKEE COUNTY NC 2028 REVALUATION PROJECT

SCOPE OF SPECIFICATION:

These specifications cover the furnishing of labor as needed to the County Tax Administrator and staff as typically required to manage the operations of the 2027 revaluation. This will involve training county staff on the Bi-Tek Cama System, and the reappraisal of all taxable properties within Cherokee County. A qualified sales file will be maintained by Cherokee County for the years 2025-January 1, 2028. The assessor's manuals include details of theory and approach to value, analysis, calculations, and delivery of final values to all parcels of real property within Cherokee County. Present Use Values will be determined by the information furnished by the Department of Revenue.

Independent Contractor

In the performance of services hereunder, the Contractor and its agents shall at all times act as an independent contractor practicing their profession and not as employees of the County. Contractor and its agents shall not have any claim under this Agreement or otherwise against County for vacation pay, sick leave, retirement benefits, social security, worker's compensation, disability benefits, unemployment insurance benefits, or employee benefits of any other kind. C.B. Ferriss, Inc has over 29 years of Revaluation experience with 17 revaluations within North Carolina. I have previous experience with working in Western North Carolina, Cherokee, Swain and Graham County, while my experience comes with the Bi-Tek Cama System. Trained under W. P. Ferriss, Inc, who developed the PASCO System and helped develop newer programs for the system. After Mr. Perry Brown purchased the software, I helped the company convert the system into a dot.net atmosphere while working for 13 years with Cabarrus County Real Property Manager.

All 17 revaluations have been completed on time and under budget. C.B. Ferriss, Inc has never had any legal proceedings (litigation, Mediation, or court actions).

Defective Work

The contractor agrees to promptly correct all defective work indicated as such by the North Carolina Department of Revenue. More specifically, the Bi-Tek system calculations and base values match the adopted schedule of values.

WORK TO BE PREFORMED BY CONTRACTOR:

1. Preparation, development, and delivery of the 2028 Cherokee County
 - i. Schedule of Values and Assessor's Manual
2. Appraise Commercial and Industrial properties
3. Appraise Hydro Dams- This is considered a specialty type project and is appraised separately than the total for the project.
4. Complete field work, land pricing and data review
5. Make progress reports to the Tax Assessor and County Manager
6. Help through the appeal process for the next (4) years if necessary

7. We have experience in Cherokee, Graham and Swain County, giving us knowledge of Western Mountain markets.
8. C.B. Ferriss, Inc has 28 years' experience in helping develop PASCO and help in converting PASCO into the Bi-Tek CAMA System. This allows the us help train Cherokee County Tax Assessor and Staff on how to use the Bi-Tek Software to its fullest abilities.
9. One Certified General Appraiser and One Certified Residential Appraiser.
10. Complete management in the audit of all property record cards back to GIS for an accurate count, land size, dimensions, Road type, Legal and physical access, Public Utilities, Road frontage and View. For those properties that qualify for Present use the proper land use breakdown and number of acres representing each use with a total acreage matching the legal acreage.
11. Review all current neighborhoods to set boundaries with GIS and analyze final values for consistency with current market values for land and improvements.
12. C.B. Ferriss, Inc will use Surface Pro to do all fieldwork (visual inspection, take photos of improvements and OBF). Bi-Tek has a built in Workflow that sets up all fieldwork by neighborhood with current property record cards and driving route. The Contractor will not have to print any property record cards and will allow all property record cards with changes made and photos to be attached directly to the property parcel or correcting all data while in the field and uploading all corrections at end of each day/week. Saving the County on paper and time will give the most cost-effective manner. All Data entry will be completed by our company, leaving limited data entry at the end of project.
13. Appraisers will proceed to measure anything that appears, using the appraiser's best judgment, to be measured inaccurately.
 **Important Note- County Field Data Collection Manual instruction will be followed by the firm as described in Addendum A at the end of county specifications.
14. Manage and review each property for each neighborhood with a proposed schedule for completion date.
15. The contractor will be responsible for a full review and final value for each neighborhood, supported with a Sales Ratio Study to support the final market values for each individual neighborhood. This will be saved in a folder on a shared drive for selected personnel to review completed work.
16. Responsible for appraising approximately 2,000 commercial, 20,000 residential properties, and 14,000 vacant parcels with a total 36,000 parcels within Cherokee County using mass appraisal techniques under IAAO Standards and Bi-Tek Cama System.
17. Develop and implement a monthly schedule to complete the 2028 revaluation in a timely manner.
18. Preparation, development, and delivery of the 2028 Cherokee County Schedule of Values to match the base rates, Auxiliary areas cores and percentages, depreciation schedules, and procedures associated with the Bi-Tek CAMA System and supported through current market sales with an indicated Base Rate report. The Contractor will work with Cherokee County to update and format a detailed Schedule of Values. The Contractor shall prepare and submit to Cherokee County for approval on or before June 1, 2027, in accordance with NCGS 105-317.
19. The values for this reappraisal must be finalized and entered into the CAMA system by January 1, 2028. All appraisal and analytical work will be completed by January 1, 2028, or after all new splits and new construction is completed.
20. The firm shall immediately develop and deliver to Cherokee County a Reappraisal Plan and timeline for submission to the North Carolina Department of Revenue. We will also provide a spreadsheet for the assessor to continue to use for monthly production.
21. Manage the appeals process in regard to the procedures developed through Bi-Tek CAMA System on all appeals received by Cherokee County within the timeframe set out

in this contract. The Bi-Tek System allows support to keep track and maintain all appeals and what or if the value is changed.

- a. Informal Appeals: CONTRACTOR will Manage and organize the set-up process. Once all appeals are in, the CONTRACTOR will manage organize and prepare the informal appeals by neighborhood.
 - b. Formal Appeals: CONTRACTOR will work on the 2028 Formal appeals to the Board of Equalization and Review, with a qualified county staff member, to ensure procedures are properly followed according to the Machinery Act of North Carolina. The CONTRACTOR will also defend all future commercial and industrial appeals, with a qualified county staff member, at a per diem rate of \$500 per day plus expenses until the next revaluation is completed.
 - c. State/Court appeals: the CONTRACTOR will be paid a Per Diem Rate \$700 per day plus expenses to prepare and defend all State appeals by property owners in Cherokee County associated with the Cherokee County 2028 Revaluation. The CONTRACTOR will be joined and assisted by the Cherokee County attorney or an attorney of County designation and a qualified county employee with all the supporting documents needed to defend such an appeal for 2028 revaluation. All Cherokee County appeals on the 2028 that occur after 2028 will be based on an agreed per diem rate plus expenses.
22. All final review work will be completed through the use of Bi-Tek software tools designed for review work. The contractor will train and assist county staff on these tools to ensure the accuracy and development of market value.
 23. Make monthly progress reports to the Tax Administrator and County Manager and if needed to the Cherokee County Commissioners.
 24. Most importantly, the Contractor will train county assessor and staff on the Bi-Tek software that will set a solid foundation and insure future cost savings in the day-to-day operations as well as future revaluations. While also train staff to add new improvement types, land uses, and construction details to meet Cherokee Counties Market. This may be limited to current staff. If new staff is brought on throughout the project, the County will be responsible to train new staff once trained.
 25. Provide the County with an appraiser's manual for continued training and development to allow for consistency between appraisers.
 26. At all times during the contract the Contractor and their employees shall endeavor to promote friendly relations with taxpayers, county employees and the public.
 27. The Contractor shall, at the request of the Tax Assessor, make available time to speak to acquaint groups of people with any phase of the Revaluation Program.
 28. 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 Cherokee County Tax Assessor, County Manager and County Attorney.

DUTIES OF COUNTY:

1. COUNTY will qualify sales including a field visit for improved sales to identify what was included in the sale and the improvements have been properly listed as to auxiliary areas, measurements, structural elements, and age or any other information requested by the CONTRACTOR. CONTRACTOR will analyze this information and work with and/or

train the COUNTY personnel to set and make appropriate changes to base land values and building quality factors and effective age for each building within each neighborhood.

2. Provide the necessary software (Bi-Tek) throughout the complete 2028 revaluation. The Contractor will be using Surface Pros or Bi-Tek approved devices for field work, for the revaluation and can negotiate the best option for the 2028 project.
3. Provide sketches to all buildings built prior to January 1, 2027. List and measure all new construction through 2028, unless we have already been to property and picked new construction up, in timely bases to be analyzed and use for the development of market cost and values for the 2028 revaluation.
4. Provide one qualified personnel to review the contractor's work and to ensure all field listing, new splits and new ownership are entered into the current system to update the revalue file correctly.
5. Office Space- Cherokee County will provide the necessary space for the performance of the reappraisal work. The county will supply and area for surface pro docking station to upload, and download completed work and update ITS Mobile maps and property records each week. County printers will be available if needed.
6. Technology- Cherokee County is currently using web-based CAMA software provided by Bi-Tek. This software is compatible with all modern web browsers for data entry purposes. The county will provide adequate remote VPN access for offsite access to Bi-Tek. Cherokee County will collaborate with Contractor to both export county data and images and import field review data from the firm in a timely and cost-effective manner for both parties. Images will be indexed by the firm in accordance with the file structure as defined by Cherokee County and Bi-Tek. Remote access to the Cherokee County Server to work from the field and or off-site areas.
7. All final review work will be completed through the Bi-Tek software tools designed for review work. Contractor will train and assist county staff on these tools to ensure the accuracy and consistent data for each Neighborhood to be appraised at market value as of Jan 1, 2028.
8. Use of Records and Maps- These will be provided within the ITS Mobile of Bi-Tek, Inc. This will ensure digital maps, appraisal cards and photos are attached to the specific parcel records in Cherokee County. All fieldwork will be stored on the parcel record card in digital format for future use by the County. The Contractor will help and train county in an effort to go paperless to save Cherokee County on paper, files cabinets and storage areas.

Subletting and Assigning Contract

The Contractor shall not assign, transfer or sublet the contract or any interest therein without first receiving written approval from Cherokee County.

ESTIMATED PROJECT COMPLETION:

Based on the scope of work and current workload, the completion date will be January 1, 2028. All completed work will be submitted to the county for review and system entry each month.

INDEMNIFICATION & INSURANCE:

C.B. Ferriss, Inc. will provide Cherokee County with proof of adequate general Liability insurance and worker's compensation insurance.

Bonding and Liability Insurance:

The firm will be required to furnish a performance bond for the full amount of the contract and liability insurance with coverages in amounts deemed sufficient by Cherokee County, both of which shall be with companies licensed and authorized to do business in the State of North Carolina. At a minimum, the firm shall be required to have the following insurance coverage:

- **Workers Compensation**- Coverage for all paid workers meeting the statutory requirements of the North Carolina Workers' Compensation Act, North Carolina General Statute 97.

Coverage A - Statutory - State of North Carolina Coverage B - Employers Liability
\$500,000 Each Accident
\$500,000 Disease - Policy Limits
\$500,000 Disease - Each Employee-

Commercial Automobile Liability- Coverage with limits of no less than \$1,000,000 per occurrence for bodily injury and property damage for any vehicle used during the performance of the contract.

- **Commercial General Liability**- bodily injury and property damage liability will protect the firm from claims of bodily injury or property damage that arise from the operations of the contract.

Combined Single Limits of no less than:
\$2,000,000 general aggregate
\$1,000,000 products completed operation aggregate \$1,000,000 each occurrence.
Cherokee County shall be named as additional insured.

- **Professional Errors and Omissions**- Coverage with minimum limits of \$1,000,000 per occurrence and \$2,000,000 aggregate.

The firm shall provide Cherokee County with a certificate of insurance that shall name County of Cherokee as an additional insured and contain the provision that the County of Cherokee will be given 30 days written notice of any intent to amend or terminate said policy by either the insured or the insuring company. However, a 10-day notice is sufficient for cancellation by the insuring company due to non-payment of premium.

Cherokee County shall be named as additional insured.

-Performance, Labor, and Material Bonds

The Contractor shall furnish a Performance Surety Bond in an amount equal to 100% of the contract. It must be furnished by a corporate surety authorized to do such business in North Carolina. The bond must secure the faithful performance of the Contract in accordance with these specifications. It shall indemnify and save harmless Cherokee County from all costs and damage by reason of the Contractor's default or failure to faithfully perform the Contract. The Contractor shall also furnish a Labor and Material Payment Bond to secure payment to all

persons who have furnished labor or materials in the performance of the work. This 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 Cherokee County's priority. The bond shall be in effect until such time the performance of the

**Additional insurance requirements made by the county may change this bid amount.*

BILLING AND PAYMENT:

Once the contract is signed a 10% retainage fee is applied. The billing for services will be billed on the first of each month on equal monthly payment on the remaining amount minus a 10% retainer the County will hold until the end of the project. All payment will be made to C.B. Ferriss, Inc. and paid within 30 days or a 15% interest fee will be added to the invoice. Payment cannot be delayed due to any problem with the overall outcome of the revaluation, including delays, "Redo's", computer issues by the county or Cyber-attacks or non-use by the COUNTY. Contractor understands that Cyber-Attacks can happen and will work with the COUNTY on the best method to move forward with no harm to CONTRACTOR or COUNTY. Invoices and receipt for payment shall be provided by Contractor to County each billing cycle.

A. PROGRESS REPORT AND PAYMENTS

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

Each month, the Cherokee County Finance Department will pay 90% of the invoiced amount of work fully performed by the firm as reported in the monthly progress report and verified by the Tax Administrator. The Tax Administrator or designated staff will submit invoices monthly for payment and 10% of each payment will be retained until completion and acceptance of all contract work. Monthly payments will be subject to correction or adjustment following discovery of miscalculations or errors in any prior monthly progress report or payment.

TERMINATION OF CONTRACT:

The contract may be terminated by the COUNTY or the CONTRACTOR for any of the following reasons:

1. Reasonable evidence that the progress being made by the CONTRACTOR or COUNTY is insufficient to complete the work within a specified time.
2. Failure of the CONTRACTOR or COUNTY to observe any requirements of the contract or attachments.

Cherokee County North Carolina is made up of approximately 36,000 parcels with the CONTRACTOR overseeing the project and responsible for fair and equitable values by IAAO Standards. Before the Contract may be terminated, the CONTRACTOR or COUNTY must be notified in writing of conditions, which make termination of the contract imminent. If the Contractor produces a Sales Ratio Study supporting the 2028

revaluation Values were based on Market Value and required by the North Carolina Department of Revenue and the North Carolina Department of Revenue finds no issues, the contract cannot be terminated based on quality of work. Ten (10) days after this notice is given, if a satisfactory effort has not been made to correct the conditions, the CONTRACTOR or COUNTY may declare the Contract terminated and provide notice accordingly.

If the Contract is terminated, as herein specified the COUNTY shall become the owner of all work completed, work in progress, material, or any other part of the work and the COUNTY reserves the right to take possession of all work completed, work in progress, Material, or any other part of the work, to account for said work and material, and to use the same to complete the project within a reasonable time and in accordance with the Contract specifications in any manner it deems proper. The COUNTY, upon termination, shall pay the CONTRACTOR pursuant to the system of payment outlined above in accordance with the amount of contract work completed.

Ms. Teres Ricks,

I would like Cherokee County to also consider a proposal for a joint effort with a In-House Revaluation with C.B. Ferriss, Inc and Cherokee County working together towards the 2028 Revaluation. This process will allow more hands-on training with the Bi-Tek CAMA System, from myself, Cost savings for the County with the 2028 revaluation, as well as future In-House Revaluations. The Bi-Tek System was developed for counties to work most of the Revelations without having to contract out each time. I have worked with several Counties in training and setting up the process to ensure cost savings for the County. This process typically leaves the County to hire, in some cases, for the commercial and Schedule of Values part each revaluation. C.B. Ferriss, Inc will provide most of the current specifications with the County while the county will help price and value part of the residential areas. This gives great training and knowledge of Bi-Tek, allowing Cherokee County to start working toward future In-House Revaluations. The Contractor will still carry the required insurance, however with both parties working together, it will insure responsibility to both parties allowing for less cost by limiting the huge cost in other expenditures while not having to have a performance bond.

My proposed Bid for a joint venture can save Cherokee County. The County can provide staff to help with a full list and measure with the Contractor and/or personnel to price neighborhoods, then we can look at considerable savings for both parties. This process is the best way for County Staff to train correctly and insure the knowledge to do future in-house revaluations, as well as, keeping yearly work fair and equitable. This can cut the cost to \$18 to \$25 per parcel or \$640,000 to \$900,000.

If you would like to discuss the proposal further, please feel free to contact me and I will be happy to come up and meet with you to discuss more details to get a more accurate estimated cost.

Thank you for the opportunity for C.B. Ferriss, Inc to work with you and your Team at Cherokee County.

Sincerely,
Chris Ferriss



Christopher B. Ferriss

NC State Certified General Appraiser, A6742
28027 Herrin Grove Rd Locust NC 28097
P- 980-521-6960 | CBFERRISS12@GMAIL.COM

OBJECTIVE

Revaluation and Appraisal Company that excels in prioritizing each county needs to achieve project goals and deliver a successful revaluation. Completed and worked on a dozen revaluations in North Carolina and Georgia. Experience in various office roles with inter-office communications and in-person inquiries. Follows through to achieve county and team goals and objectives.

SKILLS & ABILITIES

Specialize Bi-Tek CAMA System	Microsoft Office Proficiency	Communication
Bi-Tek IT Mobile & Workflow	Time Management/Planning	Budget analysis
CAMA System Conversion/Design	Conflict Resolution	Leadership
Appeals (commercial/Industrial)	Prioritizing	Public Relations
Successful Revaluations	Motivation	Public Speaking
Audit Appraisal Cards	FEMA National Response	Strategic Planning
Paperless Office		

EDUCATION

6/1986 – 8/1991	B.S. in Commerce & Business Administration, University of Alabama, Tuscaloosa, Alabama
01/25/2008	State Certified General Real Estate Appraiser, North Carolina Appraisal Board License Number A6742
04/01/2006	Real Estate Broker, North Carolina Real Estate Commission License Number 156888
11/11/2011	North Carolina Real Property Appraiser III

COMMUNICATION

Demonstrate the ability to establish effective working relationships and interact tactfully with county employees, city council, officials, subordinates, and the public. Excellent skills with modern principles and practices used in property appraisal, sales ratio study, schedule of values and preparing wide variety of records and reports according to North Carolina standards.

SPECIALIZE IN

Revaluations: Full list and measure to more specialized property (Commercial, Industrial, Multi-family, Resort, special use properties i.e. golf courses and Schedule of Values)

Audits: Audit property records back to GIS maps

Training: Train current or new staff on Bi-Tek & Bi-Tek IT Mobile, listing property, splits, qualifying sales.

Schedule of Values: Develop schedule of values for revaluation to meet new market standards.

Experience in CAMA Software, Bi-Tek, Patriot, Tax One, & Bormuth.

**2017- IAAO Certificate of Excellence in Assessment and Administration Award-
Mecklenburg County**

Experience

8/8/2014 -
Present

Owner, C.B. Ferriss Appraisals, Inc

Appraised various types of Commercial, Industrial, Multi-Family, Special Purpose, and Farms. Subdivision Analysis, Golf Course, NASCAR Super Speedways, Race Shops and Mega Mall, Corning Fiber Optic Facilities, Data Centers.

Ashe County N.C.--- Tax Administrator Chris Lambert

Re-developed Bi-Tek Commercial to meet current market standards for mountain region. Train Appraiser on Commercial use and remeasured and entered 1,300 Commercial properties.

Graham County N.C.--- Tax Administrator Brandy Cook

Revaluation Consultant - 2022 Revaluation- 10,000 parcels
Developed SOV, trained staff to do in-house revaluation and go Paperless Office, Re-developed Bi-Tek to meet current market standards for mountain region

Swain County N.C. --- Tax Administrator Peggy Hyde

Revaluation Consultant - 2021 Revaluation- 10,500 parcels
Developed SOV, trained staff to do in-house revaluation, 1,000 commercials. Re-developed Bi-Tek to meet current market standards for mountain region.

Cherokee County N.C. ---Tax Administrator Eddie Allen

Revaluation Consultant - 2020 Revaluation- 33,500 parcels
Developed SOV, trained staff to do in-house revaluation, 1,000 commercials Re-developed Bi-Tek to meet current market standards for mountain region.

Rowan County N.C. --- Tax Administrator Mr. Kelvin Byrd

Revaluation Consultant - 2015 Revaluation, 2,000 parcels Commercial Property (Golf Courses, Mini-warehouses, Apartments, Office) Hired to help complete the revaluation on time for county.

Lincoln County N.C. - Tax Administrator-Mr. Clyde Kepley/Ms. Susan Sain

Revaluation Consultant - 2015 Revaluation, 2,000 parcels Commercial Property /Appeals- Hired to finish the revaluation project for county

9/21/2015-
4/13/2018

Revaluation Manager, Mecklenburg, County N.C.

-Tax Administrator Mr. Ken Joyner ---365,000 parcels

Helped in department being officially recognized as the winner of the IAAO 2019 Distinguished Assessment Jurisdiction Award.

Implement and organize entire Real Estate department for better organization and a successful 2019 Revaluation, 375,000 parcels. Manage and train staff. Calibrate current appraisal system models and develop adjustments to recognize new market data and trends, Updated Schedule of Values, developed new land models for commercial and industrial property, moved 36 numeric grades down to 6 Alpha grades to allow for better consistency within department staff. Re-established communicated with local municipality staff, Developers, Realtors and Appraisers to collect local planning and market trends. Reestablished communications with mapping department & inspections office to enhance procedures between departments.

3/19/2004-
8/8/2014

Real Property/Revaluation MANAGER, CABARRUS County N.C.

Brought in to complete a 2004 revaluation that was a year behind. Hired full time to manage and oversee the real estate department and revaluations every four years. Accomplished three successful revaluations that included the 2008 revaluation with a downturn in the economy. All three revaluations were completed in-house. Responsible for overseeing the Board of Equalization and Review and appeals to the NC State Board. On occasions, addressed the county commissioners and updated county manager on the revaluation. Set Budget for the Real Estate department. Held seminars for the N.C. Department of Revenue on appraising Cell Towers/Billboard sites and older Industrial/manufacturing buildings. Implemented software upgrade and conversion from Cobol to Dot Net atmosphere. Helped develop new programs within the system that allowed for streamlining production and limit use of paper, paperless office.

Appeal Cases

Charlotte Motor Speedway	300 Million	2013 Revaluation – 84,000 parcels
Corning, Fiber Optic Plant	500 Million	2008 Revaluation – 81,500 parcels
Philip Morris, Cigarette Plant	250 Million	2004 Revaluation – 72,000 parcels

7/1994 -
3/2004

Tax Consultant/ N.C. Licensed Appraiser, W.P.F., Inc

Self-motivated fee appraiser. President of W.P.F., Inc with main responsibility to oversee the tax consulting end of the company. Planned, budgeting, hiring, and training. Emphasis on communication.

Appraised various types of property for loan purposes; Commercial, Industrial, Multi-family, special purpose, Residential, Churches, Golf Courses, NASCAR Race Shops, subdivision analysis.

Tax Consultant- managed, budget, scheduling and worked each county from working part of contract work to a full list and measure. Audited tax records to GIS maps, updated addressing, demonstrated effective communication, exercised diplomacy in contentious situations, and acclimated to all work environments.

Scotland County N.C. Mr. Kep Kempley, Tax Administrator

2003 Revaluation 20,000 parcels

Managed and executed a successful full List and Measure

Brunswick County N.C. Mr. Boyed Williamson, Tax Administrator

2002 Revaluation 12,000 parcels

(Commercial, Industrial, Historical Resort)- Implemented New Improvement types

1999- Revaluation – 125,000 parcels -Trained Revaluation Manager and priced land, designed new mass pricing and appeals software on current CAMA System.

Davie County N.C. Ms. Mary Nell Ritchie, Tax Administrator

2005 Revaluation - 22,000 parcels

Managed and executed a successful full List and Measure/Trained Staff

Davidson County N.C. Mr. Joe Silver, Tax Administrator

1997 Revaluation 75,000 parcel

Started as a field lister, promoted to re-assess land and lake for county

Consulted With Revaluation & Appeals

Habersham County GA

10/1997

Hart County GA

8/1997

Professional Memberships

- North Carolina Association of Assessing Officers 12/2004
- National Association of Realtors 2003-Current
- Central Piedmont Tax Association - President 2013
- Vice president 2012
- Secretary/Treasurer 2011
- North Carolina Appraisal Institute 11/2000 to 2009
- International Association Of Assessing Officers 2008