



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

Kelly Real Estate Appraisals, LLC
 43029 Harrah Street
 Flushing, OH 43977

SHIP TO

DEPARTMENT OF TAX & REVENUE
 VARIOUS LOCALES AS
 INDICATED BY ORDER

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

John Kelly

RECEIVED
 2011 JAN -7 AM 11:29
 WV PURCHASING
 DIVISION

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

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



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 Department of Administration
 Purchasing Division
 2019 Washington Street East
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 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

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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
12/01/2010				

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

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
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: <i>John Kelly</i>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

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

CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY												
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Boone		\$17,653	5	\$500/Neighborhood	\$2,500				289	\$1,445	Price per County	Price per County
Residential	16,205					324	\$10/Pcl	\$3,240				
Commercial	689					14	\$15/Pcl	\$210				
Industrial	28					1	\$20/Pcl	\$20				
Activity Totals	16,922	\$17,653	5	\$	\$2,500	339	\$	\$3,470	289	\$1,445	\$6,000	\$500

Grand Total \$ 31,568

* 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(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

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Fayette		\$20,701	12	\$500/Neighborhood			\$6,000	942	\$4,710	\$6,000	Price per County
Residential	34,603				692	\$10 /Pcl	\$6,920				
Commercial	1,595				32	\$15 /Pcl	\$480				
Industrial	70				2	\$20 /Pcl	\$40				
Activity Totals	36,268	\$20,701	12	\$	726	\$	\$6,000	942	\$4,710	\$6,000	\$500

Grand Total \$ 45,351

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ACTIVITY												
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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		
Kanawha		\$42,680	24	\$500/Neighborhood	\$12,000				2,943	\$14,715	\$6,000	Price per County
Residential	103,924					2,079	\$10 /Pcl	\$20,790				
Commercial	7,325					147	\$15 /Pcl	\$2,175				
Industrial	344					7	\$20 /Pcl	\$140				
Activity Totals	111,593	\$42,680	24	\$	\$12,000	2,233	\$	\$23,105	2,943	\$14,715	\$6,000	\$500

Grand Total \$ 99,000

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ACTIVITY											
County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Lincoln		\$15,711	3	\$ 500 /Neighborhood			\$ 1,500	231	\$ 1,155	\$ 6,000	\$ 500
Residential	14,993				300	\$ 10 /Pcl	\$ 3,000				
Commercial	374				8	\$ 15 /Pcl	\$ 120				
Industrial	2				1	\$ 20 /Pcl	\$ 20				
Activity Totals	15,369	\$15,711	3	\$ —	309	\$ —	\$ 3,140	231	\$ 1,155	\$ 6,000	\$ 500

Grand Total \$ 28,006

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ACTIVITY											
County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Logan		\$21,731	6	\$500/Neighborhood				359	\$1,795	\$6,000	Price per County
Residential	23,722				474	\$10 /Pcl	\$4,740				
Commercial	1,429				29	\$15 /Pcl	\$435				
Industrial	80				2	\$20 /Pcl	\$40				
Activity Totals	25,231	\$21,731	6	\$3,000	505	\$	\$5,215	359	\$1,795	\$6,000	\$500

Grand Total \$ 38,241

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ACTIVITY											
County	Review of Land Valuation *		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
McDowell		\$18,561	4	\$500/Neighborhood				297	\$1,485	Price per County	Price per County
Residential	27,857				557	\$10 /Pcl	\$5,570				
Commercial	1,537				31	\$15 /Pcl	\$465				
Industrial	21				1	\$20 /Pcl	\$20				
Activity Totals	29,415	\$18,561	4	\$	589	\$	\$6,055	297	\$1,485	\$6,000	\$500

Grand Total \$ 34,601

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ACTIVITY												
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Mercer		\$17,414	4	\$ 500 /Neighborhood	\$2,000				999	\$4,995	Price per County	Price per County
Residential	38,835					777	\$ 10 /Pcl	\$7,770				
Commercial	2,855					57	\$ 15 /Pcl	\$ 855				
Industrial	137					3	\$ 20 /Pcl	\$ 60				
Activity Totals	41,827	\$17,414	4	\$ —	\$2,000	837	\$ —	\$8,685	999	\$4,995	\$6,000	\$ 500

Grand Total \$ 39,594

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ACTIVITY												
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Mingo		\$19,681	4	\$500/Neighborhood	\$2,000				351	\$4,755	\$6,000	Price per County
Residential	21,673					434	\$10 /PcI	\$4,340				
Commercial	1,458					29	\$15 /PcI	\$435				
Industrial	50					2	\$20 /PcI	\$40				
Activity Totals	23,181	\$19,681	4	\$	\$2,000	465	\$	\$4,815	351	\$4,755	\$6,000	\$500

Grand Total \$ 34,751

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ACTIVITY												
County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report	
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed			Price per County
Raleigh		\$26,184	13	\$500/Neighborhood	\$6,500				1,367	\$6,835	Price per County	Price per County
Residential	55,832					1,117	\$10/Pc1	\$11,170				
Commercial	3,398					68	\$15/Pc1	\$1,020				
Industrial	139					3	\$20/Pc1	\$60				
Activity Totals	59,369	\$26,184	13	\$	\$6,500	1,188	\$	\$12,250	1,367	\$6,835	\$6,000	\$500

Grand Total \$58,269

* 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(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

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ACTIVITY												
County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report	
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed			Price per County
Summers		<u>\$12,586</u>	3	<u>\$ 500</u> /Neighborhood	<u>\$1,500</u>				227	<u>\$1,135</u>	Price per County	Price per County
Residential	12,535					251	\$ 10 /Pcl	<u>\$2,510</u>				
Commercial	329					7	\$ 15 /Pcl	<u>\$ 105</u>				
Industrial	5					1	\$ 20 /Pcl	<u>\$ 20</u>				
Activity Totals	12,869	<u>\$12,586</u>	3	\$ —	<u>\$1,500</u>	259	\$ —	<u>\$3,635</u>	227	<u>\$1,135</u>	<u>\$6,000</u>	<u>\$ 500</u>

Grand Total \$ 24,356

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County	ACTIVITY										Final Report	
	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
	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
Wayne		\$17,163	4	\$500/Neighborhood	\$2,000				526	\$2,630	\$6,000	Price per County
Residential	26,397					528	\$10/Pc1	\$5,280				
Commercial	1,096					22	\$15/Pc1	\$330				
Industrial	58					2	\$20/Pc1	\$40				
Activity Totals	27,551	\$17,163	4	\$	\$2,000	552	\$	\$5,650	526	\$2,630	\$6,000	\$500

Grand Total \$ 33,943

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County	ACTIVITY										Final Report			
	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		
	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				
Wyoming		\$15,966	3	\$ 500 /Neighborhood	\$1,500					316	\$1,580	\$6,000	Price per County	
Residential	18,499					370	\$ 10 /Pcl	\$3,700						
Commercial	937					19	\$ 15 /Pcl	\$ 285						
Industrial	30					1	\$ 20 /Pcl	\$ 20						
Activity Totals	19,466	\$15,966	3	\$ —	\$1,500	390	\$ —	\$4,005		316	\$1,580	\$6,000	Price per County	\$ 500

Grand Total \$ 29,551

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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: Kelly Real Estate Appraisals, LLC

Authorized Signature: John Kelly Date: 1/5/11

State of West Virginia

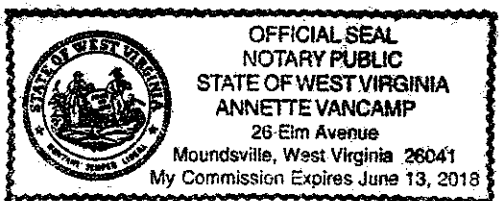
County of Ohio, to-wit:

Taken, subscribed, and sworn to before me this 5th day of January, 2011.

My Commission expires June 13, 2018.

AFFIX SEAL HERE

NOTARY PUBLIC Annette Van Camp





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 Kelly
ORGANIZATION Kelly Real Estate Appraisals, LLC
Reviewed and Explained by: John Kelly

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.

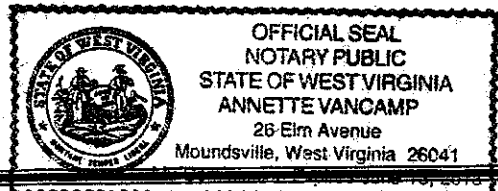
SIGNATURE John Kelly DATE 1/5/11

State of West Virginia
County of Kanawha

Taken, subscribed, acknowledged, and sworn before me this 5th day of January, 2011.

My commission expires June 13, 2018

Annette Van Camp
Notary Public



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: Kelly Real Estate Appraisals, LLC Signed: John Kelly
 Date: 1/5/11 Title: Owner

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

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.



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:
 SHELLEY MURRAY
 304-558-8801

VENDOR

Kelly Real Estate Appraisals, LLC
 43029 Harrah Street
 Flushing, OH 43977

SHIP TO

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
----- ADDENDUM NO. 1 -----						
THIS ADDENDUM IS ISSUED TO ADDRESS THE QUESTIONS RECEIVED PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 12/21/2010.						
0001	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>John Shelly</i>						
NO. 2						
NO. 3						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	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

VENDOR

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
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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: right;"> <i>John Kelly</i> SIGNATURE <i>Kelly Real Estate Appraisals, LLC</i> COMPANY 1/5/11 DATE </p> <p>NOTE: THIS ADDENDUM ACKNOWLEDGEMENT SHOULD BE SUBMITTED WITH THE BID.</p> <p style="text-align: center;">----- END OF ADDENDUM NO. 1 -----</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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

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).

RFQ for TAX11006

STATEWIDE PROPERTY TAX EQUALIZATION STUDY

SPECIFICATIONS

SCOPE OF THE REVIEW

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