

**STATE OF NORTH CAROLINA  
COUNTY OF JACKSON**

**AGREEMENT**

This agreement made this the 2 day of July, 2018, by and between the County of Jackson, situate in the State of North Carolina, hereinafter called "County", with a mailing address of 401 Grindstaff Cove Road, Sylva, North Carolina 28779, party of the first part, and L. Kevin Ford, hereinafter called "Contractor", of 619 Mark Dowdle Road, Franklin, North Carolina 28734, party of the second part;

**WITNESSETH:**

**WHEREAS**, County is required by the laws of the State of North Carolina to conduct an appraisal to reappraise all real property situate in Jackson County, North Carolina, at its fair market value as of January 1, 2021; and

**WHEREAS**, Contractor and County have negotiated for the performance of certain services to be performed by the Contractor to assist County with the reappraisal referred to hereinabove, and have reached an agreement with respect thereto; and

**WHEREAS**, Contractor represents that he has the expertise, knowledge, ability and is qualified to render the services hereinafter specified and that he is willing to provide such services under the terms and conditions contained herein;

**NOW THEREFORE**, in consideration of the premises, the mutual promises and undertakings herein contained and for other good and valuable consideration, including but not limited to compensation to be paid to the Contractor and services to be performed hereunder, each party stipulates, agrees and covenants with the other as follows:

1. The intent of this agreement is to have all real property situated in Jackson County, North Carolina appraised at its true value in money, as of January 1, 2021, according to uniform appraisal standards required and defined by N.C. Gen. Stat. Sec. 105-283, to wit:

All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning 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 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. For purposes of this section, the acquisition of an interest in land by an entity having the power of eminent domain with respect to the interest

acquired shall not be considered competent evidence of the true value in money of comparable land.

To accomplish the intent of this Agreement the percentage of responsibilities of each party to this Agreement shall be as allocated in Exhibit A which is attached hereto and incorporated herein by reference.

2. In determining the true value of land, in accordance with N.C. Gen. Stat. Sec. 105-317(a)(1), the Contractor 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; dedication as a nature preserve; mineral, quarry, or other valuable deposits; fertility, adaptability for agricultural, timber-producing, commercial, industrial or other use; past income, probable future income; and any other factors that may affect its value except growing crops of a seasonal or annual nature.

3. In determining the true value of a building or other improvements, in accordance with N.C. Gen. Stat. Sec. 105-317(a)(2), the Contractor shall:

... consider at least its location, type of construction, age; replacement cost; adaptability for residence, commercial, industrial, or other uses; past income; probable future income; and other factors that may affect its value.

and further in accordance with N.C. Gen. Stat. Sec. 105-317(a)(3), the Contractor shall "... appraise partially completed buildings in accordance with the degree of completion on January 1."

4. As provided in by N.C. Gen. Stat. Sec. 105-286, all property entitled to special classification under N.C. Gen. Stat. Sec. 105-277.3 shall be appraised at its true value in money. The County shall be responsible for applying the present-use value schedule on those parcels which qualify for present-use assessment under the appropriate statutes.

5. Prior to delivery of the final values, the Contractor shall provide and submit to the Jackson County Board of Commissioners for approval a schedule of values, standards and rules which, when properly applied, shall result in appraising all real property in accordance with the requirements set forth in N.C. Gen. Stat. Sec. 105-317.

6. All appraisals of residential property shall be based on a neighborhood concept of appraisal. It shall be the responsibility of the Contractor to divide the areas in Jackson County

into neighborhoods as required by the Tax Assessor of Jackson County. A neighborhood is defined as the environment of a subject property that has a direct and immediate effect on value and in which the properties are homogeneous and share important location characteristics. The boundaries of the neighborhood must be delineated for the purpose of analyses. The boundaries of the neighborhood may fall into three categories; natural, man-made, and undeveloped land areas. Political boundaries may be city limits, school districts, zoning districts and special assessment districts. The man-made boundaries may include streets, highways, railroads and major utility rights of way. Factors to be included in neighborhood analyses are physical, economic, governmental and social.

7. All decisions as to procedure to be followed and forms to be used in the reappraisal shall be made by the Jackson County Tax Assessor, except where final decision of values to be assigned to properties for tax purposes must, by law, be made by the Jackson County Board of Commissioners. The Contractor's responsibility under this Agreement this to advise the County as to the current fair market value of each item of property appraised. The Contractor shall follow all procedures relating to the appraisal of real property contained in Subchapter II of Chapter 105 of the General Statutes of North Carolina.

8. The County and the Contractor shall jointly design and develop forms and reports to be used in the reappraisal project, including but not limited to, field cards; property record cards; mailers; computer reports; and valuation notices. All computer generated reports and data study designs shall be approved by the Jackson County Tax Assessor.

9. The County shall be responsible for the printing cost associated with the reappraisal project. Printing shall include computer property record cards, notices of value, and public relation pamphlets. It shall be the joint responsibility of the County and the Contractor to design these items.

10. The County shall be responsible for all postage costs in mailing all related material needed for the completion of the services to be rendered under this Agreement. This shall include but not be limited to public relation material, questionnaires and notices of value.

11. The County shall provide, at its own expense, all supplies, property record cards, and field record sheets and maps needed in performing the work, and materials for all reports and manuals to be delivered to the County as set forth in this Agreement.

12. The County shall make available existing office space, office furniture (limited to desks, chairs, tables, file cabinets), office supplies and office equipment (limited to a telephone and 1 PC for access to the County's valuation system) to the Contractor while he is physically working in the County.

13. The Contractor shall provide at his own expense all office space, office furniture,

office equipment and office supplies while he is not physically working in the County. The Contractor shall be responsible for his vehicle expenses including, but not limited to, cost of a vehicle, gasoline, insurance, license plates and registration, over the term of this Agreement and while he is performing services pursuant to this Agreement in the County.

The County shall pay expenses incurred by the Contractor should he be required to prepare for and/or attend hearings held outside Jackson County with regard to valuations resulting from the reappraisal services he has provided pursuant to this Agreement. Such expenses shall be limited to travel, lodging and meals.

The County shall pay expenses on behalf of the Contractor for advanced training or conferences pertaining to the upgrading or enhancement of appraisal software utilized by the County. Such expenses shall be limited to travel, lodging and meals.

14. Contractor's services for which he is compensated under his Agreement shall be complete upon the completion of all appeals to the Board of Equalization and Review for the tax year 2021. However, Contractor shall provide assistance to the County Board of Equalization and Review and shall provide assistance to the Tax Assessor for appeals for the tax year 2021 from the County Board of Equalization and Review to the Property Tax Commission and any further appeals therefrom as requested by the County.

15. Contractor warrants that he shall perform his services as described by this Agreement in a professional manner, using that degree of care and skill ordinarily exercised by and consistent with the standards of competent contractors practicing in the same or similar locality as this Agreement, and in accordance with the practice of the industry, exercising competent professional knowledge, judgment and skill. The Contractor shall not be held responsible for any delays in this Agreement not caused by the Contractor. Sufficient time shall be allowed to the Contractor by the County for completion of this Agreement due to, but not limited to, delays caused by computer programming, re-mapping of tax maps, if applicable, or an act of God.

16. The County shall notify Contractor in the event any portion of his services is believed to be defective. Such notice shall be in writing and shall be submitted at the earliest reasonable opportunity. The Contractor shall re-perform such portion of his services as may be necessary in order for the services complained of to comply with the terms of and conditions of this Agreement and without the payment of any additional compensation by the County.

17. The Contractor's obligations hereunder and liability, if any, shall be limited to the County and no third party may make any claims against the Contractor based upon this Agreement, regardless of the basis or legal theory of such claims.

18. The County reserves the right to terminate this Agreement for cause in the event the Contractor does not prosecute his work in a timely manner and/or in accordance with the standards set forth in this Agreement.

19. The parties hereby expressly acknowledge and agree that the Contractor is an independent contractor and that nothing contained herein is intended nor shall be construed as creating between the County and the Contractor an employer/employee, joint venture, or principal/agent relationship, or partnership. Under no circumstances shall the County be required to withhold from compensation under this Agreement on behalf of the Contractor any sums for income tax, unemployment insurance, social security, or any other withholding pursuant to any law or requirements of any governmental body, or make available to the Contractor any of the benefits afforded to employees of the County. All such foregoing payments, withholdings and benefits are the sole and absolute responsibility of the Contractor. County shall not be responsible for providing workers compensation coverage for the Contractor. The Contractor shall be solely responsible for determining his work hours and methods; it being the understanding of the parties that Contractor's responsibility under this contract is to deliver a final work product as set forth in this Agreement.

20. Contractor agrees to perform all elements of this Agreement for \$75.00 per hour. County shall pay Contractor according to invoices presented to and approved by the Jackson County Tax Assessor.

21. Any notice or communication pertaining to this Agreement shall be deemed to have been duly given by the parties when delivered by registered or certified mail to the addresses hereinafter stated, or to such other addresses as the parties may mutually agree upon:

For the County:

Jackson County Tax Assessor  
401 Grindstaff Cove Road  
Sylva, North Carolina 28779

For the Contractor:

Kevin Ford  
619 Mark Dowdle Road  
Franklin, North Carolina 28734

22. This Agreement supersedes any or all other agreements or understandings (oral or

written) between the parties hereto with respect to the subject matter hereof, and no other agreement, statement or provision related to the subject matter hereof which is not contained herein, except as provided herein, shall be valid or binding.

23. This Agreement is to be governed by the laws of the State of North Carolina.

24. The parties understand and agree that the dates and times specified in this Agreement are of the essence.

25. The Contractor's duties shall commence upon approval and execution of this Agreement by all parties required to do so by law and the terms of this Agreement.

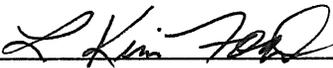
**IN WITNESS WHEREOF**, the parties named hereinabove have executed this Agreement in duplicate counterparts the day and year first written, pursuant to authority duly given.

JACKSON COUNTY

By: \_\_\_\_\_

Title: \_\_\_\_\_

CONTRACTOR:

By:   
L. Kevin Ford

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Date: \_\_\_\_\_

\_\_\_\_\_  
Finance Officer for Jackson County

This instrument is approved as to form and content this the \_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
County Attorney

**EXHIBIT A**  
**TO AGREEMENT BETWEEN THE COUNTY OF JACKSON AND L. KEVIN FORD**  
**PERCENTAGES OF RESPONSIBILITIES OF THE PARTIES**

	<u>County</u>	<u>Contractor</u>
Project Management/Planning	50	50
Personnel – Hiring	100	-
Personnel – Training Clerical	50	50
Personnel – Training Field	50	50
Project Management	50	50
Field Review	100	-
Clerical	100	-
Neighborhood Classifications	50	50
Cost Research	20	80
Schedule of Values Development	-	100
Schedule of Values Preparation	25	75
Land Pricing	75	25
Final Review	75	25
Office Analysis	50	50
Hearings:		
Informal Hearings	100	*
Informal Hearings Clerical	100	*
Board of Equalization & Review	100	*
Property Tax Commission Appeals	100	*
Court of Appeals/Supreme Court	100	*
Computer Programming	100	-
Design of Forms, Reports or Studies	50	50
Printing Cost & Material	100	-
Phone Service (Local/Long Dist)	100	-
Photocopying	100	-

\* Contractor shall assist County as provided for in Agreement