

**AGREEMENT FOR  
PROFESSIONAL SERVICES ASSISTANCE  
CHATHAM COUNTY NORTH CAROLINA  
2025 REAPPRAISAL PROJECT**

September 20, 2023

Ms. Jenny Williams  
Chatham County Tax Administrator  
12 East Street  
Pittsboro, NC 27312

Dear Ms. Williams:

Enclosed hereto is an Agreement and Scope of Services for assisting the Chatham County Tax Assessor with completion of Chatham County's 2025 Reappraisal Project.

Tanner Valuation Group, LLC. will provide the necessary manpower and appraisal expertise to complete the appraisal and consulting activities outlined in the enclosed document for a total fees, compensation and expenses of:

**ONE HUNDRED SEVENTY-FIVE THOUSAND DOLLARS**  
**(\$175,000)**

Thank you for allowing us the opportunity to provide professional appraisal assistance to Chatham County.

Sincerely,

James D. Tanner  
Tanner Valuation Group

## **AGREEMENT**

This Agreement made the \_\_\_\_\_ day of \_\_\_\_\_ 2023, by and between the COUNTY OF CHATHAM, a body politic and a corporate subdivision of the State of North Carolina (“the COUNTY”), party of the first part; and Tanner Valuation Group, LLC, organized under the laws of the State of North Carolina and authorized and licensed to do business in the State of North Carolina, hereinafter called (“the COMPANY”).

## **WITNESSETH**

That for and in consideration of the payments and agreements contained in the proposal attached hereto and hereafter mentioned:

## **ARTICLE I**

The COMPANY will prepare and complete the Uniform Schedules of Values, Standards and Rules in accordance with Article 19 Section 105-317 of the Machinery Act of North Carolina. These Schedule of Values will be provided to the Chatham County Tax Assessor for approval before submitting for consideration by the Chatham Board of County Commissioners.

The COMPANY will provide consulting services, appraisal assistance, and project management to the COUNTY Tax Assessor’s office for a period beginning September 20, 2023 through September 30, 2025. These services will include assistance with activities necessary for completion of the 2025 Reappraisal Project as stated including; project timeline, project planning and progress reporting, county wide land pricing, assist in identifying and resolving issues resulting from CAMA Conversion, sketch verification, final value review and Schedule of Values approval and Adoption Process.

The COMPANY shall use competent employees of good character having sufficient skills and experience to properly perform the work outlined in this agreement. The COMPANY employees consist of but not limited to, (1)James Tanner, Project Manager, (2)Lauren Tanner, Co-Project Manager, Project Operations Supervisor. Ten (10) days prior to assigning any employee to the project the COMPANY will furnish to the COUNTY a detailed resume specifying the employee’s qualifications, experience and prior work location.

No employee of the COMPANY is to be deemed an employee or agent of the COUNTY and is not entitled to any benefits from the COUNTY. The COUNTY has the right to approve or reject any or all COMPANY personnel assigned to the project.

The COMPANY and its employees will comply with all occupational safety and health standards, rules, regulations and orders issued under the Occupational Safety and Health Act (OSHA) of 1970, as administered by the North Carolina Department of Labor Division of Occupational Safety and Health (OSHNC).

The COMPANY will provide appraisal expertise to assist with the Chatham County 2025 County Wide Reappraisal including county wide land pricing, assist in identifying and resolving issues resulting from CAMA Conversion, development of Schedule of Values, final value review, sketch verification and Schedule of Values approval and adoption process.

The COMPANY will promote excellent Public Relations and Customer Support by assisting with educational material and presentations throughout this project as needed for civic groups and organizations, County Management, and Municipalities regarding the 2025 Revaluation project and progress.

These specifications cover the furnishing of labor; appraisal assistance, consultation and technical assistance by Tanner Valuation Group, LLC. (COMPANY) to Chatham County, North Carolina (COUNTY) to aid in the completion of a computer assisted reappraisal of real property as specified herein and as directed by the COUNTY through its duly authorized agent, the Chatham County Tax Assessor. All decisions regarding project planning, procedures to be followed, and forms used in this process shall be made by the Chatham County Tax Assessor.

## **ARTICLE II**

The COUNTY will provide the following:

The COUNTY will provide office space for the COMPANY'S use during this project. The COUNTY will provide office furniture, forms, binders, office supplies and local telephone service.

Subject to schedules and procedures approved by the COUNTY, all maps, tax records, appraisal data and information pertinent to the performance of the activities outlined in this agreement will be made available to the COMPANY.

The COMPANY and COUNTY will design and develop the forms necessary for completion of the activities outlined in this agreement. The COUNTY will bear the cost of all forms used during this project.

The COUNTY will be responsible for all project related postage and mailings.

The COUNTY will make available a file of all real property transactions for use in analysis of sales for valuation activities.

The COUNTY will provide the COMPANY access to at least two computer terminals to allow for analysis of existing records, sales files, and data entry. The COMPANY will complete all appraisal work in a format acceptable for use on the COUNTY'S existing CAMA software.

The COUNTY will provide clerical assistance to aid in completion of 2025 Reappraisal clerical activities, including; preparation of tax maps, printing of property record cards, scheduling of informal appeals, and scheduling of Board of Equalization and Review hearings.

### **ARTICLE III**

The COMPANY will prepare and complete the Uniform Schedule of Values, Standards and Rules in accordance with Article 19 Section 105-317 of the Machinery Act of North Carolina. This Schedule of Values will be provided to the Chatham County Tax Assessor for approval before submitting for consideration by the Chatham County Board of Commissioners.

The COMPANY will provide a presentation regarding the Schedule of Values to the Chatham County Board of Commissioners for the subsequent approval and adoption of the Schedule of Values, Standards and Rules for use in the 2025 Reappraisal.

### **ARTICLE IV**

The COMPANY'S total fees, compensation and expenses to provide the appraisal assistance described in this document is:

**ONE HUNDRED SEVENTY-FIVE THOUSAND DOLLARS  
(\$175,000)**

These total fees, compensation and expenses are allocated as follows:

Included within the cost for completion of the Chatham County 2025 Reappraisal as stated in Article I, Article II, and Article III.

The COUNTY will withhold an amount equal to 10% of each invoice until all appeals at the local level have been heard. The COMPANY will invoice the COUNTY for these retained earnings at such time.

The COMPANY will provide additional appraisal and consulting assistance upon request of the Chatham County Tax Assessor as outlined below.

\*Additional Services will be offered to Chatham County for any services as needed to assist the County Assessor with Completion of the Chatham County Reappraisal Project. These Services and Associated cost are outlined as Follows:

<u>Task</u>	<u>Cost</u>
Data Entry	\$3.00 per Parcel
Residential Field Review	\$600 per Day
New Construction	\$600 per Day
Taxpayer Appeal Assistance Program	\$600 per Day
Appeals, Review and Hearings	\$600 per Day
Property Tax Commission	\$800 per Day

The COMPANY agrees that all fees and compensation paid will include the cost of all labor, social security taxes, state and federal income taxes, insurance, automobile expenses, long distance calls, meals, lodging and all other travel related expenses.

The entire procedure will be in accordance with all applicable statutes of North Carolina relating to the appraisal of real property for Ad Valorem Taxation.

#### **ARTICLE V**

The COMPANY will invoice the COUNTY for services rendered on a monthly basis. The invoices will be documented with production records and progress reports subject to approval of the COUNTY Tax Assessor. The COUNTY will pay invoices within twenty five (25) days of approval. In the event the COUNTY cannot pay an invoice within the twenty five (25) day window, the COMPANY will be notified in writing by the COUNTY and advised of an anticipated payment date.

The COUNTY will withhold an amount equal to ten percent (10%) of each monthly invoice; these retained fees will be invoiced and payable in full at the completion of all work as stated within this contract and approved by the Chatham County Tax Assessor. If additional services are requested for the appeal process, these retained fees will be invoiced and payable after all appeals before the Chatham County Board of Equalization and Review are completed.

## **ARTICLE VI**

The COUNTY may terminate this agreement if reasonable evidence exists that the progress being made by the COMPANY is insufficient to complete the work within the specified time or, the COMPANY has failed to comply with any requirement of this agreement. Before this agreement can be terminated the COUNTY must notify the COMPANY in writing and allow the COMPANY (30) days to rectify the conditions of termination.

## **ARTICLE VII**

The COMPANY may terminate this agreement without cause by giving the COUNTY sixty (60) days written notice. In event of termination the COMPANY will deliver all COUNTY records, materials and supplies prior to payment of any outstanding fees.

## **ARTICLE VIII**

This agreement shall be binding upon all parties hereto and their respective heirs, executors, administrators, successors and assigns.

## **ARTICLE IX**

The relationship between the COMPANY and the COUNTY will be that of an independent contractor and not as an agent, servant, or employee of the COUNTY. The COMPANY shall not claim any privileges or rights applicable to officers or employees of the COUNTY.

The COMPANY shall comply with all the applicable provisions of Federal and North Carolina laws, rules and regulations regarding employment and shall specifically comply with those sections related to Equal Employment Opportunity.

## **ARTICLE X**

This agreement is anticipated to commence on October 16, 2023 and continue through October 31, 2025, or the date when all appeals at both the local and state levels are completed.

The COMPANY's responsibilities are specifically limited to those set forth in this document.

The COMPANY'S performance of this Agreement is conditioned upon the nonoccurrence of an act of God or other cause or causes beyond the COMPANY'S control. Occurrence of any such event shall entitle the COMPANY to reasonable extension of project completion dates and/or reasonable increase in fees should such occurrence materially increase the degree of difficulty of project execution.

**ARTICLE XI**

The COMPANY shall carry General Liability Insurance in the amount of \$1,000,000 including protection for bodily injury and property damage with a combined single limit of \$1,000,000.

The COMPANY shall carry Worker’s Compensation Insurance, which provides adequate coverage under the Compensation Act of North Carolina.

The COMPANY shall maintain Automobile Liability Insurance providing limits of \$300,000 per occurrence.

The COMPANY shall provide their own transportation to on-site visits.

Insurance carriers licensed in the State of North Carolina shall provide insurance coverage.

Certificates of Insurance required under this section will be provided to the COUNTY within ten (10) of the approval of this contract.

**ARTICLE XII**

This agreement will be governed by and construed according to the laws of the State of North Carolina. The venue of any action by either party to this Agreement to enforce their respective rights hereunder against the other party shall be the General Court of Justice, Superior Court Division for Chatham County, North Carolina.

**IN WITNESS WHEREOF**, the parties have executed or caused this AGREEMENT to be executed by their duly authorized officers:

COUNTY OF CHATHAM

COMPANY

By: \_\_\_\_\_  
Dan LaMontagne  
Chatham County Manager

By: \_\_\_\_\_  
James D. Tanner, President  
Tanner Valuation Group, LLC.

**IN WITNESS WHEREOF**, the parties have executed or caused this AGREEMENT to be executed by their duly authorized officers:

COUNTY OF CHATHAM

COMPANY

By: \_\_\_\_\_  
Dan LaMontagne  
Chatham County Manager

By: \_\_\_\_\_  
James D. Tanner, President  
Tanner Valuation Group, LLC.

This is to certify that, Dan LaMontagne, Chatham County Manager appeared before me this day and acknowledged the execution of the foregoing instrument for the use and purposes therein expressed, this \_\_\_\_ day of \_\_\_\_\_ 2023.

\_\_\_\_\_  
Notary Public

My Commission Expires \_\_\_\_\_

This is to certify that James D. Tanner appeared before me this day and acknowledged the execution of the foregoing instrument for the use and purposes therein expressed, this \_\_\_\_ day of \_\_\_\_\_ 2023.

\_\_\_\_\_  
Notary Public

My Commission Expires \_\_\_\_\_

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

\_\_\_\_\_  
Roy Lynch, Chatham County Finance Officer