

COLUMBUS COUNTY
BOARD OF COMMISSIONERS
MINUTES

The Honorable Board of Columbus County Commissioners met in their said office, at 111 Washington Street, Whiteville, NC, at 8:00 A.M., October 3, 1994, it being the first Monday.

BOARD MEMBERS PRESENT:

Samuel G. Koonce, Chairman
Mike Richardson, Vice-Chairman
A. Dial Gray, III
Lynwood Norris
C.W. Williams
Ed Worley

James E. Hill, Jr., Attorney
Roy L. Lowe, Administrator
Ida L. Smith, Clerk to Board
Dempsey B. Herring,
Special Projects Coordinator

ABSENT:

Sammie Jacobs

Chairman Koonce called the meeting to order and Roy L. Lowe, County Administrator, gave the invocation.

BOARD MINUTES APPROVAL

A motion was made by Commissioner Norris, seconded by Commissioner Richardson and passed unanimously to approve the Minutes of the September 19, 1994, Board Meeting, as recorded.

AIRPORT - LEASE AGREEMENT WITH UNITED CAROLINA BANK TABLED

A motion was made by Commissioner Worley, seconded by Commissioner Williams and passed unanimously to table the Airport Lease Agreement with United Carolina Bank until a notice can be published in the newspaper for ten (10) days.

APPOINTMENTS - TOWN OF LAKE WACCAMAW

A motion was made by Commissioner Norris, seconded by Commissioner Gray and passed unanimously to appoint Sue Creech to serve on the Lake Waccamaw Board of Adjustment, as an extra-territorial member, for a three (3) year term, with term expiring

September 1, 1997.

AGREEMENT (WATER & SEWER) - COUNTY COMPLEX AND THE CITY OF
WHITEVILLE TABLED

A motion was made by Commissioner Norris, seconded by Commissioner Worley and passed unanimously to table the Water and Sewer Agreement with the City of Whiteville to serve the Columbus County Complex until the Agreement is re-negotiated with James E. Hill, Jr., County Attorney.

CONTRACT - OCTENNIAL REVALUATION (APPRAISAL OF PROPERTY)

A motion was made by Commissioner Norris, seconded by Commissioner Richardson and passed unanimously to approve the following Contract for the Columbus County 1997 Revaluation.

CONTRACT SPECIFICATIONS

for

APPRAISAL OF PROPERTY,

TAX ASSESSOR'S MANUAL,

and PROPERTY RECORDS

for

COLUMBUS COUNTY, NORTH CAROLINA

I. SCOPE OF CONTRACT SPECIFICATIONS:

These specifications cover the functions and responsibilities of the County and a qualified Consultant pertaining to the development, processing, completion and delivery of property appraisals and property records, for a computer assisted revaluation of all real property within the County, and assistance to the County Tax Assessor and staff and to the Board of County Commissioners and the Board of Equalization and Review as specified herein and as directed by the County through its duly authorized agent.

II. APPRAISALS:

The Consultant shall aid and assist the Tax Assessor and shall advise with, aid and assist the Board of Equalization and Review in arriving at true value in money of the property in the County, in the appraisal and revaluation of the following items as required by the General Statutes of the State of North Carolina, and to be performed by January 1, 1997, to wit;

A. Urban and Rural Real Property

The term "Urban and Rural Real Property" as used in the contract is defined as all lots, parcels or tracts of land, and all dwelling houses, barns, outbuildings, and other structures thereon, located in the County which are not hereinafter defined as "Commercial Real Property", "Industrial Real Property", "Agriculture Land and Forestland", "Exempt Real Property", or "Personal Property", and which are required by law to be appraised by the County.

B. Commercial Real Property

For the purpose of the Contract, "Commercial Real Property" shall be held to mean;

1. All land and buildings and structures thereon, used or constructed for commercial purposes.
2. All apartment houses of four or more units and other dwellings designed or re-designed for such purposes.
3. Special purpose buildings not classified as industrial buildings shall be included in the appraisal of commercial property.
4. Vacant lots or other parcels of real estate in areas used for commercial purposes or in predominantly commercial areas of which are used in connection with commercial enterprises, or which are primarily suited for commercial developments, shall be classified as commercial property.

C. Industrial Real Property

For the purpose of this Contract, "Industrial Real Property" is defined as; All lands, and all plants, shops, processing establishments and other structures thereon, designed or used for industrial purposes.

D. Exempt Real Property

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

E. Personal Property

This Contract does not provide for the appraisal of commercial furniture and fixtures, industrial machinery and equipment or other personal property by the Consultant.

III. GENERAL CONDITIONS:

A. Direction of Revaluation

The Tax Assessor shall have general charge of the appraisal of all property in the County in accordance with the provisions of law. All decisions as to procedure followed and forms used in the development, processing and completion of the revaluation shall be made by the Tax Assessor. While final decision as to values assigned to properties for tax purposes must by law be made by officials of the County.

Consultant's responsibility under this Contract is to advise the County as to the true value of each item of property appraised as provided 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

1. All property, as herein defined, shall as far as practical, be valued at its true value in money as of January 1, 1997. In addition, the Consultant shall provide the County with a land use value schedule for application on those parcels which qualify for land use assessment under the

appropriate statutes. Capability to produce crops and/or timber shall be sole criterion for the use value appraisal. The intent 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 the compulsion to buy or 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.

2. In determining the true value of land, to 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 used, past income, probable future income, and any other factors that may affect its value. The value of growing crops as prescribed in G.S. 105-317 (a)(1) shall not be considered as part of the true value of land.
3. In determining the true value of a building or other improvements, to consider at least its location, type of construction, age, replacement cost, adaptability for residence, commercial, industrial, or other factors that may affect its value.
4. As provided in G.S. 105-286, all property entitled to classifications under G.S. 105-277.3 shall be appraised at its true value in money. The County shall be responsible for applying the land use value schedule on those parcels which qualify for land use assessment under the appropriate statutes.
5. Prior to commencement of appraisal work, the Consultant shall prepare and submit to the County for approval, schedules of values, standards and rules which, when properly applied, will result in appraising all property in accordance with applicable law.
6. Buildings partially completed shall be appraised by the Consultant at the degree of completion as of January 1, 1997.

C. Systems

1. The County shall furnish an electronic data processing system which shall be used in all phases of the revaluation and which shall have the capability of maintaining and updating all property appraisals at true value upon proper direction. All matters pertinent to E.D.P. operations and functions relative to the revaluation shall be under the authority, direction and supervision of the County Tax Assessor. The County shall provide all personnel necessary to facilitate data entry and/or processing of all appraisals or other information which is yielded by Consultant as specified herein. All computer cost associated with the County Tax Assessor's office, use of said computer for the 1997 revaluation program shall be borne by the County, including the printing of property record cards, abstracts, tax scrolls and tax bills.

2. This will be a computer assisted revaluation and computer appraisals will be used with all classes of property when practical as determined by the Tax Assessor. Consultant shall furnish to the Tax Assessor and Computer Programmer, aid and instruction, and assistance in the use of the Appraisal Manual to calculate values of buildings and land. This material shall be the property of Columbus County, but may not be used in other computer installations except by permission of the Consultant.
3. All information, data, reports, or other work required to be provided by the Consultant shall be delivered to the County for data entry and/or processing as such matter is developed and without unwarranted delay, reservation, or deviation from work progress schedules as provided for in Section H herein.
4. Consultant shall have no rights whatsoever to the E.D.P. system, programs, or documentation provided by the County.

D. Laws to be Observed

1. The Consultant represents that it is 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 work. No pleas of misunderstanding or ignorance on the part of the Consultant will in any way serve to modify the provisions of the Contract.
2. The Consultant shall at all times observe and comply with federal, state and local laws, orders, codes, ordinances and regulations of any manner affecting the conduct of the work, and the Consultant shall indemnify and save harmless the County, its officers, agents, and servants against any claims or liabilities arising or based upon the violation of any such law, ordinance, regulation, order, or degrees whether by him or his employees.
3. The Consultant will conduct the appraisal of properties according to the applicable statutes of the State of North Carolina in effect during the term of this Contract.

E. Responsibility for Damage Claims

The Consultant and his Surety shall indemnify and save harmless the County and its officers, agents and employees from all suits, actions or claims of any kind brought for or on account of any injuries or damages received or sustained by any person, persons, company, corporation, or property, by or from said Consultant, his employees or by or in consequence of any neglect in safeguarding the work, for amounts recovered by any infringement of patent, trademark or copy or from any claims or amounts arising or recovered under the Workman's Compensation Law, or any other law, ordinance, order or degree, and so much of the money due the said Consultant under and by virtue of this Contract as shall be considered necessary by the County may be retained, and in case no money is due, the Consultant and his Surety shall be held, until such suit or damages as aforesaid shall have been settled and satisfactory evidence to that effect furnished to the County.

F. Liquidated Damage

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 this Contract, the sum of two hundred and 00/100 (\$200.00) dollars per day, (Saturdays, Sundays and holidays excluded) shall be assessed against the Consultant for the first month, and four hundred and 00/100 (\$400.00) dollars per day therefrom, which said amounts shall be considered liquidated damages for such delay in performance and shall be deducted from the final payment of the compensation herein provided.

G. Performance of Work

1. The Consultant shall begin the work to be performed under this Contract immediately upon its acceptance by the County Board of Commissioners and shall carry on the program of revaluation without interruption, and shall complete and deliver said work as hereinafter provided. Consultant shall deliver all required information, data, reports, or otherwise pertinent matter as such is developed and without unwarranted delay or reservation. The County shall furnish Consultant with review forms which will be completed by Consultant and returned to the County. Consultant shall complete and deliver all work covered by this Contract on or before November 1, 1996, with the exception of problem appraisals, clerical changes, partially complete buildings, and property transfers and divisions as of January 1, 1997.
2. Upon acceptance of the Contract by the County Board of Commissioners, the Consultant shall submit to the Tax Assessor of the County, a schedule showing the beginning and completion dates of each phase of work covered by the Contract, which schedule dates shall be broken down to show the beginning and completion dates of work according to (a) geographical areas of the County; (b) types of property; and (c) both initial and final review of appraisals by the Consultant. The Consultant, in preparing such schedule shall consult with the County Tax Assessor and the schedule shall be subject to the approval of the Tax Assessor. Upon approval of the schedule by the County Tax Assessor, the schedule shall be used as the basis for performance of the work covered by the Contract.
3. Performance by Consultant shall not be deemed to be completed until informal hearings with taxpayers have been heard and until all appeals to the County Board of Equalization and Review respecting the revaluation program shall have been completed, and until all appeals from the County Board of Equalization and Review to the Property Tax Commission or the courts, in the case of complaints concerning the assessed valuation arising within one (1) year after January 1, 1997, have been heard.

H. Personnel

1. The Consultant shall use in the work competent employees of good character and an adequate number to expeditiously prosecute all work required. All employees must have sufficient maturity, skill, experience, and knowledge necessary to properly perform the work assigned to them. Employees executing appraisals or other skilled work shall be sufficiently mature and shall have sufficient

education, training and experience in such work to perform it properly and satisfactorily in the manner prescribed in the Contract, and Consultant shall provide satisfactory proof in affidavit form, of their appraisal experience in their particular field at least ten (10) days prior to each employee being brought to the job. Complete instruction and direction of all members of the personnel connected with the revaluation shall be supplied by Consultant.

2. Consultant shall make available its qualified personnel to inform and/or instruct the Tax Assessor and his assistants in the methods and procedures used during the course of the revaluation program.
3. Consultant shall furnish the County a list of all persons to be employed for acceptance or rejection by the County. The County may require Consultant to remove from work any persons 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 in the work without the County's written consent.
4. All field employees must keep in their possession identification cards which will be provided by the County, and which must be presented by such employee in circumstances requiring identification.
5. The Consultant shall not contract work on another job without the knowledge of the Tax Assessor.
6. The Consultant will help provide speakers for civic clubs and any other organization with interest in revaluation.

I. Office Space and Equipment

1. Office space necessary for the performance of the clerical work will be provided by the County at no cost to the Consultant, and all necessary tables, chairs and file cabinets for such office space will likewise be so supplied by the County. All other machinery and equipment necessary to complete the work shall be supplied by the Consultant.
2. It is agreed, the County will provide telephones for use by the Consultant; to be used for local calls only, except when pertaining to the revaluation.

J. Use of Records and Maps

1. All maps, records, data and information necessary to the revaluation program in the possession of the County pertaining to properties covered by this Contract will be made available to Consultant. This is to cover the use of that information currently existing on the County property record cards. Property records, however, are not to be removed from the County Tax Office. The County will provide Consultant with a computer print out showing pertinent data maintained on existing property records. Property records shall be reviewed in the field by the Consultant and corrected where needed.
2. Review corrections made by Consultant on review and/or hearings and all other data changes will be encoded into the computer by the County.
3. The County shall provide the Consultant with all necessary maps of the mapped townships and one (1)

copy of the aerial photographs showing tract numbers for use on the reappraisal project. Missing tract numbers on aerial photographs will be written in by the Consultant during field review. Such maps will be returned to the County as soon as the use of same is completed.

4. Consultant shall be required to deliver to the County Tax Assessor all field notes, abstract sheets, work sheets, and other data produced during and throughout the course of the project, and also to deliver to the County Tax Assessor the detailed data developed and used to determine the unit values and which serve to substantiate those values reflected in the schedule of values required by this Contract.

K. Support of Values

1. Prior to the official meetings of the Board of Equalization and Review, notices of the new assessments will be prepared by the County and mailed to all real property owners. Informal discussions will be conducted by Consultant, assisted by the County, in a meeting room furnished by the County. The Consultant agrees to provide two (2) appraisers for thirty (30) working days. In the event, additional time for informal hearings is required, the County agrees to compensate the Consultant two hundred and 00/100 (\$200.00) dollars per day per appraiser, and one hundred and 00/100 (\$100.00) dollars per day per clerical.
2.
 - A. A responsible employee of the Consultant shall be present at official meetings (not to exceed fifteen (15) of the Board of Equalization and Review) of the County following the completion of the work. The Consultant's responsibility to the County is to assist in the settlement of complaints and to defend the values placed upon various properties.
 - B. It is the responsibility of the Tax Assessor to determine the specific meetings for the Consultant to attend (not to exceed fifteen (15) of the Board of Equalization and Review). If there is a need for the Consultant to be present at official meetings of the Board of Equalization and Review exceeding fifteen (15), the County shall compensate the Consultant at the rate of two hundred and 00/100 (\$200.00) dollars per meeting.
3. It is further agreed that qualified appraisers shall be provided by the Consultant to assist the County in the event of appeals from the County Board of Equalization and Review to the State Board of Equalization and Review (Property Tax Commission), or to the courts. The Consultant agrees to provide this service for a period not to exceed five (5) working days at no additional cost to the County in the case of complaints as to assessed valuations arising within one (1) year following the completion of the work and its acceptance by the County. If there is a need for this service to exceed five (5) working days by the Consultant, the County shall compensate the Consultant at the rate of two hundred and 00/100 (\$200.00) dollars per day.

L. Annulment of Contract

1. The Contract may be annulled by the County for the following reasons:
 - a. Failure of the Consultant to start work on the dates specified;
 - b. Substantial evidence that the progress being made by the Consultant is insufficient to complete the work within the specified time;
 - c. Failure on the part of the Consultant to observe any requirements of the Contract.
2. Before the Contract may be annulled, the Consultant must be notified in writing by the County of the conditions which make annulment of the Contract imminent. Ten (10) working days after this notice is given, if in the opinion of the County, effort has not been made by the Consultant to correct the conditions, the County may declare the Contract annulled and notify the Consultant accordingly.
3. If the Contract is annulled, as herein specified, 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. When the work is thus finally complete, 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 Consultant. If the total cost is less than the Contract price, the County shall pay the difference to the Consultant pursuant to the system of payment detailed in Section V of these Contract Specifications by only for so much of the Contract work that the Consultant has performed and subject nevertheless to any and all claims the County has or may have for damages, including liquidation damages, as specified in these General Conditions.

M. Subletting and Assisting Contracts

Consultant shall not assign, transfer or sublet the Contract or any interest therein, without the written consent of the County.

N. Delays

The consultant shall not be liable for delays caused by strike, fire, disaster, gasoline unavailability or rationing which leads to gasoline unavailability, explosion, Acts of God, Order of Court, government intervention, failure of the County to perform its obligation, and/or other causes beyond the Consultant's reasonable control, and the Consultant shall receive additional compensation if agreed to by the County at the time of such occurrence.

IV. WORK TO BE PERFORMED

It is understood that the performance of this Contract is to be a joint effort between the Consultant and the County. The Consultant agrees that in the performance of this Contract and the functions connected with the performance of this Contract to use the utmost care and skill, and to use generally accepted methods employed by competent appraisal firms in a computer-assisted mass appraisal. The following is a list of

descriptions of the functions, and a designation of the responsibilities of the County and the Consultant in the performance of these functions.

A. Office and Clerical Functions

1. The County will provide one (1) office/clerical person throughout the course of the project.
2. The Consultant agrees to make available, one (1) office/clerical person, as needed, to advise and assist in the clerical functions, with schedule of work to be agreed upon by Consultant and Tax Assessor.
3. The County shall provide one (1) technical person to assist the Consultant, as needed.

B. Computer Processing and Key punching

It is agreed that all computer processing time and key punching connected with the project shall be a joint effort between the Consultant and the County.

C. Appraisal Manual

It shall be the Consultant's responsibility to produce an appraisal manual reflecting local cost and market conditions. The appraisal manual shall be delivered to the Board of Commissioners of Columbus County prior to the establishment of any final values and within the time provided for approval by the Board of Commissioners. The County agrees to assist in specific areas such as establishing of local contracts.

1. Consultant shall prepare and furnish the County with ten (10) typed or printed copies of an assessment manual and cost schedules. The contents of the manual furnished by Consultant will be as follows, and the County will have reproduction rights without liability:

Contents of Manual

- 1-1 Introduction
- 1-2 Outline of the principles and essentials of uniform property valuation and assessment.
- 1-3 Individual property field documents (explain use of and essential information included in the field documents).
- 1-4 Valuation of lots and parcels of land:
 - a. Explanation of land value, classes and grades.
 - b. Land value map requirements, depth table and land rules.
 1. For residential, commercial, and industrial property.
 2. For rural and unsubdivided lands.
 3. For agricultural land and forest land use value assessment.
 - c. Explanation of method of determining base land value.

1-5 Valuation of buildings:

- a. Specifications and detailed schedules of reproduction cost on all types of houses, commercial properties, special purpose buildings and industrial properties and farm outbuildings.
- b. Tables of base reproduction cost for houses, commercial properties, special purpose buildings and farm outbuildings.
 1. Five (5) grade houses, having 600 square feet to 4,000 square feet of varying building, from one story to two and one-half stories.
 2. Commercial and special purpose building cost, varied by size, wall to wall ratio and story height.
- c. Table of additions and deductions from base reproduction costs.
- d. Base reproduction costs for additions, garages, fireplaces, porches, and other components of construction which affect value.

1-6 Physical Depreciation:

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

1-7 Pricing schedule for metal buildings.

1-8 Any other information, facts, or factors which may be used in determining the true value in money on real property to be appraised.

2. This manual shall contain a breakdown in detail of all data used in making all schedules, costs, etc., including prevailing material costs, the source of this information and analyzed cost for residential, farm, industrial and commercial building construction. A careful investigation of local construction costs shall be made. 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, labor efficiency for the several trades on the various classes of work shall be considered in the determining of building schedules.
3. From the foregoing information, construction costs shall be analyzed for all material entering into construction of all types of buildings, which construction cost shall include architects' 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 cost 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.

4. When such accuracy is determined or proven in a manner acceptable to the County, schedules will be prepared for any and all variations from bases, including the value of the following items: various types of wall construction, heating, plumbing, fireplaces and stacks, air conditioning, finished attics, etc.
5. Tables shall show additions or deductions from base prices shown in the residential schedule. Every change from base specifications shall be recorded in the pricing schedules and on records, cards or sheets.
6. 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. All data used to make up the manual and to substantiate sales, must be turned over to the Tax Assessor.
7. The design of the manual must be approved by the Tax Assessor and personnel designated by the Tax Assessor are to be trained to use the manual during the revaluation period.

D. Field Data Sheets and Property Records

1. The County shall provide all field data sheets necessary to the revaluation program. Such sheets shall include all items of information now existing in County records in connection with construction, age, condition, depreciation, perimeter, sketch and pricing data of each building together with owner's name, available lot, block, map numbers, or parcel identifiers, etc., and shall be used by Consultant in all field reviews to record all pertinent information relative to land and buildings, which sheets are furnished at the expense of the County.
2. All field sheets furnished to the Consultant together with all information pertinent to conclusions reflected thereon, shall be returned to the County immediately upon their completion by field personnel.
3. Consultant shall provide at its own expense, all supplies, except field data sheets, needed in performing the work and all reports and manuals to be delivered to the County as set forth in the Contract.
4. The County shall make available its copy machine to the Consultant to produce said reports and manuals at no expense to the Consultant.
5. Consultant shall upon completion and acceptance of the work, deliver to the County Tax Assessor all field notes, cards and work sheets on all kinds and classes of properties valued in the appraisal, identified as to property owner, and also to the County Tax Assessor for the future reference, the detailed data developed and used to determine the unit land values, and which serve to substantiate these values.

E. Property Appraisals

1. Urban, Resort and Rural Property

- a. Each residence and outbuilding shall be reviewed with the existing sketch (if any), verified for accuracy as well as any other information shown on the field data sheets. Where improvements found upon the property have not been shown, be listed, and appraised by Consultant as specified herein.
- b. The type of construction shall be recorded by component parts, such as foundations, basement areas, wall and roof construction, floors, interior finish, heating system, fireplaces, plumbing fixtures, age, condition, depreciation, general quality of construction, rent (if available), data on recent sales, and any other information pertinent to the valuation of the property being appraised.
- c. Suburban and farm homes shall be reviewed in the same manner as other residential buildings. All other farm buildings and structures shall be reviewed and appraised at their true value.
- d. Mobile/Modular home hook-ups must be appraised and so noted on field data sheets. All mobile home parks and camping parks must be noted. Hook-ups and parks shall be appraised at their true value.

2. Commercial Property

a. Commercial buildings

1. All commercial buildings and outbuildings shall be reviewed to ensure accuracy of information shown on the field data sheet. Master reproduction cost schedules which have been checked against actual recent costs of newly erected construction in the County or comparable communities, when required and developed for the manual will be applied to various elements of building construction.
2. The basic cost data shall be applied to existing construction for the determination of accurate and consistent replacement values less any physical, functional or economic depreciation. In addition, income and expense data and market data will be used where applicable and available to determine value by use of the approaches.
3. All apartment houses of four (4) or more dwelling units and other dwellings designed or re-designed for such occupancy, and all groups of apartment buildings, are to be classified as apartment properties and appraised by Consultant in the manner of commercial properties and entered on field sheets or a separate report. The appraisal of apartment houses is to be complete with analysis on income in the same manner as in the appraisal of other commercial properties.

b. Commercial and Apartment Land Valuations

1. Consultant shall make a study of both the central business districts and outlying

business areas of the County. Upon completion of this study, an outline block map is to be prepared by Consultant listing front foot or square foot land values for each side of each block of the specified business districts. Depth tables shall be developed by Consultant for the pricing of commercial lots. These tables shall be in accordance with current sound practices of land valuations.

2. Upon determination of such final front foot, square foot or per unit values for commercial and apartment properties by Consultant, the value of each individual parcel of land shall be computed.
3. 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 towns or city 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 carefully reviewed by experienced appraisers of Consultant for the careful consideration of economic factors which enter into its valuation, such as, location, design, surplus capacity or inadequacy, obsolescence, and rental possibilities, both present and expected.

3. Industrial Properties

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

a. Industrial Buildings

Drawing of the building shall be made to scale, with buildings numbered and shown their proper location and size. Buildings shall be described and priced by their component parts, replacement or reproduction values being determined by a unit cost appraisal, less any depreciation, and market and income approach to value.

1. All appraisal calculations relative to industrial properties shall be made manually when not applicable to use County's E.D.P. system.

b. Industrial Land Valuations

Consultant shall make a study of each individual property and of the various industrial sections of the County. Upon completion of this study, Consultant'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. Consultant shall compute the value of each individual parcel of industrial land.

4. Valuation of Land

- a. Consultant shall make a careful investigation of the true value of all classes of land, giving due consideration to all factors enumerated in these specifications, such as topography, perk test, type roads, and neighborhood trend. Sales data shall be analyzed, checked and recorded. Owners, realtors, bankers and others shall be asked to supply full information relative to sales of property within the County.
- b. 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. Buildings, structures and other improvements shall be appraised and their true value recorded separately from the land on which located.
- d. Consultant will furnish "Land Value Maps" which will indicate appraised values per parcel or per block. These values will be in 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 as noted on the property records and confirmed in sufficient number to ensure its accuracy.
- e. Consultant shall prepare two (2) land schedules - one that reflects market value as enumerated in Paragraph III, B-1, and a use value schedule as required in G.S. 105-277 (C).

5. Other Property

- a. Mobile/Modular Homes shall be reviewed in the same manner as other residential buildings and appraised as real property if previously listed as such field data collectors. All mobile/modular homes exhibiting a sense of permanency will be appraised as real property.
- b. Bulk tobacco barns are to be considered as personal property.
- c. All other real property not covered under this Section (C) required by law to be appraised by the County will be appraised at true value using acceptable appraisal standards.

6. Informal Taxpayer Meetings

- a. Upon the conclusion of the project, the Consultant, assisted by the County, will hold individual taxpayer meetings in order to give each taxpayer an opportunity to discuss their new appraisal with a representative of the Consultant. The taxpayer will be given the opportunity to compare his/her property with similar properties. Should any errors be discovered, they will be corrected promptly by the Consultant.
- b. Each taxpayer will be notified by mail of the

time and location of the meetings and said notices will contain a telephone number which can be called to set up an appointment. The notice will be designed by the Consultant subject to the approval of the County. The County will bear the cost of the forms, the printing of the value and legal description of the notice as well as all postage connected with the mailing of said notices.

V. COMPENSATION AND TERMS

A. Progress Reports and Payments

The Consultant shall make monthly progress reports on or about the first day of each month on forms approved by the County Tax Assessor and County Finance Officer showing work done on progress made during the preceding month and the County shall make progress payments as follows:

1. On or by the fifteenth day of each month, the County shall pay to the Consultant 90% of the value, based on the contract price, of the work performed by the Consultant up to the first day of that month as estimated by the County Tax Assessor from progress reports and monthly invoices submitted by the Consultant, less the aggregate of previous payments. The estimates shall be approximate only, and all partial and monthly estimates and payments shall be subject to correction in the estimate rendered following discovery of an error in any previous estimate.
2. Should any defective work be discovered, or should a reasonable doubt arise as to the integrity of any or part of the work completed prior to the final acceptance and payment, there will be deducted from the first estimate rendered after discovery of such work, 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.
3. Not more than a total of 95% of the total contract price shall become due and payable by the County prior to January 1, 1997, notwithstanding any other provisions herein.

B. Acceptance and Final Payment

When the work has been completed and delivered to the County by the Consultant, on or before November 1, 1996, and 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:

1. The difference between the amount paid and 90% of the total contract price shall be paid to the Consultant at this point.
2. At the completion of the informal hearings, one half of the remaining balance of the contract price shall be paid to the Consultant.
3. The remaining balance of the contract price shall be paid to the Consultant upon the adjournment of the 1997 Columbus County Board of Equalization and Review, and upon the submitting of a written agreement to cover any appeals to taxpayers from the County Board of Equalization and Review and the

State Board of Appeals.

VI. ADDITIONAL CONDITIONS AND REVISIONS TO THE CONTRACT

- A. The Consultant shall name himself, Danny J. Deese, as Project Manager and assures the County that he will devote ample time to the project to meet or exceed the expectations of the County to perform all the work in strict accordance with the Contract Specifications.
- B. Consultant agrees to aid and assist the County in developing schedules and tables to be used for the pricing of bulk tobacco barns as Personal Property.

NORTH CAROLINA

COLUMBUS COUNTY

THIS AGREEMENT, made this 3rd day of October, 1994, by and between Deese Appraisals & Consulting of 585 Waccamaw Shores, Lake Waccamaw, North Carolina, (hereinafter called "Consultant") and Columbus County, North Carolina (hereinafter called "County");

W I T N E S S E T H :

That Consultant and County, for the consideration hereinafter named agree as follows:

**ARTICLE I
SCOPE OF WORK**

Consultant shall furnish all of the material and perform all of the work shown in the foregoing and attached specifications and contract documents, and shall do everything therein required to be done.

**ARTICLE II
TIME OF COMPLETION**

Work to be performed under this Contract shall be commenced and completed as provided in the aforesaid specifications and Contract documents.

**ARTICLE III
CONTRACT SUM**

County shall pay Consultant for the performance of this Contract the sum of two hundred thirty-eight thousand and 00/100 (\$238,000.00) dollars payable as hereinbefore provided as in said specifications and contract documents. This Contract price is based on 34,000 parcels at the cost of \$7.00 per parcel. If the actual number of parcels should prove to be less than or greater than 34,000 parcels by a sum greater than 1,500 parcels, then the cost paid to the Consultant by the County shall be adjusted either upward or downward at the completion of the contract based on the cost of \$7.00 per parcel.

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement, the day and year first above written.

DEESE APPRAISALS & CONSULTING

/s/ DANNY DEESE
SOLE PROPRIETOR

COLUMBUS COUNTY

/s/ SAMUEL G. KOONCE, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

ATTESTED BY:

/s/ IDA L. SMITH, CLERK TO BOARD

Note: Contract properly executed, notarized, certified, and seal affixed.

PUBLIC HEARINGS SCHEDULED - CDBG NUMBERS; 88-C-7758 AND 91-C-8107

PROJECT CLOSINGS

A motion was made by Commissioner Norris, seconded by Commissioner Williams and passed unanimously to schedule the public hearings for Community Development Block Grants 88-C-7758 (Waccamaw Sioun Project) and 91-C-8107 (Southeastern Community College Day Care Project) for 7:30 P.M., October 17, 1994.

APPOINTMENTS - FOUR COUNTY COMMUNITY SERVICES

A motion was made by Commissioner Worley, seconded by Commissioner Williams and passed unanimously to appoint the following persons to serve on the Four County Community Service, Incorporated's Board of Directors.

Ray B. Wyche, Hallsboro, NC 28442
(Social Services Representative)

Roy L. Lowe, P.O. Box 1556, Whiteville, NC 28472
(Commissioners Representative)

BUDGET AMENDMENTS - VARIOUS

A motion was made by Commissioner Norris, seconded by Commissioner Gray and passed unanimously to approve the following various budget amendments.

Reappropriate 10-399-0000 Fund Balance	\$5,000
Expend 10-690-7200 Beaver Control	\$5,000
Reappropriate 10-399-0000 Fund Balance	\$2,400
Expend 10-500-7300 Improvements - Courthouse	\$2,400
Accept 10-348-3200 Elderly & Handicapped Transportation Grant	\$27,459

Expend as follows:

10-700-9700 E & H Transportation - Health	\$ 7,893
10-700-9701 E & H Transportation - Aging	2,786
10-700-9702 E & H Transportation - DSS	1,625
10-700-9703 MTAP Transportation - DSS	4,244
10-700-9704 E & H Transportation - MH	10,911

APPOINTMENTS - YOUTH TASK FORCE

A motion was made by Commissioner Norris, seconded by Commissioner Williams and passed unanimously to appoint the following persons to serve one (1) year terms on the Youth Task Force Board.

Jim Smith, 14 Bell Street, Tabor City, NC 28463

Brenda Moore, P.O. Box 221, Bolton, NC 28423
 Tim Moore, Route 1, Cerro Gordo, NC 28430

BUILDINGS (SOCIAL SERVICES) - UTILITY EXTENSIONS CHANGE ORDER #2

TABLED

Dempsey Herring, Special Projects Coordinator, presented the Board with a Change Order #2 request from Anderson Engineering & Associates in reference to utility extensions at the Social Services Building site as follows:

1.	Undercut unsuitable subgrade material Estimated quantity: 250 CY @ \$16.00/CY	\$4,000
2.	Install 6" aggregate base course in lieu of soil type base course	\$8,500
3.	1" resurfacing @ SR 1705 per N.C.D.O.T. Estimated quantity: 1,000 SY @ \$6.00 SY	\$6,000
	TOTAL CHANGE ORDER	\$18,500

A motion was made by Commissioner Norris, seconded by Commissioner Williams and passed unanimously to table the request for Change Order #2 until the next Board Meeting.

INSPECTIONS - WIND ZONE II REGULATIONS ON MOBILE HOMES DRAFT

PRESENTED

Dempsey Herring, Special Projects Coordinator, presented the Board with a draft of regulations for mobile home units that do not meet Wind Zone II Standards as of July 13, 1994.

The Board concurred to direct James E. Hill, Jr., County Attorney, to review the regulations draft and formulate an alternate legal method of moving mobile homes within Columbus County without the Wind Zone II label and present to the Board at the next Meeting for consideration.

TAX RELEASES AND REFUNDS

A motion was made by Commissioner Norris, seconded by Commissioner Worley and passed unanimously to approve the tax releases and refunds as recommended by the Tax Administrator.

MAURICE D. and EDWARD G. BALDWIN: K-5-1, cemetery plot, tax exempt. Amount \$868.45, valuation \$115,650.00, years 1984 through 1994, account #01-02400.

DELORIS BRITT: Leasehold (house) on X-5-27, already listed to Curtis and Delores Britt. Amount \$124.24, valuation \$12,400.00, year 1994, account #15-04447.

EMMETT and BARBARA BROWN: M-2-177G, same as M-2-177-K listed to Emmett George Brown on #14-02427. Amount \$98.94, valuation \$12,600.00, years 1987 through 1994, account #14-02430.

BONNIE FAYE BULLOCK: Mobile home double listed to Joe Bullock, III, account #10-02043. Amount \$326.17, valuation \$35,240.00, year 1991 and year 1993 for 1992, account 10-01874.

LINDA H. and BILLY WAYNE CHENIER: Leasehold (attachments to M.H. and H-up) gone. Mobile home moved out of County prior to 1991. Amount \$61.74. Valuation \$8,400.00, years 1991 through 1994, account #01-14230.

FREDDIE LEE and CLARA COLE: Well/septic tank/hook-up, not on X-2-75-I, but on X-2-75-F, listed Simon Sr., Gillison. Amount \$12.90, valuation \$1,500.00, year 1994, account #15-09527.

RALPH COLLIER (MRS.): Failed to receive the Senior-Citizen's exemption on her lot and house, located on I-3-58 (does not live in mobile home). Amount \$87.83, valuation \$11,260.00, year 1994, account #01-15900.

J.B. and LYDIA CRIBB: H-9-21, store not in use. Amount \$30.00 user fee. Year 1994, account #09-05660.

LEVON DAVIS: Failed to receive the disability exemption on lot and house G-13C-1. Amount \$129.00, valuation \$15,000.00, year 1994, account #06-07120.

E. AUTRY and FAYE DAWSEY: U-2-18, acres corrected by survey from 52 acres to 43.19. Amount \$18.04, valuation \$2,200.00, year 1994, account #04-03203.

RODNEY and CHARLENE ELKINS: Affixed mobile home, double listed on Real and Personal Property in the name of Charlene McQueen, account #05-04287. Amount \$160.26, valuation \$17,140.00, year 1994, account #05-02065.

H.C. and SARAH ENZOR: A-3-10, 11.14 acre/tract, no road frontage. Amount \$39.52, valuation \$5,200.00, year 1994, account #10-04640.

IRIS C. FRENCH: Vehicles (junked) were listed and priced through error. Amount \$8.36, valuation \$1,100.00, year 1994, account #15-50077.

LARRY and VICKIE FUTRELL: Leasehold (mobile home) on X-

5-61, sold and moved to Brunswick County in 1983. Amount \$1,559.75, valuation \$185,034.00, years 1984 through 1994, account #15-15040.

GEMINI SYSTEMS LEASING CORPORATION: Cancellation of Tax Receipt #30642 that was billed for year 1994 through error. Rebilled as 1993 Discovery on late list. Amount \$43.24, valuation \$5,690.00, year 1994, account #13-14925.

JOSEPH and BONNIE HINSON: M-17-60AA, house vacant. Amount 30.00 user fee. Year 1994, account #07-08560.

INVESTORS MANAGEMENT CORPORATION: Leasehold (double-wide mobile home) rebilled to Garrett and Angela Freeman on #11-09603. See refunds for 92 and 93. Amount \$196.32, valuation \$19,800, year 1994, account #11-13925.

PROCTOR JOHNSON: Failed to receive S.C. Exemption on his mobile home. Amount \$52.96, valuation \$4,600.00, year 1994, account #10-09640.

HERMAN and MORRIS LEDER: Per Board of E. & R., WH-3-34 reduced to 116,700. Amount \$361.14, valuation \$46,300.00, year 1994, account #01-51700.

THERISA LEONA LENNON: Vehicle (76 Pontiac) double listed on account #01-52578, same name. Amount \$5.39, valuation \$710.00, year 1991, account #17-22655.

R.L. and LOUISE B. McFAYDEN: H-5-86 is located inside city limits of Chadbourn. Amount \$60.69, year 1994, account #13-25775.

JAMES CARLIE and CAROLYN NANCE: D-3-41, double listed to D-3-41A, William Coley Fowler. Amount \$39.00, valuation \$5,000.00, year 1994, account #12-19960.

M.E. REAVES (MRS.): Unidentified property; does not exist. Amount \$71.04, valuation \$9,600.00, years 1993 and 1994, account #07-13820.

COMFORT ROYAL Heirs: J-6B-223, house vacant. Amount \$30.00 user fee. Year 1994, account #01-78160.

ERNEST SMITH: X-5-31, per deed, acres corrected from 70.89 to 65.81 acres. Amount \$31.92, valuation \$4,200.00, year 1994, account #15-34717.

WILLIE and EUNICE G. STRICKLAND (Heirs): Using commercial sanitation hauler. Amount \$90.00 user fee. Year 1994, Account #09-29720.

POCOSIN ENTERPRISES, INC.: Portion of Leasehold Improvement (Equipment) not in building as of 1-1-94. Amount \$12.78, valuation \$1,681.00, year 1994, account #08-14966.

CHARLES EDWARD WARREN: Seasonal trailer. Amount \$20.00 user fee. Year 1994, account #03-28240.

LUTHER A. WILLIAMS: WH-3-85, double listed to WH-3-87 listed Carrie Bullock #01-10469. Amount \$364.81, valuation \$46,910.00, years 1984 through 1994, account #02-06840.

GEORGE G. and ALICE WOOTEN: Per Board of E. & R., value adjusted to \$90,500.00. Amount \$482.60, valuation \$63,500.00, year 1994, account #13-45463.

ORDERED: That a refund check be issued to A. J. Krahnke, III, 605 N. Madison Street, Whiteville, NC 28472, in the amount of \$9.12, for year 1994. K-6-18-A, property annexed into the City. Per Board of E. & R., value reduced to \$8,200.00. Amount \$9.12, valuation \$1,200.00, year 1994, account #01-50563.

ORDERED: That a refund check be issued to Investors Management Corporation, c/o McLamb Realty, Post Office Box 8, Little River, South Carolina 29566, in the amount of \$370.86, for year 1992 and 1993. M-5-53-G, vacant. Leasehold (Mobile Home) double-listed to Garrett Freeman on account #11-09603. Amount \$370.86, valuation \$39,600.00, years 1992 and 1993, account #11-13925.

ORDERED: That a refund check be issued to Lloyd Kenneth Ransom, Route 2, Box 72-C, Clarkton, North Carolina 28433, in the amount of \$7.60, for year 1994. H-2-3, acreage reduced to 41.04 acres, per deed. (Taxes paid for 1994.) Amount \$7.60, valuation \$1,000.00, year 1994, account #05-05580.

ORDERED: That a refund check be issued to R.L. and Louise McFayden, 326 Church Street, Red Springs, North Carolina 28377, in the amount of \$242.76, for years 1990 through 1993. H-5-86, property located inside city limits of Chadbourn. Not in Klondyke F/D. Amount \$242.76, years 1990 through 1993, account

#13-25775.

RESOLUTION - RELEASE FUNDS TO CAPE FEAR COUNCIL OF GOVERNMENTS

A motion was made by Commissioner Norris, seconded by Commissioner Gray and passed unanimously to approve the following Resolution:

RESOLUTION

BY

COLUMBUS COUNTY

WHEREAS, in North Carolina, the Lead Regional Organizations, as voluntary organizations serving municipal and county governments, have established productive working relationships with the cities and counties across this state; and

WHEREAS, the 1994 General Assembly recognized this need through the appropriation of \$864,270 to help the Lead Regional Organizations assist local governments with grant applications, economic development, community development, and to support local industrial development activities and other activities as deemed appropriate by their local governments; and

WHEREAS, these funds are not intended to be used for payment of member dues or assessments to a Lead Regional Organization or to supplant funds appropriated by the member governments; and

WHEREAS, in the event that a request is not made by June 30, 1995, for release of these funds to our Regional Council, the available funds will revert to State's general funds; and

WHEREAS, in Region O, funds in the amount of \$48,015 will be used to/for prepare community development and land use plans, zoning ordinances, economic development/revitalization plans and grants, and provide other technical assistance to local governments.

NOW, THEREFORE, BE IT RESOLVED, that Columbus County requests the release of its share of these funds, \$9,417.24, to the Cape Fear Council of Governments at the earliest possible time in accordance with the provisions of Chapter 321, Senate Bill 27, Section 39 of the 1993 Session Laws.

Witnessed this the 3rd day of October, 1994, by:

s/s/ Samuel G. Koonce
 Chairman, Commissioners

s/s Roy L. Lowe
 County Administrator

SOCIAL SERVICES - LETTER IN REFERENCE TO 1994-95 SALARY ADJUSTMENT

Chairman Koonce advised the Board that a letter was received from Caletta Faulk, Social Services Board Chairperson, requesting the Board's consideration for a salary adjustment for eight (8) employees in the Department of Social Services who did not receive 2 1/2% when the 1994-95 Budget was adopted.

Chairman Koonce requested Ida Smith, Clerk to the Board, to state what method was used for the 1994-95 salary adjustments for all County Employees. Ms. Smith advised that the salary adjustments of 2 1/2% was given to 302 employees who only received one-half of the salary adjustment that the David M. Griffith proposed pay plan study that was adopted by the Board of Commissioners to become effective January 1, 1994. The remaining 78 employees who were not eligible for salary adjustments, according to the pay plan, was placed on the new pay plan schedule to the nearest step above their salary.

A motion was made by Commissioner Richardson, seconded by Commissioner Norris and passed unanimously to follow the pay plan as outlined by David M. Griffith & Associates and no further salary adjustments will be made at this time. Further, the Board approved to complete the implementation of the recommended pay plan study performed by David M. Griffith in the 1995-96 budget, if funds are available.

DEPARTMENT OF TRANSPORTATION - REQUEST FOR DITCHES TO BE EXCAVATED ON OSCAR EZZELL ROAD

A motion was made by Commissioner Richardson, seconded by Commissioner Worley and passed unanimously to request the Department of Transportation and Mr. Leo Mercer, Representative of the Governor's Regional Office, to consider excavating the ditches on the Oscar Ezzell Road (State Road 1006 off NC 130) as there is a problem of flooding in the area.

DOT (I 73/74 CORRIDOR) - APPROVAL FOR COUNTY TO ABSORB COSTS FOR MEETING IN WINSTON SALEM

Chairman Koonce advised the Board that the I-73/74

Corridor Association will be meeting at the Adam's Mark Hotel, Winston Salem, NC, October 13, 1994, and stated that two (2) members of the I-73 Committee will be attending. The Chairman suggested that the County absorb all costs for the Committee Members as this meeting is for the benefit of the County in future economic growth.

A motion was made by Commissioner Worley, seconded by Commissioner Norris and passed unanimously to approve the County to absorb all costs for two (2) I-73 Committee Members to attend the meeting in Winston Salem, and directed Roy L. Lowe, County Administrator, or Dempsey Herring, Assistant to the County Administrator, to join the two (2) I-73 Committee Members in attending the meeting to represent Columbus County.

EXECUTIVE SESSION

At 9:00 A.M., a motion was made by Commissioner Norris, seconded by Commissioner Richardson and passed unanimously to enter into executive session to discuss contracts and personnel.

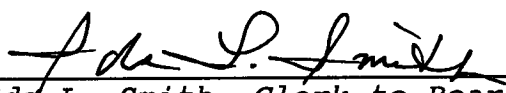
RESUME REGULAR SESSION

At 9:55 A.M., a motion was made by Commissioner Norris, seconded by Commissioner Williams and passed unanimously to adjourn executive session and resume regular session.

No action was taken.

ADJOURNMENT

Immediately, thereafter, a motion was made by Commissioner Richardson, seconded by Commissioner Gray and passed unanimously to adjourn the meeting.


Ida L. Smith, Clerk to Board

APPROVED:


Samuel G. Koonce, Chairman