

Bid Response to RFQ TAX11006

January 6, 2011

DEPARTMENT OF ADMINISTRATION
WV PURCHASING DIVISION
2019 WASHINGTON STREET, EAST
POST OFFICE BOX 50130
CHARLESTON, WV 25305-0130

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WV PURCHASING



CAMA RESOURCES & TECHNOLOGIES, LLC

January 6, 2011

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

RE: Letter of Transmittal – Bid Response to RFQ TAX11006

Dear Ms. Murray:

We welcome the opportunity to bid on WV RFQ TAX11006. Please find enclosed herewith (under separate cover) our full response, in full compliance, as required by RFQ TAX11006.

We have developed an informed bid on each of the twelve (12) West Virginia counties identified by RFQ TAX11006. In addition to the twelve individual CONTRACT APPRAISAL PRICING SUMMARY SHEETS in our full response to RFQ TAX11006, we are enclosing a twelve 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 Twelve Counties WV TAX11006

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
Boone	\$ 16,830.85	\$ 1,900.00	\$ 5,553.21	\$ 578.00	\$ 3,000.00	\$ 5,000.00	\$ 32,862.06	16,922	1.94
Fayette	\$ 26,839.88	\$ 2,640.00	\$ 9,517.78	\$ 1,648.50	\$ 2,100.00	\$ 3,500.00	\$ 46,246.16	36,268	1.28
Kanawha	\$ 55,131.58	\$ 4,800.00	\$ 28,457.24	\$ 5,150.25	\$ 2,100.00	\$ 3,500.00	\$ 99,139.07	111,593	0.89
Lincoln	\$ 14,066.65	\$ 1,140.00	\$ 4,379.80	\$ 462.00	\$ 2,400.00	\$ 4,000.00	\$ 26,448.45	15,369	1.72
Logan	\$ 23,721.28	\$ 2,280.00	\$ 8,755.20	\$ 628.25	\$ 2,100.00	\$ 3,500.00	\$ 40,984.73	25,231	1.62
McDowell	\$ 29,492.06	\$ 1,520.00	\$ 9,690.66	\$ 549.45	\$ 2,100.00	\$ 3,500.00	\$ 46,852.17	29,415	1.59
Mercer	\$ 35,480.41	\$ 1,200.00	\$ 13,282.62	\$ 1,848.15	\$ 2,100.00	\$ 3,500.00	\$ 57,411.18	41,827	1.37
Mingo	\$ 24,075.08	\$ 1,380.00	\$ 8,412.19	\$ 649.35	\$ 2,400.00	\$ 4,000.00	\$ 40,916.62	23,181	1.77
Raleigh	\$ 33,223.69	\$ 3,055.00	\$ 15,923.38	\$ 2,392.25	\$ 1,800.00	\$ 3,000.00	\$ 59,394.32	59,369	1.00
Summers	\$ 13,267.32	\$ 975.00	\$ 3,898.43	\$ 454.00	\$ 2,400.00	\$ 4,000.00	\$ 24,994.75	12,869	1.94
Wayne	\$ 18,152.53	\$ 1,300.00	\$ 7,658.76	\$ 973.10	\$ 2,400.00	\$ 4,000.00	\$ 34,484.39	27,551	1.25
Wyoming	\$ 21,961.15	\$ 1,185.00	\$ 6,858.94	\$ 632.00	\$ 2,700.00	\$ 4,500.00	\$ 37,837.09	19,466	1.94



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2381 WEST STADIUM BOULEVARD ANN ARBOR, MICHIGAN 48103
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- °ADDENDUM NO. 1
- °AGREEMENT ADDENDUM
- °NOTORIZED PURCHASING AFFIDAVIT
- °NOTARIZED CONFIDENTIALITY

Executive Summary

Introduction

CAMA Resources and Technologies (CAMA Resources) is responding to the RFQ (TAX11006) 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 12 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 ⁽¹⁾. CAMA Resources operations are led by John Q. Ebert ⁽²⁾ 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

CAMA Resources shall perform all activities consistent and in compliance with all laws and regulations regarding the appraisal and assessment of real property in the State of West Virginia. 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

¹ See enclosure #1 Company Profile

² See enclosure #2 John Q. Ebert Relative Experience

usefulness; (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 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 perform a desk review of each county's completed residential, commercial and industrial valuation land tables along with available supporting documentation. We will accomplish this by utilizing the land valuation neighborhood maps, and all land valuation support documentation to review the land valuations. In addition, 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 thirty-six 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 a sample of at least 5% of the market neighborhoods set by the County Assessor.. 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 a sample of 2% of residential, commercial and industrial improved parcels for each awarded county, 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, will obtain and maintain a digital photograph of each property reviewed.
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 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 mail a questionnaire, approved by the State Tax Commissioner, to the buyer, seller, or agent of the transaction. We 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(s).

Fee Construction

CAMA Resources has developed a very informed fee quotation for each of the twelve counties we quote on in our response to RFQ TAX11006. From our deep experience with the performance components of the RFQ, including our successful completion of our contracted counties pursuant to RFQ's TAX09001 and TAX10003 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 (TAERSM)⁽³⁾ and CAMA-CloudSM⁽⁴⁾. These advanced technologies allow for 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.

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.

³ Developed in TAX09001 for CAMA Resources and Technologies, LLC by Daniel T. Anderson

⁴ Patent-Pending technology developed by Data Cloud Solutions, LLC (<http://www.DataCloudSolutions.net>)

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.

TAX11006

CONTRACT APPRAISAL PRICING SUMMARY

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		
BOONE		\$ 16,830.85	5	\$ 380.00							
				/Neighborhood				289	\$ 578.00	\$ 3,000.00	\$ 5,000.00
Residential	16,205				324	\$ 9.07	\$ 2,938.68				
Commercial	689				14	\$ 133.24	\$ 1,865.36				
Industrial	28				1	\$ 749.17	\$ 749.17				
Activity Totals	16,922	\$ 16,830.85	5	\$ 380.00	339		\$ 5,553.21	289	\$ 578.00	\$ 3,000.00	\$ 5,000.00

Grand Total \$ 32,862.06

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

TAX11006

CONTRACT APPRAISAL PRICING SUMMARY

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		
FAVETTE		\$ 26,839.88	12	\$ 220.00	\$ 2,640.00				942	\$ 1,648.50	Price per County	Price per County
Residential	34,603			/Neighborhood		692	\$ 7.30	\$ 5,051.60				
Commercial	1,595					32	\$ 103.69	\$ 3,318.08				
Industrial	70					2	\$ 574.05	\$ 1,148.10				
Activity Totals	36,268	\$ 26,839.88	12	\$ 220.00	\$ 2,640.00	726		\$ 9,517.78	942	\$ 1,648.50	Price per County	\$ 3,500.00

Grand Total \$ 46,246.16

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

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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		
KANAWHA		\$ 55,131.58	24	\$ 200.00				2,943	\$ 5,150.25	Price per County	Price per County
Residential	103,924				2,079	\$ 5.96	\$ 12,390.84				
Commercial	7,325				147	\$ 87.20	\$ 12,818.40				
Industrial	344				7	\$ 464.00	\$ 3,248.00				
Activity Totals	111,593	\$ 55,131.58	24	\$ 200.00	2,233		\$ 28,457.24	2,943	\$ 5,150.25	\$ 2,100.00	\$ 3,500.00

Grand Total \$ 99,139.07

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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		
LINCOLN		\$ 14,066.65	3	\$ 380.00	\$ 1,140.00				231	\$ 462.00	\$ 2,400.00	Price per County \$ 4,000.00
Residential	14,993			/Neighborhood		300	\$ 8.74	\$ 2,622.00				
Commercial	374					8	\$ 129.03	\$ 1,032.24				
Industrial	2					1	\$ 725.56	\$ 725.56				
Activity Totals	15,369	\$ 14,066.65	3	\$ 380.00	\$ 1,140.00	309		\$ 4,379.80	231	\$ 462.00	\$ 2,400.00	\$ 4,000.00

Grand Total \$ 26,448.45

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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		
LOGAN		\$ 23,721.28	6	\$ 380.00	\$ 2,280.00				359	\$ 628.25	Price per County	Price per County
Residential	23,722			/Neighborhood		474	\$ 8.10	\$ 3,839.40				
Commercial	1,429					29	\$ 120.96	\$ 3,507.84				
Industrial	80					2	\$ 703.98	\$ 1,407.96				
Activity Totals	25,231	<u>\$ 23,721.28</u>	6	<u>\$ 380.00</u>	<u>\$ 2,280.00</u>	505		<u>\$ 8,755.20</u>	359	<u>\$ 628.25</u>	<u>\$ 2,100.00</u>	<u>\$ 3,500.00</u>

Grand Total \$ 40,984.73

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

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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		
MCDOWELL		\$ 29,492.06	4	\$ 380.00	\$ 1,520.00				297	\$ 549.45	\$ 2,100.00	Price per County 3,500.00
Residential	27,857			/Neighborhood		557	\$ 8.78	\$ 4,890.46				
Commercial	1,537					31	\$ 130.37	\$ 4,041.47				
Industrial	21					1	\$ 758.73	\$ 758.73				
Activity Totals	29,415	\$ 29,492.06	4	\$ 380.00	\$ 1,520.00	589		\$ 9,690.66	297	\$ 549.45	\$ 2,100.00	\$ 3,500.00

Grand Total \$ 46,852.17

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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
MERCER		\$ 35,480.41	4	\$ 300.00	\$ 1,200.00				999	\$ 1,848.15	\$ 2,100.00	\$ 3,500.00
Residential	38,835					777	\$ 7.14	\$ 5,547.78				
Commercial	2,855					57	\$ 104.92	\$ 5,980.44				
Industrial	137					3	\$ 584.80	\$ 1,754.40				
Activity Totals	41,827	\$ 35,480.41	4	\$ 300.00	\$ 1,200.00	837		\$ 13,282.62	999	\$ 1,848.15	\$ 2,100.00	\$ 3,500.00

Grand Total \$ 57,411.18

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

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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
MINGO		\$ 24,075.08	4	\$ 345.00				351	\$ 649.35	\$ 2,400.00	\$ 4,000.00
Residential	21,673			/Neighborhood	434	\$ 8.08	\$ 3,506.72				
Commercial	1,458				29	\$ 123.03	\$ 3,567.87				
Industrial	50				2	\$ 668.80	\$ 1,337.60				
Activity Totals	23,181	\$ 24,075.08	4	\$ 345.00	465		\$ 8,412.19	351	\$ 649.35	\$ 2,400.00	\$ 4,000.00

Grand Total \$ 40,916.62

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

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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
RALEIGH		\$ 33,223.69	13	\$ 235.00	\$ 3,055.00				1,367	\$ 2,392.25	\$ 1,800.00	\$ 3,000.00
Residential	55,832			/Neighborhood		1,117	\$ 6.82	\$ 7,617.94				
Commercial	3,398					68	\$ 97.68	\$ 6,642.24				
Industrial	139					3	\$ 554.40	\$ 1,663.20				
Activity Totals	59,369	\$ 33,223.69	13	\$ 235.00	\$ 3,055.00	1,188		\$ 15,923.38	1,367	\$ 2,392.25	\$ 1,800.00	\$ 3,000.00

Grand Total \$ 59,394.32

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

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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		
SUMMERS		\$ 13,267.32	3	\$ 325.00	\$ 975.00				227	\$ 454.00	\$ 2,400.00	Price per County 4,000.00
Residential	12,535			/Neighborhood		251	\$ 8.98	\$ 2,253.98				
Commercial	329					7	\$ 131.10	\$ 917.70				
Industrial	5					1	\$ 726.75	\$ 726.75				
Activity Totals	12,869	\$ 13,267.32	3	\$ 325.00	\$ 975.00	259		\$ 3,898.43	227	\$ 454.00	\$ 2,400.00	\$ 4,000.00

Grand Total \$ 24,994.75

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

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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		
WAYNE		\$ 18,152.53	4	\$ 325.00							
Residential	26,397			/Neighborhood	528	\$ 7.57	\$ 3,995.96	526	\$ 973.10	\$ 2,400.00	\$ 4,000.00
Commercial	1,096				22	\$ 109.65	\$ 2,412.30				
Industrial	58				2	\$ 624.75	\$ 1,249.50				
Activity Totals	27,551	\$ 18,152.53	4	\$ 325.00	552		\$ 7,658.76	526	\$ 973.10	\$ 2,400.00	\$ 4,000.00

Grand Total \$ 34,484.39

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

TAX11006

CONTRACT APPRAISAL PRICING SUMMARY

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		
WYOMING		\$ 21,961.15	3	\$ 395.00							
Residential	18,499			/Neighborhood	370	\$ 9.38	\$ 3,470.60	316	\$ 632.00	\$ 2,700.00	Price per County
Commercial	937				19	\$ 138.43	\$ 2,630.17				
Industrial	30				1	\$ 758.17	\$ 758.17				
Activity Totals	19,466	\$ 21,961.15	3	\$ 395.00	390		\$ 6,858.94	316	\$ 632.00	\$ 2,700.00	\$ 4,500.00

Grand Total \$ 37,837.09

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

Master Summary of Bids Across Twelve Counties WV TAX11006

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
Boone	\$ 16,830.85	\$ 1,900.00	\$ 5,553.21	\$ 578.00	\$ 3,000.00	\$ 5,000.00	\$ 32,862.06	16,922	1.94
Fayette	\$ 26,839.88	\$ 2,640.00	\$ 9,517.78	\$ 1,648.50	\$ 2,100.00	\$ 3,500.00	\$ 46,246.16	36,268	1.28
Kanawha	\$ 55,131.58	\$ 4,800.00	\$ 28,457.24	\$ 5,150.25	\$ 2,100.00	\$ 3,500.00	\$ 99,139.07	111,593	0.89
Lincoln	\$ 14,066.65	\$ 1,140.00	\$ 4,379.80	\$ 462.00	\$ 2,400.00	\$ 4,000.00	\$ 26,448.45	15,369	1.72
Logan	\$ 23,721.28	\$ 2,280.00	\$ 8,755.20	\$ 628.25	\$ 2,100.00	\$ 3,500.00	\$ 40,984.73	25,231	1.62
McDowell	\$ 29,492.06	\$ 1,520.00	\$ 9,690.66	\$ 549.45	\$ 2,100.00	\$ 3,500.00	\$ 46,852.17	29,415	1.59
Mercer	\$ 35,480.41	\$ 1,200.00	\$ 13,282.62	\$ 1,848.15	\$ 2,100.00	\$ 3,500.00	\$ 57,411.18	41,827	1.37
Mingo	\$ 24,075.08	\$ 1,380.00	\$ 8,412.19	\$ 649.35	\$ 2,400.00	\$ 4,000.00	\$ 40,916.62	23,181	1.77
Raleigh	\$ 33,223.69	\$ 3,055.00	\$ 15,923.38	\$ 2,392.25	\$ 1,800.00	\$ 3,000.00	\$ 59,394.32	59,369	1.00
Summers	\$ 13,267.32	\$ 975.00	\$ 3,898.43	\$ 454.00	\$ 2,400.00	\$ 4,000.00	\$ 24,994.75	12,869	1.94
Wayne	\$ 18,152.53	\$ 1,300.00	\$ 7,658.76	\$ 973.10	\$ 2,400.00	\$ 4,000.00	\$ 34,484.39	27,551	1.25
Wyoming	\$ 21,961.15	\$ 1,185.00	\$ 6,858.94	\$ 632.00	\$ 2,700.00	\$ 4,500.00	\$ 37,837.09	19,466	1.94

ENCLOSURES

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 – GOVERNMENTAL SERVICES BACKGROUND

Spanning more than 40 years, Mr. Ebert has been successfully involved in a broad range of real property tax administration projects involving mass appraisal planning and delivering, 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 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, and information technology. 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.

Mr. Ebert coined and first presented the term (CAMA) in 1971 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 practicalization of multiple regression analysis (MRA), and, the development of a number of innovative valuation tools including individualized multiple regression analysis (IMRA), property pattern analysis (Trace), correlative function analysis (CFA), time-adjusted sales approach (TASP), computer operated self study (COSS), 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. 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 employed by more than eight mass appraisal companies and ten million parcels of property in more than one hundred assessment jurisdictions and central appraisal districts.

ASSOCIATIONS:

International Association of Assessing Officers (IAAO), Member
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
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

Property Tax Administration Experience Relevant to Proposed Project

- ❑ 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 Company, Inc., 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.
- ❑ 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 support 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 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 (their 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 effect 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.
- 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.

GENERAL TERMS & CONDITIONS
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
 2. The State may accept or reject in part, or in whole, any bid.
 3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
 4. 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.
 5. Payment may only be made after the delivery and acceptance of goods or services.
 6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
 7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
 8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
 9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
 10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
 11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
 12. **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.
 13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at www.state.wv.us/admin/purchase/vrc/hipaa.htm and 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.
 14. **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>.
 15. **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, and the West Virginia Insurance Commission. 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.
 16. **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 material, 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.

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. 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
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).



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
TAX11006

PAGE
1

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

DEPARTMENT OF TAX & REVENUE
 VARIOUS LOCALES AS
 INDICATED BY ORDER

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
12/01/2010				

BID OPENING DATE: **01/11/2011** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-15		
<p>OPEN END CONTRACT</p> <p>THE WEST VIRGINIA PURCHASING DIVISION, FOR THE AGENCY, THE WEST VIRGINIA STATE TAX DEPARTMENT, IS SOLICITING BIDS FOR GATHERING 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 TWELVE (12) COUNTIES OF WEST VIRGINIA PER THE ATTACHED SPECIFICATIONS.</p> <p>TECHNICAL QUESTIONS MUST BE SUBMITTED IN WRITING TO SHELLY MURRAY IN THE WEST VIRGINIA PURCHASING DIVISION VIA MAIL AT THE ADDRESS SHOWN AT 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 12/21/2010 AT THE CLOSE OF BUSINESS. ALL TECHNICAL QUESTIONS RECEIVED, IF ANY, WILL BE ADDRESSED BY ADDENDUM AFTER THE DEADLINE.</p> <p>APPRAISAL SERVICES, REAL ESTATE</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 WITH THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>John E. Stoltz</i>	TELEPHONE 734-994-4450	DATE 1/6/11
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
 Post Office Box 50130
 Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER
TAX11006

PAGE
2

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

RFQ COPY

TYPE NAME/ADDRESS HERE

DEPARTMENT OF TAX & REVENUE
 VARIOUS LOCALES AS
 INDICATED BY ORDER

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
12/01/2010				

BID OPENING DATE: **01/11/2011** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
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BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATICALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.

***** THIS IS THE END OF RFQ TAX11006 ***** TOTAL: _____

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>[Signature]</i>	TELEPHONE 734-994-4450	DATE 1/6/11
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
Purchasing Division

PURCHASING AFFIDAVIT

West Virginia Code §5A-3-10a states: 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.

DEFINITIONS:

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Debtor" means any individual, corporation, partnership, association, limited liability company or any other form or business association owing a debt to the state or any of its political subdivisions. "Political subdivision" means any county commission; municipality; county board of education; any instrumentality established by a county or municipality; any separate corporation or instrumentality established by one or more counties or municipalities, as permitted by law; or any public body charged by law with the performance of a government function or whose jurisdiction is coextensive with one or more counties or municipalities. "Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceed five percent of the total contract amount.

EXCEPTION: The prohibition of this section does not apply where a vendor has contested any tax administered pursuant to chapter eleven of this code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

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.

WITNESS THE FOLLOWING SIGNATURE

Vendor's Name: CAMA Resources & Technologies, LLC

Authorized Signature: [Signature] Date: 1/6/11

State of Ohio

County of Clark, to-wit:

Taken, subscribed, and sworn to before me this 6 day of January, 2011.

My Commission expires January 16, 2012

AFFIX SEAL HERE

NOTARY PUBLIC [Signature]



JANICE K. BLANTON
Notary Public
in and for the State of Ohio
My Commission Expires

1/16/12



STATE OF WEST VIRGINIA

ATTACHMENT A

Department of Revenue
State Tax Department

TAX11006

Joe Manchin III
Governor

Craig A. Griffith
State Tax Commissioner

VENDOR/CONTRACTOR ACKNOWLEDGEMENT
CONFIDENTIAL TAX INFORMATION

NAME

JOHN Q EBERT, PRESIDENT

ORGANIZATION
Reviewed and
Explained by:

CAMA RESOURCES & TECHNOLOGIES, LLC
JOE DDD

I understand and acknowledge that information concerning any taxpayer that may come to my knowledge as a result of, or in the context of, work performed by me while working with or for the West Virginia State Tax Department is to be held in strictest confidence.

I understand and acknowledge that no information or particular set forth on any return, declaration, application, audit, investigation, record 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 and acknowledge that under State law any unauthorized disclosure of confidential tax information is punishable by imprisonment for a period up to one year or a fine up to \$1,000, or both, together with the cost of prosecution.

I understand and acknowledge 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 or a fine up to \$5,000, or both.

I understand and acknowledge that any unauthorized disclosure of the information described in this statement may result in the termination of my contract work with the West Virginia State Tax Department.

SIGNATURE John Q. Ebert DATE 1/6/11

State of West Virginia
County of Kanawha

Taken, subscribed, acknowledged, and sworn before me this 6 day of January, 2011.

My commission expires 1/16/12

JANICE K. BLANTON
Notary Public
In and for the State of Ohio
My Commission Expires

Janice K Blanton
Notary Public

REV. 6/2009



1/16/12



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:
TAX11006

PAGE:
2

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

VENDOR

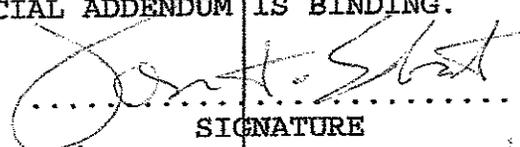
RFQ COPY
 TYPE NAME/ADDRESS HERE

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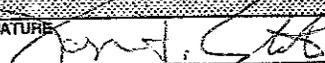
DEPARTMENT OF TAX & REVENUE
 VARIOUS LOCALES AS
 INDICATED BY ORDER

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
12/28/2010				

BID OPENING DATE: **01/11/2011** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
NO. 4					
NO. 5					
<p>I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.</p> <p>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.</p> <p style="text-align: center;">  SIGNATURE CAMA RESOURCES + Technologies, LLC COMPANY 1/6/2011 DATE </p> <p>NOTE: THIS ADDENDUM ACKNOWLEDGEMENT SHOULD BE SUBMITTED WITH THE BID.</p> <p>----- END OF ADDENDUM NO. 1 -----</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE 	TELEPHONE 734-994-4450	DATE 1/6/11
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
 Post Office Box 50130
 Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER
 TAX11006

PAGE
 1

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

VENDOR

RFQ COPY
 TYPE NAME/ADDRESS HERE

SHIP TO

DEPARTMENT OF TAX & REVENUE
 VARIOUS LOCALES AS
 INDICATED BY ORDER

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
12/28/2010				

BID OPENING DATE: 01/17/2011 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 RECEIVED PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 12/21/2010.						
001	1	LS		946-15		
APPRAISAL SERVICES, REAL ESTATE						
EXHIBIT 10						
REQUISITION NO.: TAX11006						
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 <input checked="" type="checkbox"/> <i>[Signature]</i>						
NO. 2 <input type="checkbox"/>						
NO. 3 <input type="checkbox"/>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>[Signature]</i>	TELEPHONE 734-994-4450	DATE 1/6/11
TITLE President	FAX 20-5219752	ADDRESS CHANGES TO BE NOTED ABOVE

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

**GENERAL TERMS & CONDITIONS
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)**

1. Awards will be made in the best interest of the State of West Virginia.
 2. The State may accept or reject in part, or in whole, any bid.
 3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
 4. 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.
 5. Payment may only be made after the delivery and acceptance of goods or services.
 6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
 7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
 8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
 9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
 10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
 11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
 12. **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.
 13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at www.state.wv.us/admin/purchase/vrc/hipaa.htm and 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.
 14. **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>.
 15. **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, and the West Virginia Insurance Commission. 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.
 16. **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 material, 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.

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. 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
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).

TAX11006**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 has been completed. The second phase, which includes 24 counties, will be completed in January 2011. During the final phase the remaining 12 counties will be evaluated. This RFQ covers only the 12 counties to be reviewed in the third and final 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 6 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 six counties, that successful vendor will be awarded the contract for the six 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 12 counties in West Virginia as provided in Section 14 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 6 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 thirty-six 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 thirty-six 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 correct physical characteristics, 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 2009 (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 2009 (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 37 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 12 counties listed in Section 14 within a 12-month period. The Contractor may bid on any number of counties listed in Section 14 with a maximum number of six (6) 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. 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.

10. Conflict of Interest

Contractor affirms that neither it, its representatives nor its subcontractors have any interest nor shall acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interests shall be promptly presented in detail to the Agency.

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 12 counties within 12 months of the award date. The list on the next page contains the 12 counties including the number of residential, commercial and industrial parcels of property present in each county for Tax Year 2010, the number of transfers (sales) to be validated and the number of neighborhoods currently in each county.

Counties to be evaluated:

TY2010 Parcels

	<u>Residential*</u>	<u>Commercial*</u>	<u>Industrial*</u>	TY2010 <u>Transfer**</u>	TY2010 Number <u>Of Neighborhoods*</u>
Boone	16,205	689	28	289	100
Fayette	34,603	1,595	70	942	247
Kanawha	103,924	7,325	344	2,943	479
Lincoln	14,993	374	2	231	48
Logan	23,722	1,429	80	359	122
McDowell	27,857	1,537	21	297	76
Mercer	38,835	2,855	137	999	76
Mingo	21,673	1,458	50	351	74
Raleigh	55,832	3,398	139	1,367	248
Summers	12,535	329	5	227	57
Wayne	26,397	1,096	58	526	81
Wyoming	18,499	937	30	316	55
Grand Total	395,075	23,022	964	8,847	1,663

* 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.

CONTRACT APPRAISAL PRICING SUMMARY

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		
BOONE		\$ 16,830.85	5	\$ 380.00	\$ 1,900.00				289	\$ 578.00	Price per County	Price per County
Residential	15,205			/Neighborhood		324	\$ 9.07	\$ 2,938.68				
Commercial	689					14	\$ 133.24	\$ 1,865.36				
Industrial	28					1	\$ 749.17	\$ 749.17				
Activity Totals	16,922	\$ 16,830.85	5	\$ 380.00	\$ 1,900.00	339		\$ 5,553.21	289	\$ 578.00	\$ 3,000.00	\$ 5,000.00

Grand Total \$ 32,862.06

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

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		
FAYETTE		\$ 26,839.88	12	\$ 220.00	\$ 2,640.00				942	\$ 1,648.50	\$ 2,100.00	Price per County \$ 3,500.00
Residential	34,603			7/Neighborhood		692	\$ 7.30	\$ 5,051.60				
Commercial	1,595					32	\$ 103.69	\$ 3,318.08				
Industrial	70					2	\$ 574.05	\$ 1,148.10				
Activity Totals	36,268	\$ 26,839.88	12	\$ 220.00	\$ 2,640.00	726		\$ 9,517.78	942	\$ 1,648.50	\$ 2,100.00	\$ 3,500.00

Grand Total \$ 46,246.16

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

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		
KANAWHA		\$ 55,131.58	24	\$ 200.00	\$ 4,800.00				2,943	\$ 5,150.25	\$ 2,100.00	Price per County
Residential	103,924			/Neighborhood		2,079	\$ 5.96	\$ 12,390.84				
Commercial	7,325					147	\$ 87.20	\$ 12,818.40				
Industrial	344					7	\$ 464.00	\$ 3,248.00				
Activity Totals	111,593	<u>\$ 55,131.58</u>	24	<u>\$ 200.00</u>	<u>\$ 4,800.00</u>	2,233		<u>\$ 28,457.24</u>	2,943	<u>\$ 5,150.25</u>	<u>\$ 2,100.00</u>	<u>\$ 3,500.00</u>

Grand Total \$ 99,139.07

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

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		
LINCOLN		\$ 14,066.65	3	\$ 380.00	\$ 1,140.00				231	\$ 462.00	\$ 2,400.00	\$ 4,000.00
Residential	14,993			/Neighborhood		300	\$ 6.74	\$ 2,622.00				
Commercial	374					8	\$ 129.03	\$ 1,032.24				
Industrial	2					1	\$ 725.56	\$ 725.56				
Activity Totals	15,369	\$ 14,066.65	3	\$ 380.00	\$ 1,140.00	309		\$ 4,379.80	231	\$ 462.00	\$ 2,400.00	\$ 4,000.00

Grand Total \$ 26,448.45

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

TAX11006

CONTRACT APPRAISAL PRICING SUMMARY

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		
LOGAN		\$ 23,721.28	6	\$ 380.00				359	\$ 628.25	\$ 2,100.00	Price per County 3,500.00
Residential	23,722			/Neighborhood	474	\$ 8.10	\$ 3,839.40				
Commercial	1,429				29	\$ 120.96	\$ 3,507.84				
Industrial	80				2	\$ 703.98	\$ 1,407.96				
Activity Totals	25,231	\$ 23,721.28	6	\$ 380.00	505		\$ 8,755.20	359	\$ 628.25	\$ 2,100.00	\$ 3,500.00

Grand Total \$ 40,984.73

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

TAX11006

CONTRACT APPRAISAL PRICING SUMMARY

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
MCDOWELL		\$ 29,492.06	4	\$ 380.00				297	\$ 549.45	\$ 2,100.00	\$ 3,500.00
Residential	27,857			/Neighborhood	557	\$ 8.78	\$ 4,890.46				
Commercial	1,537				31	\$ 130.37	\$ 4,041.47				
Industrial	21				1	\$ 758.73	\$ 758.73				
Activity Totals	29,415	\$ 29,492.06	4	\$ 380.00	589		\$ 9,690.66	297	\$ 549.45	\$ 2,100.00	\$ 3,500.00

Grand Total \$ 46,852.17

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

TAX11006

CONTRACT APPRAISAL PRICING SUMMARY

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		
MERCER		\$ 35,480.41	4	\$ 300.00 /Neighborhood				999	\$ 1,848.15	\$ 2,100.00	Price per County \$ 3,500.00
Residential	38,835				777	\$ 7.14	\$ 5,547.78				
Commercial	2,855				57	\$ 104.92	\$ 5,980.44				
Industrial	137				3	\$ 584.80	\$ 1,754.40				
Activity Totals	41,827	\$ 35,480.41	4	\$ 300.00	837		\$ 13,282.62	999	\$ 1,848.15	\$ 2,100.00	\$ 3,500.00

Grand Total \$ 57,411.18

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

TAX11006

CONTRACT APPRAISAL PRICING SUMMARY

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		
MINGO		\$ 24,075.08	4	\$ 345.00			1,380.00		\$ 649.35	\$ 2,400.00	Price per County
Residential	21,673				434	\$ 8.08	\$ 3,506.72	351			Price per County
Commercial	1,458				29	\$ 123.03	\$ 3,567.87				
Industrial	50				2	\$ 668.80	\$ 1,337.60				
Activity Totals	23,181	\$ 24,075.08	4	\$ 345.00	465		\$ 1,380.00	351	\$ 649.35	\$ 2,400.00	\$ 4,000.00

Grand Total \$ 40,916.62

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

TAX11006

CONTRACT APPRAISAL PRICING SUMMARY

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		
RALEIGH		\$ 33,223.69	13	\$ 235.00	\$ 3,055.00				1,367	\$ 2,392.25	\$ 3,000.00
Residential	55,832			/Neighborhood		1,117	\$ 6.82	\$ 7,617.94			
Commercial	3,398					68	\$ 97.68	\$ 6,642.24			
Industrial	139					3	\$ 554.40	\$ 1,663.20			
Activity Totals	59,369	\$ 33,223.69	13	\$ 235.00	\$ 3,055.00	1,188		\$ 15,923.38	1,367	\$ 2,392.25	\$ 3,000.00

Grand Total \$ 59,394.32

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

TAX11006

CONTRACT APPRAISAL PRICING SUMMARY

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		
SUMMERS		\$ 13,267.32	3	\$ 325.00			975.00	227	\$ 454.00	\$ 2,400.00	4,000.00
Residential	12,535			/Neighborhood	251	\$ 8.98	\$ 2,253.98				
Commercial	329				7	\$ 131.10	\$ 917.70				
Industrial	5				1	\$ 726.75	\$ 726.75				
Activity Totals	12,869	\$ 13,267.32	3	\$ 325.00	259		\$ 975.00	227	\$ 454.00	\$ 2,400.00	\$ 4,000.00

Grand Total \$ 24,994.75

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

TAXI1006

CONTRACT APPRAISAL PRICING SUMMARY

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		
WAYNE		\$ 18,152.53	4	\$ 325.00			1,300.00	526	\$ 973.10	\$ 2,400.00	\$ 4,000.00
Residential	26,397			/Neighborhood	528	\$ 7.57	\$ 3,996.96				
Commercial	1,096				22	\$ 109.85	\$ 2,412.30				
Industrial	58				2	\$ 624.75	\$ 1,249.50				
Activity Totals	27,551	\$ 18,152.53	4	\$ 325.00	552		\$ 7,658.76	526	\$ 973.10	\$ 2,400.00	\$ 4,000.00

Grand Total \$ 34,484.39

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.

TAX11006

CONTRACT APPRAISAL PRICING SUMMARY

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		
WYOMING		\$ 21,961.15	3	\$ 395.00					\$ 632.00	\$ 2,700.00	Price per County
Residential	18,499			/Neighborhood	370	\$ 9.38	\$ 3,470.60				
Commercial	937				19	\$ 138.43	\$ 2,630.17				
Industrial	30				1	\$ 758.17	\$ 758.17				
Activity Totals	19,466	\$ 21,961.15	3	\$ 395.00	390		\$ 6,858.94	316	\$ 632.00	\$ 2,700.00	\$ 4,500.00

Grand Total \$ 37,837.09

* 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 [SIC thirty-six] month period prior to the July 1 assessment date.



STATE OF WEST VIRGINIA ATTACHMENT A
Department of Revenue
State Tax Department

Joe Manchin III
Governor

Craig A. Griffith
State Tax Commissioner

VENDOR/CONTRACTOR ACKNOWLEDGEMENT
CONFIDENTIAL TAX INFORMATION

NAME JOHN Q EBERT, PRESIDENT
ORGANIZATION CAMA RESOURCES & TECHNOLOGIES, LLC
Reviewed and Explained by: JQE, DTA

I understand and acknowledge that information concerning any taxpayer that may come to my knowledge as a result of, or in the context of, work performed by me while working with or for the West Virginia State Tax Department is to be held in strictest confidence.

I understand and acknowledge that no information or particular set forth on any return, declaration, application, audit, investigation, record 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 and acknowledge that under State law any unauthorized disclosure of confidential tax information is punishable by imprisonment for a period up to one year or a fine up to \$1,000, or both, together with the cost of prosecution.

I understand and acknowledge 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 or a fine up to \$5,000, or both.

I understand and acknowledge that any unauthorized disclosure of the information described in this statement may result in the termination of my contract work with the West Virginia State Tax Department.

SIGNATURE [Signature] DATE 1/6/11

State of West Virginia
County of Kanawha

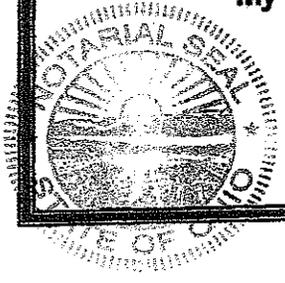
Taken, subscribed, acknowledged, and sworn before me this 6 day of January, 2011.

My commission expires 1/16/12

JANICE K. BLANTON
Notary Public
In and for the State of Ohio
My Commission Expires

[Signature]
Notary Public

Rev. 6/2009



1/16/12

**WEST VIRGINIA
ASSESSMENT RATIO STUDY
TAX YEAR 2009**



ACTING STATE TAX COMMISSIONER

Craig A. Griffith

PROPERTY TAX DIVISION

April 2010

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PREFACE

This report compares real property assessed values to selling prices of properties sold in West Virginia. Assessments used in this report are Tax Year 2009 assessed values found on the property books in each of the fifty-five counties. They represent a fractional assessment of the market value of each property as of July 1, 2008. The time period of the sales involved is July 1, 2007 through June 30, 2008.

PROPERTY TAX DIVISION

APRIL 2010



I. METHODOLOGY AND TERMS

The time period of the sales involved is July 1, 2007 through June 30, 2008. Only sales judged to be valid arm's-length sales by county assessors were used.

West Virginia Code § 7-7-6a requires all sales information to be verified and entered into the Integrated Assessment System (IAS) by the fifty-five (55) county assessors. Completion dates and instructions for verification and data entry are located in APPENDIX A. The total number of sales for each county are displayed by validity codes in APPENDIX B.

Tables in this study display data for each county for the following types of property: residential, apartment, commercial, and industrial. Some property types are further stratified into improved and vacant properties.

In this study, no data are displayed for any county with fewer than three (3) reported sales. If, however, a county's total reported sales for improved and vacant property is three (3) or greater, the data will then be provided.

The tables in Section II display assessment ratios for residential, apartment, commercial and industrial property and all property less farm and timber in each county. Each table lists the number of sales for improved property, vacant property and a combination of these. Statistical data presented are the aggregate ratio, median and the coefficient of dispersion about the median, **COD**.

METHODOLOGY AND TERMS (CONT.)

The following is an example of the methodology employed using five (5) sales and their assessed values to illustrate the calculations used in this report.

<u>Sale #</u>	<u>Assessment</u>	<u>Sale Price</u>	<u>Ratio</u>
1	32,100	69,000	46.52
2	9,600	10,500	91.43
3	27,400	75,000	36.53
4	18,700	22,500	83.11
5	10,900	17,500	62.29
Total	98,700	194,500	

The aggregate ratio or weighted mean ($\bar{A/S}$) is defined as the ratio of the total assessed values to the total considerations. To determine this ratio, the total assessed value of the sales is divided by the total of the sale price. In the above example, the calculation is:

$$100 \text{ X } 98,700 \div 194,500 = 50.75$$

The median ($\tilde{A/S}$) is the middle ratio when the ratios are arrayed in ascending or descending order. If the number of ratios is odd, the median is that ratio ranked as $(n+1)/2$, where "n" is the number of ratios. If the number of ratios is even, the median is computed as the midpoint between the two middle ratios.

METHODOLOGY AND TERMS (CONT.)



In our example there are five ratios and when arrayed in ascending order the median is the third ratio, $(5+1)/2=3$, in the array:

- (1) 36.53
- (2) 46.52
- (3) 62.29 = Median Ratio (\tilde{A}/S)
- (4) 83.11
- (5) 91.43

The final statistic shown in these reports is the coefficient of dispersion ($\tilde{C}OD$) about the median, the average deviation of a group of assessment ratios taken around the median and expressed as a percentage of that measure. The formula for calculating the $\tilde{C}OD$ for the above example is as follows:

TERMS:	$\tilde{C}OD$	= Coefficient of Dispersion about the Median
	\tilde{A}/S	Median
	n	Number of Sales
	A/S	Individual Ratios

METHODOLOGY AND TERMS (CONT.)



FORMULA:

$$C\ddot{O}D = \frac{100}{\bar{A}/S} \left(\frac{\sum_{i=1}^n |A_i/S_i - \bar{A}/S|}{n} \right)$$

CALCULATION:

$$C\ddot{O}D = \frac{100}{62.29} \left(\frac{91.48}{5} \right) = 29.37$$

The coefficient of dispersion is a method for determining how closely each county's ratios are arrayed about the median ratio. A large C $\ddot{O}D$ indicates that a great disparity exists in the assessment of property. On the other hand, a small C $\ddot{O}D$ indicates that the assessment ratios are clustered about the median and more homogeneous assessments exist in that county.

As a general rule, a C $\ddot{O}D$ of 15 or less for improved residential property signifies a homogeneous distribution of values. For other property types a C $\ddot{O}D$ of 20 or below is considered to indicate assessment homogeneity.



METHODOLOGY AND TERMS (CONT.)

The concept of the coefficient of dispersion about the median is illustrated by the example shown below:

<u>Sale #</u>	<u>Assessment</u>	<u>Sale Price</u>	<u>Ratio</u>
1	100 X 27,400	75,000	36.53
2	100 X 32,100	69,000	46.52
3	100 X 10,900	17,500	62.29 = Median (A/S)
4	100 X 18,700	22,500	83.11
5	100 X 9,600	10,500	91.43
<u>County A</u>			
1	100 X 13,100	24,000	54.58
2	100 X 10,200	17,359	58.76
3	100 X 10,900	17,500	62.29 = Median (A/S)
4	100 X 13,000	20,000	65.00
5	100 X 7,100	10,000	71.00
<u>County B</u>			

In this example, both counties have a median of 62.29 for the residential property but the difference in the COB for each county illustrates a difference in the homogeneity of the assessed values, as illustrated on the following page.

METHODOLOGY AND TERMS (CONT.)

County A:

$$\text{C}\ddot{\text{O}}\text{D} = \frac{100}{62.29} \left(\frac{91.48}{5} \right) = 29.37$$

County A has a coefficient of dispersion of 29.37 which indicates a large disparity of property assessments in that county. The C $\ddot{\text{O}}$ D for County A is higher than the generally acceptable 15 to 20.

County B:

$$\text{C}\ddot{\text{O}}\text{D} = \frac{100}{62.29} \left(\frac{22.65}{5} \right) = 7.27$$

County B shows a C $\ddot{\text{O}}$ D of only 7.27. County B ratios cluster more closely about the median; therefore, these assessments are more homogeneous, and would be considered more equitable.

Section II displays the relationship of assessed values to market and the uniformity of assessments through the use of the aggregate ratio, median and the coefficient of dispersion for all counties and the State. Section III has tables showing the ratios and C $\ddot{\text{O}}$ Ds for property types among tax classes 2, 3 and 4.



ASSESSMENT RATIOS

Reports in this section display data using sales verified by the assessor. The recording period of the sales involved is July 1, 2007 through June 30, 2008. This data is for the Tax Year 2009 assessed values representing property values as of July 1, 2008.

The three tables II.A., II.B., and II.C. are maps showing the aggregate ratio, median, and coefficient of dispersion of improved residential assessed values to sale prices for all counties in West Virginia.

Table II.D. shows the median or aggregate ratio and cōd data for residential improved property stratified by sale price level. If properties selling for different prices are assessed uniformly, then the median should be approximately the same regardless of sales price range.

Tables II.E through II.H. display information for four different types of property: residential, apartment, commercial and industrial. Table II.I. Shows the same information for all properties combined except farm and timber sold in the county. Each table lists the number of sales for improved property, vacant property, and a total of both, with aggregate ratio, median, and the cōd displayed. The final table, II.J., in this section lists statewide totals for each type of property. Statistics shown are the number of sales, aggregate ratio, median and the cōd.



ASSESSMENT RATIOS (CONT.)

Exhibits II.K., II.L., and II.M. are graphs which represent the aggregate ratio, median and CÖD values shown in Table II.J. These graphs show the aggregate ratios, medians and CÖD's for residential, apartment, commercial, and industrial property. The aggregate ratios and medians are given for both improved and vacant property and compared with the "goal" aggregate ratio and median of sixty percent (60%) assessment. The CÖD's are also given for both improved and vacant property. The CÖD goal for residential improved property is fifteen (15) or less. The goal CÖD for all other property is twenty (20) or less.

More detailed data for each county are available from the neighborhood, class and county summary reports. Examples of these reports are located in Appendix C, Appendix D and Appendix E.

**RESIDENTIAL IMPROVED PROPERTY
BY VALUE RANGE
ASSESSMENT TO SALES COMPARISON**

TABLE II.D

	RESIDENTIAL IMPROVED ASSESSMENT RATIOS ARRANGED BY SALE PRICE										100,000 & UP		ALL RANGES			
	0-19,999		20,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-149,999		150,000 & UP		ALL RANGES	
	MEDIAN CR AGR	COO	MEDIAN CR AGR	COO	MEDIAN CR AGR	COO	MEDIAN CR AGR	COO	MEDIAN CR AGR	COO	MEDIAN CR AGR	COO	MEDIAN CR AGR	COO	MEDIAN CR AGR	COO
01 BARBOUR	54	38	82	28	38	35	36	36	43	31	35	24	31	23	48	105
02 BENDISLEY	41	50	87	62	65	65	67	65	60	60	62	62	60	67	67	10
03 BOONE	83	84	66	6	66	66	66	66	66	66	66	66	66	66	66	11
04 BRAXTON	61	30	80	7	82	82	82	82	82	82	82	82	82	82	82	11
05 BRIDGE	103	26	85	28	87	87	87	87	87	87	87	87	87	87	87	11
06 CABELL	88	88	83	8	83	83	83	83	83	83	83	83	83	83	83	14
07 CALHOUN	59	7	88	8	88	88	88	88	88	88	88	88	88	88	88	3
08 CLAY	88	12	86	6	86	86	86	86	86	86	86	86	86	86	86	8
08 DODDRIDGE	61	13	61	7	61	61	61	61	61	61	61	61	61	61	61	11
10 FAYETTE	56	2	74	24	80	80	80	80	80	80	80	80	80	80	80	0
11 GUNTER	74	27	87	28	88	88	88	88	88	88	88	88	88	88	88	14
12 GRANIT	60	27	86	10	86	86	86	86	86	86	86	86	86	86	86	7
13 GREENBRIER	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	10
14 KAMPTULFE	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	11
15 HANCOCK	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	12
16 HARRY	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	12
17 HARRISON	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	12
18 JACKSON	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	11
19 JEFFERSON	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
20 KANAWHA	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
21 LEWIS	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
22 LINCOLN	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
23 LOGAN	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
24 MAHON	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
26 MARIETTA	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
26 MASON	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
27 MCDONNELL	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
28 MENDOTA	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
28 MINERAL	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
30 MINNICO	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
31 MONTICELLA	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
32 MONROE	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
33 MORGAN	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
34 NICHOLS	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
36 OHIO	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
36 PENNINGTON	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
37 PLEASANTS	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
38 ROCKHONTAS	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
38 PRESTON	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
40 BURNAM	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
41 BALDWIN	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
42 MANDOLPH	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
43 BITCHE	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
44 ROANE	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
46 BURNERS	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
46 FAYOR	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
47 TURNER	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
48 TYLER	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
48 UPDEGUR	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
50 WAYNE	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
51 WEBSTER	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
52 WINTAL	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
53 WY	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
54 WOOD	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8
58 WYOMING	80	10	80	10	80	80	80	80	80	80	80	80	80	80	80	8

APRIL 2010

PROPERTY TAX DIVISION

RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON TABLE I.I.E

	RESIDENTIAL IMPROVED			RESIDENTIAL VACANT			RESIDENTIAL COUNTY TOTAL		
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN
01 BARBOUR	87	41	48	21	51	53	66	38	49
02 BERKELEY	109	37	57	17	51	57	126	37	57
03 BOONE	7	46	50	4	50	52	11	48	51
04 BRAXTON	83	33	55	11	50	52	94	33	55
05 BRUNSON	107	34	54	20	50	52	127	34	54
06 CABELL	124	35	55	22	51	53	146	35	55
07 CALHOUN	6	44	46	1	41	43	7	44	46
08 CLAY	8	35	38	1	41	43	9	35	38
09 CROOKS	25	34	37	11	41	43	36	34	37
10 DAVENPORT	170	31	37	63	40	41	233	31	37
11 DEKALB	24	33	35	7	40	41	31	33	35
12 GRANT	24	33	35	7	40	41	31	33	35
13 GREENSBORO	173	32	35	43	38	39	216	32	35
14 HANCOCK	107	34	37	17	41	43	124	34	37
15 HARRISON	12	32	34	4	37	39	16	32	34
16 JACKSON	233	33	35	22	38	39	255	33	35
17 JEFFERSON	82	37	39	15	41	43	97	37	39
18 KANAWHA	107	34	37	17	41	43	124	34	37
19 LINCOLN	22	33	35	7	40	41	29	33	35
20 LOGAN	31	30	32	7	33	35	38	30	32
21 MARSHALL	361	31	34	23	38	39	384	31	34
22 MASON	201	32	35	10	41	43	211	32	35
23 MONTGOMERY	165	33	36	14	38	39	179	33	36
24 MORGAN	24	34	37	8	41	43	32	34	37
25 MURKIN	24	34	37	8	41	43	32	34	37
26 NICHOLS	284	31	34	18	38	39	302	31	34
27 NINTAL	21	31	33	7	33	35	28	31	33
28 WINN	21	31	33	7	33	35	28	31	33
29 WINDO	21	31	33	7	33	35	28	31	33
30 MONROE	103	32	35	14	38	39	117	32	35
31 MORGAN	24	34	37	8	41	43	32	34	37
32 MURKIN	24	34	37	8	41	43	32	34	37
33 MURKIN	24	34	37	8	41	43	32	34	37
34 MURKIN	24	34	37	8	41	43	32	34	37
35 MURKIN	24	34	37	8	41	43	32	34	37
36 MURKIN	24	34	37	8	41	43	32	34	37
37 MURKIN	24	34	37	8	41	43	32	34	37
38 MURKIN	24	34	37	8	41	43	32	34	37
39 MURKIN	24	34	37	8	41	43	32	34	37
40 MURKIN	24	34	37	8	41	43	32	34	37
41 MURKIN	24	34	37	8	41	43	32	34	37
42 MURKIN	24	34	37	8	41	43	32	34	37
43 MURKIN	24	34	37	8	41	43	32	34	37
44 MURKIN	24	34	37	8	41	43	32	34	37
45 MURKIN	24	34	37	8	41	43	32	34	37
46 MURKIN	24	34	37	8	41	43	32	34	37
47 MURKIN	24	34	37	8	41	43	32	34	37
48 MURKIN	24	34	37	8	41	43	32	34	37
49 MURKIN	24	34	37	8	41	43	32	34	37
50 MURKIN	24	34	37	8	41	43	32	34	37
51 MURKIN	24	34	37	8	41	43	32	34	37
52 MURKIN	24	34	37	8	41	43	32	34	37
53 MURKIN	24	34	37	8	41	43	32	34	37
54 MURKIN	24	34	37	8	41	43	32	34	37
55 MURKIN	24	34	37	8	41	43	32	34	37
56 MURKIN	24	34	37	8	41	43	32	34	37
57 MURKIN	24	34	37	8	41	43	32	34	37
58 MURKIN	24	34	37	8	41	43	32	34	37
59 MURKIN	24	34	37	8	41	43	32	34	37
60 MURKIN	24	34	37	8	41	43	32	34	37
61 MURKIN	24	34	37	8	41	43	32	34	37
62 MURKIN	24	34	37	8	41	43	32	34	37
63 MURKIN	24	34	37	8	41	43	32	34	37
64 MURKIN	24	34	37	8	41	43	32	34	37
65 MURKIN	24	34	37	8	41	43	32	34	37
66 MURKIN	24	34	37	8	41	43	32	34	37
67 MURKIN	24	34	37	8	41	43	32	34	37
68 MURKIN	24	34	37	8	41	43	32	34	37
69 MURKIN	24	34	37	8	41	43	32	34	37
70 MURKIN	24	34	37	8	41	43	32	34	37
71 MURKIN	24	34	37	8	41	43	32	34	37
72 MURKIN	24	34	37	8	41	43	32	34	37
73 MURKIN	24	34	37	8	41	43	32	34	37
74 MURKIN	24	34	37	8	41	43	32	34	37
75 MURKIN	24	34	37	8	41	43	32	34	37
76 MURKIN	24	34	37	8	41	43	32	34	37
77 MURKIN	24	34	37	8	41	43	32	34	37
78 MURKIN	24	34	37	8	41	43	32	34	37
79 MURKIN	24	34	37	8	41	43	32	34	37
80 MURKIN	24	34	37	8	41	43	32	34	37
81 MURKIN	24	34	37	8	41	43	32	34	37
82 MURKIN	24	34	37	8	41	43	32	34	37
83 MURKIN	24	34	37	8	41	43	32	34	37
84 MURKIN	24	34	37	8	41	43	32	34	37
85 MURKIN	24	34	37	8	41	43	32	34	37
86 MURKIN	24	34	37	8	41	43	32	34	37
87 MURKIN	24	34	37	8	41	43	32	34	37
88 MURKIN	24	34	37	8	41	43	32	34	37
89 MURKIN	24	34	37	8	41	43	32	34	37
90 MURKIN	24	34	37	8	41	43	32	34	37
91 MURKIN	24	34	37	8	41	43	32	34	37
92 MURKIN	24	34	37	8	41	43	32	34	37
93 MURKIN	24	34	37	8	41	43	32	34	37
94 MURKIN	24	34	37	8	41	43	32	34	37
95 MURKIN	24	34	37	8	41	43	32	34	37
96 MURKIN	24	34	37	8	41	43	32	34	37
97 MURKIN	24	34	37	8	41	43	32	34	37
98 MURKIN	24	34	37	8	41	43	32	34	37
99 MURKIN	24	34	37	8	41	43	32	34	37
100 MURKIN	24	34	37	8	41	43	32	34	37

APRIL 2010

PROPERTY TAX DIVISION

TABLE II.F

APARTMENT PROPERTY
ASSESSMENT TO SALES COMPARISON

	APARTMENT IMPROVED		APARTMENT VACANT		APARTMENT COUNTY TOTAL	
	# SALES	AGE RATIO MEDIAN	# SALES	AGE RATIO MEDIAN	# SALES	AGE RATIO MEDIAN
01 BARBOUR	3	51	48	5		
02 BEARLEY						
03 BOONE						
04 BRANTON						
05 BRIDGE						
06 CABEL	4	48	49	4		
07 CALHOUN						
08 CLAY						
09 DODD						
10 FAYETTE						
11 GUYTON						
12 GRANT	1	44	44			
13 GREENBRIER						
14 HAMBRE						
15 HANCOCK	1	37	37			
16 HANCOCK	1	49	52			
17 HANCOCK						
18 HANCOCK						
19 HANCOCK						
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100 HANCOCK						

APRIL 2010

PROPERTY TAX DIVISION

TABLE II.G

COMMERCIAL PROPERTY
ASSESSMENT TO SALES COMPARISON

	COMMERCIAL IMPROVED			COMMERCIAL VACANT			COMMERCIAL COUNTY TOTAL		
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN
01 BARBOUR	2	22	83	11	68	87	8	22	82
02 BARKLEY	0	04	03	0	00	00	0	00	00
03 BOONE	3	88	87	0	00	00	3	88	87
04 BRANTON	1	03	00	0	00	00	1	03	00
05 BROOKS	0	00	00	0	00	00	0	00	00
06 CABELL	38	88	86	7	89	80	45	88	86
07 CALHOUN	1	00	00	0	00	00	1	00	00
08 CLAY	0	00	00	0	00	00	0	00	00
09 CODDINGTON	0	04	00	0	00	00	0	04	00
10 PAYETTE	2	85	88	0	00	00	2	85	88
11 GILMER	1	03	03	0	00	00	1	03	03
12 ORANT	1	00	00	0	00	00	1	00	00
13 GREENBRIER	0	00	00	0	00	00	0	00	00
14 HAMPDEN	1	00	00	0	00	00	1	00	00
15 HARTSHORE	1	00	00	0	00	00	1	00	00
16 HANCOCK	3	00	00	0	00	00	3	00	00
17 LADY	1	00	00	0	00	00	1	00	00
18 HARRISON	0	00	00	0	00	00	0	00	00
19 JACKSON	1	00	00	0	00	00	1	00	00
20 JEFFERSON	1	00	00	0	00	00	1	00	00
21 KANAWHA	48	80	80	0	00	00	48	80	80
22 LEWIS	1	00	00	0	00	00	1	00	00
23 LINCOLN	0	00	00	0	00	00	0	00	00
24 LOGAN	0	00	00	0	00	00	0	00	00
25 MADISON	8	00	00	4	00	00	12	00	00
26 MARSHALL	3	00	00	0	00	00	3	00	00
27 MASON	0	00	00	0	00	00	0	00	00
28 MERCER	27	00	00	7	00	00	34	00	00
29 MINERAL	0	00	00	0	00	00	0	00	00
30 MINGO	0	00	00	0	00	00	0	00	00
31 MORGANTHAU	0	00	00	0	00	00	0	00	00
32 MONROE	1	00	00	0	00	00	1	00	00
33 MORGAN	0	00	00	0	00	00	0	00	00
34 NICHOLAS	0	00	00	0	00	00	0	00	00
35 OHIO	0	00	00	0	00	00	0	00	00
36 PENNSYLVANIA	0	00	00	0	00	00	0	00	00
37 RHODE ISLAND	0	00	00	0	00	00	0	00	00
38 ROCKBRIDGE	0	00	00	0	00	00	0	00	00
39 ROCKWELL	0	00	00	0	00	00	0	00	00
40 PUTNAM	28	40	43	0	00	00	28	40	43
41 RALPH	20	00	00	0	00	00	20	00	00
42 RANDOLPH	0	00	00	0	00	00	0	00	00
43 RITCHIE	1	00	00	0	00	00	1	00	00
44 ROANE	1	00	00	0	00	00	1	00	00
45 SUMMERS	3	00	00	0	00	00	3	00	00
46 TAYLOR	1	00	00	0	00	00	1	00	00
47 TUCKER	1	00	00	0	00	00	1	00	00
48 TYLER	2	00	00	0	00	00	2	00	00
49 UPDEGROVE	0	00	00	0	00	00	0	00	00
50 WAYNE	0	00	00	0	00	00	0	00	00
51 WEBSTER	0	00	00	0	00	00	0	00	00
52 WETZEL	1	00	00	0	00	00	1	00	00
53 WHIT	0	00	00	0	00	00	0	00	00
54 WOOD	0	00	00	0	00	00	0	00	00
55 WYOMING	3	00	41	0	00	00	3	00	41

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PROPERTY TAX DIVISION

TABLE II.H

INDUSTRIAL PROPERTY ASSESSMENT TO SALES COMPARISON

	INDUSTRIAL IMPROVED		INDUSTRIAL VACANT		INDUSTRIAL COUNTY TOTAL	
	# SALES	AGG RATIO MEDIAN	# SALES	AGG RATIO MEDIAN	# SALES	AGG RATIO MEDIAN
01 BARBOUR						
02 BERKLEY						
03 BICONE						
04 BRAXTON						
05 BROOKS						
06 CABELL						
07 CALHOUN						
08 CLAY						
09 COOPERIDGE						
10 FAYETTE						
11 GILBERT						
12 GRANT						
13 GRUBBS						
14 HALE						
15 HARRISON						
16 HART						
17 HAYNES						
18 HENNING						
19 HERRIN						
20 HERRIN						
21 LEWIS						
22 LINDSEY						
23 LOGAN						
24 MASON						
25 MARRIAGE						
26 MASON						
27 MCDONALD						
28 MCDONALD						
29 MERRILL						
30 MORGAN						
31 MONTGOMERY						
32 MURPHY						
33 MURPHY						
34 NICHOLS						
35 NICHOLS						
36 NICHOLS						
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APRIL 2010

PROPERTY TAX DIVISION

TABLE II.I

ALL PROPERTY LESS FARM AND TIMBER
ASSESSMENT TO SALES COMPARISON

	# SALES	AVG RATIO	VIETNAM	COO
01 BARBOUR	80	58	43	11
02 BERKELEY	102	64	57	3
03 BUCKING	61	60	55	6
04 BHAXTON	64	58	57	11
05 BRIGGSE	49	65	58	8
06 CHIBEL	55	65	58	14
07 CHAUJON	7	64	59	3
08 CLAY	22	64	57	9
09 CUMBERGEE	46	65	58	11
10 FAYETTE	374	58	58	9
11 BULMER	31	63	59	14
12 CHAMPT	81	65	59	14
13 GREENBERIER	420	65	59	8
14 HAMPTRE	333	64	59	14
15 HANCOCK	31	64	58	14
16 HART	28	59	58	13
17 HANSON	180	63	57	11
18 JACKSON	80	63	57	6
19 JEFFERSON	410	57	60	13
20 KANAWHA	529	58	60	8
21 LEWIS	78	64	57	12
22 LINCOLN	38	51	57	8
23 LOGAN	51	61	60	6
24 MADISON	410	57	59	6
25 MARSHALL	220	62	59	9
26 MASON	24	65	57	8
27 McDowell	60	60	60	9
28 MORGAN	728	57	58	5
29 MINERAL	221	56	57	10
30 MORGAN	71	53	54	15
31 MORGAN	128	54	56	4
32 MORGAN	77	62	59	4
33 MORGAN	248	61	60	24
34 NICHOLS	54	61	60	8
35 ONTO	211	58	58	10
36 PENDLETON	65	53	57	3
37 PLACANTIS	34	64	61	2
38 POLK	51	60	61	9
39 PUNTERTON	271	63	62	20
40 RAY	103	60	59	7
41 RALEIGH	678	65	58	6
42 RANDOLPH	217	65	58	8
43 RICHIE	80	65	57	11
44 ROANE	34	65	61	27
45 ROANNE	30	57	61	30
46 RYAN	33	64	61	5
47 CLARKE	24	65	57	11
48 TYLER	68	65	60	18
49 UPSTON	110	68	60	8
50 WAYNE	65	64	65	15
51 WHEELERS	24	59	58	14
52 WHEELERS	111	58	61	12
53 WHEELERS	101	65	57	9
54 WOOD	27	68	61	6
55 WYOMING	55	68	64	70

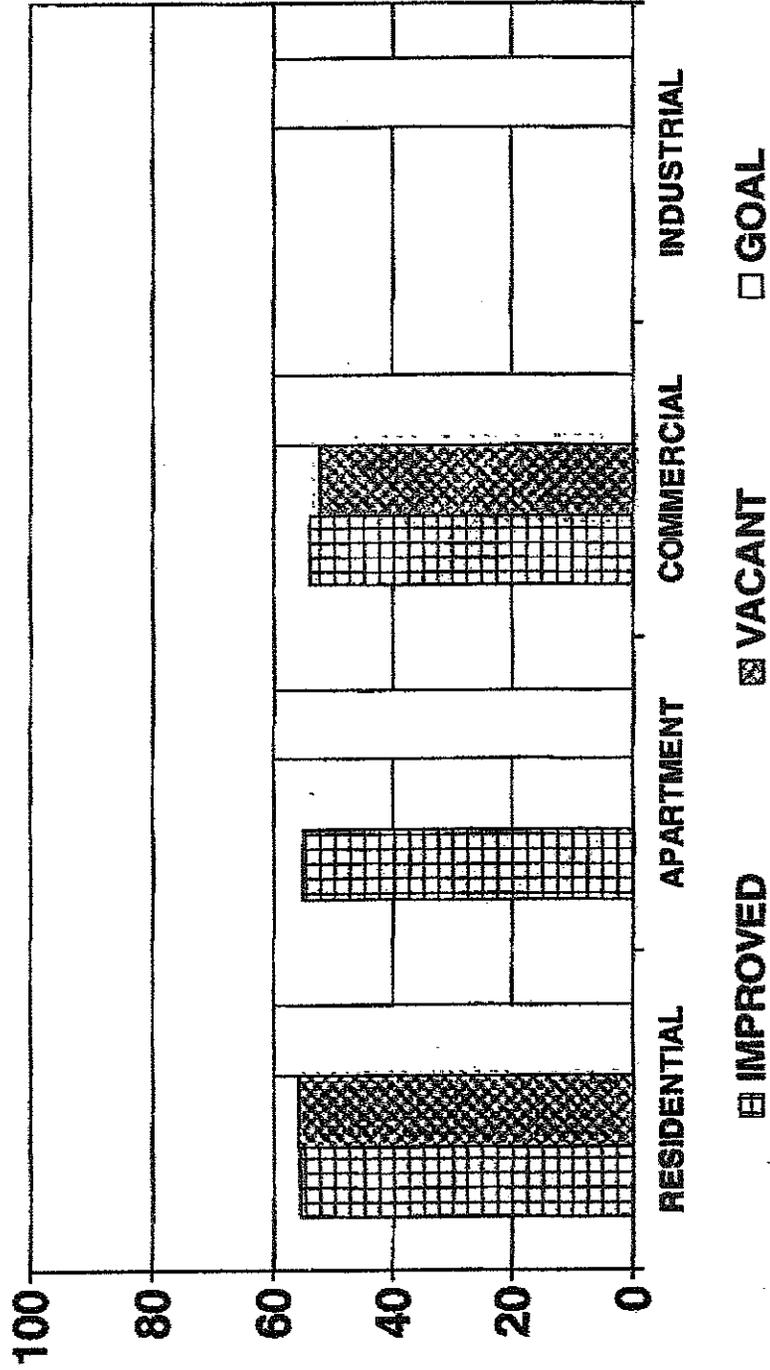
APRIL 2010

PROPERTY TAX DIVISION

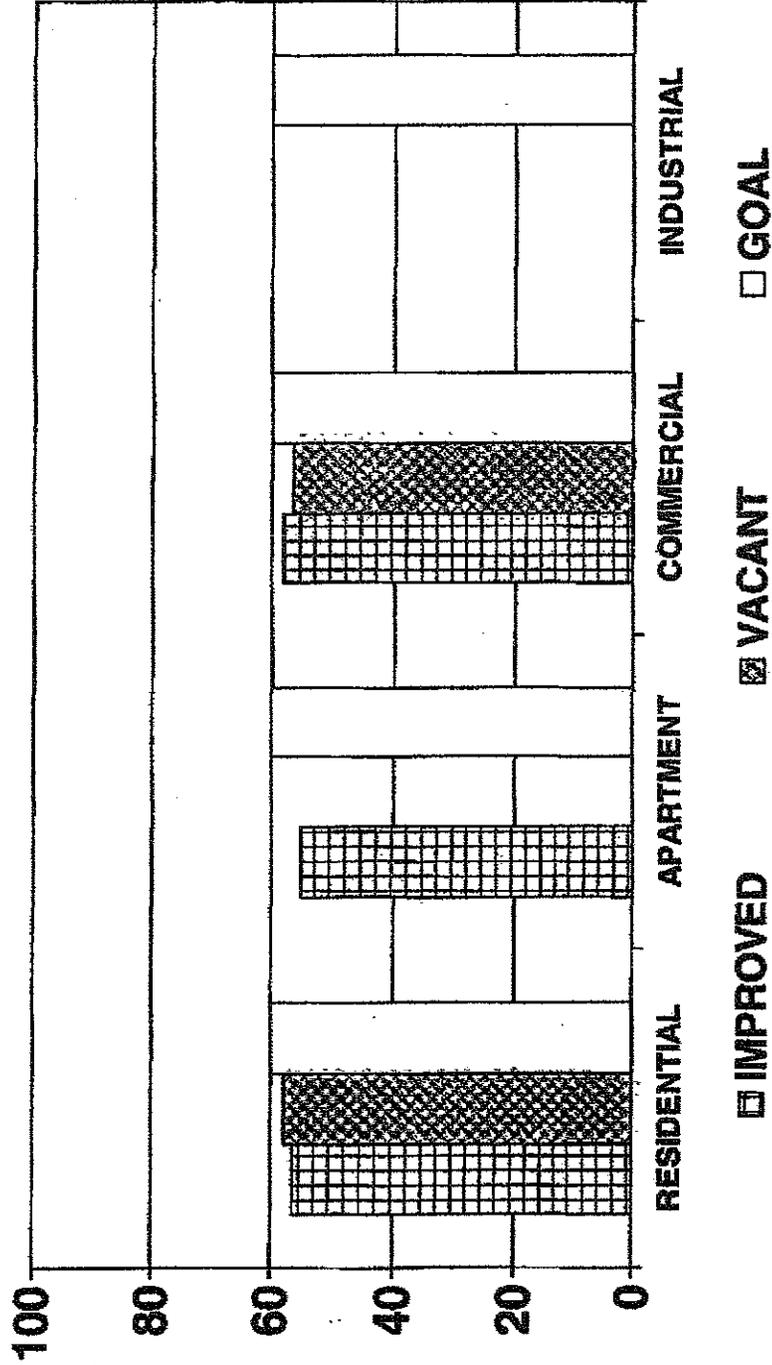
STATEWIDE SUMMARY
 ALL PROPERTY
 ASSESSMENT TO SALES COMPARISON
 SALES PERIOD : JULY 1, 2008 - JUNE 30, 2009

	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
RESIDENTIAL				
IMPROVED	12700	55	56	11
VACANT	2461	56	58	13
TOTAL	15161	56	57	11
APARTMENT				
IMPROVED	34	55	55	11
VACANT	0	0	0	0
TOTAL	34	55	55	11
COMMERCIAL				
IMPROVED	367	54	58	14
VACANT	100	52	57	17
TOTAL	467	54	58	14
INDUSTRIAL				
IMPROVED	0	0	0	0
VACANT	0	0	0	0
TOTAL	0	0	0	0
TIMBER				
IMPROVED	1	40	40	0
VACANT	2	14	14	17
TOTAL	3	28	16	60
FARM				
IMPROVED	73	25	30	58
VACANT	58	7	3	282
TOTAL	131	20	11	148
ALL PROPERTY TOTAL	15797	55	57	12
LESS FARM AND TIMBER	15663	55	57	11

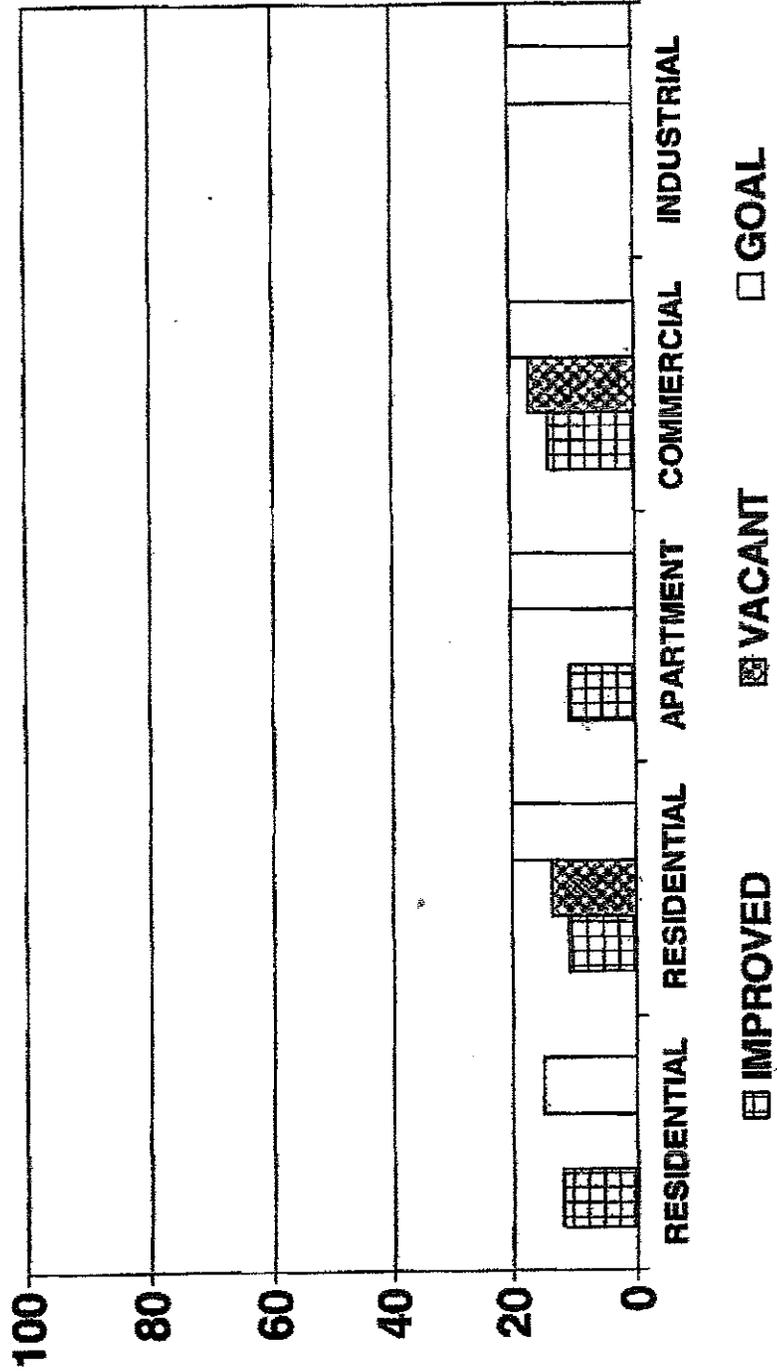
**STATEWIDE SUMMARY
AGGREGATE RATIOS FOR IMPROVED
AND VACANT PROPERTY**



STATEWIDE SUMMARY MEDIAN RATIOS FOR IMPROVED AND VACANT PROPERTY



**STATEWIDE SUMMARY
COEFFICIENT OF DISPERSION FOR
IMPROVED AND VACANT PROPERTY**



PROPERTY TAX DIVISION
APRIL 2010



III

TAX CLASS COMPARISON OF ASSESSMENT RATIOS

This section reports on the median and C \bar{O} D for sales in all counties by each tax class: 2, 3 and 4. Information is displayed for residential, apartment, commercial and industrial property. Only valid arm's-length sales were used. The time period of the sales involved is July 1, 2007 through June 30, 2008. Only categories with three or more sales will display data.

Tables III.A and III.B list number of sales, aggregate ratios, medians, and C \bar{O} D's by tax class for residential improved and residential vacant property. Tables III.C, III.D. and III.E show aggregate ratios, median, and C \bar{O} D by tax class for total apartments, total commercial and total industrial sales.

RESIDENTIAL IMPROVED PROPERTY
TAX CLASS COMPARISON

TABLE III.A

	CLASS 2			CLASS 3			CLASS 4		
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN
01 BARBOUR	51	54	43	6	48	81	0	84	84
02 BERKELEY	436	87	57	72	98	57	38	87	80
03 BOONE	84	88	59	7	89	59	3	70	59
04 BRAXTON	22	61	54	1	40	60			
05 BRIDGE	135	48	53	7	82	53	18	53	53
06 CABELL	654	81	56	33	78	57	61	60	61
07 CHALCOUN	4	68	63	1	65	66	1	60	60
08 CLAY	3	52	51	4	58	50	3	60	63
09 DODDHOUSE	31	84	57	3	52	51	1	74	74
10 FAYETTE	207	65	57	37	60	55	28	64	63
11 GILMER	31	84	59	6	44	55	8	84	86
12 GRANT	40	84	54	3	68	55	2	84	80
13 GREENBRIER	208	61	58	42	57	57	28	58	56
14 HAMPSHIRE	84	54	52	22	65	55	3	59	57
15 HANCOCK	91	51	54	8	57	53	13	61	55
16 HARDY	71	54	54	8	74	52	26	57	57
17 HARRISON	839	51	53	2	52	50	12	50	59
18 JACKSON	80	86	57	11	55	50	2	59	59
19 JEFFERSON	26	52	51	24	57	50	24	57	50
20 PANAWHA	183	53	53	38	64	57	18	59	59
21 LEWIS	47	66	52	10	58	50	2	66	66
22 LINCOLN	6	52	57	2	58	56	1	64	64
23 LOGAN	30	50	52	1	60	50	1	60	63
24 MARION	339	57	53	2	80	51	30	60	59
25 MARSHALL	146	52	53	3	58	54	17	57	57
26 MASON	24	82	54	3	55	54	1	84	80
27 McDowell	15	57	52	3	55	54	3	84	83
28 MERCER	482	67	58	31	57	56	41	66	65
29 MINERAL	155	66	58	24	67	53	21	63	63
30 MINGO	35	61	57	8	67	50	3	65	60
31 MORGANA	238	61	58	107	69	59	52	68	59
32 MONROE	48	48	58	8	59	60	2	66	66
33 MORGAN	81	58	57	28	58	59	1	60	59
34 MCKELAS	18	54	52	6	58	50	3	53	57
35 OHIO	504	58	58	5	61	60	78	66	69
36 PENDLETON	27	55	57	1	57	57	1	61	63
37 PLEASANTS	30	64	59	8	60	57	0	61	61
38 PLACENTIAS	63	61	59	8	60	59	0	61	61
39 PRESTON	21	81	54	3	60	49	0	62	59
40 RUTNAM	630	51	51	7	46	47	0	60	61
41 RALEIGH	181	53	52	25	58	57	36	57	67
42 RANDOLPH	37	50	52	13	59	53	0	60	62
43 RITCHIE	24	54	58	2	68	58	6	68	57
44 RIXANE	13	57	58	5	68	56	2	78	78
45 SUMMERS	81	53	58	10	59	60	2	64	61
46 TAYLOR	51	54	58	2	58	59	2	64	61
47 TUCKER	32	61	58	31	64	56	10	61	61
48 WYLER	19	52	57	5	58	61	0	60	60
49 WYLER	19	52	57	2	58	61	0	60	60
50 WAYNE	68	63	56	2	63	66	4	60	60
51 WEBSTER									
52 WETZEL	83	58	58	2	49	52	8	74	70
53 WIRT	9	64	57	3	61	59	1	71	71
54 WOOD	709	53	58	7	58	56	48	68	60
55 WYOMING	24	53	58	7	59	52	1	59	50

APRIL 2010

PROPERTY TAX DIVISION

TABLE III.B

RESIDENTIAL VACANT PROPERTY
TAX CLASS COMPARISON

	CLASS 2			CLASS 3			CLASS 4			CLASS 5		
	# SALES	AGG RATIO	MEDIAN									
01 BARBOJA	2	15	84	1	10	7	4	87	1	10	7	
02 BRADLEY	5	30	37	1	10	7	1	10	1	10	7	
03 BOONE	3	15	22	1	10	7	1	10	1	10	7	
04 BRAXTON	6	12	10	1	10	7	1	10	1	10	7	
05 BROOKE	9	17	26	1	10	7	1	10	1	10	7	
06 CABELL	1	10	7	1	10	7	1	10	1	10	7	
07 CALHOUN	1	10	7	1	10	7	1	10	1	10	7	
08 CAV	1	10	7	1	10	7	1	10	1	10	7	
09 DODDRIDGE	1	10	7	1	10	7	1	10	1	10	7	
10 PAYETTE	1	10	7	1	10	7	1	10	1	10	7	
11 GILMER	7	18	51	1	10	7	1	10	1	10	7	
12 GRANT	3	15	22	1	10	7	1	10	1	10	7	
13 GREENBERGER	1	10	7	1	10	7	1	10	1	10	7	
14 HALL	1	10	7	1	10	7	1	10	1	10	7	
15 HALL	1	10	7	1	10	7	1	10	1	10	7	
16 HALL	1	10	7	1	10	7	1	10	1	10	7	
17 HALL	1	10	7	1	10	7	1	10	1	10	7	
18 HALL	1	10	7	1	10	7	1	10	1	10	7	
19 HALL	1	10	7	1	10	7	1	10	1	10	7	
20 HALL	1	10	7	1	10	7	1	10	1	10	7	
21 HALL	1	10	7	1	10	7	1	10	1	10	7	
22 HALL	1	10	7	1	10	7	1	10	1	10	7	
23 HALL	1	10	7	1	10	7	1	10	1	10	7	
24 HALL	1	10	7	1	10	7	1	10	1	10	7	
25 HALL	1	10	7	1	10	7	1	10	1	10	7	
26 HALL	1	10	7	1	10	7	1	10	1	10	7	
27 HALL	1	10	7	1	10	7	1	10	1	10	7	
28 HALL	1	10	7	1	10	7	1	10	1	10	7	
29 HALL	1	10	7	1	10	7	1	10	1	10	7	
30 HALL	1	10	7	1	10	7	1	10	1	10	7	
31 HALL	1	10	7	1	10	7	1	10	1	10	7	
32 HALL	1	10	7	1	10	7	1	10	1	10	7	
33 HALL	1	10	7	1	10	7	1	10	1	10	7	
34 HALL	1	10	7	1	10	7	1	10	1	10	7	
35 HALL	1	10	7	1	10	7	1	10	1	10	7	
36 HALL	1	10	7	1	10	7	1	10	1	10	7	
37 HALL	1	10	7	1	10	7	1	10	1	10	7	
38 HALL	1	10	7	1	10	7	1	10	1	10	7	
39 HALL	1	10	7	1	10	7	1	10	1	10	7	
40 HALL	1	10	7	1	10	7	1	10	1	10	7	
41 HALL	1	10	7	1	10	7	1	10	1	10	7	
42 HALL	1	10	7	1	10	7	1	10	1	10	7	
43 HALL	1	10	7	1	10	7	1	10	1	10	7	
44 HALL	1	10	7	1	10	7	1	10	1	10	7	
45 HALL	1	10	7	1	10	7	1	10	1	10	7	
46 HALL	1	10	7	1	10	7	1	10	1	10	7	
47 HALL	1	10	7	1	10	7	1	10	1	10	7	
48 HALL	1	10	7	1	10	7	1	10	1	10	7	
49 HALL	1	10	7	1	10	7	1	10	1	10	7	
50 HALL	1	10	7	1	10	7	1	10	1	10	7	
51 HALL	1	10	7	1	10	7	1	10	1	10	7	
52 HALL	1	10	7	1	10	7	1	10	1	10	7	
53 HALL	1	10	7	1	10	7	1	10	1	10	7	
54 HALL	1	10	7	1	10	7	1	10	1	10	7	
55 HALL	1	10	7	1	10	7	1	10	1	10	7	
56 HALL	1	10	7	1	10	7	1	10	1	10	7	
57 HALL	1	10	7	1	10	7	1	10	1	10	7	
58 HALL	1	10	7	1	10	7	1	10	1	10	7	
59 HALL	1	10	7	1	10	7	1	10	1	10	7	
60 HALL	1	10	7	1	10	7	1	10	1	10	7	
61 HALL	1	10	7	1	10	7	1	10	1	10	7	
62 HALL	1	10	7	1	10	7	1	10	1	10	7	
63 HALL	1	10	7	1	10	7	1	10	1	10	7	
64 HALL	1	10	7	1	10	7	1	10	1	10	7	
65 HALL	1	10	7	1	10	7	1	10	1	10	7	
66 HALL	1	10	7	1	10	7	1	10	1	10	7	
67 HALL	1	10	7	1	10	7	1	10	1	10	7	
68 HALL	1	10	7	1	10	7	1	10	1	10	7	
69 HALL	1	10	7	1	10	7	1	10	1	10	7	
70 HALL	1	10	7	1	10	7	1	10	1	10	7	
71 HALL	1	10	7	1	10	7	1	10	1	10	7	
72 HALL	1	10	7	1	10	7	1	10	1	10	7	
73 HALL	1	10	7	1	10	7	1	10	1	10	7	
74 HALL	1	10	7	1	10	7	1	10	1	10	7	
75 HALL	1	10	7	1	10	7	1	10	1	10	7	
76 HALL	1	10	7	1	10	7	1	10	1	10	7	
77 HALL	1	10	7	1	10	7	1	10	1	10	7	
78 HALL	1	10	7	1	10	7	1	10	1	10	7	
79 HALL	1	10	7	1	10	7	1	10	1	10	7	
80 HALL	1	10	7	1	10	7	1	10	1	10	7	
81 HALL	1	10	7	1	10	7	1	10	1	10	7	
82 HALL	1	10	7	1	10	7	1	10	1	10	7	
83 HALL	1	10	7	1	10	7	1	10	1	10	7	
84 HALL	1	10	7	1	10	7	1	10	1	10	7	
85 HALL	1	10	7	1	10	7	1	10	1	10	7	
86 HALL	1	10	7	1	10	7	1	10	1	10	7	
87 HALL	1	10	7	1	10	7	1	10	1	10	7	
88 HALL	1	10	7	1	10	7	1	10	1	10	7	
89 HALL	1	10	7	1	10	7	1	10	1	10	7	
90 HALL	1	10	7	1	10	7	1	10	1	10	7	
91 HALL	1	10	7	1	10	7	1	10	1	10	7	
92 HALL	1	10	7	1	10	7	1	10	1	10	7	
93 HALL	1	10	7	1	10	7	1	10	1	10	7	
94 HALL	1	10	7	1	10	7	1	10	1	10	7	
95 HALL	1	10	7	1	10	7	1	10	1	10	7	
96 HALL	1	10	7	1	10	7	1	10	1	10	7	
97 HALL	1	10	7	1	10	7	1	10	1	10	7	
98 HALL	1	10	7	1	10	7	1	10	1	10	7	
99 HALL	1	10	7	1	10	7	1	10	1	10	7	
100 HALL	1	10	7	1	10	7	1	10	1	10	7	

APRIL 2010

PROPERTY TAX DIVISION

TABLE III.D

COMMERCIAL PROPERTY
TAX CLASS COMPARISON

	CLASS 2		CLASS 3		CLASS 4	
	# SALES	AGG RATIO	# SALES	AGG RATIO	# SALES	AGG RATIO
01 BARBOUR	1		7	89	2	32
02 BERKELEY			1	43	0	48
03 BOONE			1	87	0	64
04 BRAXTON			1	57	0	58
05 BROOKS			1	57	0	30
06 CABELL			1	57	0	54
07 CALDWELL			0	55	20	50
08 CLAY			1	61	1	65
09 COCHRAN			3	57	0	58
10 FAYETTE			1	83	0	35
11 GILMER			0	53	1	37
12 GRANT			0	45	0	37
13 GREENBURGH			3	64	1	61
14 HAVSBURG			3	64	0	54
15 HAYDOCK					3	22
16 HARDY			1	84	0	59
17 HARRISON			4	67	0	58
18 JACKSON			4	67	0	58
19 JEFFERSON			5	61	0	54
20 KANAWHA			7	57	0	59
21 LEWIS			7	57	1	64
22 LINCOLN			4	59	1	59
23 LOGAN			4	59	1	59
24 MARION			3	47	0	55
25 MARSHALL			3	47	0	55
26 MASON			0	55	0	58
27 MCGOWAN			0	55	0	58
28 MCGRAW			1	61	0	58
29 MINGO			7	57	0	58
30 MONROE			3	66	0	61
31 MORONGIA			3	66	0	61
32 MORROW			3	66	0	61
33 NICHOLS			7	57	0	60
34 OND			1	87	0	27
35 PENNINGTON			2	60	0	57
36 PLEASANT			4	67	0	57
37 PLEASANT			0	46	0	51
38 PRESTON			0	58	0	56
39 PUTNAM			1	83	0	52
40 PUTNAM			1	59	0	58
41 RALEIGH			1	59	0	58
42 RANDOLPH			1	59	0	58
43 RITCHIE			1	59	0	58
44 RHODE			1	59	0	58
45 SUMMIT			1	59	0	58
46 TAYLOR			1	59	0	58
47 TUCKER			2	48	0	57
48 TYLER			1	59	0	58
49 URBAN			1	59	0	58
50 WAINWRIGHT			1	59	0	58
51 WEBSTER			1	59	0	58
52 WETZEL			1	59	0	58
53 WIRT			1	59	0	58
54 WOOD			1	59	0	58
55 WYOMING			1	41	0	53

TABLE III.E

INDUSTRIAL PROPERTY
TAX CLASS COMPARISON

	CLASS 2		CLASS 3		CLASS 4	
	# SALES	AGGRATIO	# SALES	AGGRATIO	# SALES	AGGRATIO
01 BARBOUR						
02 BERRYLEY						
03 BOONE						
04 BRANTON						
05 BRISQRE						
06 CABELL						
07 CALKOUN						
08 CLAY						
09 DODDRIDGE						
10 FAYETTE						
11 GILMER						
12 GRANT						
13 GREENBRIER						
14 HAMPDEN						
15 HANCOCK						
16 HARRY						
17 HARRISON						
18 JACKSON						
19 JEFFERSON						
20 KANAWHA						
21 LEWIS						
22 LINCOLN						
23 LORAIN						
24 MAIDA						
25 MARSHALL						
26 MASON						
27 MCDOWELL						
28 MERSE						
29 MINERAL						
30 MINGO						
31 MCKENZIE						
32 MERRICK						
33 MORGAN						
34 NICHOLS						
35 OHIO						
36 ROCKLETON						
37 SEABANTS						
38 SPOONKENTAS						
39 PRESTON						
40 POTRAN						
41 RALPH						
42 RAYMOND						
43 RICHIE						
44 ROSS						
45 SUMMIT						
46 SUMMITERS						
47 TAYLOR						
48 TUCKER						
49 TYLER						
50 UPRR						
51 WAYNE						
52 WEAVER						
53 WETZEL						
54 WIRT						
55 WOOD						
56 WYOMING						

APPENDICES



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PROPERTY TAX DIVISION
APRIL 2010



APPENDIX A SALES INFORMATION - GENERAL INSTRUCTIONS

1. Completion dates for entry of sales data are as follows:
 - 1st Quarter (July, August, September) by November 1
 - 2nd Quarter (October, November, December) by February 1
 - 3rd Quarter (January, February, March) by May 1
 - 4th Quarter (April, May, June) by August 1

2. \$100 or Less - Sales for less than \$100 should not be processed to the AA/CAMA file.

3. Split Parcel Sales
 - (1) Enter the appropriate appraisal data to both the parent and split parcel.
 - (2) Enter the sales data to the split parcel.

APPENDIX A

SALES INFORMATION - GENERAL INSTRUCTIONS (CONT.)



4. Multiparcel Sales – The sales data and the proper validity code (Validity Code = 1) must be shown on all parcels involved in the transaction. The full sale price should be entered on each of the parcels.
5. Deactivate/Activate – If you need to deactivate or re-activate a parcel you will do this on AA21.



APPENDIX A

SALES INFORMATION - GENERAL INSTRUCTIONS (CONT.)

SALES INFORMATION - DATA ENTRY INSTRUCTIONS:

- DATE** -- Character positions are provided for the two digit number of the month, the two digit number of the day, and the last four digits of the year of the sale. Each character position must be filled in. Use leading zeros if necessary.
- TYPE** -- Refers to the distinction between a type of sale involving LAND only, as opposed to a sale involving both LAND AND BUILDING(S) or just BUILDING(S). Three alternatives are provided. Enter the code which is representative of the sale. Only one code may be entered.
- Enter 1 LAND to indicate that the sale involved land only.
 - Enter 2 L & B to indicate that the sale involved land and building(s).
 - Enter 3 BUILDING to indicate that the sale involved building(s) only. For example, building(s) on leased land or high rise condominiums.

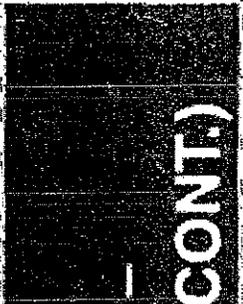


**APPENDIX A
SALES INFORMATION –
GENERAL INSTRUCTIONS (CONT.)**

AMOUNT (SALE PRICE) – Character positions are provided to enter up to ten numeric characters (up to \$9,999,999,999). It is not necessary to fill in each character position. Enter whole dollars only.

SOURCE – Refers to the source of the sales data entered in this section. Four alternatives are provided. Enter the code which is most representative of the source. Only **ONE** code may be entered.

- Enter 1 **BUYER** to indicate that the information was obtained from the grantee – or buyer.
- Enter 2 **SELLER** to indicate that the information was obtained from the grantor – or seller.
- Enter 3 **AGENT** to indicate that the information was obtained from an agent representing a buyer or seller.
- Enter 4 **OTHER** to indicate that the information was obtained from conveyance fee, similar transfer records, or any other source.



**APPENDIX A
SALES INFORMATION -
GENERAL INSTRUCTIONS (CONT.)**

SALES VALIDITY CODE - Space is provided to enter one of nine numeric codes.

- Enter 0 - to indicate the sale can be considered an "arm's-length" transaction (a valid sale).
- Enter 1 - to indicate that the sale involved more than one parcel.
- Enter 2 - to indicate that the property was not exposed to the open market or that the marketing time for the property could be considered abnormal.
- Enter 3 - to indicate that the highest and best use of the property has changed since the sale or that construction and/or demolition of improvements have taken place since the transaction occurred.
- Enter 4 - to indicate that the parties of the transaction were either related individuals or related corporations.
- Enter 5 - to indicate that the cause of the transaction was either a liquidation of assets or a forced sale.
- Enter 6 - to indicate that the sale involved abnormal financing or that the transaction was a land contract arrangement.
- Enter 7 - to indicate that the amount shown is a construction cost only used for verification of cost schedules.
- Enter 8 - to indicate that the sale included an excessive amount of personal property or any other situation that would make the sale **NOT** an arm's-length transaction.



APPENDIX A

SALES INFORMATION - GENERAL INSTRUCTIONS (CONT.)

In order to ensure that only sales representing market value are entered into IAS as "valid", Code = 0, you must determine that an arm's-length sale has taken place.

"In an arm's-length sale, the seller seeks the highest possible price for his property on the open market. While eager to sell, he is under no under coercion to do so. Similarly, the buyer is knowledgeable concerning the market and seeks to buy the property at the lowest possible price. While eager to buy, he is under no undue coercion to do so."

Improving Real Property Assessment, International Association of Assessing Officers,
1978

Sales verification can be made via a sales questionnaire, a telephone call, or personal contact. The sources of information may be the buyer, the seller, or other knowledgeable individuals such as the agent, a local Realtor, etc.



APPENDIX A

SALES INFORMATION – GENERAL INSTRUCTIONS (CONT.)

The following transactions should never be coded as "valid" sales:

1. Gifts or transactions for a nominal fee, less than \$100.
2. Sales between relatives or corporate affiliates.
3. Sales involving government agencies.
4. Sales to correct a title defect, create joint tenancy, or of other legal convenience.
5. Sales in which a financial institution is the buyer.
6. Forced sales.
7. Sales involving a charitable, religious, or educational institution.

TOTAL SALES BY VALIDITY CODE
JULY 2007 - JUNE 2008

	TOTAL SALES KEYS	VALID AREA LENGTH	MULTIPLE PARCELS	NOT EXPOSED OPEN MARKET	HIGHEST/BEET USE CHANGED	RELATED FRM OR CORP	FORCED SALE LIQUIDATION	ABNORMAL FINANCING	CONSTRUCTION COST ONLY	EXCESSIVE YEARS PROP
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01 BARBOUR	3009	111	200	102	1	217	0	0	0	0
02 BERKELEY	3222	1241	551	548	203	314	0	0	0	0
03 BOONE	100	60	10	10	10	10	0	0	0	0
04 BRAXTON	300	34	10	10	10	10	0	0	0	0
05 BROOKS	240	92	48	72	9	46	0	0	0	0
06 CABELL	2404	92	272	687	91	311	0	0	0	0
07 CALHOUN	150	7	34	74	2	49	0	0	0	0
08 CLAY	163	23	10	10	10	10	0	0	0	0
09 COCHRAN	224	51	17	17	10	10	0	0	0	0
10 FAYETTE	2428	404	148	242	77	1222	0	0	0	0
11 GEMER	132	34	10	10	10	10	0	0	0	0
12 GRANT	431	64	10	10	10	10	0	0	0	0
13 GREENSBORO	148	10	10	10	10	10	0	0	0	0
14 HAMPSHIRE	122	34	10	10	10	10	0	0	0	0
15 HANCOCK	148	10	10	10	10	10	0	0	0	0
16 HARDY	184	70	10	10	10	10	0	0	0	0
17 HARRISON	2208	978	101	107	10	10	0	0	0	0
18 JACKSON	182	67	10	10	10	10	0	0	0	0
19 JEFFERSON	178	10	10	10	10	10	0	0	0	0
20 JEFFERSON	178	10	10	10	10	10	0	0	0	0
21 JEFFERSON	178	10	10	10	10	10	0	0	0	0
22 JEFFERSON	178	10	10	10	10	10	0	0	0	0
23 JEFFERSON	178	10	10	10	10	10	0	0	0	0
24 JEFFERSON	178	10	10	10	10	10	0	0	0	0
25 JEFFERSON	178	10	10	10	10	10	0	0	0	0
26 JEFFERSON	178	10	10	10	10	10	0	0	0	0
27 JEFFERSON	178	10	10	10	10	10	0	0	0	0
28 JEFFERSON	178	10	10	10	10	10	0	0	0	0
29 JEFFERSON	178	10	10	10	10	10	0	0	0	0
30 JEFFERSON	178	10	10	10	10	10	0	0	0	0
31 JEFFERSON	178	10	10	10	10	10	0	0	0	0
32 JEFFERSON	178	10	10	10	10	10	0	0	0	0
33 JEFFERSON	178	10	10	10	10	10	0	0	0	0
34 JEFFERSON	178	10	10	10	10	10	0	0	0	0
35 JEFFERSON	178	10	10	10	10	10	0	0	0	0
36 JEFFERSON	178	10	10	10	10	10	0	0	0	0
37 JEFFERSON	178	10	10	10	10	10	0	0	0	0
38 JEFFERSON	178	10	10	10	10	10	0	0	0	0
39 JEFFERSON	178	10	10	10	10	10	0	0	0	0
40 JEFFERSON	178	10	10	10	10	10	0	0	0	0
41 JEFFERSON	178	10	10	10	10	10	0	0	0	0
42 JEFFERSON	178	10	10	10	10	10	0	0	0	0
43 JEFFERSON	178	10	10	10	10	10	0	0	0	0
44 JEFFERSON	178	10	10	10	10	10	0	0	0	0
45 JEFFERSON	178	10	10	10	10	10	0	0	0	0
46 JEFFERSON	178	10	10	10	10	10	0	0	0	0
47 JEFFERSON	178	10	10	10	10	10	0	0	0	0
48 JEFFERSON	178	10	10	10	10	10	0	0	0	0
49 JEFFERSON	178	10	10	10	10	10	0	0	0	0
50 JEFFERSON	178	10	10	10	10	10	0	0	0	0
51 JEFFERSON	178	10	10	10	10	10	0	0	0	0
52 JEFFERSON	178	10	10	10	10	10	0	0	0	0
53 JEFFERSON	178	10	10	10	10	10	0	0	0	0
54 JEFFERSON	178	10	10	10	10	10	0	0	0	0
55 JEFFERSON	178	10	10	10	10	10	0	0	0	0
56 JEFFERSON	178	10	10	10	10	10	0	0	0	0
57 JEFFERSON	178	10	10	10	10	10	0	0	0	0
58 JEFFERSON	178	10	10	10	10	10	0	0	0	0
59 JEFFERSON	178	10	10	10	10	10	0	0	0	0
60 JEFFERSON	178	10	10	10	10	10	0	0	0	0
61 JEFFERSON	178	10	10	10	10	10	0	0	0	0
62 JEFFERSON	178	10	10	10	10	10	0	0	0	0
63 JEFFERSON	178	10	10	10	10	10	0	0	0	0
64 JEFFERSON	178	10	10	10	10	10	0	0	0	0
65 JEFFERSON	178	10	10	10	10	10	0	0	0	0
66 JEFFERSON	178	10	10	10	10	10	0	0	0	0
67 JEFFERSON	178	10	10	10	10	10	0	0	0	0
68 JEFFERSON	178	10	10	10	10	10	0	0	0	0
69 JEFFERSON	178	10	10	10	10	10	0	0	0	0
70 JEFFERSON	178	10	10	10	10	10	0	0	0	0
71 JEFFERSON	178	10	10	10	10	10	0	0	0	0
72 JEFFERSON	178	10	10	10	10	10	0	0	0	0
73 JEFFERSON	178	10	10	10	10	10	0	0	0	0
74 JEFFERSON	178	10	10	10	10	10	0	0	0	0
75 JEFFERSON	178	10	10	10	10	10	0	0	0	0
76 JEFFERSON	178	10	10	10	10	10	0	0	0	0
77 JEFFERSON	178	10	10	10	10	10	0	0	0	0
78 JEFFERSON	178	10	10	10	10	10	0	0	0	0
79 JEFFERSON	178	10	10	10	10	10	0	0	0	0
80 JEFFERSON	178	10	10	10	10	10	0	0	0	0
81 JEFFERSON	178	10	10	10	10	10	0	0	0	0
82 JEFFERSON	178	10	10	10	10	10	0	0	0	0
83 JEFFERSON	178	10	10	10	10	10	0	0	0	0
84 JEFFERSON	178	10	10	10	10	10	0	0	0	0
85 JEFFERSON	178	10	10	10	10	10	0	0	0	0
86 JEFFERSON	178	10	10	10	10	10	0	0	0	0
87 JEFFERSON	178	10	10	10	10	10	0	0	0	0
88 JEFFERSON	178	10	10	10	10	10	0	0	0	0
89 JEFFERSON	178	10	10	10	10	10	0	0	0	0
90 JEFFERSON	178	10	10	10	10	10	0	0	0	0
91 JEFFERSON	178	10	10	10	10	10	0	0	0	0
92 JEFFERSON	178	10	10	10	10	10	0	0	0	0
93 JEFFERSON	178	10	10	10	10	10	0	0	0	0
94 JEFFERSON	178	10	10	10	10	10	0	0	0	0
95 JEFFERSON	178	10	10	10	10	10	0	0	0	0
96 JEFFERSON	178	10	10	10	10	10	0	0	0	0
97 JEFFERSON	178	10	10	10	10	10	0	0	0	0
98 JEFFERSON	178	10	10	10	10	10	0	0	0	0
99 JEFFERSON	178	10	10	10	10	10	0	0	0	0
100 JEFFERSON	178	10	10	10	10	10	0	0	0	0
STATE TOTALS	61,608	7,207	3,537	3,531	2,351	6,381	1,311	1,068	2,011	615

APPENDIX C

SAMPLE NEIGHBORHOOD

Y2K SALES RATIO FOR	APPRaisal SYSTEM VALUES	COUNTY	FROM	WEST VIRGINIA		AGE	RATIO	MEAN	MEDIAN	STD. DEV.	CONF. DISP.	PAGE NO.
				07/07 to 08/08	000.00%							
NUMBER SALES	TOTAL CONSIDER.	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	RATIO	MEAN RATIO	MEAN RATIO	STD. DEV.	CONF. DISP.		
RESIDENTIAL IMP	2	30,900	15,450	32,600	16,300	105.50	105.41	105.41	0.57	0.39		
000000-0019999	3	89,500	29,833	95,800	31,933	107.04	106.90	106.90	3.50	3.00		
002000-0039999	1	50,000	50,000	52,600	52,600	105.20	105.20	105.20	0.00	0.00		
004000-0059999	14	1,011,710	72,265	981,700	70,131	97.03	97.50	100.76	11.86	9.71		
006000-0079999	10	857,500	85,750	805,700	80,570	94.40	94.14	96.36	13.09	8.96		
008000-0099999	6	734,000	122,333	652,800	108,800	89.07	89.78	92.80	11.13	8.65		
010000-0149999	7	1,298,400	185,485	1,114,500	159,257	86.86	86.65	73.32	16.79	18.23		
RESIDENTIAL IMPROVED	42	4,068,010	54,604	3,737,000	86,306	91.85	91.61	94.38	13.38	11.10		
VACANT	2	82,500	41,250	14,200	7,100	17.22	17.07	22.07	60.24	91.51		
TOTAL	45	4,150,510	92,233	3,751,200	93,406	90.36	90.72	96.38	18.82	12.65		
APARTMENT IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
COMMERCIAL IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
INDUSTRIAL IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TIMBER IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
FARM IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
CONS C & I IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	45	4,150,510	92,233	3,751,200	93,406	90.36	92.72	96.38	18.82	12.65		

APRIL 2010

PROPERTY TAX DIVISION

APPENDIX D

SAMPLE TAX CLASS

Y2K TAXR642 ASSESSMENT SYSTEM VALUES	COUNTY	FROM	0707 to 0808		08 WEST VIRGINIA		999.999		DATE 01/09/2009		PAGE NO.
			NUMBER SALES	TOTAL	MEAN CONSIDERS.	TOTAL VALUE	RANGE	MEAN VALUE	AGGR. RATIO	TAX CLASS 2	
RESIDENTIAL IMP	14	327,500	3,107	145,140	10,367	113.84	126.37	105.07	101.45	68.90	
000000-0019999	10	368,200	35,820	135,300	13,530	50.45	51.74	40.45	38.98	63.88	
004000-0059999	18	888,410	49,356	335,840	18,880	38.25	38.66	33.98	12.93	27.97	
006000-0079999	11	741,118	67,374	278,090	25,280	37.52	37.28	42.32	12.25	23.88	
008000-0099999	6	580,500	90,083	223,320	37,220	42.32	41.56	40.87	7.89	11.59	
010000-0150000	20	2,821,400	136,070	838,870	41,543	33.27	33.29	33.90	6.98	16.94	
015000-0999999	8	2,018,050	352,005	517,360	64,670	25.66	27.83	31.06	9.79	28.29	
RESIDENTIAL IMPROVED	87	7,103,178	61,645	2,477,920	28,481	34.88	52.07	38.07	53.81	65.67	
VACANT	11	326,600	20,600	42,320	3,847	18.68	25.52	27.00	15.85	48.55	
TOTAL	98	7,429,778	74,793	2,520,240	25,718	34.38	49.20	35.45	51.57	67.38	
APARTMENT IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMMERCIAL IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
INDUSTRIAL IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
FARM IMPROVED	4	514,600	128,500	111,590	27,897	21.71	27.16	22.81	20.83	72.88	
VACANT	3	20,683	6,894	4,040	1,346	19.83	53.13	30.40	50.93	201.45	
TOTAL	7	534,683	76,383	115,630	16,518	21.63	42.58	20.40	57.81	162.90	
COMB C & I IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	105	7,854,461	74,899	2,635,870	25,103	33.52	48.76	35.05	51.73	70.41	

PROPERTY TAX DIVISION

APRIL 2010

APPENDIX E

SAMPLE COUNTY

Y2K TAXR642 ASSESSMENT SYSTEM VALUES	FROM 07/07 TO 08/08	WEST VIRGINIA RANGER 000.000 - 999.999	DATE 01/09/2009	PAGE NO.				
SALES RATIO FOR	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF. DISP.
NUMBER SALES	TOTAL CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF. DISP.
RESIDENTIAL IMP	281,800	289,920	9,277	103.88	116.40	91.67	97.49	61.43
000000-001999	879,450	252,720	28,872	43.61	45.40	36.07	29.36	49.32
002000-003999	1,330,500	528,120	49,277	39.69	40.17	37.25	13.61	26.81
004000-005999	894,118	322,590	68,778	34.95	35.00	32.56	12.54	33.22
006000-007999	940,800	323,320	37,220	41.32	41.56	40.87	7.89	11.59
008000-009999	2,646,400	863,390	126,019	32.70	32.72	33.00	7.90	18.27
010000-015000	2,016,050	517,360	252,006	25.66	27.82	31.06	9.79	26.29
015000-099999								
RESIDENTIAL IMPROVED	8,288,818	2,989,420	24,108	36.07	36.31	18.19	59.18	77.38
VACANT	1,382,111	281,600	4,882	20.36	30.27	29.83	170.55	123.86
TOTAL	9,671,929	3,271,020	17,997	33.82	34.34	25.94	79.39	89.40
APARTMENT IMPROVED	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0.00	0.00	0.00	0.00	0.00
COMMERCIAL IMPROVED	252,500	66,900	33,450	26.50	38.52	18.52	21.73	39.90
VACANT	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	252,500	66,900	33,450	26.50	38.52	18.52	21.73	39.90
INDUSTRIAL IMPROVED	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0.00	0.00	0.00	0.00	0.00
TIMBER IMPROVED	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0.00	0.00	0.00	0.00	0.00
FARM IMPROVED	514,000	111,590	27,897	21.71	27.16	22.81	20.83	72.88
VACANT	30,683	4,040	1,246	13.53	63.13	20.40	90.93	271.45
TOTAL	544,683	115,630	16,518	21.62	42.58	20.40	57.81	162.90
CONC C & I IMPROVED	282,500	66,900	33,450	26.50	38.52	18.52	21.73	39.90
VACANT	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	282,500	66,900	33,450	26.50	38.52	18.52	21.73	39.90
TOTAL	10,459,112	3,453,550	17,894	33.02	53.75	35.65	78.24	90.03
TOTAL LESS F&T								
TOTAL	186	3,234,920	17,997	33.82	34.34	25.94	79.39	89.40

APRIL 2010

PROPERTY TAX DIVISION

APPENDIX F

STATE OF WEST VIRGINIA

Y2K TNRR642 ASSESSMENT SYSTEM VALUES FROM 07/07 TO 06/08 RANGE 000.00% - 999.99% STATE OF WEST VIRGINIA FROM 07/07 TO 06/08 RANGE 000.00% - 999.99% PAGE NO.

STATEWIDE SALE RATIO	NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	CORP. DISP.
RESIDENTIAL IMP	442	5,102,323	11,596	3,522,390	7,968	66.43	72.06	60.79	112.56	30.89
RESIDENTIAL IMPROVED	458	26,898,823	29,731	16,128,360	17,255	60.39	60.55	59.09	63.05	13.89
RESIDENTIAL VACANT	1,126	55,936,299	49,677	32,327,620	28,710	57.79	57.92	57.71	57.02	10.86
RESIDENTIAL TOTAL	1,245	67,937,445	91,004	51,978,370	53,983	58.21	58.52	55.88	54.66	10.41
COMMERCIAL IMPROVED	1,245	110,315,817	88,607	59,846,550	48,149	54.34	34.36	55.11	51.38	9.71
COMMERCIAL VACANT	2,339	292,242,363	124,843	158,538,460	67,780	54.25	54.22	55.17	54.62	9.98
COMMERCIAL TOTAL	5,341	404,558,180	247,980	218,384,910	137,929	55.83	55.57	56.38	53.52	8.57
INDUSTRIAL IMPROVED	12,700	1946,468,929	150,115	1,057,776,770	83,389	55.48	56.31	56.38	18.42	10.68
INDUSTRIAL VACANT	2,461	136,660,752	51,467	70,754,380	28,750	55.85	57.82	57.86	27.33	13.34
INDUSTRIAL TOTAL	15,161	2,083,129,681	194,102	1,128,531,150	74,435	55.81	56.56	56.57	20.14	11.17
APARTMENT IMPROVED	34	8,200,605	241,194	4,522,800	133,023	55.15	55.19	55.07	8.00	10.61
APARTMENT VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
APARTMENT TOTAL	34	8,200,605	241,194	4,522,800	133,023	55.15	55.19	55.07	8.00	10.61
COMMERCIAL IMPROVED	367	114,748,060	326,268	64,606,350	176,098	53.38	37.67	58.13	17.46	13.75
COMMERCIAL VACANT	100	32,840,585	328,405	17,138,990	171,389	52.19	53.77	56.58	17.29	16.30
COMMERCIAL TOTAL	467	147,588,645	654,673	81,745,340	347,487	53.57	36.84	57.80	17.40	14.46
INDUSTRIAL IMPROVED	1	1,250,000	1,250,000	738,660	738,660	59.09	59.09	59.09	0.00	0.00
INDUSTRIAL VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
INDUSTRIAL TOTAL	1	1,250,000	1,250,000	738,660	738,660	59.09	59.09	59.09	0.00	0.00
TIMBER IMPROVED	1	300,000	300,000	120,490	120,490	40.16	40.16	40.16	0.00	0.00
TIMBER VACANT	2	275,000	137,500	38,610	19,305	14.04	13.83	13.89	3.30	16.91
TIMBER TOTAL	3	575,000	437,500	159,100	53,093	27.67	22.61	16.17	19.38	59.10
FARM IMPROVED	73	17,751,692	243,173	4,818,180	61,892	25.45	30.92	30.13	19.67	57.86
FARM VACANT	58	7,466,492	138,736	548,530	9,457	7.35	9.83	3.47	14.04	231.85
FARM TOTAL	131	25,218,184	381,909	5,366,710	38,674	20.09	21.99	11.49	20.23	148.18
CONG C & I IMPROVED	368	126,998,060	328,799	65,344,910	177,567	54.00	57.68	58.13	17.44	13.72
CONG C & I VACANT	100	32,840,585	328,405	17,138,990	171,389	52.19	53.77	56.58	17.29	16.30
CONG C & I TOTAL	468	159,838,645	657,204	82,483,900	348,956	53.62	56.84	57.83	17.46	14.43
TOTAL	18,797	2,220,962,248	140,593	1,230,763,630	77,278	54.97	56.27	56.54	20.30	11.72
TOTAL LESS P&T	15,663	2,135,168,926	140,149	1,215,537,850	77,605	55.37	56.56	56.59	20.05	11.27

PROPERTY TAX DIVISION

APRIL 2010

STATE TAX COMMISSIONER OF WEST VIRGINIA
SALES LISTING FORM

The Instrument May Not Be Recorded If This Form Is Not Completed In Its Entirety

West Virginia Code §§11-22-6, 11A-3-2 & 11A-3-3 (Amended 3-11-95)

Revised 4/10

County: _____ Taxing District: _____
Tax Map No.(s): _____ Parcel(s): _____
Tax Map No.(s): _____ Parcel(s): _____
Mineral ID #: _____
Mineral ID #: _____
Grantor's Name: _____ Phone No. () - _____
Grantee's Name: _____ Phone No. () - _____
Mailing Address of New Owner: _____
Mailing Address for Tax Statements: _____
Most Recent Previous Deed Book No.: _____ Page No.: _____
Grantor's Source of Title: _____
(If not by "Previous Deed" referenced above.)

Consideration/Value: \$ _____ (a) Real Estate: _____ (b) Other Valuable Goods/Services: (If Applicable) _____
Lot Size or Acreage Involved: _____
Estate(s) Transferred: _____
(Examples: Fee, Surface, Mineral, Coal, etc.)

- (1) Was this transaction on the open market? Yes / No (Circle One)
 - (2) Does this transaction involve more than one parcel? Yes / No (Circle One)
 - (3) Was this sale between related individuals or related corporations? Yes / No (Circle One)
 - (4) Was this a liquidation, foreclosure or other "Forced" sale? Yes / No (Circle One)
 - (5) Is this transaction pursuant to a land contract or owner financing? Yes / No (Circle One)
 - (6) Does this transaction include personal property? Yes / No (Circle One)
 - (7) Does this transaction include minerals and/or timber? Yes / No (Circle One)
 - (8) Any other financing arrangements materially affecting consideration? Yes / No (Circle One)
- If "No" to Question 1 or "Yes" to Questions 2 - 8 above, please explain below:

Expanded _____
Printed Name: _____ Signature: _____ Phone Number: _____
Filed By (check one): Buyer Seller Agent/Attorney Other

LIENHOLDER INFORMATION (OPTIONAL) Check if change of name or address
Name: _____
Address for Notice: _____

INTEREST IN PROPERTY

_____ Surface Owner's Rights Deed Book: _____ Page No.: _____
_____ Fiduciary Interest Relationship to Owner: _____
_____ Lienholder Trust Deed Book No.: _____ Page No.: _____
_____ Other

To Be Completed By County Clerk:	Sheriff's Use Only
Stamp Fee Paid:	Date Received:
Date Recorded:	Effective Dates of Lien:
New Deed Book No.:	Date Entered:
New Deed Book Page No.:	Entered By:
Date of Transaction:	Tax Ticket No.:

RELEASE OF LIEN

COMPLETE THIS SECTION IF YOU ARE RELEASING THIS LIEN

Date Lien Is Released: _____
Signature of Lienholder: _____

State of West Virginia VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

- 1. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or**,
 Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or** 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or**,
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; **or**,
- 2. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or**,
- 3. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or**,
- 4. **Application is made for 5% resident vendor preference for the reason checked:**
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; **or**,
- 5. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; **or**,
- 6. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (*West Virginia Code*, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: CAMA Resources & Technicals, LLC Signed: [Signature]
 Date: 1/6/11 Title: President

*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

TAX11006**Addendum No. 1****QUESTION:**

I would like to know how fast the appraiser can receive the template for the 12 counties.

RESPONSE:

Assuming the template you are referring to is the template for the news release, it can be provided upon the award of the contract.

QUESTION:

Is each report to be generated for each individual parcel or per neighborhood?

RESPONSE:

The Final Report is to be generated for each county containing the results of the review of the contractor for each activity reflected in the Contract Appraisal Pricing Summary. The Final Report will contain the results of the review of the number of parcels, sales or neighborhoods specified for each of the activities.

QUESTION:

I read about the starting date but what is the final date for bids to be submitted?

RESPONSE:

All quotations must be delivered by the bidder to the address below prior to the date and time of the bid opening. The bid opening is January 11, 2011 at 1:30 p.m.

Department of Administration
Purchasing Division
2019 Washington Street, East
Charleston, WV 25305-0130

QUESTION:

Is the training required before or after the contract is let out?

RESPONSE:

The orientation and training session will be held after the award of the contract.

To clarify under the SPECIFICATIONS on page 4 of the RFQ, listed under the "SCOPE OF THE REVIEW" that under number "1 Program Objective", the "Section 14" should have been labeled as "Section 13". Also on # 7 "Scope of Work" on page 10 of the RFQ, should have lasted been labeled as "Section 13" and not "Section 14". (See attached).

GENERAL TERMS & CONDITIONS
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
4. 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.
5. Payment may only be made after the delivery and acceptance of goods or services.
6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
12. **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.
13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at www.state.wv.us/admin/purchase/vrc/hipaa.htm and 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.
14. **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>.
15. **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, and the West Virginia Insurance Commission. 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.
16. **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 material, 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.

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. 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
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).

RFQ for TAX11006

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 has been completed. The second phase, which includes 24 counties, will be completed in January 2011. During the final phase the remaining 12 counties will be evaluated. This RFQ covers only the 12 counties to be reviewed in the third and final 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 6 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 six counties, that successful vendor will be awarded the contract for the six 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 12 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 6 counties to any single vendor.

7 Scope of Work

The review shall be carried out in the 12 counties listed in Section 14 within a 12-month period. The Contractor may bid on any number of counties listed in **Section 13** with a maximum number of six (6) 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:
 - i. At least one of the principals must be a Certified West Virginia General Appraiser.
 - ii. 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 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.



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
 TAX11006

PAGE
 1

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

VENDOR

RFQ COPY
 TYPE NAME/ADDRESS HERE

SHIP TO

DEPARTMENT OF TAX & REVENUE
 VARIOUS LOCALES AS
 INDICATED BY ORDER

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
12/28/2010				

BID OPENING DATE: 01/11/2011 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 RECEIVED PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 12/21/2010.						
001	1	LS		946-15		
APPRAISAL SERVICES, REAL ESTATE						
EXHIBIT 10						
REQUISITION NO.: TAX11006						
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 <i>[Signature]</i>						
NO. 2						
NO. 3						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>[Signature]</i>	TELEPHONE 734-994-4450	DATE 1/6/11
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
 Post Office Box 50130
 Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER
TAX11006

PAGE
2

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

RFQ COPY

TYPE NAME/ADDRESS HERE

SHIP TO

DEPARTMENT OF TAX & REVENUE
 VARIOUS LOCALES AS
 INDICATED BY ORDER

DATE PRINTED: **12/28/2010** TERMS OF SALE: SHIP VIA: F.O.B.: FREIGHT TERMS:

BID OPENING DATE: **01/11/2011** BID OPENING TIME: **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
------	----------	-----	----------	-------------	------------	--------

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.

[Handwritten Signature]

SIGNATURE

CAMA RESOURCES & Technologies, LLC

COMPANY

1/6/2011

DATE

NOTE: THIS ADDENDUM ACKNOWLEDGEMENT SHOULD BE SUBMITTED WITH THE BID.

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

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>[Handwritten Signature]</i>	TELEPHONE <i>734-994-4450</i>	DATE <i>1/6/11</i>
TITLE <i>President</i>	FEIN <i>20-5219752</i>	ADDRESS CHANGES TO BE NOTED ABOVE

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

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

West Virginia Code §5A-3-10a states: 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.

DEFINITIONS:

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Debtor" means any individual, corporation, partnership, association, limited liability company or any other form or business association owing a debt to the state or any of its political subdivisions. "Political subdivision" means any county commission; municipality; county board of education; any instrumentality established by a county or municipality; any separate corporation or instrumentality established by one or more counties or municipalities, as permitted by law; or any public body charged by law with the performance of a government function or whose jurisdiction is coextensive with one or more counties or municipalities. "Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

EXCEPTION: The prohibition of this section does not apply where a vendor has contested any tax administered pursuant to chapter eleven of this code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

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.

WITNESS THE FOLLOWING SIGNATURE

Vendor's Name: CAMA Resources & Technologies, LLC

Authorized Signature: [Signature] Date: 1/6/11

State of Ohio

County of Clark, to-wit:

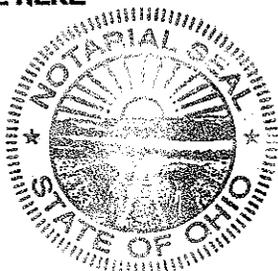
Taken, subscribed, and sworn to before me this 6 day of January, 2011.

My Commission expires January 16, 2012

AFFIX SEAL HERE

NOTARY PUBLIC

[Signature]



JANICE K. BLANTON
Notary Public
in and for the State of Ohio
My Commission Expires

1/16/12



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

ATTACHMENT A

TAX11000

Joe Manchin III
Governor

Craig A. Griffith
State Tax Commissioner

VENDOR/CONTRACTOR ACKNOWLEDGEMENT
CONFIDENTIAL TAX INFORMATION

NAME JOHN Q ERERT, PRESIDENT
ORGANIZATION CAMA RESOURCES & TECHNOLOGIES, LLC
Reviewed and Explained by: JQE, DDA

I understand and acknowledge that information concerning any taxpayer that may come to my knowledge as a result of, or in the context of, work performed by me while working with or for the West Virginia State Tax Department is to be held in strictest confidence.

I understand and acknowledge that no information or particular set forth on any return, declaration, application, audit, investigation, record 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 and acknowledge that under State law any unauthorized disclosure of confidential tax information is punishable by imprisonment for a period up to one year or a fine up to \$1,000, or both, together with the cost of prosecution.

I understand and acknowledge 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 or a fine up to \$5,000, or both.

I understand and acknowledge that any unauthorized disclosure of the information described in this statement may result in the termination of my contract work with the West Virginia State Tax Department.

SIGNATURE John Q. Erert DATE 1/6/11

State of West Virginia
County of Kanawha

Taken, subscribed, acknowledged, and sworn before me this 6 day of January, 2011.

My commission expires 1/16/12

JANICE K. BLANTON
Notary Public
In and for the State of Ohio
My Commission Expires

Janice K Blanton
Notary Public

Rev. 6/2009



1/16/12