

The Madison County Board of Commissioners met in special session on Wednesday, March 23, 2022 at 3:30 p.m. at the Madison County Public Library Marshall Branch, 1335 N. Main Street, Marshall, North Carolina.

In attendance were Chairman Mark Snelson, Vice-Chairman Craig Goforth, Commissioner and Interim County Manager Norris Gentry, Commissioner Matt Wechtel, Commissioner Michael Garrison, County Attorney Donny Laws, and Clerk Mandy Bradley.

The meeting was called to order at 3:30 p.m. by Chairman Snelson.

**Item 1: FY 2022-2023 Budget Discussion**

Commissioner Gentry discussed the budget process for the meeting with the Board and members of the public in attendance.

County Attorney Donny Laws joined the meeting at 3:31 p.m.

Chris Maney, Parks and Recreation Director presented and discussed proposed budget information and requests with the Board on behalf of the Parks and Recreation Department as well as answered questions from Board members. Discussion regarding the department's proposed budget was had by the Board, Mr. Maney, and Finance Officer Kary Ledford.

Tyler Ross, Soil and Water Conservation Director presented and discussed proposed budget information and requests with the Board on behalf of the Soil and Water Conservation as well as answered questions from Board members. Discussion regarding the department's proposed budget was had by the Board, Mr. Ross, and Finance Officer Kary Ledford.

Angela Davis, Animal Shelter Director presented and discussed proposed budget information and requests with the Board on behalf of the Animal Shelter as well as answered questions from Board members. Discussion regarding the department's proposed budget was had by the Board, Ms. Davis, and Finance Officer Kary Ledford.

Jacob Ray, Board of Elections Director presented and discussed proposed budget information and requests with the Board on behalf of the Board of Elections as well as answered questions from Board members. Discussion regarding the department's proposed budget was had by the Board, Mr. Ray, and Finance Officer Kary Ledford. Dyatt Smathers, Board of Elections member presented a sample ballot to the Board as well as discussed election processes and expense.

Jaime Lunsford Information Technology Director presented and discussed proposed budget information and requests with the Board on behalf of the IT Department as well as answered questions from Board members. Discussion regarding the department's proposed budget was had by the Board, Mr. Lunsford, and Finance Officer Kary Ledford.

Brad Guth, Development Services Director presented and discussed proposed budget information and requests with the Board on behalf of the Development Services Department as well as answered questions from Board members. Discussion regarding the department's proposed budget was had by the Board, Mr. Guth, and Human Resources Director Brooke Ledford.

Upon motion by Commissioner Gentry and second by Chairman Snelson, the Board voted unanimously to recess at 5:36 p.m.

Upon motion by Commissioner Gentry and second by Chairman Snelson, the Board voted unanimously to reconvene at 5:46 p.m.

**Item 2: Madison County Personnel Policy**

Human Resources Director Brooke Ledford presented and discussed proposed amendments as well as additions to the County Personnel Policy. Information discussed included employees subject to the policy; procedures regarding hiring, discipline, and firing; and pay plan recommendations. Discussion was had by the Board, Ms. Ledford, and County Attorney Donny Laws.

Upon motion by Commissioner Wechtel and second by Vice-Chairman Goforth, the Board voted unanimously to recess at 6:49 p.m.

Upon motion by Commissioner Wechtel and second by Commissioner Gentry, the Board voted unanimously to return to open session at 6:55 p.m.

Discussion was had by the Board and Ms. Ledford.

**Item 3: 2024 Revaluation Project Request for Proposal Consideration**

No discussion was had.

**Item 4: American Rescue Plan Act Funds Management**

**a. ARPA Records Retention Policy, b. ARPA Nondiscrimination Policy**

Ross Young, American Rescue Plan Act Grant Manager presented and discussed information with the Board regarding the ARPA Records Retention Policy and the ARPA Nondiscrimination Policy.

Discussion was had by the Board, Mr. Young, and County Attorney Donny Laws.

Upon motion by Commissioner Gentry and second by Vice-Chairman Goforth with discussion by the Board and counsel of County Attorney Laws, the Board voted unanimously to approve the two policies as recommended.

Mr. Young discussed management and spending of the funds as well as funding requests that have been received from non-profits. Discussion was had by the Board with counsel being provided by County Attorney Laws who noted that he and Mr. Young would draft a response to the requests on behalf of the County and that non-profits could continue to apply for non-profit funding during the budget cycle as in previous years. (Attachment 4.1, Attachment 4.2)

**Item 3: 2024 Revaluation Project Request for Proposal Consideration (cont.)**

Commissioner Gentry presented and discussed the 2024 Revaluation Project Request for Proposal with the Board. Counsel was provided by County Attorney Laws who noted that he would recommend that the document clearly sets forth a full list and measurement for the revaluation.

Upon motion by Vice-Chairman Goforth and second by Chairman Snelson, the Board voted unanimously to approve based on what we just heard from the attorney. (Attachment 3.1)

**Item 5: Discussion of Water/Sewer Infrastructure Grant; S.L 2021-180**

Commissioner Gentry discussed the S.L 2021-180 water/sewer infrastructure grant funding allocations for the County and noted that a proposed request for qualifications for engineering services would be forthcoming for the project.

Forrest Gilliam, Marshall Town Manager appeared before the Board to discuss water infrastructure needs on behalf of the Town. Discussion was had by the Board and Mr. Gilliam regarding proposed expansion for both the towns of Marshall and Mars Hill along Hwy 213 as well as the need for not only a water expansion, but sewer as well and future funding that might be available to the County. Counsel was provided by County Attorney Laws regarding the issuance and management of the RFQ.

**Item 6: Courthouse Committee Renovation Recommendation Update**

Commissioner Gentry discussed recent recommendations of the Courthouse Committee noting that the Committee had discussed the proposed renovation of the Courthouse with Architect Scott Donald and that a Request for Qualifications for services would be forthcoming for the project.

Discussion was had by the Board and counsel was provided by County Attorney Laws regarding Courthouse renovations, a proposed new Courthouse, and the RFQ process.

**Item 7: Beech Glen Structural Demolition Bid Consideration**

Commissioner Gentry presented bids that have been received for the demolition of the housing structure located on County owned property at Beech Glen.

Upon motion by Chairman Snelson and second by Commissioner Garrison, the Board voted unanimously to approve the bid in the amount of \$17,500.00 with Commissioner Gentry noting the bid was from Silver Construction. Discussion was had by the Board regarding the bids. (Attachment 7.1)

**Item 8: Golden Lead Foundation Funding Update**

Commissioner Gentry presented the request for the County to authorize the Golden Leaf grant application for the Spring Creek Community Center and requested that the Board of Commissioners authorize he and Chairman Snelson to sign the application.

Upon motion by Vice-Chairman Goforth and second by Commissioner Garrison, the Board voted unanimously to approve. (Attachment 8.1)

**Item 9: Attorney-Client Privilege**

Upon motion by Commissioner Gentry and second by Chairman Snelson, the Board voted unanimously to enter into closed session for attorney-client privilege and personnel pursuant to N.C.G.S 143-318.11 (a)(4) and 143-318.11 (a)(6) at 8:12 p.m.

Upon motion by Vice-Chairman Goforth and second by Chairman Snelson, the Board voted unanimously to return to open session at 8:40 p.m.

Commissioner Gentry exited the meeting at 8:40 p.m.

Chairman Snelson discussed the proposal of placing automated external defibrillators at various community locations throughout the County.

Commissioner Gentry returned to the meeting at 8:41 p.m.

Discussion was had by the Board regarding the possibility of placing the units at County owned buildings and potential funding sources as well as upkeep of the machines. Discussion was also had by the Board regarding life arm mechanical cardiopulmonary resuscitation devices and the need to help fire departments in the County secure units.

**Item 10: Adjournment**

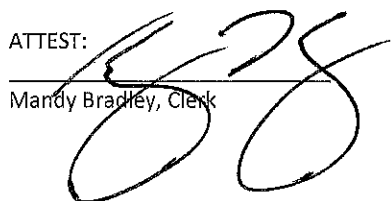
Upon motion by Commissioner Gentry and second by Chairman Snelson, the Board voted unanimously to adjourn at 8:48 p.m.

This the 23rd day of March 2022.

MADISON COUNTY

  
Mark Snelson, Chairman  
Board of Commissioners

ATTEST:

  
Mandy Bradley, Clerk

CONTRACT BID PROPOSAL INSTRUCTION & SUBMISSION  
INFORMATION 2024 FULL LIST AND MEASUREMENT  
REVALUATION PROJECT

Greetings,

Madison County is scheduled for an eight year reappraisal of real property effective January 1, 2028. Our county has decided to do a reappraisal effective January 1, 2024. Enclosed are specifications to guide appraisal firms in the preparation of their proposals.

Pre-bid questions and visits to Madison County are welcome. If you would like to visit, please call to make an appointment.

Should you have any questions concerning the enclosed specifications, please contact Diana Norton, Madison County Interim Tax Administrator, 828-649-3014, or email [dsnorton@madisoncountync.gov](mailto:dsnorton@madisoncountync.gov).

Sincerely,

Diana Norton, Interim Tax Administrator  
Madison County Tax Department  
5707 US Hwy 25-70, Suite 2, #2P  
Marshall, NC 28753  
828-649-3014 Phone  
828-649-2986 Fax  
[dsnorton@madisoncountync.gov](mailto:dsnorton@madisoncountync.gov)

**REQUEST FOR PROPOSAL  
2024 FULL LIST AND MEASUREMENT TAX REVALUATION  
FOR MADISON COUNTY**

Madison County is soliciting and will receive sealed bids for the Tax Department's 2024 Full List and Measurement Revaluation from qualified Reappraisal firms. Firms must be licensed in the State of North Carolina. **Said bids must be received at the Madison County Tax Department, 5707 US Hwy 25-70, Suite 2, Marshall, North Carolina 28753, no later than 2:00 o'clock pm on June 24, 2022. Bids should be clearly marked "BID FOR TAX REVALUATION".**

Any addenda to these bidding documents shall be issued in writing; no oral comments, explanations, or commitments by whosoever made shall be of any effect unless incorporated in the addenda.

The bidder shall review the bidding documents. Any inquiries or clarifications regarding the specifications for this service shall be directed to Diana Norton, Madison County Interim Tax Administrator, 5707 US Highway 25-70, Suite 2, Marshall, North Carolina 28753 or call (828) 649-3014, or email [dsnorton@madisoncountync.gov](mailto:dsnorton@madisoncountync.gov). Specifications enclosed herein are intended to obtain competitive bids.

No proposal shall be considered unless the Contractor offering it shall furnish therewith evidence satisfactory to the County that said Contractor has the necessary experience, ability, facilities, and pecuniary resources to fill all conditions and requirements as set forth in the specifications, including, without limitation, the names of possible project supervisors, along with a detail of their qualifications and experience, including the last two (2) prior work locations, a list and contact name and telephone number for all projects completed or in progress for the last five (5) years, and whether the project was turn-key or consulting, the level of assessment, and the overall co-efficiency of dispersion (COD).

**The bid opening will be held at the Madison County Tax Department at 5707 US Highway 25-70, Suite 2, Marshall, North Carolina on June 24, 2022, at 2:01 o'clock p.m.** The County will furnish bid tabulation to all bidders upon request and all bidders are welcome to attend the bid opening.

After opening, the bids will be reviewed and submitted to appropriate Madison County officials for action. The Contract is expected to be awarded within thirty (30) days of bid opening.

Five (5) copies of each bid shall be returned and submitted for consideration and must include the following documents in the sealed package:

Proof of insurance;

A bid bond in an amount of not less than five (5) percent of the bid proposal. The bid bond may be submitted in the form of a certified or cashier's check or bond underwritten by a surety licensed to do business in the State of North Carolina;

Completed Contract Proposal Submission form.

Any successful bidder shall be required to furnish a performance bond in the full amount of the Contract, a bond guaranteeing the payment for all labor, services and materials, required in performing said Contract as required by the laws of North Carolina; both of which bonds shall be with some surety company or companies authorized to do business in this state and liability insurance as specified in the specifications.

Any successful bidder must use E-Verify in accordance with GS 153A-499 and must comply with the requirements of Article 2 of Chapter 64 of the General Statutes and be required to provide assurances of compliance to Madison County.

Any successful bidder must comply with the requirements of the Iran Divestment Act of 2015 in accordance with GS 147-86.55, et. seq.

Sealed responses may be delivered by any means, including, without limitation, U.S. Postal Service, courier, specialized package delivery service, or in person. However, all packages must be received no later than the time and date specified.

Madison County Board of Commissioners reserves the right to reject any and all proposals, to waive informalities, or to make such award as in their opinion is in the best interest of Madison County.

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Diana Norton, Tax Administrator  
Madison County Tax Department  
5707 US Hwy 25-70, Suite 2  
Marshall, North Carolina 28753  
Phone: 828-649-3014  
Fax: 828-649-2986  
E-mail: [dsnorton@madisoncountync.gov](mailto:dsnorton@madisoncountync.gov)



## **ADVERTISEMENT FOR BIDS**

Notice is hereby given that Madison County is soliciting and will receive bids for its Full List and Measurement 2024 Tax Revaluation. Sealed bids must be received at the Madison County Tax Department, 5707 U.S. Highway 25-70, Suite 2, Marshall, North Carolina 28753, no later than 2:00 o'clock p.m. on June 24, 2022. Bids should be clearly marked **“RFP FOR 2024 REVALUATION”**.

Bid packets, including specifications, may be requested by contacting Diana Norton, Madison County Interim Tax Administrator, 5707 U.S. Highway 25-70, Suite 2, Marshall, North Carolina 28753 or call (828) 649-3014, or e-mail [dsnorton@madisoncountync.gov](mailto:dsnorton@madisoncountync.gov).

Sealed bids will be opened on Friday, June 24, 2022 at 2:01 o'clock p.m. in the Madison County Tax Department located at 5707 U.S. Highway 25-70, Suite 2, Marshall, North Carolina 28753. Any bid not sealed or after the above date and time will not be considered.

The successful bidder must comply with the terms of the request for proposal to be considered. Madison County Board of Commissioners reserves the right to reject any and all proposals, to waive informalities, or make such award as in their opinion is in the best interest of Madison County.

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Diana Norton, Interim Tax Administrator  
Madison County Tax Department  
5707 US Hwy 25-70, Suite 2  
Marshall, North Carolina 28753  
(828) 649-3014  
[dsnorton@madisoncountync.gov](mailto:dsnorton@madisoncountync.gov)

**CONTRACT PROPOSAL SUBMISSION FORM**

MADISON COUNTY TAX ADMINISTRATOR  
5707 US Hwy 25/270, Suite 2  
Marshall, North Carolina 28753

I am submitting a proposal using Madison County's software and hardware. I propose to furnish all materials and perform all of the work in strict accordance with the specifications for the sum of \$ \_\_\_\_\_ per parcel, (assuming 22,500 parcels), for a total sum of \$ \_\_\_\_\_. Said sum to be payable as provided in the specifications.

Company name \_\_\_\_\_

Company address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone number \_\_\_\_\_

Company Representative \_\_\_\_\_

Date \_\_\_\_\_



# **Madison County's 2024 Revaluation RFP Specifications**

**This document constitutes a request for proposals (RFP) from qualified firms, companies, and/or individuals that are certified by the State Of North Carolina and capable of meeting the needs and requirements of Madison County's Impending 2024 Full List and Measurement Revaluation.**

**SEALED PROPOSALS -- 5 COPIES**

**TO BE RECEIVED NO LATER THAN  
JUNE 24, 2022 – 2:00 PM**

## **GENERAL INFORMATION**

The current Madison County reappraisal was conducted effective January 1, 2020 by the Madison County Tax Office assisted by Pearson Appraisals. This request for proposal is for the next legally mandated full list and measurement revaluation to be effective January 1, 2024.

Madison County is using NCPTS by Farragut for both CAMA and billing and collections. Madison County is currently using ArcMap 10.8.1 for GIS looking to transition to Arc GIS Pro in the near future. Oblique imagery is available dated April 2018.

The current real property parcel count is 21,317, which includes residential, commercial, industrial, and tax exempt parcels. It is estimated by late 2022, the parcel count will be 21,400 with the increase being primarily residential.

Madison County has a diverse mixture of properties with a foundation of rural land. The county is approximately 452 square miles with a population of 21,755. Madison County adjoins Buncombe, Haywood, Yancey Counties, the Tennessee State Line and USFS. The county seat is Marshall which is 275 miles west of Raleigh.

Parcels subject to reappraisal may be categorized as follows:

<b>Category</b>	<b>Parcel Count</b>
Residential Improved	6,883
Residential Unimproved	4,899
Commercial Improved	249
Commercial Unimproved	78
Industrial Improved	9
Industrial Unimproved	0
Exempts Improved	240
Exempts Unimproved	708
Government Improved	9
Government Unimproved	24
Rural Improved	3,285
Rural Unimproved	4,923
Unclassified	10
<b>Total Real Property Count</b>	<b>21,317</b>
Tracts larger than 10 Acres	4,982

**SPECIFICATIONS FOR  
APPRAISAL OF PROPERTY  
PREPARATION OF TAX ASSESSOR'S MANUAL  
PROPERTY RECORD CARDS**

**I. SCOPE OF SPECIFICATIONS**

These specifications cover the furnishing of labor, materials, supplies and the performance of all work required for the completion and delivery of a computerized revaluation of all real property within Madison County, for the furnishing of property record cards, assistance to the Madison County Tax Administrator and staff and to the Board of Equalization and Review and digital structure imagery as specified herein and as directed by Madison County through its duly authorized agent, the county tax administrator. The contract consists of the contract and all bid documents supplied and contained in the bid package.

**II. APPRAISALS**

The Contractor shall aid and assist the Madison County Tax Administrator and shall advise aid and assist the Board of County Commissioners and the Board of Equalization and Review in arriving at the true value in money of the real property in Madison County, in the appraisal and revaluation of the following items:

**A. COMMERCIAL REAL PROPERTY**

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

1. All land, buildings, structures, and other improvements used or constructed for commercial purposes.
2. All apartment houses of four or more units and other dwellings designed or redesigned for occupancy by more than three family units.
3. Special purpose property not classified as industrial property.
4. 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.
5. If all or part of such property shall be within the boundaries of any incorporated town or city, such fact shall be specified and the part within shall be defined, listed, and appraised accordingly.

**B. INDUSTRIAL REAL PROPERTY**

All lands, and all plants, shops, processing establishment and other structures and improvements used in the manufacture, processing or production of any type of material, substance or merchandise; and all other property of this nature within Madison County which by law must be appraised by Madison 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, and all dwelling houses, barns, outbuildings, and other structures and improvements thereon, located in Madison County which are not defined as "Commercial Real Property", "Industrial Real Property", or "Exempt Property" and which are required by law to be appraised by Madison County.

**D. AGRICULTURAL, HORTICULTURAL AND FORESTLAND**

For the purpose of these specifications, "Agricultural, Horticultural and Forestland" is defined as: All agricultural land containing ten acres or more, horticultural land containing five acres or more and all forest land containing twenty acres or more which may or may not qualify for present use value assessment under the provisions of General Statutes 105-277.4. The successful contractor will advise the Tax Assessor on the value per acre for the different classes of Present Use Value (PUV) properties based on the 2023 Use Value Manual provided by the North Carolina Department of Revenue.

**E. MODULAR AND MANUFACTURED HOMES**

All modular and manufactured homes located on land owned by the owner of the modular or manufactured home and having had the wheels, tongue and axles removed and that are situated on a permanent foundation which consists of the footings, will be appraised as real property. These manufactured homes will be measured, listed and appraised as directed by the Tax Administrator, in the same manner as residential property. Modular homes will be coded as modulars and manufactured homes will be coded as double-wides.

Should a manufactured home not classified as real estate, appear on a parcel of land, its presence and physical address, description and size shall be noted on the property record card along with owner information if attainable.

**F. EXEMPT PROPERTY**

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

**G. ALL OTHER REAL PROPERTY**

The contractor shall appraise all other real property not covered by the preceding paragraphs and required by law to be appraised by Madison County.

## **H. PROPERTY OF PUBLIC SERVICE COMPANIES**

The Contractor shall not appraise property of public service companies that is appraised by the North Carolina Department of Revenue. However, the Contractor shall appraise all real property of such companies situated in Madison County that is not appraised by the State Department of Revenue. All public service companies' properties are to be coded with an identifying code, to be determined by the county, for retrieval purposes.

## **I. 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.

## **III. GENERAL CONDITIONS**

### **A. DIRECTION OF REVALUATION PROGRAM**

All decisions as to procedures followed and forms used in the revaluation shall be made by the Tax Administrator of Madison County. While the final decision of values to be assigned to properties for tax purposes must, by statute, be made by officials of Madison County, the Contractor's responsibility under this contract is to advise Madison County as to the current market value of each item of property appraised 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 INSTRUCTION**

The revaluation appraisal is to include street level digital photos of improvements and leaving a door hanger. This will require each improved parcel to be visited and any improvements will be measured and compared to the current property record card. If discrepancies exist, the contractor will be required to list the indicated changes accordingly. The contractor is responsible for all aspects of the project including data entry. All improved commercial and industrial properties must be measured and listed from field inspections.

All property, as herein defined, shall as far as practical, be valued at its true value in money as of January 1, 2024. The intent and purpose of these specifications is to have all real property appraised at its true value in money. The term, "true value" of property is defined as its market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used. The Uniform Appraisal Standard for North Carolina is set out in NCGS 105-283.

In determining the true value of land, 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; timberproducing; commercial; industrial; or other uses; past income; probable future income; and any other factors that may affect its value, except growing timber and crops of a seasonal or annual nature. (See NCGS 105-317)

The Contractor shall prepare and submit to Madison 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. Throughout preparation of the schedule, the Contractor shall consult with the Tax Administrator. The schedule is to be submitted and approved by the Board of County Commissioners prior to finalizing any values. All land value schedules shall be presented to the Tax Administrator for review no later than June 1, 2023.

In determining the true value of a building or other improvement, the appraiser shall consider at least its location; type and quality of construction; age; replacement cost; adaptability for residence; 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.

The county will pick up all new construction during the project, however the county reserves the right to request assistance with the 2023 new construction at an agreed upon price not to exceed the per parcel price of the 2024 revaluation.

For any property field verified, situs address will be gathered and entered in the County's CAMA system and in a manner to be determined by the County.

### **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 pleas of misunderstanding or ignorance on the part of the Contractor will in any way serve to modify the provisions of the Contract.

The Contractor shall at all times observe and comply with all Federal, State and Local laws, orders, codes, ordinances, and regulations in any manner affecting the conduct of the work and Contractor shall indemnify and save harmless Madison 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 to decrees, whether by Contractor or their employees.

### **D. RESPONSIBILITY FOR DAMAGE CLAIMS**

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

#### **1. INSURANCE**

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

Coverage A - Statutory - State of North Carolina

Coverage B - Employers Liability

\$500,000 Each Accident

\$500,000 Disease - Policy Limits

\$500,000 Disease - Each Employee

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

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

Combined Single Limits of no less than:

\$2,000,000 general aggregate

\$1,000,000 products completed operation aggregate \$1,000,000 each occurrence

Madison County shall be named as additional insured.

Comprehensive Automobile Liability Insurance – The Contractor shall procure and maintain during the life of the Project until Final Completion of the Work, commercial automobile liability insurance for not less than the following limits.

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

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

The contractor shall submit to Madison County certificates of insurance evidencing coverage required to be produced by the contractor. The contractor shall require each subcontractor to submit to the contractor evidence of all coverage required of subcontractors before commencing work on their subcontract. Each certificate of insurance and policy required hereunder, except the worker's compensation policy, shall bear the provision that "The policy cannot be canceled or reduced or any coverage cannot be eliminated in less than thirty (30) days after mailing written notice to Madison County." All required insurance shall be procured from insurance companies licensed to do business in North Carolina: with a Best's Insurance Guide Rating of A or better. Coverage shall be maintained continuously during the life of the project until final completion of the work.

## **2. 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 Madison County from all costs and damage by reason of the Contractor's default or failure to faithfully perform the Contract. The Contractor shall also furnish a Labor and Material Payment Bond to secure payment to all persons who have furnished labor or materials in the performance of the work. This Bond shall also provide labor or materials in the performance of the work. This Bond shall also provide that all persons who have furnished labor or materials for use in the performance of the work under this contract and these specifications shall have direct right of action under the bond, subject to Madison 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 E.

## **E. PERFORMANCE OF WORK**

The Contractor shall begin the work to be performed under this contract within thirty (30) days upon its acceptance by the Madison County Board of Commissioners, and shall carry on the program of revaluation without interruptions as set forth in the specifications and work flow schedule, and shall complete and deliver said work on or before June 1, 2023 with the exception of new buildings completed between October 1, 2023 and December 31, 2023. Buildings partially completed as of January 1, 2024, the appraisal of which shall be completed no later than March 15, 2024.

It should be further noted that county assessing staff will be closely monitoring this project and should any part of this project be determined to be unacceptable to the county, the Contractor will be required to redo that portion or portions of the project until the work in question is brought up to acceptable standards. It is specifically agreed and so declared, that time is of essence in the performance of the contract.

Informal hearings shall commence after notices of appraised value are mailed to the taxpayer, which shall be accomplished mid January 2024.

Within thirty (30) days following the acceptance of the contract by the Madison County Board of Commissioners, the Contractor shall present to the Tax Administrator a schedule showing



the beginning and completion dates for each phase of the work covered by the contract, said schedule shall be broken down to show the beginning and completion dates according to:

- a. Geographical area of the County by townships and by neighborhood
- b. Types of property
- c. Data transfer
- d. Office work
- e. Review work by a competent appraiser
- f. Digital Structure Imagery

The Contractor shall consult with the Tax Administrator in preparing said schedule and the schedule shall be subject to the approval of the Tax Administrator. The approved schedule shall be used as a guide for performance of the work covered by this contract.

Performance by the Contractor shall not be deemed to be completed until all hearings with taxpayers before the Madison County Tax Administrator and all hearings before the Madison County Board of Equalization and Review respecting the revaluation program are completed. The Contractor will provide the project manager to the county for assistance with appeals to the county board of equalization and review.

Also, the contract shall remain in effect until all appeals from Madison County Board of Equalization and Review to the Property Tax Commission or to the Courts, in the case of complaints concerning valuation arising within one (1) year following the completion of the work and its acceptance by Madison County, shall have been heard. It is fully understood and agreed that the Contractor shall assist the Madison County Tax Administrator, the County Board of Equalization and Review, and the Madison County Board of Commissioners in the event anyone or all of them are required to appear before the Property Tax Commission or the Courts in matters growing out of complaints concerning the assessed valuation.

Of utmost importance in this contract is the quality of work performed by the Contractor. This contract will be deemed acceptable provided the co-efficient of dispersion about the median does not exceed 10% when 80% of the qualified sales during the first three quarters of the year 2023 are included in a ratio study. In addition a ratio study is to be done utilizing 80% of the sales during the last quarter of the year 2023 and the first quarter of the year 2024 resulting in a coefficient of dispersion about the median not to exceed 10%. The County reserves the right to stratify as to location, property type, etc., as it so desires, in any ratio study when adequate data is available.

#### **F. PERSONNEL**

The Contractor shall use competent employees of good character and an adequate number to expeditiously accomplish the work.

All employees must have sufficient skill and experience to perform properly the work assigned to them. Employees executing appraisals shall not be less than 21 years of age; they shall have sufficient education, training, and experience in such work to perform it properly and satisfactorily in the manner prescribed in these specifications; and such employees must have not less than two (2) years of active practical and extensive experience appraising commercial and/or industrial and/or residential and/or farm properties. However, should the Contractor need additional personnel (without appropriate experience), such personnel may be employed subject to the approval of the Tax Administrator. Should the work performance of such personnel not meet the approval of the Tax Administrator, then the employment of such personnel shall be terminated. Ten days prior to bringing any employee to the job, the Contractor must furnish in detail, with respect to each employee who will execute appraisals, a resume specifying his qualifications and experience and prior work location. After review, the Tax Administrator will return resumes to the Contractor. The Contractor must employ a sufficient number of qualified

and experienced employees at all times to perform the work expeditiously on a timely and controlled basis. Complete instruction and direction of all members of the personnel connected with the revaluation shall be supplied by the Contractor.

The Contractor shall provide Madison County with a list of all persons to be employed for acceptance or rejection by Madison County.

Madison County may require the Contractor to remove from the work any person Madison County considers incompetent or negligent in the performance of their duties, or who is guilty of misconduct and such person shall not be employed again without Madison County's written consent. No employee of the Contractor is to be deemed an employee or agent of Madison County and is not entitled to any benefits from Madison County not specifically stated herein. The Project Supervisor or Responsible Head of the field organization of the Contractor and other key personnel shall not be replaced, or transferred away from the Madison County project without the prior written consent of Madison County. Madison County has the right to approve or reject all personnel working on the project.

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

All vehicles used by the personnel of the Contractor in performance of duties herein described shall be identifiable by signs located on each side of said vehicle, and shall meet the following requirements:

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

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

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

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

#### **G. OFFICE SPACE**

The county has very limited office space available in the tax office for contractor personnel. Office space necessary for the performance of the work (up to three employees) may be provided by Madison County. All necessary tables, chairs and file cabinets for such office space will be provided by the Contractor. All machinery, equipment and supplies necessary to complete the work shall be supplied by the Contractor except: permanent filing cabinets, computer data entry devices, and print output devices will be supplied by the County and will remain with the County after completion of this contract.

If additional space is required by the Contractor, it will be procured by the Contractor at their expense. Within the space provided, the Contractor phones and phone jacks will be provided by the County. All other verbal communications equipment is to be provided by the Contractor. Any and all call charges are to be supplied by the Contractor.

#### **H. USE OF RECORDS AND MAPS**

Subject to schedules and procedures approved by the Madison County Tax Administrator, copies of all maps, tax records, data and information in the possession of the Madison County Tax Administrator 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 Madison County property record cards. The county does not print sets of current property record cards but all are available in digital form and on the county website. All information and sketches will be verified by the Contractor.

The Contractor is to utilize all current information stored in the County's current CAMA system. Also, the Contractor is required to utilize the County's CAMA system to derive fair market value of all properties within Madison County effective January 1, 2024.

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

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

All records generated by the Contractor in connection with the revaluation, including supporting documentation, are the property of the County. Contractor agrees to provide to the County all records generated in connection with revaluation including supporting materials and manuals.

#### **I. SUPPORT OF VALUES**

Prior to the official meetings of the Board of Equalization and Review, notices of the new assessments will be prepared by Madison County and mailed to real property owners.

Informal hearings will be scheduled by appointment and conducted by the Contractor. The county will print and mail the hearing results.

The Contractor shall provide the services of sufficient number of qualified appraisers for as long as necessary after valuation notices are mailed by the County to assist the Madison County Tax Department staff in explaining appraisals and the valuation procedure used. Neither the Project Supervisor nor the responsible head of the field organization of the Contractor in charge of the revaluation program in the County will be transferred out of the county except by written consent by the Administrator.

The Project Supervisor shall be present at all official meetings of the Board of Equalization and Review. The Project Supervisor shall manage 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 Madison County in the event of appeals from Madison County Board of Equalization and Review or the Board of County Commissioners to the Property Tax Commission, or to the Courts. This service shall be provided at no additional cost to Madison County in the case of complaints as to assessed valuations.

#### **J. TERMINATION OF CONTRACT**

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

1. Failure of the Contractor to start the work on the date specified.
  2. Reasonable evidence that the progress being made by Contractor is insufficient to complete the work within the specified time.
  3. Failure on part of the Contractor to comply with any requirement of the contract.
- Before the contract may be terminated, the Contractor must be notified in writing by Madison 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 to correct the conditions, Madison County may declare the contract terminated, notify the Contractor and pursue any right and remedy under this contract.

In the event this contract is terminated, Madison County reserves the right to take possession of all completed work, work in process, 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. When the work is thus finally completed, the total cost of same will be computed. If the cost is more than the contract price, the difference shall be paid by the Contractor.

**K. SUBLETTING AND ASSIGNING CONTRACT**

The Contractor shall not assign, transfer or sublet the contract or any interest therein without first receiving written approval from Madison County and from the sureties on the bonds of the Contractor and the Contractor's liability carrier.

**L. LIQUIDATED DAMAGES**

In the event that the appraisal and revaluation of all property herein required to be appraised and revalued is not completed by the date set forth in the contract, the sum of \$500.00 per day (Saturdays, Sundays, and Holidays excluded) shall be assessed against the Contractor for the first month and \$750.00 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.

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

**III. WORK TO BE PERFORMED**

**A. TAX ASSESSOR'S MANUAL AND COST SCHEDULES**

The Contractor shall prepare and furnish Madison County with twelve (12) printed and bound copies and one copy in electronic format of an assessment manual, cost schedules and land value schedules, (after approval of same by the Board of Commissioners) 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 (explain use of land 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 unsubdivided 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 in General Statutes I05-277.6(c)

- (3) Explanation of method of determining base land value.
  - (a) Corner influence (Commercial Property)
  - (b) Rear and side alley influence Commercial Property
- e) Valuation of Buildings
  - (1) Specifications and detailed schedules of replacement new cost on all types of houses, commercial properties, special buildings and industrial properties shall be included in the manual.
  - (2) Tables of base replacement cost for houses, commercial and special purpose buildings shall include the following:
    - (a) Degrees of construction quality and size limits as determined in consultation with the Assessor.
    - (b) Commercial and special purpose building cost: varied by size and story height.
  - (3) Tables of additions and deductions from base replacement costs to meet the requirements of Madison County as determined in consultation with the Tax Assessor.
- f) Depreciation Tables
  - (1) Physical Depreciation
    - (a) Physical depreciation tables or age-life tables on all classes of building 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, commercial and industrial buildings for overimprovement, under-improvement, location, out-of-business, and lack of functional utility.
- g) Income Approach to Value
  - (1) Range of capitalization rates for Madison County.
  - (2) Explanation of capitalization rates as applied in Madison County and how developed and applied.
- h. Metal buildings, greenhouses and grain bins and accompanying elevators.
- i) Schedule by components of construction for commercial and industrial buildings.
- j) Any other information, facts or factors which may be used in determining the true value in money of the real property to be appraised.
- k) Explanatory appraisals demonstrating use of the manual in appraising selected residences, farms, commercial and industrial buildings in Madison 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 contain a detailed description and photo summary explaining grade and condition application methodology.

This manual shall also contain a breakdown in detail of all data in making up all schedules, costs, etc., including 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 into the construction of all types of buildings, which construction cost shall include architects' and engineers' fees, together with contractors' overhead and profit and shall reflect the average cost of materials in place for houses of low quality construction, houses of ordinary construction, and houses of high quality construction. Separate unit costs shall be developed in the same manner for all types of commercial, industrial, farm and special purpose buildings. After such costs are developed, they shall be applied to new construction of known cost to prove their accuracy.

When such accuracy is determined or proven in a manner acceptable to Madison County, schedules shall be prepared for any and all variations from base, including the values of the following items: all types of wall construction, roofs, floors, heating, plumbing, fireplaces and stacks, air conditioning, interior finish, tiling finished attics, multiple family houses, recreation rooms, basements, finished basements, insulation, lighting system, etc. Tables shall show additions or deductions from base prices shown in each residential, commercial, industrial, farm and special purpose building schedule. Every change from base specifications shall be recorded in the pricing schedule and on the property record cards. Prices for various sizes and types of garages, fireplaces, sun porches, carports, patios, out buildings, elevators, or any improvement which does not fall within the base rate table shall be contained in the manual.

The manual shall contain a section designated for appraising residential, commercial and industrial building additions for use by the Tax Office Personnel in appraising building additions that are constructed between the completion of the current revaluation and the next one scheduled.

All of the foregoing data shall be set up in an easily comprehensible manner enabling Madison 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 Madison County Tax Administrator.

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

## **B. PROPERTY APPRAISALS**

### **I. Commercial Property**

#### **A. Commercial Buildings**

The revaluation method as described in section B (General Instructions) will be applied to all commercial buildings and the name and physical address of all occupants will be noted and entered into the property record. A careful inspection of each building shall be made of all construction and fixed building improvements noted on the property record card. Master replacement cost schedules which have been checked against actual recent costs of newly erected construction in Madison County or in comparable communities, when required and developed for the manual, will be applied to the various elements of building construction. The basic cost data shall be applied to existing construction for the determination of accurate and consistent building replacement costs less any physical, functional, or economic depreciation.



Income, expense, and market data will be used to determine value by applying appropriate depreciation factors to building replacement costs. All apartment houses of four (4) or more dwelling units and other dwellings designed or redesigned for such occupancy, and all groups of apartment buildings, are to be listed as apartment properties and appraised by the income approach with a sketch and appraisal card for each building in the apartment complex. Also, the number of units in each building and their breakdowns as to bedroom and bath count shall be noted on the appraisal card. A report for apartments will follow listing all apartments and their variable breakdowns. This listing will be used as 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 Madison County. Upon completion of this study, an outline block map is to be prepared by the Contractor listing front foot or square foot and land values for each side of each block of the specified business districts. Depth tables and corner and alley influence tables shall be developed by the Contractor for the pricing of commercial lots. These tables shall be in accordance with current sound practices of land valuations.

Upon determination of such front foot, square foot or other acceptable units of measure values for commercial properties by Contractor, the value of each individual parcel of land shall be computed on the permanent record card. Commercial land values in rural areas of Madison County shall be established usually on an acreage basis.

If all or part of such property shall be within the boundaries of any incorporated town, city, or special district, such fact shall be specified and the part within shall be defined, listed, and appraised 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 commercial appraisers of the Contractor for the careful consideration of the economic factors which enter into 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 industrial plant in Madison County shall be prepared by the Contractor based upon the careful inspection of each of such properties.

A. Industrial Buildings

All industrial buildings shall be reviewed and drawn to scale, on individual cards and said cards numbered 1 of 2 etc., and the total land, buildings, and other improvements will be shown on the card. There will be prepared a physical layout plat showing proximity of all buildings to main plant structure. Buildings shall be described by their component parts, with replacement or reproduction values being determined by a unit cost appraisal, less any depreciation. The market and income approaches to value shall be utilized where applicable.

B. Industrial Land Valuation

The Contractor shall make a study of each individual property and of the various industrial sections of Madison County. Upon completion of this study, the Contractor's appraisers are to prepare an outline block map (or sketch) indicating front foot, acreage, or square foot land values for each parcel of industry property. Upon the determination of final land values for industrial property the Contractor shall compute the value of each individual parcel of industrial land.

### 3. Urban and Rural Property

#### a. Residences, Buildings and Structures

Every lot, parcel, tract, building, structure, and improvement being appraised shall be observed and appraised by a competent appraiser to insure accuracy of information on the field record card. When a property is visited and the property owner is not home, a notice of the attempt to contact the property owner shall be left. The notice shall be in the form of a door hanger, or some other means in which to ensure that it shall remain in place until retrieved by the property owner. The final form of the type of notice to be used shall be agreed upon by the Contractor and the Tax Administrator. Careful inspection shall be made of the exterior by a competent appraiser and it shall be the responsibility of the Contractor to make the necessary effort to inspect any property that is posted and/or quarantined. In the case of changes, additions, suspected errors in the original recording, or other discrepancies, such changes, additions, and discrepancies shall be measured, listed, and sketched, and card flagged for appraisal by a competent appraiser of the Contractor's staff.

The type of construction shall be recorded by component parts, such as exterior walls, roofing structure, roofing cover, interior walls, interior flooring, heating and fuel type, air conditioning, bedrooms, baths, number of stories, style, fireplaces, quality of construction, actual year built, effective year built, economic or now known as external obsolescence, functional obsolescence, whether the property is under construction, abnormal or physical depreciation, and physical damage. For commercials and condominiums the Contractor 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, average number of rooms per floor, percent of common wall and non-standard wall height. Field record cards shall be returned by the field staff to the office where they shall be priced, checked, 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.

- b. Suburban and farm homes shall be visited and inspected (if required by method chosen) in the manner as other residential buildings. All other farm buildings and structures will be checked for accurate measurements and listed on the field property card according to the use, type of construction, size, age, condition and amount of depreciation and shall be appraised at their true value.
- c. Upon inspection of real property that has a mobile home located on the premises, the appraisal card will be marked with a special code identifier when the mobile home is listed as personal property. If it is listed as real property it will be sketched and priced.
- d. A door hanger, design to be approved by the Tax Administrator, is to be left at all residential structures where owner tenant is not contacted at the initial field visit. The door hanger is to be designed to allow owner/tenant to make contact with the Contractor to assure accuracy of data to be gathered.
- e. Major outbuildings to be measured, listed, and appraised are outbuildings exceeding 96 square feet.

#### 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 Madison 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 town or city shall be defined and listed accordingly.

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

The Contractor will furnish "Land Value Maps" based on neighborhoods which will indicate 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 insure compliance with these specifications.

a. Agricultural, Horticultural and Forestland

The Contractor shall prepare two land schedules - one that reflects market value and one that reflects the present use value schedule as required in General Statutes 105-277 .6( c). All agricultural, horticultural and forestland shall be appraised by persons experienced in appraising such lands and shall reflect their market or true value.

When an owner qualifies for the North Carolina Present Use Value (PUV) program an additional appraisal shall be made by the Contractor in accordance with General Statutes 105-277.4 and the 2024 Present Use Value manual provided by the North Carolina Department of Revenue.

b. Small Acreage Tracts

A pricing schedule applicable to small acreage tracts, especially those of ten (10) acres or less, which have potential other than farm usage, shall be prepared by the Contractor. Size of tracts has direct bearing on the value. The schedule must be flexible to appraise at market value all acreage tracts, regardless of size.

5. Other Property

a. Grain Bins/Bulk Barns

For the purpose of the revaluation, grain bins and or systems for respective grain bins are to be considered as real property only if constructed on a permanent foundation and so valued. All free-standing grain bins that are bolted to a pad shall be considered personal property.

b. Poultry and Swine Houses

It is understood that only permanent elements of these structures, such as foundation, walls, roof and normal electrical and plumbing are to be considered as real property. Such elements as fan, feeding, and electrical wiring for these systems are to be considered personal property. Final decision as to whether any components of these types of structure are real or personal property is to be determined by the Tax Assessor.

c. Manufactured 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. It is a residential structure.
2. Has the moving hitch, wheels, and axles removed.
3. It is placed on a perimeter foundation.
4. Is located on land owned by the owner of the manufactured home or has a leasehold interest.

d. 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. Final Review

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

**C. RECORD CARDS**

Suitable record cards shall be designed to meet the requirements of Madison County and shall be submitted to the Madison County Tax Administrator for approval before being used. They shall include all items of information in connection with the construction; age; condition; depreciation; outline and pricing data of each building together with the owner's name, address, road name and number and house numbers, available map, block, and lot numbers, etc.; and shall be used to record all pertinent information relative to the land, buildings, and other improvements and total valuation of land, buildings and other improvements. If the Contractor chooses to print hardcopies of the property record cards, the Contractor will bear the expense.

The Contractor shall 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 Madison County as set forth in the contract.

The Contractor shall, upon completion and acceptance of the work, deliver to the Madison County Tax Administrator, all field notes, cards, and work sheets on all kinds and classes of properties valued in the appraisal, identified as to property and owner. Also for future reference, the detailed data developed and used to determine the unit land values as well as those which serve to substantiate these values shall be delivered to the Madison County Tax Administrator.

**D. PUBLIC RELATIONS**

At all times during the contract and the work on the program, the Contractor and their employees shall endeavor to promote friendly relations with taxpayers and the public. Press releases or other publicity proposed by the Contractor shall be presented to the Madison County Tax Administrator and receive clearance before being released.

The Contractor shall, at the request of the Tax Administrator, make available qualified speakers to acquaint groups of people with any phase of the Revaluation Program.

The Contractor SHALL NOT release any proposed values, appraisals, data, or any other information either required or in the possession of the Contractor to any person, firm, or association unless approved in advance and in writing by the Madison County Tax Administrator.

**E. Digital Structure Imagery**

The purpose of these specifications is for the collection of approximately 20,000 digital images of residential, commercial, industrial and farm structures located in Madison County, North Carolina.

**1. General Requirements/Conditions.**

(A) All images, maps, tapes, working files and final deliverables shall be considered the property of Madison County and shall be delivered to the Assessor upon completion and acceptance of work. The chosen respondent shall not use the captured images for any purpose other than fulfillment of contract requirements, unless authorized by the Madison County Tax Administrator.

(B) The County shall receive, review and approve images in batches of 500.

(C) The Vendor/Contractor shall provide image management software in the contract price. The capabilities of the software should include, but not limited to, the following:

(1) viewing of images, (2) editing to add, delete and replace images and/or identifying

numbers (3) printing of images on demand, (4) provide image and comparable property query.

(D) All other specifications/conditions contained within the bid package will apply to the imagery section of the contract.

PLEASE NOTE: Digital imagery is to be priced separately on the Cost Proposal. In addition, price image management software as a separate item on the Cost Proposal if a software purchase is required.

## 2. Technical Requirements.

(A) Images will be submitted in JPEG format to Madison County on CD-ROM.

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

Agricultural residences and major outbuildings will also require photographs of building front elevations. Images of mobile home parks need only be captured from the public "right of way" without need to capture images of individual mobile homes. A property shall be considered a mobile home park if spaces are provided for five (5) or more mobile homes. Images of retail, warehouse, manufacturing, apartments and other related property uses shall be captured for each use. Neighborhood shopping centers, mixed retail centers, community buildings may require more than one image. Exempt buildings shall be photographed and are in the count.

(C) The structure will occupy 65 to 85 percent of the overall area of the photo.

(D) In such cases where there is more than one structure for one parcel, each structure will be photographed and assigned the parcel id number/pin number and record number followed by a letter.

\*(E) Our definition of a structure is any building whose primary use is residential, commercial, industrial, or institutional, and is currently being occupied for one or more of these uses.

(F) Each image will be stored in JPEG format with a minimum of 24-bit true color, 640 x 480 pixels or higher resolution. Three different samples of images captured will be presented by Contractor for final approval by Administrator.

(G) Each image will be stored in the industry standard JPEG format and will be assigned up to a twelve-digit parcel ID or MA number.

(H) Each image will be stored in a directory. The directory naming will be determined by the county and the contractor. Each image named by a parcel ID contained in a tax map will be stored in the corresponding tax map directory.

(I) Each image will show only the structure and an identifier. No other text or numbers will be added to the photo by post processing operations. The County will be instructed as to how to maintain the images after the project including but not limited to how to remove any image labeling.

## V. COMPENSATION AND TERMS

### A. PROGRESS REPORT AND PAYMENTS

On or about the first day of each month, on forms approved by the Madison County Tax Administrator, the Contractor shall make a progress report showing work done or progress made under the negotiated schedule to the Madison County Tax Administrator. The report shall show the percent of completion of each phase of the work performed under terms of the negotiated work schedule. On the basis of each progress report, Madison County shall make progress payments as follows:

On or about the tenth day of each month, Madison County shall pay to the Contractor **ninety** per cent (**90%**) of the value, (based on the contract price) of the value of work performed by



the Contractor up to the 25th day of the previous month as estimated by the County from progress reports and monthly invoices submitted, by the Contractor, less the aggregate of previous payments. The estimates shall be approximate only, and all partial payments and monthly 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 ten percent (10%) of the value of all completed work until such time that the County is satisfied that all such work conforms to the requirements of these specifications.

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, there will be deducted from the first pay request rendered after discovery an amount equal in value to the defective or questioned work. This work will not be included in a subsequent pay request until the defects have been remedied or the cause of doubt removed.

#### B. ACCEPTANCE AND FINAL PAYMENT

\*When the work has been completed and delivered to Madison County by the Contractor on October 1, 2023, Madison County shall within sixty (60) days thereafter, examine and review the same to determine whether the work has been completed in strict accordance with the specifications, conditions and stipulations contained in the contract.

If upon such examination and review, Madison 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 already paid and ninety per cent (90%) of the total contract price shall be paid to the Contractor at this point.
3. Half of the unpaid balance (5%) shall be paid to the Contractor at the conclusion of all appeals to the Board of Equalization and Review.
4. The remaining half of the unpaid balance (5%) shall be paid to the Contractor at the conclusion of all appeals to the Property Tax Commission or to the Courts. Contractor agrees to support the Madison County Tax Administrator and Tax Assessor on all appeals to the Property Tax Commission.

#### VI. DATA PROCESSING

##### A. Equipment Description

The county's Computer Hardware and related Software system will be made available, non-exclusively, to the Contractor to assist in the re-appraisal effort. It will be a requirement of the Contract that all final real property values will be produced on the Madison County hardware.

The County's hardware is configured as follows:

All computers are Windows 10 64 bit platform with minimum of 8GB of RAM and 250GB SSD.

##### B. Appraisal Software

Madison County is currently using NCPTS Denali (Farragut), which is a technical and functional upgrade. This is a cloud based system.

##### Addenda

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

#### VII.

##### Inquiry

Any inquiry as to bid documents or procedures should be in writing to:



Diana Norton, Interim Tax Administrator  
Madison County Tax Department  
5707 US Hwy 25-70, Suite 2, #2P  
Marshall, NC 28753  
828-649-3014 Phone  
828-649-2986 Fax  
dsnorton@madisoncountync.gov

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

**Record Retention Policy: Documents Created or Maintained Pursuant to the  
ARP/CSLFRF Award**

**Madison County Government**

It is the policy of the county of Madison, NC to follow U.S. Treasury's record retention requirements set forth for the Coronavirus Local Fiscal Recovery Funds ("CSLFRF") and detailed in the Award Terms and Conditions and the Compliance and Reporting Guidance for the ARP/CSLFRF award.

Accordingly, the county of Madison agrees to the following:

- Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a period of five (5) years after all CLFRF funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with CSLFRF for five years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act "ARPA," Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

**Covered Records:** For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained as part of the county of Madison's expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities.

- Documentation of rationale to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service);
- Documentation of administrative costs charged to the ARP/CSLFRF award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports; and
- Indirect cost rate proposals

**Storage:** Madison County's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

**Departmental Responsibilities:** Any department or unit of the county of Madison, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the county of Madison to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Madison County Finance Department is responsible for identifying the documents that Madison County must or should retain and arrange for the proper storage and retrieval of records. The Madison County Finance Department shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

**Reporting Policy Violations:** The county of Madison is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Personnel Director. The county of Madison prohibits, any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

**Questions About the Policy:** Any questions about this policy should be referred to the Assistant to the County Manager; mbradley@madisoncountync.gov

## **Nondiscrimination Policy**

### **Madison County Government**

**WHEREAS**, the County of Madison, NC has received an allocation of funds from the “Coronavirus State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF funds”), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the “ARP/CSLFRF award”).

**WHEREAS**, CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22.

**WHEREAS**, pursuant to the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, the County of Madison agrees to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, without limitation, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury’s implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin within programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving Federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury’s implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

**RESOLVED**, That the governing board of the County of Madison hereby adopts and enacts the following nondiscrimination policy, which shall apply to the operations of any program, activity, or facility that is supported in whole, or in part, by expenditures CSLFRF pursuant to the ARP/CSLFRF award.

## **Nondiscrimination Policy Statement**

It is the policy of the County of Madison to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by the County of Madison, including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds ("CSLFRF"), which the County of Madison received from the U.S. Department of Treasury ("Treasury") pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (herein the "ARP/CSLFRF award").

### **I. Governing Statutory & Regulatory Authorities**

As required by the CSLFRF Award Terms and Conditions, the County of Madison shall ensure that each "activity," "facility," or "program"<sup>1</sup> that is funded in whole, or in part, with CSLFRF and administered under the ARP/CSLFRF award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and

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<sup>1</sup> 22 C.F.R. § 22.3 defines "program" and "activity" as all operations of an entity, including local governments, that receive Federal financial assistance, and the departments, agencies, or special purpose districts of the local governments to which Federal financial assistance is distributed. "Federal financial assistance" includes, among other things, grants and loans of federal funds. "Facility" includes all or any part of structures, equipment, or other real or personal property or interests therein, and the provision of facilities includes the construction, expansion, renovation, remodeling, alteration, or acquisition of facilities.

- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

## **II. Discriminatory Practices Prohibited in the Administration of the ARP/CSLFRF Award**

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, the County of Madison shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause;
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program;
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program;
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program;
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program;
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination;
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations;
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment;
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.



### **III. Reporting & Enforcement**

1. The County of Madison shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The County of Madison shall comply with information requests, on-site compliance reviews, and reporting requirements.
2. The County of Madison shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. The County of Madison shall inform the Treasury if it has received no complaints under Title VI.
3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by the county of Madison in violation of this policy should contact the following office within 180 days from the date of the alleged discriminatory occurrence:

Brooke Ledford, Human Resources Director. (828) 649-2521  
bledford@madisoncountync.gov





**Contractors Invoice**

WORK PERFORMED AT:

TO: Madison County

2930 Beech Glen Rd  
Mars Hill NC 28754

DATE: 2/7/22

YOUR WORK ORDER NO. AAC-001

OUR BID NO. AAC-001

**DESCRIPTION OF WORK PERFORMED:**

Line Item

- Trackhoe Rental = 3700.00
  - Dump trucks \$95 per hour x 2 trucks x 18 hours = 3420.00
  - Dump trucks supplied by Jerry Robinson trucking Marshall NC
  - All American construction labor for Demo = 5781.00
  - Septic pumping = 525.00 (Mikes septic)
  - Tipping fee at Madison County solid waste \$45.00 per ton (45 per ton x 60 ton = 2700.00)
  - 5 loads of fill dirt = 2,000.00 (Billy Anders trucking and grading)
  - Grass seed and straw to repair ground = 354.69
- (customer is responsible for getting powerlines dropped by french broad electric)
- Job total = 18,480.69

All Material is guaranteed to be as specified, and the above work was performed in accordance with the drawings and specifications provided for the above work and was completed in a substantial workmanlike manner for the agreed sum of Eightteen thousand Four Hundred eighty Sixty Nine Dollars (\$18,480.69).

This is a  Partial  Full invoice due and payable by: \_\_\_\_\_  
 in accordance with our  Agreement  Proposal No. AAC-001 Dated 02 / 07 / 22  
Month Day Year

Contractors Invoice

WORK PERFORMED AT:

TO: Madison County

2936 Beech Glen Rd  
Mars Hill NC 28754

DATE 2/7/22

YOUR WORK ORDER NO. AAC-001

OUR BID NO. AAC-001

DESCRIPTION OF WORK PERFORMED

Plan of Action

Designate the construction zone and install temporary construction fence and post construction area.

pump septic tank and french broad EMC drop power lines to house.

Demo house and one car garage, load debris on dump trucks bound for Madison County solid waste.

After all debris are hauled away, haul in five loads of fill dirt and shape ground to turn water off property. Sow grass seed and cover with straw.

Remove construction fence.

All Material is guaranteed to be as specified, and the above work was performed in accordance with the drawings and specifications provided for the above work and was completed in a substantial workmanlike manner for the agreed sum of \_\_\_\_\_

Dollars (\$ \_\_\_\_\_).

This is a  Partial  Full invoice due and payable by: \_\_\_\_\_

in accordance with our  Agreement  Proposal No. \_\_\_\_\_ Dated \_\_\_\_\_

## FY2022 Community-Based Grants Initiative Certification and Signature Form

*Established in 1999, Golden LEAF was created to manage one-half of North Carolina's share of funds from the Master Settlement Agreement with tobacco companies. The Foundation supports tobacco-dependent, economically distressed and/or rural communities working to transition to more prosperous and stable economies. Golden LEAF has an open door policy and encourages individuals to contact the Foundation to discuss project ideas or other issues before submitting an application.*

**Project Title** SPRING CREEK OFFICE FOR RURAL ECONOMIC DEVELOPMENT! (SCORED!)

**Amount Requested** \$600,000

**Application deadline: NOON on February 10, 2022**

The application is not complete without all attachments outlined in the CBGI Grant Application Checklist or without signatures from two authorized officials of the applicant organization.

**AGREEMENT and CERTIFICATION**


By signing below, we affirm that we are authorized representatives and have the authority to act on behalf of the organization applying for this Golden LEAF grant. We further agree and acknowledge the following: The information provided in this material is correct and complete. The funds granted by Golden LEAF will be used exclusively for charitable, scientific, educational or other tax-exempt public purposes. Requests for funding and all supporting information submitted to Golden LEAF are subject to the Public Records Act, and therefore available for public inspection.

For MADISON COUNTY, NC GOVERNMENT  
*Applicant Organization*

Signature  Date 3/23/22

Name Mark Smelson  
*First Last*

Title Chairman, Board of Commissioners

Signature  Date 3/23/22

Name Norris Gentry  
*First Last*

Title Interim County Manager/Commissioner