

# Bid Response to RFQ TAX 10003

October 1, 2009

DEPARTMENT OF ADMINISTRATION  
PURCHASING DIVISION  
BUILDING 15  
2019 WASHINGTON STREET, EAST  
CHARLESTON, WV 25305-0130

RECEIVED

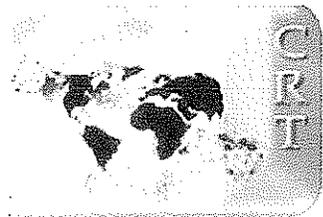
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PURCHASING DIVISION  
STATE OF WV



CAMA RESOURCES & TECHNOLOGIE, LLC

2381 West Stadium Boulevard, Ann Arbor, MI 48103  
Phone: 734-994-4450 • Fax: 734-213-2201



## CAMA RESOURCES & TECHNOLOGIES, LLC

October 1, 2009

SHELLY MURRAY  
DEPARTMENT OF ADMINISTRATION  
WV PURCHASING DIVISION  
2019 WASHINGTON ST E  
PO BOX 50130  
CHARLESTON, WV 25305-0130

**RE: Letter of Transmittal – Bid Response to RFQ TAX10003**

Dear Ms. Murray:

We welcome the opportunity to bid on WV RFQ TAX10003. Please find enclosed herewith (under separate cover) our full response, in full compliance, as required by RFQ TAX10003.

We have developed an informed bid on each of the twenty four (24) West Virginia counties identified by RFQ TAX 10003. In addition to the twenty four individual CONTRACT APPRAISAL PRICING SUMMARY sheets in our full response to RFQ TAX10003, we are enclosing a twenty four county pricing summary with this letter of transmittal.

We are fully prepared to accomplish whatever counties we might be awarded.

Respectfully,

John Q. Ebert, President  
Cama Resources & Technologies, LLC

Enclosures

# Master Summary of Bids Across Twenty Four Counties WV TAX10003

COUNTY	Review of Land Valuation	Review of Neighborhood Boundaries	Review of Data Collection And Comparison of Sold v. Unsold Properties	Assessment/Sales Ratio Study	Work Plan	Final Report	Total Bid	Total Parcels	ROUNDED Overall \$ per Parcel
Braxton	\$ 19,972.75	\$ 775.00	\$ 7,054.43	\$ 1,778.76	\$ 1,500.00	\$ 3,000.00	\$ 34,080.94	12,989	2.62
Cabell	\$ 57,992.40	\$ 7,200.00	\$ 14,905.36	\$ 6,576.00	\$ 4,300.00	\$ 8,200.00	\$ 99,173.76	44,374	2.23
Calhoun	\$ 10,394.01	\$ 737.43	\$ 4,648.75	\$ 600.74	\$ 1,200.00	\$ 2,300.00	\$ 19,880.93	6,824	2.91
Clay	\$ 12,769.60	\$ 1,430.52	\$ 4,796.31	\$ 930.86	\$ 1,200.00	\$ 2,400.00	\$ 23,527.29	8,432	2.79
Doddridge	\$ 9,650.08	\$ 1,339.60	\$ 4,374.77	\$ 682.44	\$ 1,100.00	\$ 2,200.00	\$ 19,346.89	5,909	3.27
Gillmer	\$ 10,432.43	\$ 684.85	\$ 4,181.05	\$ 729.24	\$ 1,100.00	\$ 2,200.00	\$ 19,327.57	6,354	3.04
Greenbrier	\$ 43,632.91	\$ 2,153.35	\$ 10,557.79	\$ 2,678.66	\$ 2,500.00	\$ 4,900.00	\$ 66,422.71	27,088	2.45
Jackson	\$ 23,997.73	\$ 1,049.28	\$ 6,842.58	\$ 2,916.84	\$ 1,400.00	\$ 2,800.00	\$ 39,006.43	17,160	2.27
Lewis	\$ 18,773.80	\$ 1,538.32	\$ 7,529.74	\$ 1,927.67	\$ 1,500.00	\$ 3,000.00	\$ 34,269.53	12,334	2.78
Mason	\$ 24,307.08	\$ 1,440.00	\$ 6,424.96	\$ 2,445.00	\$ 1,400.00	\$ 2,800.00	\$ 38,817.04	17,088	2.27
Monroe	\$ 16,791.28	\$ 2,335.47	\$ 5,317.47	\$ 2,004.00	\$ 1,400.00	\$ 2,800.00	\$ 30,648.22	10,561	2.90
Nicholas	\$ 34,713.52	\$ 2,848.32	\$ 8,382.23	\$ 1,849.00	\$ 2,400.00	\$ 4,600.00	\$ 54,793.07	21,972	2.49
Pendleton	\$ 10,642.75	\$ 1,294.44	\$ 5,056.43	\$ 1,072.04	\$ 1,300.00	\$ 2,600.00	\$ 21,965.66	7,314	3.00
Pleasants	\$ 10,634.00	\$ 1,300.46	\$ 4,246.12	\$ 563.20	\$ 1,100.00	\$ 2,100.00	\$ 19,943.78	5,916	3.37
Pocahontas	\$ 18,538.53	\$ 739.25	\$ 6,804.34	\$ 2,564.75	\$ 1,700.00	\$ 3,300.00	\$ 33,646.87	12,545	2.68
Putnam	\$ 43,537.53	\$ 5,338.65	\$ 11,295.79	\$ 4,279.67	\$ 2,900.00	\$ 5,500.00	\$ 72,851.64	32,501	2.24
Randolph	\$ 35,062.65	\$ 3,306.40	\$ 9,013.74	\$ 2,308.02	\$ 2,500.00	\$ 4,800.00	\$ 56,990.81	21,190	2.69
Ritchie	\$ 15,355.25	\$ 715.00	\$ 5,028.12	\$ 918.00	\$ 1,200.00	\$ 2,300.00	\$ 25,516.37	11,133	2.29
Roane	\$ 15,175.80	\$ 1,410.00	\$ 4,812.54	\$ 1,650.60	\$ 1,200.00	\$ 2,300.00	\$ 26,548.94	11,595	2.29
Tyler	\$ 11,517.40	\$ 1,360.00	\$ 4,434.59	\$ 1,122.00	\$ 1,100.00	\$ 2,200.00	\$ 21,733.99	7,657	2.84
Upshur	\$ 28,376.74	\$ 900.00	\$ 6,057.77	\$ 2,013.44	\$ 1,500.00	\$ 3,000.00	\$ 41,847.95	16,874	2.48
Webster	\$ 15,844.36	\$ 809.36	\$ 5,425.70	\$ 784.36	\$ 1,300.00	\$ 2,500.00	\$ 26,663.78	10,348	2.58
Wirt	\$ 11,156.03	\$ 650.00	\$ 3,823.63	\$ 686.79	\$ 1,100.00	\$ 2,100.00	\$ 19,516.45	6,277	3.11
Wood	\$ 76,213.19	\$ 2,400.00	\$ 21,574.42	\$ 4,649.16	\$ 6,500.00	\$ 12,400.00	\$ 123,736.77	55,148	2.24

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# TABLE OF CONTENTS

**EXECUTIVE SUMMARY** **1**

**COUNTY PRICING SUMMARY SHEETS** **2**

**COMPOSITE PRICING SHEET (SUMMARIZING ALL COUNTIES)** **3**

**ADDENDA** **4**

**COMPANY PROFILE**

**JOHN Q. EBERT RELATIVE EXPERIENCE**

**AFFIDAVITS**

**REQUEST FOR QUOTATION DOCUMENTS**

°ADDENDUM NO. 1

°AGREEMENT ADDENDUM

°PURCHASING AFFIDAVIT

°NOTARIZED CONFIDENTIALITY

# Executive Summary

## Introduction

CAMA Resources and Technologies (CAMA Resources) is responding to the RFQ (TAX10003) by the State of West Virginia State Tax Commission, Property Tax Division to perform specifically enumerated duties to evaluate the quality of property assessment in a certain 24 of the State's counties.

## Program Objective

CAMA Resources will complete the gathering of sufficient facts and information including sales data, which coupled with the proper analysis, will aid in the determination of the appraised value of residential, commercial and industrial real property in West Virginia as specified by the RFQ. Additionally, CAMA Resources will develop and report on observations of the data, the utilization of CAMA, and the processes for bettering accuracy and uniformity of property tax assessments according to fair market value.

## The Company

CAMA Resources and Technologies, LLC ("CAMA Resources") is a professional services entity comprised of property tax administration experts focused on accomplishing and demonstrating property tax accuracy and equity <sup>(1)</sup>. CAMA Resources operations are led by John Q. Ebert <sup>(2)</sup> and served by associated resources as appropriate to the challenge.

The projects of CAMA Resources are typically those stemming from major challenges and difficulties in property tax administration regarding appraisal processes, matters of uniformity and accuracy of appraised values compared to market value, matters of CAMA systems utilization including property and land data accuracy, land values accuracy, neighborhoods delineation and sales ratios analyses

The clients of CAMA Resources and Technologies are typically municipal, county, and state governments in the public sector and appraisal/systems companies in the private sector. CAMA Resources and its principals have served over one hundred property tax projects from 2,000 to 1,000,000 parcels in size.

## Project Performance

Under the projects administration of John Q. Ebert, all direct appraisal activities that include organization, supervision or review will be performed by Douglas C. Wise, West Virginia Certified General Appraiser (#053) as principal investigator

The fundamental scope of work shall include (1) Final Recommendations concerning the accuracy and quality of the appraisal in the subject counties; (2) Subjective parcel and neighborhood ratings review; (3) Statistical analysis for land value modification; (4) Parameters for neighborhood boundary delineation; (5) Statistical analysis of the assessment/sales ratio studies; (6) final determination of accuracy of data collection to include quality grade and condition, desirability and usefulness; (7) final determination if "sales chasing" is occurring. "Sales chasing" is defined as the

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<sup>1</sup> See addenda #1 Company Profile

<sup>2</sup> See addenda #2 John Q. Ebert Relative Experience

practice of using the sale of a property to trigger a reappraisal of that property at or near the selling price. "Sales chasing" causes invalid uniformity results in a sales ratio study and causes invalid appraisal level results unless similar unsold parcels are reappraised at a method that produces an appraisal level for unsold properties equal to the appraisal level of sold properties.

The specific scope of work includes:

1. Review of Land Valuation: Reviewing land values established by the county assessor. We will use the land valuation neighborhood maps, and all land valuation support documentation to review the land valuations. We will review sales collected by the county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve-month period, we will use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date for the respective Tax Year. We will then submit the study and any land value recommendations in report form to the State Tax Commissioner.
2. Review of Neighborhood Boundaries: CAMA Resources will review neighborhood boundaries by reviewing the sample designated by the RFQ. We will submit the study and any recommended neighborhood boundary changes in report form to the State Tax Commissioner.
3. Review of Data Collection & Comparison of Sold v. Unsold Properties: CAMA Resources will perform a field review of the sample of residential, commercial and industrial improved parcels, as designated by the RFQ, to assure that: (1) the data collection accurately and uniformly reflects the proper quality grades, CDU and appraised values within the neighborhood boundaries and (2) sold and unsold properties are treated equally and that "sales chasing" is not occurring. CAMA Resources, during field review, obtain and maintain a digital photograph of each property reviewed. Additionally, all photos will be digitally indexed and searchable by parcel number.
4. Assessment/Sales Ratio Study: CAMA Resources will perform an assessment/sales ratio analysis study according to standards as determined by the State Tax Department and is in a form acceptable to the State Tax Department. The West Virginia Assessment Ratio Study Tax Year 2008. The sales ratio analysis study will contain sales that occurred 12 months prior to the July 1 assessment date for the respective tax year and analyze current market trends and stratification of different property types within each neighborhood. The sales included in the study are to be "validated" to assure each sale is an "arm's length transaction." An assessment/sales ratio study and recommendations shall be submitted to the State Tax Commissioner. The company will validate all sales with the exception of multi-parcel sales to be used in the assessment/sales ratio analysis study that have been entered on the statewide computer network by the County Assessor. Each sale reviewed will be recorded on a form as designated by the State Tax Commissioner. CAMA Resources will provide a toll free number for the recipient of the questionnaire to call with any questions and a self-addressed stamped envelope for the return of the questionnaire. Further, the company will match the Sales Listing Forms to the list of transfers/sales entered by the assessor on the statewide computer network.

5. Final Report CAMA Resources will provide first a draft report for review by the State Tax Commissioner and then a final report, according to the standardized format to be provided by the Project Manager, for each county which will contain a summary of our findings and recommendations for each of the activities outlined above. The company will meet with the State Tax Commissioner or Project Manager to present the draft report and conduct an exit interview with the respective county assessor.

### Fee Construction

CAMA Resources has developed a very informed fee quotation for each of the twenty four counties we quote on in our response to RFQ TAX10003. From our deep experience with the performance components of the RFQ, including our successful completion of our contracted counties pursuant to RFQ TAX09001 of the Statewide Property Tax Equalization Study, we developed our fee quotation via two separate approaches:

- 1) A zero-based approach wherein we identified what kind of expertise/experience is required for each performance function; then, how many hours/days that would be required to perform the respective function; then, what level of compensation is required for the respective labor; then, what expenses would be associated with each respective performance function; and finally, imputed provisions for general and administrative (G&A), risk, and gross profit.
- 2) An empirically-based approach wherein we drew from our past experience on many, many projects with the types of performance functions specified in this RFQ. In this approach we calculated lump costs/fees and parcel-based costs/fees according to our past experience.

Each of the two separate approaches to developing our fee quotation were performed by separate teams of CAMA Resources, and then brought together for discussion and resolution of the variances.

Further, we included a great cost/fee reduction to reflect the benefits of a West Virginia Technology Assisted Equalization Review system (TAER) which we developed in TAX09001. TAER is an automated, real time, synchronized integration of IAS CAMA data, GIS data, aerial photography, street-level photography, census data, and project performance data regarding sales verification, land values review, data collection review, sold vs. unsold comparison, neighborhood delineation review, and reports generation.<sup>(3)</sup>

### 6. Reports

CAMA Resources understands the need and importance of planning and will provide a comprehensive work plan to the State Tax Commissioner and the Project Manager within four (4) weeks of the contract being awarded. The work plan will be a working document that establishes procedure and measures performance. The work plan will detail the billing process, completion schedule and quality control plan. Either the State Tax Commissioner or the Project Manager can request updates or amendments to the work plan as the project progresses.

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<sup>3</sup> Developed for CAMA Resources and Technologies, LLC by Daniel T. Anderson

CAMA Resources will inform the Project Manager and the State Tax Department of the project progress during meetings held monthly. A monthly progress report will be provided at the meeting reflecting the status of the county or counties currently in progress. The company will provide access to all records requested by the Project Manager or the State Tax Department for the purpose of project monitoring.

#### 7. Public Relations

Utilizing a template for news releases provided by the State Tax Department, CAMA Resources will provide the County Assessors with news releases alerting property owners of the areas in which work is being performed, general information about the project objectives, and methods used in the program. The company will have all news releases or public notices approved by the State Tax Department prior to release by the Company.

CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Braxton		\$ 19,972.75	1	\$ 775.00				244	\$ 1,778.76	\$ 1,500.00	\$ 3,000.00
Residential	12,484			/Neighborhood	250	\$ 14.59	\$ 3,647.50				
Commercial	497				10	\$ 224.22	\$ 2,242.20				
Industrial	8				1	\$ 1,164.73	\$ 1,164.73				
<b>Activity Totals</b>	12,989	\$ 19,972.75	1	\$ 775.00	261	\$ 27.03	\$ 7,054.43	244	\$ 1,778.76	\$ 1,500.00	\$ 3,000.00
<b>Grand Total</b>											\$ 34,080.94

\* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

TAX10003

**CONTRACT APPRAISAL PRICING SUMMARY**

**ACTIVITY**

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Cabell		\$ 57,992.40	24	\$ 300.00			7,200.00	2055	\$ 6,576.00	\$ 4,300.00	\$ 8,200.00
Residential	40,665			/Neighborhood	814	\$ 7.90	\$ 6,430.60				
Commercial	3,571				72	\$ 80.83	\$ 5,819.76				
Industrial	138				3	\$ 885.00	\$ 2,655.00				
<b>Activity Totals</b>	<b>44,374</b>	<b>\$ 57,992.40</b>	<b>24</b>	<b>\$ 300.00</b>	<b>889</b>	<b>\$ 16.77</b>	<b>\$ 14,905.36</b>	<b>2055</b>	<b>\$ 6,576.00</b>	<b>\$ 4,300.00</b>	<b>\$ 8,200.00</b>
<b>Grand Total</b>											<b>\$ 99,173.76</b>

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	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Calhoun		\$ 10,394.01	1	\$ 737.43				98	\$ 600.74	\$ 1,200.00	\$ 2,300.00
Residential	6,633			/Neighborhood	133	\$ 17.45	\$ 2,320.85				
Commercial	190				4	\$ 269.21	\$ 1,076.84				
Industrial	1				1	\$ 1,251.06	\$ 1,251.06				
<b>Activity Totals</b>	6,824	\$ 10,394.01	1	\$ 737.43	138	\$ 33.69	\$ 4,648.75	98	\$ 600.74	\$ 1,200.00	\$ 2,300.00
<b>Grand Total</b>										\$ 19,880.93	

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	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Clay		\$ 12,769.60	2	\$ 715.26	\$ 1,430.52				154	\$ 930.86	\$ 1,200.00	2,400.00
Residential	8,229		/Neighborhood			165	\$ 16.16	\$ 2,666.40				
Commercial	179					4	\$ 246.40	\$ 985.60				
Industrial	24					1	\$ 1,144.31	\$ 1,144.31				
<b>Activity Totals</b>	8,432	\$ 12,769.60	2	\$ 715.26	\$ 1,430.52	170	\$ 28.21	\$ 4,796.31	154	\$ 930.86	\$ 1,200.00	2,400.00
<b>Grand Total</b>												\$ 23,527.29

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		\$ 9,650.08	2	\$ 669.80				121	\$ 682.44	\$ 1,100.00	\$ 2,200.00
Residential	5,729			/Neighborhood	115	\$ 17.75	\$ 2,041.25				
Commercial	178				4	\$ 270.71	\$ 1,082.84				
Industrial	2				1	\$ 1,250.68	\$ 1,250.68				
<b>Activity Totals</b>	5,909	\$ 9,650.08	2	\$ 669.80	120	\$ 36.46	\$ 4,374.77	121	\$ 682.44	\$ 1,100.00	\$ 2,200.00
<b>Grand Total</b>											\$ 19,346.89

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	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Gilmer		\$ 10,432.43	1	\$ 684.85	\$ 684.85				126	\$ 729.24	\$ 1,100.00	Price per County
Residential	6,131			/Neighborhood		123	\$ 16.41	\$ 2,018.43				
Commercial	207					4	\$ 250.18	\$ 1,000.72				
Industrial	16					1	\$ 1,161.90	\$ 1,161.90				
<b>Activity Totals</b>	6,354	\$ 10,432.43	1	\$ 684.85	\$ 684.85	128	\$ 32.66	\$ 4,181.05	126	\$ 729.24	\$ 1,100.00	\$ 2,200.00
<b>Grand Total</b>												\$ 19,327.57

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	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
		\$ 43,632.91	5	\$ 430.67 /Neighborhood				748	\$ 2,678.66	\$ 2,500.00	\$ 4,900.00
Residential	25,354				507	\$ 7.48	\$ 3,792.36				
Commercial	1,691				34	\$ 165.31	\$ 5,620.54				
Industrial	43				1	\$ 1,144.89	\$ 1,144.89				
<b>Activity Totals</b>	27,088	\$ 43,632.91	5	\$ 430.67	542	\$ 19.48	\$ 10,557.79	748	\$ 2,678.66	\$ 2,500.00	\$ 4,900.00
<b>Grand Total</b>											\$ 66,422.71

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	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Jackson		\$ 23,997.73	3	\$ 349.76	\$ 1,049.28				654	\$ 2,916.84	\$ 1,400.00	\$ 2,800.00
Residential	16,102			/Neighborhood		322	\$ 9.98	\$ 3,213.56				
Commercial	1,026					21	\$ 144.11	\$ 3,026.31				
Industrial	32					1	\$ 602.71	\$ 602.71				
<b>Activity Totals</b>	17,160	\$ 23,997.73	3	\$ 349.76	\$ 1,049.28	344	\$ 19.89	\$ 6,842.58	654	\$ 2,916.84	\$ 1,400.00	\$ 2,800.00
<b>Grand Total</b>												\$ 39,006.43

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	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Lewis		\$ 18,773.80	2	\$ 769.16				268	\$ 1,927.67	\$ 1,500.00	\$ 3,000.00
Residential	11,641			/Neighborhood	233	\$ 14.22	\$ 3,313.26				
Commercial	684				14	\$ 220.78	\$ 3,090.92				
Industrial	9				1	\$ 1,125.56	\$ 1,125.56				
<b>Activity Totals</b>	12,334	\$ 18,773.80	2	\$ 769.16	248	\$ 30.36	\$ 7,529.74	268	\$ 1,927.67	\$ 1,500.00	\$ 3,000.00
<b>Grand Total</b>											\$ 34,269.53

\* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties		Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed		
Mason		\$ 24,307.08	4	\$ 360.00				500	\$ 2,445.00	\$ 2,800.00
Residential	16,178				324	\$ 10.09	\$ 3,269.16			
Commercial	871				18	\$ 141.93	\$ 2,554.74			
Industrial	39				1	\$ 601.06	\$ 601.06			
<b>Activity Totals</b>	17,088	\$ 24,307.08	4	\$ 360.00	343	\$ 18.73	\$ 6,424.96	500	\$ 2,445.00	\$ 2,800.00
<b>Grand Total</b>										\$ 38,817.04

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TAX10003

**CONTRACT APPRAISAL PRICING SUMMARY**

**ACTIVITY**

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Monroe		\$ 16,791.28	3	\$ 778.49				334	\$ 2,004.00	\$ 1,400.00	\$ 2,800.00
Residential	10,283			/Neighborhood	206	\$ 14.14	\$ 2,912.84				
Commercial	269				6	\$ 216.74	\$ 1,300.44				
Industrial	9				1	\$ 1,104.19	\$ 1,104.19				
<b>Activity Totals</b>	10,561	\$ 16,791.28	3	\$ 778.49	213	\$ 24.96	\$ 5,317.47	334	\$ 2,004.00	\$ 1,400.00	\$ 2,800.00
<b>Grand Total</b>											\$ 30,648.22

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Nicholas		\$ 34,713.52	3	\$ 949.44	\$ 2,848.32				430	\$ 1,849.00	\$ 2,400.00	\$ 4,600.00
Residential	20,948					419	\$ 9.42	\$ 3,946.98				
Commercial	956					19	\$ 150.65	\$ 2,862.35				
Industrial	68					2	\$ 786.45	\$ 1,572.90				
<b>Activity Totals</b>	21,972	\$ 34,713.52	3	\$ 949.44	\$ 2,848.32	440	\$ 19.05	\$ 8,382.23	430	\$ 1,849.00	\$ 2,400.00	\$ 4,600.00
<b>Grand Total</b>												\$ 54,793.07

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**CONTRACT APPRAISAL PRICING SUMMARY**

**ACTIVITY**

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Pendleton		\$ 10,642.75	2	\$ 647.22				196	\$ 1,072.04	\$ 1,300.00	2,600.00
Residential	7,072			/Neighborhood	142	\$ 15.51	\$ 2,202.42				
Commercial	237				5	\$ 270.36	\$ 1,351.80				
Industrial	5				1	\$ 1,502.21	\$ 1,502.21				
<b>Activity Totals</b>	7,314	\$ 10,642.75	2	\$ 647.22	148	\$ 34.17	\$ 5,056.43	196	\$ 1,072.04	\$ 1,300.00	2,600.00
<b>Grand Total</b>											\$ 21,965.66

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties		Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed		
Pleasants		\$ 10,634.00	2	\$ 650.23	\$ 1,300.46			128	\$ 563.20	\$ 2,100.00
Residential	5,598			/Neighborhood		112	\$ 15.50			
Commercial	275					6	\$ 235.02			
Industrial	43					1	\$ 1,100.00			
<b>Activity Totals</b>	5,916	\$ 10,634.00	2	\$ 650.23	\$ 1,300.46	119	\$ 35.68	128	\$ 563.20	\$ 2,100.00
<b>Grand Total</b>									\$ 19,943.78	

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Pocahontas		\$ 18,538.53	1	\$ 739.25				371	\$ 2,564.75	\$ 1,700.00	Price per County
Residential	12,139			/Neighborhood	243	\$ 13.80	\$ 3,353.40				
Commercial	399				8	\$ 249.80	\$ 1,998.40				
Industrial	7				1	\$ 1,452.54	\$ 1,452.54				
<b>Activity Totals</b>	12,545	<b>\$ 18,538.53</b>	1	<b>\$ 739.25</b>	252	<b>\$ 27.00</b>	<b>\$ 6,804.34</b>	371	<b>\$ 2,564.75</b>	<b>\$ 1,700.00</b>	<b>\$ 3,300.00</b>
<b>Grand Total</b>											<b>\$ 33,646.87</b>

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Putnam		\$ 43,537.53	15	\$ 355.91				1211	\$ 4,279.67	Price per County	Price per County
Residential	30,908				618	\$ 8.31	\$ 5,135.58				
Commercial	1,550				31	\$ 153.46	\$ 4,757.26				
Industrial	43				1	\$ 1,402.95	\$ 1,402.95				
<b>Activity Totals</b>	32,501	\$ 43,537.53	15	\$ 355.91	650	\$ 17.38	\$ 11,295.79	1211	\$ 4,279.67	\$ 2,900.00	\$ 5,500.00
<b>Grand Total</b>											\$ 72,851.64

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
		\$ 35,062.65	4	\$ 826.60 /Neighborhood				538	\$ 2,308.02	\$ 2,500.00	\$ 4,800.00
Residential	20,003				400	\$ 9.84	\$ 3,936.00				
Commercial	1,115				22	\$ 156.19	\$ 3,436.18				
Industrial	72				2	\$ 820.78	\$ 1,641.56				
<b>Activity Totals</b>	21,190	\$ 35,062.65	4	\$ 826.60	424	\$ 21.26	\$ 9,013.74	538	\$ 2,308.02	\$ 2,500.00	\$ 4,800.00
<b>Grand Total</b>											\$ 56,990.81

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Ritchie		\$ 15,355.25	1	\$ 715.00 /Neighborhood				204	\$ 918.00	\$ 1,200.00	2,300.00
Residential	10,654				213	\$ 11.60	\$ 2,470.80				
Commercial	455				9	\$ 182.84	\$ 1,645.56				
Industrial	24				1	\$ 911.76	\$ 911.76				
<b>Activity Totals</b>	11,133	\$ 15,355.25	1	\$ 715.00	223	\$ 22.55	\$ 5,028.12	204	\$ 918.00	\$ 1,200.00	\$ 2,300.00
<b>Grand Total</b>											\$ 25,516.37

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Roane		\$ 15,175.80	2	\$ 705.00 /Neighborhood				262	\$ 1,650.60	\$ 1,200.00	\$ 2,300.00
Residential	11,188				224	\$ 11.28	\$ 2,526.72				
Commercial	391				8	\$ 175.04	\$ 1,400.32				
Industrial	16				1	\$ 885.50	\$ 885.50				
<b>Activity Totals</b>	11,595	\$ 15,175.80	2	\$ 705.00	233	\$ 20.65	\$ 4,812.54	262	\$ 1,650.60	\$ 1,200.00	\$ 2,300.00
<b>Grand Total</b>											\$ 26,548.94

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Tyler		\$ 11,517.40	2	\$ 680.00	\$ 1,360.00				204	\$ 1,122.00	\$ 1,100.00	Price per County
Residential	7,393			/Neighborhood		148	\$ 15.03	\$ 2,224.44				
Commercial	244					5	\$ 229.17	\$ 1,145.85				
Industrial	20					1	\$ 1,064.30	\$ 1,064.30				
<b>Activity Totals</b>	7,657	\$ 11,517.40	2	\$ 680.00	\$ 1,360.00	154	\$ 28.80	\$ 4,434.59	204	\$ 1,122.00	\$ 1,100.00	\$ 2,200.00
<b>Grand Total</b>												\$ 21,733.99

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Upshur		\$ 28,376.74	2	\$ 450.00 /Neighborhood				410	\$ 2,013.44	\$ 1,500.00	3,000.00
Residential	15,981				320	\$ 9.76	\$ 3,123.20				
Commercial	854				17	\$ 138.54	\$ 2,355.18				
Industrial	39				1	\$ 579.39	\$ 579.39				
<b>Activity Totals</b>	16,874	\$ 28,376.74	2	\$ 450.00	338	\$ 17.92	\$ 6,057.77	410	\$ 2,013.44	\$ 1,500.00	3,000.00
<b>Grand Total</b>											\$ 41,847.95

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Webster		\$ 15,844.36	1	\$ 809.36				149	\$ 784.36	\$ 1,300.00	Price per County
Residential	9,969				200	\$ 14.37	\$ 2,874.00				
Commercial	363				7	\$ 219.14	\$ 1,533.98				
Industrial	16				1	\$ 1,017.72	\$ 1,017.72				
<b>Activity Totals</b>	10,348	\$ 15,844.36	1	\$ 809.36	208	\$ 26.09	\$ 5,425.70	149	\$ 784.36	\$ 1,300.00	\$ 2,500.00
<b>Grand Total</b>											\$ 26,663.78

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Wirt		\$ 11,156.03	1	\$ 650.00				117	\$ 686.79	\$ 1,100.00	Price per County
Residential	6,157			/Neighborhood	123	\$ 16.40	\$ 2,017.20				
Commercial	118				3	\$ 242.81	\$ 728.43				
Industrial	2				1	\$ 1,078.00	\$ 1,078.00				
<b>Activity Totals</b>	6,277	\$ 11,156.03	1	\$ 650.00	127	\$ 30.11	\$ 3,823.63	117	\$ 686.79	\$ 1,100.00	\$ 2,100.00
<b>Grand Total</b>											\$ 19,516.45

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Wood		\$ 76,213.19	8	\$ 300.00				1462	\$ 4,649.16	\$ 6,500.00	Price per County
Residential	49,540			/Neighborhood	991	\$ 7.56	\$ 7,491.96				
Commercial	5,316				106	\$ 79.66	\$ 8,443.96				
Industrial	292				6	\$ 939.75	\$ 5,638.50				
<b>Activity Totals</b>	55,148	\$ 76,213.19	8	\$ 300.00	1103	\$ 19.56	\$ 21,574.42	1462	\$ 4,649.16	\$ 6,500.00	\$ 12,400.00
<b>Grand Total</b>											\$ 123,736.77

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# Master Summary of Bids Across Twenty Four Counties WV TAX10003

COUNTY	Review of Land Valuation	Review of Neighborhood Boundaries	Review of Data Collection And Comparison of Sold v. Unsold Properties	Assessment/Sales Ratio Study	Work Plan	Final Report	Total Bid	Total Parcels	ROUNDED Overall \$ per Parcel
Braxton	\$ 19,972.75	\$ 775.00	\$ 7,054.43	\$ 1,778.76	\$ 1,500.00	\$ 3,000.00	\$ 34,080.94	12,989	2.62
Cabell	\$ 57,992.40	\$ 7,200.00	\$ 14,905.36	\$ 6,576.00	\$ 4,300.00	\$ 8,200.00	\$ 99,173.76	44,374	2.23
Calhoun	\$ 10,394.01	\$ 737.43	\$ 4,648.75	\$ 600.74	\$ 1,200.00	\$ 2,300.00	\$ 19,880.93	6,824	2.91
Clay	\$ 12,769.60	\$ 1,430.52	\$ 4,796.31	\$ 930.86	\$ 1,200.00	\$ 2,400.00	\$ 23,527.29	8,432	2.79
Doddridge	\$ 9,650.08	\$ 1,339.60	\$ 4,374.77	\$ 682.44	\$ 1,100.00	\$ 2,200.00	\$ 19,346.89	5,909	3.27
Gilmer	\$ 10,432.43	\$ 684.85	\$ 4,181.05	\$ 729.24	\$ 1,100.00	\$ 2,200.00	\$ 19,327.57	6,354	3.04
Greenbrier	\$ 43,632.91	\$ 2,153.35	\$ 10,557.79	\$ 2,678.66	\$ 2,500.00	\$ 4,900.00	\$ 66,422.71	27,088	2.45
Jackson	\$ 23,997.73	\$ 1,049.28	\$ 6,842.58	\$ 2,916.84	\$ 1,400.00	\$ 2,800.00	\$ 39,006.43	17,160	2.27
Lewis	\$ 18,773.80	\$ 1,538.32	\$ 7,529.74	\$ 1,927.67	\$ 1,500.00	\$ 3,000.00	\$ 34,269.53	12,334	2.78
Mason	\$ 24,307.08	\$ 1,440.00	\$ 6,424.96	\$ 2,445.00	\$ 1,400.00	\$ 2,800.00	\$ 38,817.04	17,088	2.27
Monroe	\$ 16,791.28	\$ 2,335.47	\$ 5,317.47	\$ 2,004.00	\$ 1,400.00	\$ 2,800.00	\$ 30,648.22	10,561	2.90
Nicholas	\$ 34,713.52	\$ 2,848.32	\$ 8,382.23	\$ 1,849.00	\$ 2,400.00	\$ 4,600.00	\$ 54,793.07	21,972	2.49
Pendleton	\$ 10,642.75	\$ 1,294.44	\$ 5,056.43	\$ 1,072.04	\$ 1,300.00	\$ 2,600.00	\$ 21,965.66	7,314	3.00
Pleasants	\$ 10,634.00	\$ 1,300.46	\$ 4,246.12	\$ 563.20	\$ 1,100.00	\$ 2,100.00	\$ 19,943.78	5,916	3.37
Pocahontas	\$ 18,538.53	\$ 739.25	\$ 6,804.34	\$ 2,564.75	\$ 1,700.00	\$ 3,300.00	\$ 33,646.87	12,545	2.68
Putnam	\$ 43,537.53	\$ 5,338.65	\$ 11,295.79	\$ 4,279.67	\$ 2,900.00	\$ 5,500.00	\$ 72,851.64	32,501	2.24
Randolph	\$ 35,062.65	\$ 3,306.40	\$ 9,013.74	\$ 2,308.02	\$ 2,500.00	\$ 4,800.00	\$ 56,990.81	21,190	2.69
Ritchie	\$ 15,355.25	\$ 715.00	\$ 5,028.12	\$ 918.00	\$ 1,200.00	\$ 2,300.00	\$ 25,516.37	11,133	2.29
Roane	\$ 15,175.80	\$ 1,410.00	\$ 4,812.54	\$ 1,650.60	\$ 1,200.00	\$ 2,300.00	\$ 26,548.94	11,595	2.29
Tyler	\$ 11,517.40	\$ 1,360.00	\$ 4,434.59	\$ 1,122.00	\$ 1,100.00	\$ 2,200.00	\$ 21,733.99	7,657	2.84
Upshur	\$ 28,376.74	\$ 900.00	\$ 6,057.77	\$ 2,013.44	\$ 1,500.00	\$ 3,000.00	\$ 41,847.95	16,874	2.48
Webster	\$ 15,844.36	\$ 809.36	\$ 5,425.70	\$ 784.36	\$ 1,300.00	\$ 2,500.00	\$ 26,663.78	10,348	2.58
Wirt	\$ 11,156.03	\$ 650.00	\$ 3,823.63	\$ 686.79	\$ 1,100.00	\$ 2,100.00	\$ 19,516.45	6,277	3.11
Wood	\$ 76,213.19	\$ 2,400.00	\$ 21,574.42	\$ 4,649.16	\$ 6,500.00	\$ 12,400.00	\$ 123,736.77	55,148	2.24

# **ADDENDA**

## **Company Profile**

CAMA Resources and Technologies, LLC (“CAMA Resources”) is a professional services entity comprised of property tax administration experts focused on accomplishing and demonstrating property tax accuracy and equity.

CAMA Resources operations are led by John Q. Ebert and served by associated resources as appropriate to the challenge.

The projects of CAMA Resources are typically those stemming from major challenges and difficulties in property tax administration regarding appraisal processes, matters of uniformity and accuracy of appraised values compared to market value, matters of CAMA systems utilization including property and land data accuracy, land values accuracy, neighborhoods delineation and sales ratios analyses.

The clients of CAMA Resources and Technologies are typically municipal, county, and state governments in the public sector, including appraisal and systems companies in the private sector. CAMA Resources and its principals have served over one hundred property tax projects from 2,000 to 1,000,000 parcels in size.

## **Philosophy of Approach and Effort**

Because the work of CAMA Resources is essentially helping property tax administration entities “get from where they are to where they want to be” our philosophy of approach and manner of effort are simply:

- Clearly identify the goal,
- Ascertain if the goal is reasonably attainable,
- Chart a detailed path of resource requirements and time stages for accomplishing the goal
- Involve and incorporate the local resources of the client and the community so as to
  - Reduce costs by utilization of already existing knowledge and capacity
  - Gain the cooperation and assistance of the client and the community
  - Gain an understanding and buy-in to the goal and the results
- Identify how to measure and know that the effort is on schedule and on budget
- Identify the most cost-effective budget for accomplishing the goal
- Insure that the financial arrangements are sufficient to full, successful completion of the goal
- Perform intensely and communicate continuously in an open-manner to the client and the community

## JOHN Q. EBERT

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Spanning 40 years, Mr. Ebert has been successfully involved in a broad range of real property tax administration projects involving mass appraisal planning and monitoring, CAMA Systems development and utilization, database conversions and utilization, Geo-Information Systems, and technology utilization. For numerous projects ranging from a few parcels to a million parcels, local and international, he has brought timely, successful completion to complex and troubled situations.

Mr. Ebert is especially experienced in managing operations and programs, and in bringing remedy to difficult and troubled assessment projects. He has served extensively as a property tax administrator and consultant for local, state, and international jurisdictions concerned with ad valorem tax equalization programs in the areas of mass appraisal solutions, computerized applications, assessment equity studies, assessment impact evaluation, legislative reform, land use assessments, local government data bases, information technology, and work flow processes. He has extensive experience in operations, systems, and services for municipal, county, state, provincial, federal, and international governments.

Mr. Ebert designed and developed the first known market-value-based Computer-Assisted-Mass Appraisal system (CAMA) and implemented it for both residential and commercial class properties in 1966-67. Then, continued the evolution from mainframe batch processing to mini-computer real time processing, to PC-based distributive processing in the late sixties and early seventies.

Mr. Ebert coined the term (CAMA) in 1971 with presentations at the 1972 and 1973 annual conferences of the International Association of Assessing Officers (IAAO) in Boston and Miami respectively – and was its leading proponent in the 1970's and 80's. Mr. Ebert also pioneered the evolution of the market approach to valuation for mass appraisal and property tax administration applications including the practical use of multiple regression analysis (MRA) in market value appraisal, and, the development of a number of innovative valuation tools including individualized multiple regression analysis (IMRA), property pattern analysis/valuation (TraceV), correlative function analysis (CFA), time-adjusted sales approach (TASP), computer operated self study (COSS), correlated value estimation (CORV), present worth of future development value (PWDV), stochastic modeling, data profiling and data intervention, effective-age modeling, use density affectation, sales ratio inversion, and technological obsolescence measurement.

Mr. Ebert introduced and implemented the first computer-integrated real estate photography system for property tax administration, implemented in Boston in 1981 and presented at the 1982 IAAO conference in Kansas City, MO. He developed COPES, a computer operated performance evaluation system, for monitoring, evaluating and reporting on the actual status of a reassessment project as compared to the scheduled or professed status; and, he developed IMPACTO, a computerized model for measuring the effect of an impending reassessment upon the relative tax burden of the various categories of property being reassessed.

Mr. Ebert has led the development and utilization of CAMA applications for mass appraisal companies and assessment jurisdictions employed across millions of properties in more than one hundred assessment jurisdictions and central appraisal districts.

**ASSOCIATIONS:**

International Association of Assessing Officers (IAAO)  
IAAO - South Carolina State Representative, 1972  
American Society of Appraisers (ASA),  
Senior Member - ASA Designation (1968)  
ASA South Carolina State Director, 1972, 1973 and 1974  
Society of Professional Assessors (SPA)  
Michigan Assessors Association (MAA)  
South Carolina Association of Assessing Officials (SCAAO)  
Vice President, 1971, President, 1972

**OTHER:**

Speaker, lecturer and instructor at local, county, state and national meetings of organizations including: American Institute of Real Estate Appraisers (AIREA), Society of Real Estate Appraisers (SREA), International Association of Assessing Officers (IAAO), National Association of Counties, Rutgers University, University of Southern California, University of Texas, University of South Carolina, North Carolina State University, Michigan State University, British Columbia University

Member of Advisory Committee for Assessment Ratio Studies, International Association of Assessing Officers

Author of numerous monographs for professional seminars regarding computerized assessment administration, live data retrieval systems, revaluation systems, and CAMA systems performance

Youngest Senior Member, American Society of Real Estate Appraisers – 1968

Youngest County Assessor in America – 1969

Licensed Real Estate Broker

Qualified Expert Witness in Federal Court (Real Estate Valuation and Property Tax Administration)

Recipient of Special Award of Merit given by the Spartanburg Board of Realtors for outstanding community service in establishing an effective and equitable property tax assessment program

Recipient of Presidential Citation awarded by the International Association of Assessing Officials

Chairman of Special Committee of State and County Officials to prepare and promote property taxation reform proposals to the South Carolina Legislature

## **Experience Relevant to Property Tax Administration Consulting**

- ❑ State of West Virginia – engaged to assist the West Virginia State Tax Department, pursuant to directive of the Legislature, to evaluate and report on the quality of property tax assessment in the State's counties – including residential, commercial, and industrial classes of property. Scope of work includes Review of Land Valuation as to base rates and adjustment factors; Review of Neighborhood boundaries as to congruity and homogeneity; Review of Data Collection as to uniformity and accuracy; Review of Sold vs. Unsold Properties as to non-uniform treatment, ala sales-chasing; and an independent Sales Ratio Study.
- ❑ Clark County, OH – engaged to review mass appraisal data and values from the county's IAS CAMA system, to provide Board of Revision support via utilization of comparable property analysis and optimized hearings scheduling, and to provide a plan for continuing equalization of assessments according to market value.
- ❑ Grand Rapids, MI – Under State Tax Commission mandate upon the City, in association with Appraisal Research Corporation, in a twelve-month project, developed and managed a Technology-Assisted Mass Appraisal of market values for the City of Grand Rapids Michigan encompassing some 53,000 residential properties, including market data collection and analysis, neighborhood delineation, new land rates, lot resizing, review and remediation of property data and valuation tables, and the integration of oblique aerial photography, street level photography, GIS data, and including an analysis of the effect of foreclosures and sub-prime mortgage interest loans.
- ❑ Appraisal Research Corporation, Findlay, OH – Review, evaluation, and incorporation of emerging GIS, database mining, and valuation technologies relating to mass appraisal and assessment equalization. – With particular attention on statistical methodologies for market value and equity analyses, oblique photography, and data collection devices.
- ❑ Nassau County, (Long Island) NY – commissioned by the County Commissioners and the newly elected County Assessor to evaluate and make recommendations for the completion of a court-ordered reappraisal encompassing over 500,000 parcels: including valuation methodologies, CAMA systems utilization, regulatory compliance, and the development of an in-house valuation organization to best maintain ongoing equalization.
- ❑ Cuyahoga County (Cleveland) OH – engaged to structure an integration of a local government systems and support entity with an in-house real estate mass appraisal operation, along with advisory and support services including:
  - Review, evaluation and report on the county's pre-existing computer assisted mass appraisal (CAMA) contract.
  - Project set-up and operations administration services regarding the countywide mass appraisal of 30,000 commercial and industrial real estate parcels
  - Development, implementation, and defense of residential property market valuation models, which were successfully employed for 400,000 residential property appraisals.
  - Review, evaluation, and executive report on the proposals and presentations of the systems integrator finalists for a new Tax Billing and Collections and Integrated Real Property Information System.
  - Market valuation development and analysis of appraisal field review regarding commercial retail, office buildings, hotels, motels, and light industrial properties.
  - Review and evaluation of a vendor-installed CAMA (computer assisted mass appraisal) system and a detailed definition of the functional modifications and requirements for bringing that system to desired functionality.
  - Monitoring and advisory services regarding the integration of the new Tax Billing and Collections System, Real Property Information System, and Mass Appraisal System.

- ❑ Boston, MA – engaged by City Council to provide a computer-assisted mass appraisal (CAMA) system, project consultation, planning, contractor monitoring, and public information services for a struggling city-wide reassessment (its first ever) triggered by a court-ordered state-wide reassessment to remove inequities in assessments amongst classes of property and amongst assessing jurisdictions.
- ❑ State of Wyoming – engaged by the bonding company to evaluate a failed state-wide reappraisal by a mass appraisal firm, then to negotiate a recovery plan with the State Attorney General and State Tax Commission, then to manage the implementation of that plan including the simultaneous reappraisal of 26 counties. Developed and implemented a computer-assisted mass appraisal (CAMA) system in all 26 counties connected to a central system at the state level.
- ❑ Washington, D.C. – pursuant to a class action court suit, engaged by the District to evaluate, report on, and provide expert testimony regarding the valuation methodology employed by the District for the commercial class of properties as compared to that employed for the residential class of properties. Provided Federal Court expert testimony as to the appraisal and computerized applications of the District.
- ❑ Richmond, VA – engaged by Assessor's Office to perform a Needs Assessment and Plan for implementing an integrated computerized property tax administration system.
- ❑ Spartanburg County, SC – engaged to perform a situation evaluation and to develop a recovery plan from a highly publicized and disastrous mapping and appraisal program involving a contracted mass appraisal firm. The reassessment project was triggered by contested discrepancies in the property tax burden amongst the industrial, commercial, residential, and rural classes of property that led to the mass appraisal contract and subsequently the reassessment project blowup. The cornerstone of the recovery plan was a switch from the pre-existing mass appraisal contract approach to a newly developed "in-house" operations approach.
- ❑ Spartanburg County, SC – subsequently engaged as the County Assessor to implement and manage that recovery plan. Directed the re-build of the County Assessor's office in conjunction with the termination of inherited unsatisfactory reappraisal and mapping contracts and the transference to an "in-house" completion of the countywide mapping and reappraisal. Converted the assessment methodology to market-value-based. Built and trained an in-house staff to complete both the mapping and the appraisal projects. Established full statutory and regulatory compliance. Conducted an extensive public awareness and community relations program. Established a citizens Board of Review process for administering assessment equalization and exemptions. Implemented computer-assisted mass appraisal (CAMA) systems support.
- ❑ Oconee County, SC – engaged to develop, implement, and manage the Property Tax Assessor's Office and to perform a county wide reappraisal and reassessment (triggered by a contested discrepancy in the valuation and assessment of Duke Power's nuclear power plants compared to the assessment practices for the rest of the county. Worked with state and local political bodies to establish equitable real estate taxation based upon market value. Designed and implemented a physically and functionally integrated Tax Administration Center including both the Assessor and Tax Collector/Treasurer in the same coordinated office facilities.
- ❑ State of Virginia – green space protection study and development of procedures for implementing a state wide preferential land-use property tax valuation and assessment legislation.
- ❑ Greenville County, SC – engaged by the County Commissioners to monitor its controversial reappraisal and CAMA system project with a mass appraisal company; including field review of each and every parcel. Resulted in dismissal of the appraisal company and an out of court settlement.
- ❑ El Paso, TX – engaged by the County Judge and County Commissioners to develop and implement a computer-assisted mass appraisal (CAMA) system for their first county-wide reassessment (triggered by state tax reform setting up county-wide appraisal and assessment districts to replace the multiple assessing agencies of townships, school districts and cities), followed by the building and maintaining of their database during the reassessment and the development and implementation of a personal property valuation system and a tax billing and collections system, followed by a three year facility maintenance project to operate, support and then transition operations back to the county.

- ❑ State of West Virginia – engaged by the State Tax Commission for the development and implementation of a computer-assisted personal property appraisal system to interface with the real estate appraisal system of one contractor and the tax billing and collections system of another (triggered by the failure of a previous contractor to accomplish that).
- ❑ Beaver County, PA – engaged by County Commissioners to plan and monitor a court-ordered countywide reassessment (triggered by court order resulting from a class action suit by Jonathan Logan and other steel mills of the region in contest of discrepancies in valuation and assessment of industrial properties as compared to the other classes of property in the county). Developed and implemented a computer-assisted mass appraisal (CAMA) system for the project, which was utilized by the two appraisal companies contracted. Developed and participated in the taxpayer information process.
- ❑ Southampton, NY – engaged as a contractor to advise and assist in the development and implementation of a reappraisal project, and for presentation of an appraisers training program.
- ❑ Wilmington, DE; Manchester, NH; Southampton, NY – engaged to develop and affect public information programs to promote public acceptance of property tax reassessment; and, to advise and support implementation of those market-value-based real estate assessment programs.
- ❑ Burke County, NC; Durham County, NC; Wake County, NC; Huntsville, AL – engagements for developing and implementing computer assisted property tax equalization projects.
- ❑ Oklahoma County, OK – engaged by County Assessor to implement and support a computer-assisted, market-value-based, real estate tax assessment system.
- ❑ Tarrant County (Ft. Worth) TX – engaged by the Central Appraisal District to implement and support a computer-assisted, market-value-based, real estate tax assessment system.
- ❑ British Columbia Assessment Authority, Canada – engaged to implement and support a computer-assisted, market-value-based, real estate appraisal system using multiple regression analysis.
- ❑ City of Lansing, Michigan – Responsible for market data systems, sales ratio studies, land value standards, neighborhood delineation and market value adjustments. Designed and developed the first known market-value-based Computer-Assisted-Mass Appraisal system (CAMA) and implemented it for both residential and commercial class properties.

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3. All quotations are governed by the *West Virginia Code* and the *Legislative Rules* of the Purchasing Division.
4. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
5. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods, this Purchase Order/Contract becomes void and of no effect after June 30.
6. Payment may only be made after the delivery and acceptance of goods or services.
7. Interest may be paid for late payment in accordance with the *West Virginia Code*.
8. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
9. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
10. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
11. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern all rights and duties under the Contract, including without limitation the validity of this Purchase Order/Contract.
12. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
13. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
14. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's web site (<http://www.state.wv.us/admin/purchase/vrc/hipaa.htm>) is hereby made part of the agreement. Provided that, the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
15. **WEST VIRGINIA ALCOHOL & DRUG-FREE WORKPLACE ACT:** If this Contract constitutes a public improvement construction contract as set forth in Article 1D, Chapter 21 of the West Virginia Code ("The West Virginia Alcohol and Drug-Free Workplace Act"), then the following language shall hereby become part of this Contract: "The contractor and its subcontractors shall implement and maintain a written drug-free workplace policy in compliance with the West Virginia Alcohol and Drug-Free Workplace Act, as set forth in Article 1D, Chapter 21 of the West Virginia Code. The contractor and its subcontractors shall provide a sworn statement in writing, under the penalties of perjury, that they maintain a valid drug-free work place policy in compliance with the West Virginia and Drug-Free Workplace Act. It is understood and agreed that this Contract shall be cancelled by the awarding authority if the Contractor: 1) Fails to implement its drug-free workplace policy; 2) Fails to provide information regarding implementation of the contractor's drug-free workplace policy at the request of the public authority; or 3) Provides to the public authority false information regarding the contractor's drug-free workplace policy."

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3. Complete all sections of the quotation form.
4. Unit prices shall prevail in case of discrepancy.
5. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
6. **BID SUBMISSION:** All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

# Request for Quotation

RFQ NUMBER  
 TAX10003

PAGE  
 1

ADDRESS CORRESPONDENCE TO ATTENTION OF  
 SHELLY MURRAY  
 304-558-8801

RFQ COPY  
 TYPE NAME/ADDRESS HERE  
 CAMA Resources & Technologies, LLC  
 2381 W. Stadium Blvd,  
 Ann Arbor, MI 48103

DEPARTMENT OF TAX AND REVENUE  
 OPERATIONS DIVISION  
 BUILDING 1, ROOM W417  
 1900 KANAWHA BOULEVARD, EAST  
 CHARLESTON, WV  
 25305-0845 304-558-0761

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
09/17/2009				

BID OPENING DATE: 10/06/2009

BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
-- ADDENDUM NO. 1 --						
THIS ADDENDUM IS ISSUED TO ADDRESS THE QUESTIONS AND CONCERNS RAISED DURING THE MANDATORY PRE-BID CONFERENCE OF 09/09/2009 AND PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 09/11/2009.						
ATTACHMENTS: QUESTIONS AND RESPONSES PRE-BID SIGN IN SHEET						
0001	1	LS		946-15		
APPRAISAL SERVICES, REAL ESTATE						
EXHIBIT 10						
REQUISITION NO.: TAX10003						
ADDENDUM ACKNOWLEDGEMENT						
I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.						
ADDENDUM NO. S:						
NO. 1 ✓						
NO. 2						
NO. 3						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE *David. Short* TELEPHONE 734-994-4450 DATE 10/1/09  
 TITLE President FEIN 20-5219752 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia  
 Department of Administration  
 Purchasing Division  
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NO. 4 .....

NO. 5 .....

I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.

VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.

*[Signature]*  
 .....  
 SIGNATURE  
 .....  
 CAMA R  
 .....  
 COMPANY  
 .....  
 10/1/09  
 .....  
 DATE

REV. 11/96

----- END OF ADDENDUM NO. 1 -----

SEE REVERSE SIDE FOR TERMS AND CONDITIONS			
SIGNATURE <i>[Signature]</i>	TELEPHONE 734-994-4450	DATE 10/1/09	
TITLE PRESIDENT	FEIN 20-5219752	ADDRESS CHANGES TO BE NOTED ABOVE	

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***** THIS IS THE END OF RFQ TAX10003 ***** TOTAL: _____						

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LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
OPEN END CONTRACT						
THE WEST VIRGINIA PURCHASING DIVISION, FOR THE AGENCY, THE WEST VIRGINIA STATE TAX DEPARTMENT, IS SOLICITING BIDS FOR APPRAISAL SERVICES FOR TWENTY FOUR (24) WEST VIRGINIA COUNTIES PER THE ATTACHED SPECIFICATIONS.						
0001	1	LS		946-15		
APPRAISAL SERVICES, REAL ESTATE						
MANDATORY PRE-BID						
A MANDATORY PRE-BID WILL BE HELD ON 09/09/2009 AT 10:00 AM AT THE STATE TAX DEPARTMENT TAXPAYER SERVICES DIVISION LOCATED AT 1206 QUARRIER STREET, CHARLESTON, WV. ALL INTERESTED PARTIES ARE REQUIRED TO ATTEND THIS MEETING. FAILURE TO ATTEND THE MANDATORY PRE-BID SHALL RESULT IN DISQUALIFICATION OF THE BID. NO ONE PERSON MAY REPRESENT MORE THAN ONE BIDDER.						
AN ATTENDANCE SHEET WILL BE MADE AVAILABLE FOR ALL POTENTIAL BIDDERS TO COMPLETE. THIS WILL SERVE AS THE OFFICIAL DOCUMENT VERIFYING ATTENDANCE AT THE MANDATORY PRE-BID. FAILURE TO PROVIDE YOUR COMPANY AND REPRESENTATIVE NAME ON THE ATTENDANCE SHEET WILL RESULT IN DISQUALIFICATION OF THE BID. THE STATE WILL NOT ACCEPT ANY OTHER DOCUMENTATION TO VERIFY ATTENDANCE. THE BIDDER IS RESPONSIBLE FOR ENSURING THEY HAVE						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>[Signature]</i>	TELEPHONE 734-994-4450	DATE 10/1/09
TITLE President	FAX 20-5219752	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

# Request for Quotation

RFQ NUMBER  
**TAX10003**

PAGE  
**2**

ADDRESS CORRESPONDENCE TO ATTENTION OF  
**SHELLY MURRAY**  
**304-558-8801**

VENDOR FOR

RFQ COPY

TYPE NAME/ADDRESS HERE

*CAMA Resources & Technologies, LLC*  
*2381 W. Stadium Blvd.*  
*Ann Arbor, MI 48103*

SHIP TO

DEPARTMENT OF TAX AND REVENUE  
 OPERATIONS DIVISION  
 BUILDING 1, ROOM W417  
 1900 KANAWHA BOULEVARD, EAST  
 CHARLESTON, WV  
 25305-0845 304-558-0761

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
08/13/2009				

BID OPENING DATE: 10/06/2009		BID OPENING TIME: 01:30PM		
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LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>COMPLETED THE INFORMATION REQUIRED ON THE ATTENDANCE SHEET. THE PURCHASING DIVISION AND THE STATE AGENCY WILL NOT ASSUME ANY RESPONSIBILITY FOR A BIDDER-S FAILURE TO COMPLETE THE PRE-BID ATTENDANCE SHEET. IN ADDITION, WE REQUEST THAT ALL POTENTIAL BIDDERS INCLUDE THEIR E-MAIL ADDRESS AND FAX NUMBER.</p> <p>ALL POTENTIAL BIDDERS ARE REQUESTED TO ARRIVE PRIOR TO THE STARTING TIME FOR THE PRE-BID. BIDDERS WHO ARRIVE LATE, BUT PRIOR TO THE DISMISSAL OF THE TECHNICAL PORTION OF THE PRE-BID WILL BE PERMITTED TO SIGN IN. BIDDERS WHO ARRIVE AFTER CONCLUSION OF THE TECHNICAL PORTION OF THE PRE-BID, BUT DURING ANY SUBSEQUENT PART OF THE PRE-BID WILL NOT BE PERMITTED TO SIGN THE ATTENDANCE SHEET.</p> <p>TECHNICAL QUESTIONS MUST BE SUBMITTED IN WRITING TO SHELLY MURRAY IN THE WEST VIRGINIA PURCHASING DIVISION VIA MAIL AT THE ADDRESS SHOWN A THE TOP OF THIS RFQ, VIA FAX AT 304-558-4115, OR VIA E-MAIL AT SHELLY.L.MURRAY@WV.GOV. DEADLINE FOR ALL TECHNICAL QUESTIONS IS 09/11/2009 AT THE CLOSE OF BUSINESS. ALL TECHNICAL QUESTIONS RECEIVED, IF ANY, WILL BE ADDRESSED BY ADDENDUM AFTER THE DEADLINE.</p> <p>QUESTIONS CONCERNING THE ACTUAL PROCESS BY WHICH A VENDOR MAY SUBMIT A BID TO THE STATE OF WEST VIRGINIA ARE NOT CONSIDERED TO BE TECHNICAL QUESTIONS AND MAY BE SUBMITTED AT ANY TIME PRIOR TO THE RFQ OPENING AND IN ANY FORMAT.</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>[Signature]</i>	TELEPHONE 734-994-4450	DATE 10/1/09
TITLE President	FAX 20-5219752	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

# Request for Quotation

RFQ NUMBER:  
 TAX10003

PAGE:  
 3

ADDRESS CORRESPONDENCE TO ATTENTION OF:  
 SHELLY MURRAY  
 304-558-8801

RFQ COPY

TYPE NAME/ADDRESS HERE  
 CAMA Resources & Technologies, LLC  
 2381 W. Stadium Blvd.  
 Ann Arbor, MI 48103

SHIP TO

DEPARTMENT OF TAX AND REVENUE  
 OPERATIONS DIVISION  
 BUILDING 1, ROOM W417  
 1900 KANAWHA BOULEVARD, EAST  
 CHARLESTON, WV  
 25305-0845 304-558-0761

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
08/13/2009				
BID OPENING DATE: 10/06/2009		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THE STATE MAY DEEM THE CONTRACT NULL AND VOID, AND TERMINATE SUCH CONTRACT WITHOUT FURTHER ORDER.</p> <p>THE TERMS AND CONDITIONS CONTAINED IN THIS CONTRACT SHALL SUPERSEDE ANY AND ALL SUBSEQUENT TERMS AND CONDITIONS WHICH MAY APPEAR ON ANY ATTACHED PRINTED DOCUMENTS SUCH AS PRICE LISTS, ORDER FORMS, SALES AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY ELECTRONIC MEDIUM SUCH AS CD-ROM.</p> <p>NOTICE</p> <p>A SIGNED BID MUST BE SUBMITTED TO:</p> <p>DEPARTMENT OF ADMINISTRATION          PURCHASING DIVISION          BUILDING 15          2019 WASHINGTON STREET, EAST          CHARLESTON, WV 25305-0130</p> <p>THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:</p> <p>SEALED BID</p> <p>BUYER: SHELLY MURRAY</p> <p>RFQ. NO.: TAX10003</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE: *[Signature]* TELEPHONE: 734-994-4450 DATE: 10/1/09

TITLE: President FEIN: 20-5219752 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
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# Request for Quotation

RFQ NUMBER  
 TAX10003

PAGE  
 4

ADDRESS CORRESPONDENCE TO ATTENTION OF  
 SHELLY MURRAY  
 304-558-8801

RFQ COPY

TYPE NAME/ADDRESS HERE

*CAMA Resources & Technologies, LLC*  
 2381 W. Stadium Blvd.  
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DEPARTMENT OF TAX AND REVENUE  
 OPERATIONS DIVISION  
 BUILDING 1, ROOM W417  
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DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
08/13/2009				

BID OPENING DATE: 10/06/2009 BID OPENING TIME: 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
BID OPENING DATE: 10/06/2009 BID OPENING TIME: 1:30 PM  PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: ----- CONTACT PERSON (PLEASE PRINT CLEARLY): -----  ***** THIS IS THE END OF RFQ TAX10003 ***** TOTAL: _____						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE: *[Signature]* TELEPHONE: 734-994-4450 DATE: 10/1/09  
 TITLE: President FERN: 20-5219752 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

# TAX10003

## STATEWIDE PROPERTY TAX EQUALIZATION STUDY

### SPECIFICATIONS

#### SCOPE OF THE REVIEW

The purpose of the Request for Quote (RFQ) is to solicit responses from qualified contractors to perform the enumerated duties in this RFQ. At the direction of the Legislature, the State Tax Department (hereinafter the "Agency" or the "State Tax Department"), was tasked with evaluating the quality of property assessments in all 55 of the State's counties. The first phase of the project included 19 counties and will be completed in November 2009. Over the next two years, the remaining 36 counties will be evaluated. This RFQ covers only the 24 counties to be reviewed in the second year of the Study which are to be completed within twelve months of the award date.

Responders may submit pricing for any or all counties listed on the pricing summary sheet. All costs are to be provided on a county basis for each of the services in the RFQ.

The State may award multiple contracts for the lowest responsible bid on a per county basis. However, the State will award a maximum of 8 counties to any single vendor based upon the lowest bid per county. In the event that a vendor submits the lowest bid on more than eight counties, that successful vendor will be awarded the contract for the eight largest counties based on total parcel count.

#### 1. Program Objective

The Contractor will complete the gathering of sufficient facts and information including sales data, which coupled with the proper analysis, will aid in the determination of the appraised value of residential, commercial and industrial real property in the 24 counties in West Virginia as provided in Section 13 of this RFQ. Each county may be bid separately or in conjunction with one or more additional counties. However, the State will award only a maximum of 8 counties to any single vendor.

#### 2. Contractor

- a. The Contractor must comply with all laws and regulations regarding the appraisal and assessment of real property in the State of West Virginia. All activities performed by the Contractor must be consistent with those laws and the regulations of the State.

- b. All direct appraisal activities that include organization, supervision or review must be performed by a Contractor who shall employ as the principal investigator a West Virginia Certified General Appraiser who has in excess of 5 years of appraisal experience and during the most recent 3 years has performed appraisals of residential real property in West Virginia or employ, in addition to the Certified West Virginia General Appraiser, a West Virginia Certified Residential Appraiser or a West Virginia Licensed Residential Appraiser who has performed appraisals of residential real property in West Virginia during the most recent 3 year period.
- Taxpayer and tax return information as well as any related federal tax information is confidential under the provision of West Virginia Code §11-10-5d. The successful Contractor must agree to sign the Confidentiality Statement included as Attachment A to this RFQ and abide by the provisions of the Confidentiality Statement. The signed Confidentiality Statement will become a part of the contract between the State Tax Department and the Contractor.
  - Additionally, the Contractor must fulfill the following duties: (1) Final Recommendations concerning the accuracy and quality of the appraisal in the subject counties; (2) Subjective parcel and neighborhood ratings review; (3) Statistical analysis for land value modification; (4) Parameters for neighborhood boundary delineation; (5) Statistical analysis of the assessment/sales ratio studies; (6) Final determination of accuracy of data collection to include quality grade and condition, desirability and usefulness (hereafter CDU); (7) Final determination if "sales chasing" is occurring. "Sales chasing" is defined as the practice of using the sale of a property to trigger a reappraisal of that property at or near the selling price. "Sales chasing" causes invalid uniformity results in a sales ratio study and causes invalid appraisal level results unless similar unsold parcels are reappraised using a method that produces an appraisal level for unsold properties equal to the appraisal level of sold properties. Each of the seven (7) duties listed above must be addressed in the Final Report, which is discussed under item 2.f., below.
- c. The parcels to be reviewed by the Contractor are limited to a sample of the following classes of real property: Residential, Industrial and Commercial. The samples of Residential, Industrial and Commercial Real Property to be reviewed by the Contractor shall be provided by the Tax Department. Agricultural Real Property assessed by Use Valuation,

Managed Timberland, and Public Utility real property is not included in the review.

- d. Subcontractors. The Contractor may employ subcontractors that the Contractor deems necessary provided that all subcontractors are listed in the response to the RFQ and that the same information provided for the Contractor is provided for each subcontractor. Evidence must also be provided to show each subcontractor meets or exceeds the qualifications required of the contractor. Any change in the subcontractor, or addition of a subcontractor when the Contractor had not previously listed the subcontractor in the response to the RFQ, during the term of the project must be approved by the Tax Department.
- e. Administrative personnel may be employed by the Contractor to fulfill the following duties: (1) General data review, (2) General quality control, and (3) General office duties.
- f. The Contractor shall be responsible for:
  - Review of Land Valuation: Reviewing land values established by the county assessor. The Contractor shall use all available land valuation information including neighborhood maps, and land valuation support documentation when reviewing the land valuations. The Contractor shall review sales collected by the county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve-month period, the Contractor may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date for the respective Tax Year. The Contractor shall then submit the study and any land value recommendations in report form to the State Tax Commissioner.

A desk review will be made of each county's completed residential, commercial and industrial valuation land tables along with available supporting documentation. Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this shall be accomplished by the contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve-month period, the Contractor may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date. Naturally, the review of sales validated by the Contractor may entail some field work in order to determine the appropriate land value

contained in the sale price. Attached hereto are Land Pricing Analysis Forms (Attachment B) that county personnel typically use in the development of land tables and neighborhood factors.

- Review of Neighborhood Boundaries: The Contractor shall review neighborhood boundaries by reviewing a sample of at least 5% of the market neighborhoods set by the county assessor. A neighborhood, for purposes of the project, is defined as the largest geographic grouping of residential properties where the significant economic forces on those properties are generally uniform. The Contractor shall submit the study and any recommended neighborhood boundary changes in report form to the State Tax Commissioner.

This review contemplates a cursory field review of the neighborhood boundaries and a desk review of the neighborhood forms/maps or listings created by the county along with any available supporting documentation. This review will help determine if a county has properly identified its neighborhoods and their boundaries.

- Review of Data Collection & Comparison of Sold v. Unsold Properties: The Contractor shall perform a field review of a sample of 2% of the residential, commercial and industrial improved parcels to assure that: (1) the data collection accurately and uniformly reflects the proper quality grades, CDU and appraised values within the neighborhood boundaries and (2) sold and unsold properties are treated equally and that "sales chasing" is not occurring. The Contractor is required, during the field review, to maintain a digital photograph of each property reviewed.

The Tax Department shall provide the Contractor a list of 2.5% of residential, commercial and industrial improved parcels in each county. The Tax Department acknowledges that a certain number of parcels included in the 2.5% sample will be unduly burdensome for the Contractor to review; therefore, the Contractor is only required to review 2% of such parcels.

- Assessment/Sales Ratio Study: The Contractor shall perform an assessment/sales ratio analysis study according to standards as determined by the State Tax Department and is in a form acceptable to the State Tax Department. The West Virginia Assessment Ratio Study Tax Year 2008 (Attachment C) is attached hereto. The sales ratio analysis study will contain sales that occurred 12 months prior to the July 1 assessment date for the respective tax year and analyze current market trends and stratification of different property types

within each neighborhood. The sales included in the study are to be "validated" to assure each sale is an "arm's length transaction." "A sale used as a comparable or in a ratio study must meet the criteria of an arm's-length, open-market transaction. In such a sale, the seller is under no undue pressure to sell, but is willing to do so, and seeks the highest possible price on the open market. Similarly, the buyer is not forced to buy, is knowledgeable, and seeks to pay the lowest possible price." (Mass Appraisal of Real Property, International Association of Assessing Officers, 1999) The general instructions for the validation or determination of a sale as "arm's-length" are contained in Appendix A of the West Virginia Assessment Ratio Study Tax Year 2008 (Attachment C), which is attached hereto. An assessment/sales ratio study and recommendations shall be submitted to the State Tax Commissioner. The Contractor acknowledges that he/she will validate all sales, with the exception of multi-parcel sales to be used in the assessment/sales ratio analysis study that have been entered on the statewide computer network by the County Assessor. Each sale reviewed will be recorded on a form as designated by the State Tax Commissioner. If the Contractor chooses to mail a sales questionnaire to the buyer, seller, or agent, the questionnaire must be approved by the State Tax Commissioner and the Contractor must provide a toll free telephone number for the recipient of the questionnaire to call with any questions and a self-addressed stamped envelope for the return of the questionnaire.

The Contractor shall match the Sales Listing Forms (Attachment D) to the list of transfers/sales entered by the assessor on the statewide computer network. The list of transfers/sales and copies of the Sales Listing Forms will be provided by the State Tax Department for the tax year of this phase of the Study.

- Final Report: The Contractor shall provide a final report for each county which shall contain a summary of their findings and a summary of their recommendations for each of the activities outlined above. The Project Manager, who is discussed under Item 3, below, will develop a standardized format for the Contractor awarded a county or counties under this RFQ to use in drafting the Final Report. The standardized format will ensure that: (1) all tasks required of the Contractor under this RFQ are covered in the Final Report and (2) the Final Report is uniform for all reviewed counties. The State Tax Department reserves the right to review all information contained in any support documentation. A draft of the final report is to be provided for review by the State Tax Commissioner. The Contractor will be required to meet with the

State Tax Commissioner or the Project Manager to present the draft report and conduct an exit interview with the respective county assessor. The Final Report will be released at the end of this phase of the project.

- g. The response shall provide an all-inclusive fee by task by county. The Contractor shall incur any additional expenses and liabilities resulting without any obligation to the State of West Virginia or any of its counties.

### 3. State Tax Department and County Responsibilities

The State Tax Department shall be responsible for:

- (1) Photocopying or printing existing property record cards to be used for the support services by the Contractor, and (2) Copying current tax maps for use by the Contractor for the appraisal review.
- The State Tax Department shall supply to the Contractor all available: Sales Listing Forms, validity questionnaires, property record cards, and photographs for all sales to be reviewed and used in the sales analysis study.
- The State Tax Department shall provide to the Contractor a copy of all available maps and all available documentation used in defining the current neighborhood boundary lines and the current land rates.
- The State Tax Department has contracted with an individual to serve as "Project Manager" who is a highly qualified individual with over 36 years of experience in West Virginia in the appraisal and assessment of real property for ad valorem taxation and the development of assessment ratio studies.
- The State Tax Department will provide the Contractor with the samples to be reviewed for Review of Neighborhood Boundaries and Review of Data Collection & the Comparison of Sold vs. Unsold Properties. In addition a list of all sales for review in conjunction with the Assessment/Sales Ratio Study will be provided to each Contractor in either a paper or electronic format.

### 4. Reports

The Contractor must understand the need and importance of planning and provide a comprehensive work plan to the State Tax Commissioner and the Project Manager once the contract is awarded. The work plan must be a working document that establishes procedure and measures performance. The work plan will detail the billing process, completion schedule and quality control plan. Either the State Tax Commissioner or the Project Manager can request updates or

amendments to the work plan as the project progresses. The initial work plans shall be submitted no later than 4 weeks subsequent to the awarding of the bid.

The Contractor shall inform the Project Manager and the State Tax Department of the project progress during meetings held monthly. A monthly progress report shall be provided prior to the meeting reflecting the status of the county or counties currently being reviewed. The Project Manager and the State Tax Department will evaluate the quality of work performance and adherence with contractual specifications and approved procedures. The Contractor shall provide access to all records requested by the Project Manager or the State Tax Department for the purpose of project monitoring.

5. Public Relations

Public Relations are an understood part of this project. The Contractor shall provide the State Tax Department with news releases alerting property owners of the areas in which work is being performed, general information about the project objectives, and methods used in the program. A template for the news release will be provided by the State Tax Department. All news releases or public notices are to be approved by the State Tax Department prior to their release.

6. Identification

All personnel involved in the project shall be issued identification cards by the State Tax Department, which include a photograph of the individual employee. After the Contract is awarded, but before beginning work in a county, the Contractor shall register all field personnel and vehicles with the County Sheriff's office as well as local police departments and County Assessor's office in which it is undertaking appraisal activities. All personnel of the Contractor must return his or her identification card to the Project Manager once the Contractor completes the project.

7. Scope of Work

The review shall be carried out in the 24 counties listed in Section 13 within a 12-month period. The Contractor may bid on any number of counties listed in Section 13, with a maximum number of eight (8) counties being awarded to any single vendor based upon the lowest bid per county. The work in each year shall be completed and a written report with recommendations submitted to the State Tax Commissioner no later than 12 months after the contract has been awarded. The Contractor shall include a breakdown of the individual cost for each review activity outlined in Section 2f.

8. Qualifications of Contractor and Subcontractor

- a. Must be registered to do business in West Virginia and be current with all taxes, licenses, and fees including those issued by State, county or municipal governments.
- b. Must demonstrate high level of competency in performing mass appraisals. This shall be verified by providing:
  - At least one of the principals must be a Certified West Virginia General Appraiser.
  - The successful Contractor shall maintain at least one Certified West Virginia General Appraiser with at least 5 years of appraisal experience including the appraisal of residential property in West Virginia in the most recent 3 year period or employ in addition to the Certified West Virginia General Appraiser a West Virginia Certified Residential Appraiser or a West Virginia Licensed Residential Appraiser who has performed appraisals of residential real property in West Virginia during the most recent 3 year period.

9. Mandatory Pre-bid Conference

A mandatory pre-bid conference shall be conducted on 09/09/2009 at 10:00 AM at Taxpayer Services Division of the State Tax Department located at 1206 Quarrier Street, Charleston, West Virginia. All interested bidders are required to be present at this meeting. Failure to attend the mandatory pre-bid conference shall automatically result in disqualification. No one person can represent more than one vendor.

10. Liquidated Damages

The State Tax Commissioner may assess liquidated damages at the rate of \$300 a day per county for the failure of the contractor to have completed a county or counties within twelve months (365 days) after the award of the contract.

11. Payment Schedule

Monthly progress payment shall be made based on review and approval by the Project Manager and acceptance by the State Tax Commissioner.

12. Orientation and Training Session

Each Contractor will be required to attend an orientation and training session subsequently after the awarding of the contract. This session will be held in Charleston, West Virginia for the purpose of reviewing with the Contractor the contract and the requirements, data and information to be supplied by the Tax Department and a general overview of the Project.

13. Schedule and Subject Counties

The review shall begin immediately after the contract is awarded and be completed in all 24 counties within 12 months of the award date. The list on the page 10 contains the 24 counties including the number of residential, commercial and industrial parcels of property present in each county for Tax Year 2009, the number of transfers (sales) to be validated and the number of neighborhoods currently in each county.

Counties to be evaluated:

	TY2009 Parcels			TY2009	TY2009 Number
	<u>Residential*</u>	<u>Commercial*</u>	<u>Industrial*</u>	<u>Transfers**</u>	<u>Of Neighborhoods*</u>
Braxton	12,484	497	8	244	21
Cabell	40,665	3,571	138	2,055	484
Calhoun	6,633	190	1	98	17
Clay	8,229	179	24	154	27
Doddridge	5,729	178	2	121	30
Gilmer	6,131	207	16	126	16
Greenbrier	25,354	1,691	43	748	92
Jackson	16,102	1,026	32	654	51
Lewis	11,641	684	9	268	36
Mason	16,178	871	39	500	74
Monroe	10,283	269	9	334	64
Nicholas	20,948	956	68	430	55
Pendleton	7,072	237	5	196	38
Pleasants	5,598	275	43	128	27
Pocahontas	12,139	399	7	371	23
Putnam	30,908	1,550	43	1211	295
Randolph	20,003	1,115	72	538	71
Ritchie	10,654	455	24	204	21
Roane	11,188	391	16	262	39
Tyler	7,393	244	20	204	39
Upshur	15,981	854	39	410	39
Webster	9,969	363	16	149	24
Wirt	6,157	118	2	117	13
Wood	49,540	5,316	292	1,462	163
<b>Grand Total</b>	<b>366,979</b>	<b>21,636</b>	<b>968</b>	<b>10,984</b>	<b>1,759</b>

\* Only a percentage of each type of the above parcels and neighborhoods will be reviewed for specific activities. The actual count of parcel/neighborhoods to be reviewed is contained in the Contract Appraisal Pricing Summary.

\*\*Excludes multi-parcel sales which are not subject to review within this RFQ.

RFQ No. TAX10003STATE OF WEST VIRGINIA  
Purchasing Division**PURCHASING AFFIDAVIT****VENDOR OWING A DEBT TO THE STATE:**

*West Virginia Code* §5A-3-10a provides that: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars in the aggregate.

**PUBLIC IMPROVEMENT CONTRACTS & DRUG-FREE WORKPLACE ACT:**

If this is a solicitation for a public improvement construction contract, the vendor, by its signature below, affirms that it has a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the *West Virginia Code*. The vendor **must** make said affirmation with its bid submission. Further, public improvement construction contract may not be awarded to a vendor who does not have a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the *West Virginia Code* and who has not submitted that plan to the appropriate contracting authority in timely fashion. For a vendor who is a subcontractor, compliance with Section 5, Article 1D, Chapter 21 of the *West Virginia Code* may take place before their work on the public improvement is begun.

**ANTITRUST:**

In submitting a bid to any agency for the state of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the state of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the state of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the state of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership or person or entity submitting a bid for the same materials, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

**LICENSING:**

Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

**CONFIDENTIALITY:**

The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.

Under penalty of law for false swearing (*West Virginia Code* §61-5-3), it is hereby certified that the vendor affirms and acknowledges the information in this affidavit and is in compliance with the requirements as stated.

Vendor's Name: CAMA RESOURCES & TECHNOLOGIES, LLCAuthorized Signature: [Signature] Date: OCTOBER 1, 2009



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Joe Manchin  
Governor

Christopher G. Morris  
State Tax Commissioner

EMPLOYEE ACKNOWLEDGEMENT  
CONFIDENTIAL TAX INFORMATION

NAME JOHN Q. EBERT, PRESIDENT  
DIVISION CAMA RESOURCES & TECHNOLOGIES, LLC  
Reviewed and Explained by: \_\_\_\_\_

I understand that information concerning any taxpayer that may come to my knowledge while an employee of the WV Department of Revenue is to be held in strictest confidence.

I understand that no information or particular set forth on any return, declaration, application, audit, investigation, or report filed by or for the taxpayer or concerning a taxpayer will be disclosed by me to any person except as provided by law.

I understand that under State law any unauthorized disclosure of confidential information is punishable by imprisonment for a period up to one year and/or a fine up to \$1,000, together with the cost of prosecution.

I understand that the unauthorized disclosure of any information from a Federal tax return or record received from the Internal Revenue Service is a felony offense punishable by imprisonment for a period up to five years and/or a fine up to \$5,000

I understand that any unauthorized disclosure of the information described in this statement will result in my immediate dismissal from employment with the WV Department of Revenue.

EMPLOYEE SIGNATURE [Signature] DATE October 2, 2009

State of West Virginia  
County of Kanawha  
Taken, subscribed, acknowledged, and sworn before me this 2nd day of October, 2009.

My commission expires June 2, 2010

Eileen M. Maloney  
Notary Public  
Eileen M. Maloney