



Request for Proposal

Proposal No. 002-25
2028 REAL PROPERTY REVALUATION
Full Measure/List, Alternate Walk Around

Issued By:

Sampson County Finance Department
406 County Complex Road, Suite 120, Bldg. C
Clinton, NC 28328
Phone: 910-592-7181 Ext. 2241

Issued for:

Sampson County Tax Department
126 W Elizabeth Street
Clinton, NC 28328

Date of Issue: February 14, 2025

Proposals Due: March 18, 2025 2:00 PM

KEY INFORMATION SUMMARY SHEET

Request for Proposal
2028 Real Property Revaluation

Request for Proposal Number:	002-25
Title:	2028 Real Property Revaluation
RFP Issue Date:	February 14, 2025
Submittals:	BOTH Emailed & Mail
Delivery and Mailing address:	Sampson County Finance Department Attn: Lavelle Jackson, Jr. 406 County Complex, Suite 120, Bldg. C Clinton, NC 28328
Email address:	winston.jackson@sampsoncountync.gov
Deadline for Written Questions:	12:00 noon February 26, 2025
Questions to be emailed to:	winston.jackson@sampsoncountync.gov
Proposal Due Date:	March 18, 2025 2:00PM

This is not a public bid opening.

SAMPSON COUNTY TAX DEPARTMENT

2028 Real Property Revaluation
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SPECIFICATIONS
FOR
COMPUTER ASSISTED REVALUATION OF REAL PROPERTY,
PREPARATION OF ASSESSOR'S MANUAL AND PROPERTY
RECORD CARDS FOR SAMPSON COUNTY, NORTH CAROLINA
EFFECTIVE DATE: JANUARY 1, 2028

I. SCOPE OF CONTRACT SPECIFICATIONS

These specifications cover the furnishing of plant, labor, materials, supplies, and all of the computer programs, as well as the performance of all work required for the completion and delivery of a computerized revaluation of all real property within Sampson County ("the County"), for the furnishing of digital property record cards, assistance to the Sampson County Tax Assessor and staff and to the Boards of County Commissioners and Equalization and Review as specified herein and as directed by the County through its duly authorized agent, the Tax Assessor. These specifications are not intended to limit the contractor, in any way, to providing additional detail as it relates to how they would propose to complete the project.

II. APPRAISALS

The contractor will aid and assist the Sampson County Tax Assessor and will advise, aid, and assist the County Board of Commissioners and the Board of Equalization and Review in arriving at the true value in money of the property in Sampson County, in the appraisal and revaluation of the following:

A. Commercial Real Property

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

1. All land, buildings, and structures there on used or constructed for commercial purposes.
2. All apartment houses of three or more units and other dwellings designed or redesigned for occupancy by more than two family units.
3. An obvious duplex on the property record card is classified as commercial property.
4. Special purpose buildings are not classified as industrial.
5. Vacant lots or other parcels of real estate in areas zoned for commercial purposes or in predominantly commercial areas, or which are used in connection with commercial enterprises, or which are primarily suited for commercial development.

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, plants, shops, processing establishments and other structures there on used in manufacture, processing, or production of any type of material, substance, or merchandise; all other property of this nature within Sampson County which by law must be appraised by the County.

C. Urban and Rural Property

The term “Urban and Rural Property” as used in these specifications is defined as all lots, parcels or tracts of land, dwelling houses, barns, outbuildings, and other structures there on located in Sampson 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. Agriculture, Horticulture and Forestland

To these specifications, “Agriculture, Horticulture and Forestland” is defined as: All agriculture land containing ten acres or more, horticulture land containing five acres or more and all forestland containing twenty acres or more which may not qualify for present use value assessment under the provisions of G. S. 105-227.2, 105-277.3 and 105-277.4

E. Mobile Homes, Modular Homes, and Doublewides

Mobile homes with additions located on the owner’s real estate will be appraised as real property. 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 properly measured, listed, and appraised. Should house trailers or mobile homes appear on property its presence shall be noted on the property record card. If the owner of the mobile home should not be the same as the landowner, it shall be noted on the property record card and cross coded on map parcel number. A separate schedule of values shall be produced in appraising mobile homes considered to be real estate.

F. Exempt Property

It is specifically understood that real property wholly or partially excluded from taxation shall be appraised and valued by the Contractor, including all governmental units located within Sampson County. This shall be done in the same way non-exempt property is appraised, including sketches, correct map numbers and special coding for retrieval by computers.

G. Improvements to Leased Land

These improvements will be appraised in the same manner as all other improvements are appraised; also, the Contractor will produce a property record card identifying the improvement value that is on the leased land, the owner of the land, a zero value for the land, cross coded with land parcel number and physical address if applicable.

H. All other Real Property

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

I. Property of Public Service Companies

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

J. Personal Property

These specifications do not provide for the appraisal of commercial furniture and fixtures, industrial machinery and equipment or other personal property by the Contractor but in the case of such buildings as swine houses, poultry houses, etc., the Contractor will spell out what components of these buildings are real and/or personal property. Currently, it is considered real property.

K. Discovered Property

When the Contractor finds improvements that are not currently on the property record card, he shall document on the front of the property record card that these improvements were not listed for taxes as of the date of his visit and will furnish a list of the same to the Tax Assessor. This will be furnished monthly or as directed by the Tax Assessor.

III. GENERAL CONDITIONS

A. Direction of Reappraisal Program

All decisions as to the procedure followed and forms used in the revaluation shall be made by the Tax Assessor of Sampson County. While final decision of values to be assigned to properties for tax purposes must by law be made by officials of Sampson County, the Contractor's responsibility under this contract is to advise the County as to the current market value of each item of property appraised as in Section B below. The entire procedure of the Revaluation Program is to be in accordance with all applicable statutes of North Carolina.

B. General Instructions

All property as herein defined, shall as far as practical, be valued at its true value in money as of January 1, 2028, in accordance with North Carolina General Statute 105-283. 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 estimate in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.

In determining the true value of land in accordance with North Carolina General Statute 105-317(A)(1), the appraiser shall consider as to each tract, parcel or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; water power; water privileges; mineral; quarry or other valuable deposits; fertility; adaptability for agricultural;

timber producing; commercial; industrial or other uses; past income; probable future income and any other factors that may affect its value except for growing crops of a seasonal or annual nature.

Prior to the beginning of appraisal work (reviewing), 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 at its current market value.

In determining the true value of a building or other improvement the appraiser, in accordance with the General Statutes 105-317(A)(2), shall consider at least its location; type of construction; age; replacement cost; adaptability for residential, commercial, industrial, or other uses; past income; probable future income and any other factors that may affect its value such as, but not limited to, zoning and neighborhood influence. Buildings under construction or partially completed improvements will be appraised at their value in degree of completion as of January 1, 2028. The percentage of completion shall be coded for retrieval by computers.

C. Laws to be Observed

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

The contractor will at all times observe and comply with all Federal, State and Local laws, ordinances and regulations in any manner affecting the conduct of 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 the Contractor or its employees, or anyone acting on the Contractor's behalf.

D. Responsibility for Damage Claims

The Contractor and its insurance carrier shall indemnify and save harmless the County and all its officers, agents and employees from all suits, actions or claims or any character, names 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 its employees.

1. Insurance

The Contractor will carry public liability insurance and workmen's compensation insurance which shall save harmless the County and its representatives from any claims, demands, actions, and causes for actions arising from any act or the omission of any act by the Contractor, its agents, servants, or employees. The public liability insurance shall be in an amount satisfactory to the County's representative but shall include not less than \$300,000/\$500,000 coverage against all damages to or claims by persons for death or bodily injury and not less than \$250,000 coverage against all damages to property.

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 the County from all costs and damages by reason of the Contractor's default or failure to faithfully fulfil 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 for use in the prosecution of the work.

The bond shall also provide that all persons who have furnished labor or materials for use in the prosecution of the work under this Contract and these Specifications shall have direct right of action under the bond, subject to the 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

The Contractor shall begin the work to be performed under the Contract within thirty (30) days upon its acceptance by the Sampson County Board of Commissioners and shall carry on the program of revaluation as set forth in specifications and work flow schedule and shall complete and deliver said work on or before September 1, 2027 with the exception of new structures completed between September 1, 2027 and December 31, 2027 and structures partially completed as of January 1, 2028, the appraisal of which shall be completed and delivered to the County Tax Assessor by the Contractor on or before March 1, 2028. It is specifically agreed and so declared, that time is of the essence in the performance of the Contract.

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

1. Geographical area of the County by Townships
2. Neighborhood concept map
3. Types of property
4. Data collection by field listers
5. Office work
6. Review of work by a competent appraiser
7. Installation of the computerized appraisal system on the County's computer (Appraisal file conversion)

The Contractor in preparing such a schedule shall consult with the Tax Assessor and the schedule shall be subject to the approval of the Tax Assessor. After approval of the schedule by the Tax Assessor, the schedule shall be used as the basis for performance of the work covered by the Contract.

Performance by the Contractor shall not be deemed to be completed until all hearings with the taxpayer and/or their representatives before the Tax Assessor and before the County Board of Equalization and Review concerning the revaluation program shall have been completed and until all appeals from the County Board of Equalization and Review to the Property Tax Commission and/or to the Courts in the case of complaints concerning the appraised valuation have been completed. It is fully understood and agreed that the Contractor shall assist 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 stemming from complaints concerning the assessed valuation of real property.

Of utmost importance in this Contract is the quality of work performed by the Contractor and to that end, this Contract shall be deemed acceptable provided the coefficient of dispersion about the median does not exceed 10 percent when 80 percent of the sales that culminated during fiscal 2027-2028 are included in the study.

G. Personnel

The Contractor will use competent employees of good character on the work 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 conducting appraisals or other skilled work shall not be less than twenty-one (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. Such employees must have not less than two (2) years of active practical and extensive experience appraising commercial, industrial, residential and farm properties and have successfully passed the examination administered to such persons by the Ad Valorem Tax Division of the North Carolina Department of Revenue. Ten (10) days prior to bringing any employee on the job, the Contractor must furnish in detail to the Tax Assessor with respect to each employee who will execute appraisals, an affidavit specifying his/her 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 in a timely and controlled manner.** Complete instructions and directions of all members of the personnel connected with the revaluation shall be supplied by the Contractor.

The Contractor will furnish the Tax Assessor 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/her 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 the Head of the Field Organization of the Contractor in charge of Sampson County's revaluation 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. The County has the option to approve or reject all personnel working on the project.

The Contractor will train all personnel designated by the Sampson County Tax Assessor in the appraisal techniques and procedures utilized by the Contractor in the appraisal of all real property in Sampson County. Instructions shall also be given regarding 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 the performance of duties herein described shall be identifiable by signs located **on all four (4) sides** of said vehicles which shall meet the following requirements:

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

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

H. Office Space

Office space for the performance of the clerical work will be provided by Sampson County. All necessary tables, chairs and furniture for such office space will be supplied by the County. All machinery, equipment and supplies necessary to complete the work shall be supplied by the County including: (computer equipment, data entry devices, and printers.

I. Use of Records and Maps

Subject to schedules and procedures approved by the County Tax Assessor, all maps, tax records, data, and information in the possession of the County Tax Assessor pertaining to properties covered by these specifications will be made available to the Contractor. This is to cover the use of all information currently existing on the County's property record cards. The County's property record cards are not to be transported off County property. All information and sketches, if used by the Contractor, will be verified in the field and will be the Contractor's responsibility.

Conversion of the existing appraisal and legal file information will be the responsibility of the Contractor. The Contractor will coordinate the conversion with the County data processing specialist.

Transfer of all data on old property record cards, if available, including name of the present owner, map block and lot number, location description, sales price for the preceding two years, deed book and page number, plat book and page number, and old assessed value and sketches to the new property record cards will be the responsibility of the Contractor. If this information is incorrect, the Contractor will make the necessary corrections. The Contractor is to furnish and record correct zoning codes for all parcels of land on the property record cards and in the computer.

The Contractor will be responsible for updating all property record cards utilizing the Tyler Technologies iasWorld appraisal software to reflect any changes in values due to addition, improvements or any other factors affecting the value of the parcels.

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

The County will furnish the Contractor with a set of tax maps of the County but cannot assure the accuracy of the same.

J. Support of Values

Upon the delivery of the complete appraisal work, notices of the new assessments will be prepared for all real property owners by the Contractor, subject to approval by the Tax Assessor. Informal hearings will be scheduled by appointment and conducted by the Contractor in a meeting room furnished by the County. The Contractor shall provide the services of a sufficient number of qualified appraisers for as long as necessary after revaluation notices are mailed by the County to assist the Tax Assessor in explaining appraisals and the valuation methodology used. Once notices are mailed, all changes in appraisals are to be approved by the Tax Assessor or his designated representative and the property owner will be notified by mail of the change in value.

As previously stated, the Project Supervisor or the Responsible Head of the Field Organization of the Contractor in charge of the revaluation program shall not be transferred out of the County except by written consent of the Tax Assessor. He/She or an approved substitute will be present at all official meetings of the Board of Equalization and Review and all informal hearings following the completion of the work until all complaints are heard and disposed of to assist in the settlement of complaints and to defend the values placed upon the various properties. It is further agreed that qualified appraisers shall be provided by the Contractor to assist the County in the event of appeals from the Board of Equalization and Review to the Property Tax Commission and/or to the Courts. This service shall be provided at no additional cost to the County in the case of complaints as to the assessed valuation.

K. Termination of Contract

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

1. Failure of the Contractor to begin the work on the date specified.

2. Reasonable evidence that the progress being made by the Contractor is insufficient to complete the work within the specified time.
3. Failure on the part of the Contractor to comply with any of the provisions of the Contract.

Before the Contract can 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 the 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, materials, or any other part of the work, to account for said work and materials and to use the same to complete the project in accordance with the Contract specifications and the provisions and conditions of the two bonds attached hereto. When the work is 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. Arbitration

Any dispute or claim between the County and Contractor which the parties are unable to resolve after good faith negotiations shall be submitted to three arbitrators, one of whom shall be selected by the County and one by the Contractor; the two thus chosen shall select a third arbitrator and a decision of the majority of said arbitrators shall be binding upon the County and the Contractor. The expense of the arbitration shall be borne equally by the County and the Contractor.

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.

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 per day (Saturdays, Sundays and holidays excluded) shall be assessed against the Contractor for the first thirty (30) day period and \$700 per day thereafter, which said amounts shall be considered as liquidated damages for such delay in performance and shall be deducted from the final payment of the compensation herein provided.

IV. WORK TO BE PERFORMED

A. Assessor's Manual and Cost Schedule

The Contractor shall prepare and furnish the County (after approval of the same by the Board of Commissioners) with ten (10) typed or printed copies and one copy in electronic format of an assessment manual, cost schedules and land value schedules prior to finalizing any appraisals as set forth below:

1. Contents of Manual

- a. Introduction
- b. Outline of the principles and essentials of uniform property valuation and assessment
- c. Individual property record cards (explained use of land essential information to be furnished on property record cards)
- d. Valuation of lots and parcels of land
 - (1) Explanation of land value, classes and grades and method by which determined including neighborhood analysis.
 - (2) Land value schedules, including maps, depth tables, and land rules.
 - (a) For residential, commercial, and industrial property
 - (b) For rural and un-subdivided land
 - (c) For agricultural, horticultural and forestland appraisals, the Contractor shall prepare two schedules, one that reflects market value and one that reflects land use value as required by GS 105-277.6(c). **The Contractor will utilize information from the NC Department of Revenue concerning land use values. The Contractor will update and create Present Use Value schedules using a soil type valuation method and Tyler Technologies iasWorld software.**
 - (3) Explanation of method of determining base land value
 - (a) Corner influence (Commercial Property)
 - (b) Rear and side alley influence (Commercial Property)
 - (4) Value of crop, if any exist, and effect of same on value of farmland.
 - (5) **Each parcel of unimproved land is to be carefully analyzed and reviewed and necessary adjustments should be made to tracts that have irregular size and shape characteristics.**

e. Valuation of Buildings

- (1) Specifications and detailed schedules of reproduction costs on all types of houses, commercial properties and special purpose buildings shall be in square foot increments. Reproduction costs of commercial, industrial and special purpose buildings, however, where story height makes it impractical to use square foot costs, will be in cubic feet.
- (2) Tables of base replacement cost for houses, commercial, industrial and special purpose buildings
 - (a) Three best grades of houses, having 400 square feet of varying building height from one story to two- and one-half story, with pictures of each taken of representative houses in the County. A solid description of each grade will be part of the manual.
 - (b) Houses below these grades, containing 250 square feet to 2500 square feet, of varying building height from one story to two- and one-half story, with pictures of each taken of representative houses in the County. A solid description of each grade will be part of the manual.
 - (c) Commercial, industrial, and special purpose building costs varied by size, wall ratio and story height.
 - (d) Representative pictures of buildings taken in the County, of different type grades of commercial and industrial buildings, should be entered at this point in the manual.
 - (e) Explanations and instructions in determining grades of all types of buildings should be entered at this point in the manual and elsewhere if needed. These instructions should include the components of each grade of construction.
 - (f) If the Contractor does not employ the grading system as stated in 2 (a) and (b) above, an acceptable substitute shall be agreed upon By the County and the Contractor.
 - (g) It is specifically understood that pictures of representative buildings in the County be utilized, as explained in 2 (a) and (b) and (d) above, in whatever grading system is used or agreed upon
- (3) Tables of additions and deductions from base replacement costs to meet the requirements of the County as determined in consultation with the Tax Assessor.
- (4) Base replacement costs for one story additions, garages, attached Garages, fireplaces, porches, and sun porches.

f. Depreciation Tables

(1) Physical Depreciation

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

(2) Functional and Economic Obsolescence

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

g. Income Approach to Value

- (1) Range of capitalization rates for Sampson County.
- (2) Explanation of capitalization rates as applied in the County and how developed and applied.
- (3) Market rents and expenses are developed for the commercial And industrial properties.
- (4) Section 42 low-income housing property should be identified by Contractor and assessed using the income approach to value as required by GS 105-277.16. All income and expense data used along with the capitalization rates applied should be submitted to the Tax Assessor when all work is completed.

h. Metal buildings (post frame and steel frame), grain bins, all types of swine buildings, chicken houses, turkey houses and all other buildings unique to the County. schedules for the buildings should show cost variations and components for different construction types of similar buildings. Representative pictures should also be used.

i. A separate schedule for appraising mobile homes as real estate shall be prepared and include, but not limited to, the following:

- (1) Cost Tables
- (2) Grading/Point System
- (3) Depreciation Tables

Additional information may be added as agreed upon by the County and the Contractor.

- j. Schedule by components of construction for commercial and industrial buildings.
- k. Emphasis on zoning should be considered and explained at this point in the manual. Zoning maps should be acquired from the County and all municipalities in the County and used when appraising properties with zoning restrictions. Correct zoning codes shall be recorded on the property cards and in the computer by the Contractor.
- l. Any other information, facts or factors which may be used in determining the true value in money of the real property to be appraised.
- m. Explanatory appraisals demonstrating use of the manual in appraising selected residences, farms, commercial and industrial buildings, and mobile homes (single and doublewides considered as real estate), in the County.

2. Preparation of Tax Assessor's Manual and Cost Schedules

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

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

From the foregoing information, unit construction costs shall be analyzed for all materials and fixed equipment entering the construction of all types of buildings, which construction cost 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 cheap construction, houses of ordinary construction, and houses of high-quality construction. Separate unit costs shall be developed in the same manner for all types of commercial, industrial, farm and special purpose buildings. After such costs are developed, they shall be applied to new construction of known cost to prove their accuracy. When such accuracy is determined or proven in a manner acceptable to the County, schedules shall be prepared for all variations from base, including the plumbing, fireplaces and stacks, air conditioning, interior finish, tiling, finished attics, multiple family houses, recreation rooms, basements, finished basements, insulation, lighting system, etc.

The square foot base price shall be established upon definite specifications for the three best grade houses, having 400 square feet to 6,000 square feet, and houses below these grades having 250 square feet to 2,500 square feet, and for various story heights.

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

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

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

B. Property Appraisals

1. Commercial Property

a. Commercial Buildings

The County is seeking bids for a full measure and list of all commercial buildings and an alternate bid for a walk around of each commercial property correcting any discrepancies with the current property record card. The name of the occupant will be noted under "remarks". A careful inspection of each building shall be made of all construction and fixed building improvements noted on the property record card. Master production cost schedules which have been checked against recent costs of new construction in the County or in comparable communities will be applied to existing construction for the determination of accurate and consistent replacement values less any physical, functional, or economic depreciation. In addition to appraisal at depreciated replacement cost, each commercial building shall be appraised by the market and income method, where applicable, as prescribed in the manual. The Contractor shall enter the replacement cost less depreciation on the property record card and in the computer. The income and market value method will be used in support of the replacement value and will also be entered in the computer for future retrieval.

All apartment houses of three or more dwelling units, duplexes, and other dwellings or redesigned for such occupancy, all groups of apartment buildings, are to be listed as apartment properties and appraised by the Contractor in the manner of commercial properties with a sketch and appraisal card for each building in the apartment complex. Also noted will be the number of units in each building and their breakdown as to the bedroom and bath count with the rents for 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 analysis of income in the same manner as in the appraisal of other commercial property.

b. Commercial and Apartment Land

The Contractor shall make a study of both the central business districts and outlying business areas for all towns in Sampson County. Upon completion of this study, an outline block map is to be prepared by the Contractor listing land values for each of the specified business districts.

Upon determination of such values for commercial properties by the Contractor, the value of each individual parcel of land shall be computed on the permanent record card. Commercial land values in rural areas of Sampson County established usually on an acreage basis.

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 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 experienced commercial appraisers of the Contractor for the careful consideration of the economic factors which enter its valuation, such as location, design, surplus capacity or inadequacy, obsolescence and rent possibilities, both present and expected.

2. Industrial Properties

A complete appraisal of each individual plant in the County shall be prepared by the Contractor based upon the careful inspection of each such property and the name of the occupant will be noted under "remarks".

a. Industrial Buildings

Plat plans of each building shall be drawn to scale, with buildings numbered and shown in their proper location and sizes. Buildings shall be described and priced by their component parts, with replacement values being determined by a unit cost appraisal less any depreciation. The market and income approaches to value shall be utilized where applicable. The Contractor shall enter the replacement cost less depreciation on the record card and in the computer. The income and market value method will be used in support of the replacement value.

b. Industrial Land Values

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 acreage, or square foot land values for each parcel of industrial property. Upon the determination of final land values for industrial property the Contractor shall compute the value of each individual parcel of industrial land.

c. Reports

These shall be designed and provided by the Contractor: a complete separate report, summarized, typed, and bound with sketches drawn to scale, and an appraisal for each building of an industrial plant. The total appraisal of each building shall be posted on the summary sheet of the report, listing buildings 1 of 2, etc. Also provided in this report will be a plat showing the proximity of all buildings to the main plant structure. Total values of industrial plants showing a summary of land and buildings shall be placed on property record cards for filing purposes.

d. Public Utilities

The Contractor shall appraise all properties of Public Utility companies located within the County and that are not required by law to be appraised by the North Carolina Department of Revenue, Local Government Division. The properties of all cable, water, truck, and bus companies will be appraised locally by the Contractor. The Contractor will place a value on the non-system tracts.

3. Urban and Rural Property

a. Residences, Buildings and Structures

Every lot, parcel, tract, building, structure, and improvement shall be measured or alternately walked around and observed to ensure accuracy of information on the property record card. All outbuildings will be described by size, major construction material, approximate age, and type of use. 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 property record cards flagged for appraisal by a competent appraiser of the Contractor's staff.

The type of construction shall be recorded by component parts, such as exterior walls, roofing structure, roofing cover, interior walls, interior flooring, heating and fuel type, air conditioning, bedrooms, bathrooms, story height, style, fireplaces, quality of construction, year built, effective year built, economic obsolescence, functional obsolescence, whether the property is under construction, abnormal or physical depreciation and physical damage. For commercial properties 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, insulation, average number of rooms per floor, percent of common wall and non-standard wall height. Field property record cards shall be returned by the field appraisers to the office where they shall be checked, priced, and completed from the schedules previously prepared and made ready for the final inspection and review. Each review of property shall be made by competent appraisers for the careful consideration of location, design, surplus capacity, obsolescence, physical depreciation, etc.

It is specifically understood that competent appraisers of the Contractor's staff will review the grade of all buildings in the county. It is also specifically

understood that competent appraisers of the Contractor's staff will be the ones who will grade all buildings in the county.

- b. Suburban and farm homes shall be visited and inspected in the manner as other residential buildings. All other farm buildings and structures shall be checked for accurate measurements and listed on the field property record card according to the use, type of construction, size, age, condition, and amount of depreciation. These buildings shall be appraised at their true value.
- c. Upon inspection of real property that has a mobile home 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 (doublewide mobile homes and singlewides, if applicable) it will be sketched and priced as a dwelling.
- d. It is specifically understood that all urban and rural property will be appraised by the replacement cost less depreciation and the market method. The Contractor shall enter the replacement cost less depreciation on the record card and in the computer. The market value method will be used in support of the replacement value and will also be entered into the computer for future retrieval.
- e General Procedure for Appraisal Visits

An initial visit will be made to all County residences. If an adult of the household is at home, the field appraiser will question for information on the interior characteristics. If an at the door interview is not possible, the field appraiser will use visual inspection from outside and his professional knowledge to arrive at the best estimate of the interior characteristics. A door hanger, designed to be approved by the Assessor, is to be left at all residential structures wherein physical information is needed. The card must state who was there and the purpose of the visit. The door hanger is to be designed to allow owner/tenant to contact the Contractor to assure accuracy of data to be gathered.

NOTE: Sampson County is seeking bids for a full measure and list of all buildings on each parcel. In addition, Sampson County requests an alternate bid for a walk around on each improved parcel so that all sides can be visually inspected. Measurements must be taken where there is a discrepancy with information on the current property record card.

4. Valuation of Land

The Contractor shall make a careful investigation of the true value of all classes of land, giving due consideration to all factors enumerated in these specifications. Sales data covering market sales shall be secured and this data will be analyzed, checked, and recorded on cards. Owners, realtors, bankers, and others shall be asked to provide full information relative to sales of property within the County. If all or part of such property shall be within the boundaries of any incorporated town or city, such fact shall be specified and the part within such town or city shall be defined and listed accordingly.

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

The Contractor will furnish “land value maps” which will reflect the neighborhood concept. The maps will indicate the appraised values per parcel or per block. These values will be stated in terms of the units in which the land is normally sold. In addition, current sales data will be recorded on these maps. Sales data will be indicated from revenue stamps, noted on the property record cards, and confirmed in sufficient number to ensure compliance with these specifications. The Contractor shall furnish the County for its information, use and future reference the detailed data which was used to arrive at the units of land value and serve to substantiate these values, bound in a suitable folder, which shall become the property of the County.

a. Agricultural, Horticultural and Forestland

Agricultural, Horticultural and Forestland will be appraised at its true value as required by G. S. 105-317(b)(1). The Contractor will assist the Tax Assessor with the development of present use value schedules that are required by G. S. 105-317(b)(1). The Contractor will utilize information from the N C Department of Revenue concerning land use values. **The Contactor will create for the County a present use value schedule using a soil type valuation method and Tyler Technologies iasWorld cama software.** The Tax Assessor will determine eligibility for present use value and will be responsible for applying the present use value schedules to qualifying parcels.

b. Small Acreage Tracts

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

c. Agricultural Stabilization and Conservation Service/Soil Conservation Service Maps

The Contractor shall utilize the maps these departments have available to determine the amount of cleared acres and soil types when appraising property.

5. Other Property

a. Bulk Barns and Grain Bins

For this revaluation, bulk barns, grain bins and fixed elevator systems are to be appraised as real property and so valued. It is imperative that ownership of each bulk barn and grain bin be determined, and if different from the landowner, a property record card is to be prepared for the rightful owner with a cross reference between the owner of the improvements and the owner of the land.

b. Mobile Homes/Modular Homes

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

1. Is a mobile home, doublewide or modular home.
2. Has a permanent foundation or additions/improvements more than \$1,000 in value.
3. Other similar conditions appear to give it a look of permanency.
4. Located on land owned by the individual.

Modular homes will be appraised from the same set of schedules as site-built homes but must be identified on the property record card as a modular home. All doublewide mobile homes and singlewide mobile homes which meet the requirements as real property will be appraised from the mobile home schedule.

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

6. Digital Photography & Field Operations

The Contractor shall take digital photographic images of all residential, commercial, and industrial properties and significant other structures for any parcels that do not have such or have considerable changes from current photographs. All primary images shall be uploaded to the parcels in the Tyler Technology iasWorld cama system.

Field operations will involve actual onsite inspections of all real property with the supervision, verification, and inspection of property record cards, making appraisals of individual properties to include the following:

- a. examination, analysis and verification of the land classification data and entries of the classification, zoning, use and other important characteristics for land valuation on the property record cards.
- b. continuous supervision of personnel engaged by the Contractor to record data on type, construction and other important elements and conditions of each building being appraised.
- c. examination, verification, or correction of the exterior measurements of the building dimensions. Careful interior inspection of each building shall be made from basement to attic where it is possible to gain access and all construction data carefully noted on the property record cards.
- d. examination, analysis and verification of the important building characteristics, conditions, and the building classifications on each property record card.
- e. field review examinations to verify the accuracy of data entered on the property record cards, reviewing correctness of lot and building descriptions and

conditions as to depreciation and obsolescence allowed, also comparison with like property values.

- f. income approach on all commercial and income producing properties, utilizing the best practices of appraisal methods.
- g. sales ratio study covering all arms' length sales during the years 2026 and 2027. Each sale shall indicate by what means it was verified.

7. Office Operations

The office operations will include the analysis of individual real property record cards and the extension of applicable unit values to each lot and building, the addition or deduction of other than standard conditions and the addition of building and land values, where applicable, to determine total valuations. For each individual property, this phase includes the following:

- a. examination, analysis, and verification of land classifications and calculating land values based on unit: square foot, unit cost or acreage.
- b. examination, verification, or correction of information on property record cards, calculating and noting square foot or cubic foot content of different classes of residential, commercial, industrial and all other buildings on each property record card.
- c. examination, verification, and establishment of base unit costs with additions or deductions, depreciation allowances and special obsolescence for applicable building classifications.
- d. extending unit costs and computing building valuations and verifying same based on replacement costs less depreciation and related appraisal approaches, such as the income capitalization and the comparative sales approaches.
- e. verifying all data that is entered into the County's computer system. NOTE: The Tax Assessor will conduct data audits to ensure correct information is being inputted properly.

8. Final Review

The final review will include:

- a. A final field inspection and review by qualified appraisal personnel of the Contractor for the purpose of discovering errors and to certify accuracy of the reasonableness of resulting values, taking all factors, especially location and shape of parcels, into consideration, all in accordance with the applicable requirements of the Machinery Act.
- b. Reviewing with the Tax Assessor for his acceptance and approval the procedure, standards, schedules, and records used in making the property appraisals: training assessment personnel in order that the assessing office may apply the same to new and altered properties after the original appraisal. A comparison sheet as specified by the Tax Assessor shall be prepared by the Contractor for certain types of property requested by the Tax Assessor.

9. Quality Control

The County reserves the right to implement whatever quality control system necessary to ensure all residences in the County are being inspected by the Contractor in accordance with the criteria outlined above. The Contractor agrees to correct any errors discovered by the County.

10. Record Cards

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

All cards will be filed according to a method determined by the Assessor (alphabetical or geographical order).

The Contractor will provide at its own expense all supplies, cards and field record sheets needed in performing the work and all reports and manuals to be delivered to the County as set forth in this contract. All revaluation property record cards are to be delivered electronically and kept in a manner for quick retrieval.

The Contractor will, upon completion and acceptance of the work, deliver to the Sampson County Tax Assessor all field notes, cards and worksheets on all kinds and classes of properties valued in the appraisal, identified as to parcel number and owner and the detailed data developed and used to determine the unit land values and which serve to substantiate the 2028 values. The submission of this data shall be in electronic format (pdf, jpeg, tiff) identified by parcel number.

11. Public Relations

At all times during the contract and the work on the revaluation program, the Contractor and his employees will endeavor to promote friendly relations with the taxpayers and the public. Press releases or other publicity proposed by the Contractor shall be presented to the Tax Assessor and receive approval before being released. The Contractor will, at the request of the Tax Assessor, make available qualified speakers to acquaint groups of people with any phase of the revaluation program.

The Contractor will not release any proposed values, appraisals, 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.

V. COMPENSATION AND TERMS

A. Progress Reports and Payments

On the first workday of each month, on forms approved by the Tax Assessor, the Contractor will make a progress report under the negotiated schedule to the Tax Assessor. The report will show the percentage of completion of each phase of the work performed under terms of the negotiated work schedule. Based on each progress report, the County shall make progress payments as follows:

On or about the tenth day of each month, the County shall pay to the Contractor ninety percent (90%) of the value, based on the contract price, of the work performed by the Contractor up to the 25th day of the previous month as estimated by the County from progress reports and monthly invoices submitted by the Contractor, less the aggregate of previous payments. The estimates shall be approximate only and all partial payments and monthly estimates and payments shall be subject to correction in the estimate rendered following discovery of an error in any previous estimate. The schedule of payment contemplates the County's withholding payment of 10 percent (10%) of the value of all completed work until such time that the County is satisfied that all such work conforms to the requirements of these specifications.

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

B. Acceptance and Final Payment

When the work has been completed and delivered to 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 in this contract.

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

1. The difference between the amount already paid and ninety percent (90%) of the total Contract price will be paid to the Contractor at this point.
2. One half of the unpaid balance (5%) of the Contract price shall be paid to the Contractor upon the completion of the 2028 informal hearings.
3. One fourth of the unpaid balance (2.5%) shall be paid to the Contractor at the conclusion of all appeals to the Board of Equalization and Review.
4. The remaining one fourth of the unpaid balance (2.5%) shall be paid at the conclusion of any appeals to the Property Tax Commission or to the Courts.

APPENDIX A

Greetings,

Sampson County is scheduled for a four-year reappraisal of real property effective January 1, 2028. The Sampson County Board of Commissioners is seeking bids for a complete full measure and list and alternately a bid for a walk around of all improved property.

Sampson County will have available aerial photography to assist the Contractor with the project. The maps were flown in early 2021. Additionally, images taken during the 2019 reappraisal will be available.

Sampson County expects the Contractor to visit each property twice and to use all available data to assess properties at a fair and equitable value. The field appraiser will conduct a complete tour around the exterior of all structures such that all sides may be visually inspected and measured or re-measured if necessary. Digital photos of residences and commercial properties are to be taken and uploaded into the County's CAMA system on properties that contain no photos or have significant changes to current County property record cards. Commercial and industrial properties shall be carefully reviewed for data accuracy. Sampson County has attempted to address all leasehold property record cards. The Contractor is expected to match the leasehold card with the land card to reduce the number of structures being double listed. The tax office staff will work closely with the Contractor to ensure that these goals are met.

Sampson County utilizes the Tyler Technologies iasWorld CAMA software package. The property record card shows an itemized breakdown of land and improvements. A sample of a residential and commercial property record card is enclosed with this package. The Contractor is expected to input all data for the 2028 tax year.

In summary, it is the goal of the County to ensure that the Contractor values all real property in a fair and acceptable manner and that the Contractor exerts every effort to justify these values to the taxpayers of Sampson County.

Please submit your bid based on 50,279 parcels. The actual parcel count will be determined at the end of the project.

Sincerely,

Jim Johnson
Sampson County Tax Administrator

APPENDIX B

CLASSIFICATION OF REAL PROPERTY IN SAMPSON COUNTY

Residential Property	Approximately	24,460
Commerical & Industrial Properties	Approximately	1,158
Agricultural, Horticultural and Forest Land with Buildings (could have improvements)	Approximately	22,852
Exempt	Approximately	1,616
Leasehold Property (not tied to land parcels)	Approximately	<u>556</u>
Approximate Total Number of Parcels As of December 12, 2024		50,642

PAR ID: 12012404443						Map #: LOT#4 SEC3							JURIS CD: 12 NORTH CLINTON S01 CLINTON SCHOOL DISTRICT								F19 CLINTON FIRE DISTRICT G01 SAMPSON COUNTY								Route #: 209000							
PIN #: 2416-#232						SAMPSON CO, NC - Property Card													Printed: 02/14/25 Card: 1 of 1 Appraiser: RDJ																	
Ownership: 180245						SITUS: WILLIFORD, JASON 605 TIMBERLAKE DRIVE CLINTON NC 28328 Subd: Nbhd: 009 Timberlake Sd																														
Parcel: A average						Sale Dt	I	S	Price	Db/Pq	Valid. Code																									
Fronting:						11/08/99	D			1320/636																										
Location:						11/08/99	D		29,000	1342/636																										
Parking:						05/05/92	D			1139/364																										
Utility: A all available;						No Valid Sale																														
Zoning:																																				
Sketch Vectors																																				
Vector A00CR7D4R37U35L32U10L12D41 A01R7D4CD7R37U7L37 A02R44U1CR6U19L6D19 A03U41R12CR32D10L32U10 A04U25CL25D37R25U37 A05U25CL25U30R25D30																																				
Improvement Description: R1 conventional																Assessment: 2025																				
Story: 1 FP Stacks: 1 Bsmrt: crawl Phys Cond: A % Complete:																Method: COST APPROACH																				
Class: single family Openings: 1 BSMT Gar: CDU: AV Grade: B																Land: \$35,000 Excluded:																				
Ext Wall: brick Prefab FP: Attic: no attic/unfinis Over Depr Tb: C&D Fact:																BLDG: \$332,788 Ag Use:																				
Yr Blt: 2001 Rooms: 6 Baths: 2 Funct Dep %: C&D Desc:																Market: \$367,788 SWF:																				
Eff Year: Bedrooms: 3 Half: 1 Funct Desc: TV/SF 147.35																Deferred: \$0																				
Heating: forced hot air / cer Unfin Area: Extra Fixt: Econ Dep%: SP/SF 0.00																Exempt: \$0																				
Fuel: gas Fin Bsmt Area: Misc 1: Econ Desc: Rcnld/SF 176.10																Taxable: \$367,788																				
System: heat and a/c Rec Room Area: Misc 2: N-Fact: .9 RCNLD/SF 147.92																																				
DWELLABLE ADDITIONS	L#	Low	1st	2nd	3rd	Description	Area	Value(RCN)	Yr Bt	EfYr Bt	Grd	CDU	%Gd	Table	% Cmp	RCNLD	Entrances																			
	0					Conventional	1,632	287,307	2001		B	AV		84		241,338	Revisit:																			
	1		OP			Open Porch	259	6,514	2001		B	AV		84		5,472	Reason:																			
	2		MA			Main Living Area	114	9,799	2001		B	AV		84		8,231	Appr Date Code Rev2																			
	3		OP			Open Porch	320	7,547	2001		B	AV		84		6,339																				
	4		GB			Garage/Bonus Room	925	66,703	2001		B	AV		84		56,031																				
	5		MA			Main Living Area	750	61,664	2001		B	AV		84		51,798																				
HSF: 2,496 TSF: 4,000 439,534 Total: 369,209																																				

PAR ID: 12012404443	Map #: LOT#4 SEC3	JURIS CD: 12 NORTH CLINTON S01 CLINTON SCHOOL DISTRICT	F19 CLINTON FIRE DISTRICT G01 SAMPSON COUNTY	Route #: 209000
PIN #: 2416-#232	SAMPSON CO, NC - Property Card		Printed: 02/14/25 Card: 1 of 1	Appraiser: RDJ

Land Description:		LUC: A		NBHD: 009 Timberlake Sd			
N-Fact:		Topo1: level		Topo3:		Road 1: paved	
Zoning:		Topo2:		Traffic:		Road 2:	
<u>L#</u>	<u>Typ</u>	<u>Code</u>	<u>Desc</u>	<u>Size</u>	<u>BaseRate</u>	<u>Adj</u>	<u>AdjRate</u>
1	G	7	Lot Y	1.2800	35000		35000
Total Parcel Size:		AC	1.2800	Rate/AC	27,343.75		Value
							35,000

Ag Use	LN	Soil	Acres	Rate	Value
					Value

Comments:

#	Comment
1	Lot#4 Sec3 Timberlake M-Bk30/Pg66part Of 2416-61-1413from Dmb Development Inc
2	1342/636 11-8-99located At 605 Timberlake Dr



OB&Y																	
L#	Code		Yr Blt	Eff Yr	W x L	Area	Grd	Units	Mod Cd	Rate	Ovrd Rte	RCN	Cnd	Funct	%Cmp	%Gd	RCNLD
2	42	Patio		1950	x		C	1		.00		-66	G				500
					x												
					x												
					x												
					x												
Total: 500																	