

# KENNETH VOSS & ASSOCIATES, LLC

## FACSIMILE TRANSMISSION

TOTAL PAGES: 28  
Including cover

TO:	State of West Virginia – Purchasing Department	(304) 558-3970
FROM:	Kenneth Voss	
DATE:	January 11, 2011; 11:30 a.m. eastern standard time	
RE:	RFP TAX11006 / Statewide Property Tax Equalization Study	

Our response to RFP# TAX 11006 was delivered to FedEx on Saturday, January 8<sup>th</sup>, scheduled for delivery in your office on Monday, January 10<sup>th</sup>, 2011. (confirmation on following page).

Due to the inclement weather in the Southeast United States, FedEx has experienced delays and has informed us they will be unable to deliver our response to the above referenced RFP by the 1:30 deadline today. They estimate delivery before 5:00 pm on Wednesday, January 12<sup>th</sup>, assuming no additional inclement weather.

Please accept these faxed pages from our response as our timely reply to the RFP for Phase III of the Statewide Property Tax Equalization Study.

We will continue to track the FedEx package to insure the formal response shipped Saturday reaches your office. If you desire, you may also track the package by going to FedEx.com, select "tracking", and enter Airbill Tracking # 835601236750.

Thank you,

Kenneth Voss

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 JAN 11 P 12:12  
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 STATE OF WEST VIRGINIA

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### Detailed Results

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## **PROJECT UNDERSTANDING**

### **Project Understanding**

The purpose of this project is for the State of West Virginia to contract with a qualified firm(s) to gather sufficient data to analyze and assist in the determination of the appraised value of residential, commercial and industrial property in 12 Counties in the State. This is the final year of the three year program.

### **Project Requirements / Scope of Work**

The Contractor(s) shall be responsible for:

- **Review of Land Valuation:** The Contractor shall use land valuation neighborhood maps, and supporting documentation to review the land parcels that have sold during the 12-month period prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist for that period in any neighborhood during that time, valid sales from the previous three years may be used. There will also be a desk review of each county's completed residential, commercial and industrial valuation land tables along with available supporting documentation. The review of sales may involve some field work to determine the appropriate land value. The Contractor shall then submit the study and any land value recommendations in report form to the State Tax Commissioner.
- **Review of Neighborhood Boundaries:** The Contractor shall review neighborhood boundaries of a sample of at least 5% of the market boundaries set by the county assessor. The Review will include a cursory field review and a desk review of the neighborhood maps to help determine if a county has properly identified its neighborhoods and their boundaries. The Contractor shall submit the study and any recommended neighborhood boundary changes in a report to the State Tax Commissioner.
- **Review of Data Collection:** The Contractor shall review a sample of 2% of the residential, commercial and industrial improved parcels to assure the accuracy and uniformity of the data collection to include the quality grades, CDU and appraised values within the neighborhood boundaries.
- **Review of Sold vs. Unsold Properties:** The Contractor shall review 2% of the unsold properties to assure the sold and unsold properties are treated equally and "sales chasing" is not occurring. A digital photograph will be made and kept of each parcel.

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- **Assessment/Sales Ratio Study:** The Contractor shall perform an assessment/ratio analysis study according to standards as determined by the IAAO and the State Tax Department. The sales ratio will contain sales that occurred 12 months prior to the July 1 assessment date. The study will 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", per IAAO definition and the instructions for validation in Appendix A of the West Virginia Ratio Study Tax Year 2009. The Contractor 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. If mailing questionnaires are used, they must be approved in advance by the State Tax Commissioner and include a self-addressed stamped envelope and toll-free number for respondents. An assessment/ratio study and recommendations shall be submitted to the State Tax Commissioner.
- **Final Report:** The contractor shall provide a final report for each County which shall contain a summary of the findings and recommendations for each of the aforementioned activities. The standardized format for the report will be drafted and provided by the Project Manager. The Contractor will be required to meet with the State Tax Commissioner or the Project Manager and conduct an exit interview with the respective county assessor.

The Contractor shall provide a comprehensive work plan to the State Tax Commissioner once the contract is awarded or upon request of the Project Manager. The work plan shall be a working document that establishes procedure and measures performance. The work plan is to detail the billing process, completion schedule and quality control plan.

The Contractor shall provide access to all records requested by the Project Manager or the State Tax Department for the purpose of project monitoring.

The Contractor shall inform the Project Manager and the State Tax Department of the project progress during monthly meetings. A monthly progress report shall be provided at the meeting reflecting the status of the Counties in progress.

The Contractor shall provide the County Assessors with news releases notifying property owners of the areas in which work is being performed, general information about the project objectives, and methods used in the program. The template of the news release will be provided by the State Tax Department.

The personnel will perform in a professional and courteous manner. They will be issued picture identification cards distributed by the State Tax Department and signed by the State Tax Department. Before beginning work, the Contractor shall register all field personnel and vehicles with local law enforcement and the County Assessor's Office.

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The project will be performed during a 12 month period.

The Contractor shall be registered to do business in West Virginia and be current with all applicable taxes, licenses and fees.

The Contractor shall be proficient in performing mass appraisals. This shall be verified by having, throughout the engagement, at least one Certified West Virginia General Appraiser with at least 5 years of Appraisal Experience who will oversee and/or perform all direct appraisal activities. Mr. Ken Voss, a Principal of KVA, LLC, is a Certified West Virginia General Appraiser with over 35 years of experience. He will oversee the project for KVA. KVA will also utilize as a subcontractor, a West Virginia Licensed Residential Appraiser who has been performing appraisals of residential real property in West Virginia for at least the last three years. KVA will contract with an appraiser(s) in the Counties of which we are awarded to establish Geographical competency, to provide a better quality of service.

The Contractor understands the confidential nature of the appraisal data. KVA, LLC agrees to sign the Confidentiality agreement (Attachment A). All employees and members of KVA, LLC will abide by the terms of the agreement.

A qualified employee of the contractor will visit parcels assigned to collect certain data on the improvement(s). The contractor's employee will follow a prescribed system for the collection of the data. Once the employee has completed data collection on a set of parcels, the data will be forwarded to Mr. Voss, for review and approval.

KVA will maintain a database, which will be used to monitor the status of all assigned parcels. The report will include the parcel information and location, date(s) our professional was at the parcel site, professionals assigned to the project and current status. Periodically, we will submit a copy of a status report to the State with listings of completed parcels. We will forward the final reports at the end of the engagement.

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The State and/or County will provide:

- Copies of Property Record Cards,
- Tax Maps,
- Sales listing forms,
- Validity questionnaires,
- Maps and Documentation used for neighborhood boundaries and land rates,
- Property split information, new legal descriptions, parcel numbers, property ownership transfers, building permit info – if requested by Contractor,
- The samples to be reviewed for Review of Neighborhood Boundaries, and Review of Data Collection & the Comparison of Sold vs. Unsold Properties.
- A list of all sales for review in conjunction with the Assessment/Sales Ratio Study, and
- The Project Manager

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## **SIMILAR PROJECT EXPERIENCE**

### **2006 Engagement - State of Michigan**

Ken Voss was the project manager on a similar large valuation engagement with the State of Michigan to perform appraisals of certain commercial properties. Although that engagement involved performing hundreds of appraisals as opposed to reviewing and reporting on existing appraisals, many of the requirements on this engagement were performed hundreds of times as part of that appraisal project, including:

- Multiple County territory assignment,
- Dealing with Local Assessors,
- Site visits for the purpose of data collection using a structured data collection methods, including questionnaires,
- Measurements of the improvements,
- Land Evaluation,
- Photo ID cards for field personnel (along with a letter describing the engagement for the benefit of taxpayers).

The Michigan project was performed within time and budget expectations, even under much more severe circumstances than those we would encounter in West Virginia, namely, a very short time frame to perform the engagement, harsh weather conditions, and a large territory to cover.

### **2009 Engagement - State of West Virginia**

Ken Voss was the Principal Investigator and General Contractor for a Contractor during Phase I of the West Virginia project. Phase I of the project was completed successfully and within the specified time frame. Many facets of Phase I were performed by associates of KVA. Therefore, there are individuals experienced with this project available to work Phase III.

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## PROFESSIONAL QUALIFICATIONS

### Ken Voss & Associates, LLC

Ken Voss & Associates, LLC ("KVA") provides real property appraisal and valuation expertise to state and local taxing officials. KVA utilizes the extensive real property experience of Ken Voss, MAI, SRA, CAE. Mr. Voss was recently elected to the Executive Board of IAAO. He is an IAAO National Senior Real Property Instructor and has performed as a speaker at the Annual IAAO Conference, at Legal Seminars, and at the State Judges Conference. In 2007, Mr. Voss was recognized by the IAAO as the 2007 Member of the Year.

Mr. Voss has thirty-nine (39) years of experience in valuing commercial and complex properties. He has appraised hundreds of complex commercial and industrial properties including multifamily complexes, lodging facilities, shopping centers, warehouses, industrial plants, landfills, golf courses, department stores, land, and special use properties. He has knowledge and experience in all aspects of property valuation from a government perspective: the appraisal process, appeal procedures, arbitration, and rendered as an expert witness in Superior Court on commercial and industrial property valuation.

Mr. Voss and the dedicated team at KVA represent the kind of experience that this Request for Proposal is seeking. KVA engagements include real property appraisals performed on large, complex properties. The projects were supervised by Mr. Voss, who also was in charge of the preparation of the self contained appraisal reports.

These projects include the following:

- Imerys Company, Washington County, Georgia
- Lapp Insulator Company, Washington County, Georgia
- Quail Pipe Company, Washington County, Georgia
- Thiele Kaolin Clay Company, Washington County, Georgia
- Rayonier Paper Plant, Wayne County, Georgia
- Engelhard Corporation, Wilkinson County, Georgia
- Commercial/Industrial Property Project, Glynn County, Georgia
- J. W. Huber Company, Washington County, Georgia
- Ford Transmission Plant, Sterling Heights, Michigan
- Matanuska-Susitna Borough, Sanitary Landfill, Palmer, Alaska



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- Hilton Hawaiian Village, Honolulu, Hawaii
- Alcoa Aluminum, Marysville, Tennessee
- Atlanta Bonded Warehouses, Kennesaw, Georgia
- Georgia-Pacific Sheetrock, Sheetrock, Glynn County, Georgia
- Hyatt Music City Timeshare Property, Nashville, Tennessee
- Ritz-Carlton Hotels (Marriott), Atlanta, Georgia
- Hilton Airport, Atlanta, Georgia

This experience, combined with effective management skills and successful working relationships, further qualifies Mr. Voss to perform the requirements detailed in this Request for Proposal for West Virginia.

KVA is financially stable. The firm has been financially profitable with gains averaging 20-to-30 percent annually since its inception in 2001. The firm has established a sizeable business line of credit with Buckhead Community Bank, and has consistently repaid the line of credit for each of the last eight (8) years.

Currently the business is debt free and all operations are paid in full upon completion. Buckhead Community Bank has extended a line of credit, if needed, for future business expenses and expansion.

## STAFFING PLAN

KVA will utilize professionals, many of which hold professional designations and/or were involved with Phase I of the West Virginia project. If additional field staff is needed, KVA intends to complement the experienced managers and professionals on this engagement with West Virginia residents, who will be trained by Mr. Voss.

Upon receipt of parcel information from the State, our administrative personnel will input all property locations so that the most efficient logistical plan can be implemented. We will systematically traverse the Counties to effectively utilize resources.

Mr. Voss will actively participate in the data collection process in order to ensure the success of the project.

Every project undertaken by KVA has been performed to quality professional standards and been presented on time, never exceeding budget (but sometimes completed under budget).

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## **Kenneth Voss, MAI, SRA, CAE**

**Principal**

### **Firm Classification**

- ❖ Mr. Voss, an owner in KVA, specializes in residential, commercial and industrial real estate valuation, real estate consulting, and arbitration with concentration in the south and southeast United States. Mr. Voss will be the primary advisor for this engagement and will participate in data collection, training, and quality control.

### **Professional Experience**

- ❖ Mr. Voss opened his appraisal practice, Kenneth Voss & Associates, January 2001. Prior to that he was affiliated with the firm of Hoffert & Associates where he was Director of the Southeast Region from 1995 through 2000. Mr. Voss was Vice President, Valuation Services with Tennenbaum & Associates from 1989 to 1995 prior to their merger with Ernst & Young, LLP. Mr. Voss has spent over 30-years in county and state government, tax consulting and independent appraisal work. Mr. Voss has also consulted with various taxing jurisdictions on complex properties and valuation issues.

The following is a short list of Mr. Voss' professional experiences:

- Principal, Kenneth Voss & Associates, LLC, Atlanta, Georgia. Mr. Voss has and is currently assisting a number of assessing jurisdictions in the United States and Territories, in assessment administrative procedures, preparation of appraisal reports for litigation defending property values and the valuation of complex properties.
- Vice President, Valuation Services for Tenenbaum & Associates, LLC, Kansas City, Missouri. Mr. Voss was responsible for timely filing of appeals, engaging appraisers and attorneys, managing eight (8) regional offices, and preparing appraisal reports for his clients.
- Consultant to the Lieutenant Governor's Office, United States Virgin Islands during the federal mandated revaluation of the Virgin Islands. His was responsible to provide monthly status reports on the progress of the revaluation, to review values, to provide appraisal reports to the USVI Justice Department on tax appeals, to write the RFP, and to be a part of the management team that engaged the revaluation company.
- Director of Revaluation, Cumberland County, North Carolina where the County revalued all real (48,000 accounts) and personal (9,500 accounts) property. Mr. Voss managed a staff of 35 personnel over a 4 ½ year revaluation period, culminating in a very successful outcome.

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### **Author and Lecturer**

- ❖ "Highest and Best Use," National Association of Review Appraiser, 1989
- ❖ Mr. Voss has served as a moderator and speaker at various Annual Conferences hosted by the International Association of Assessing Officers

### **Professional Designations and Affiliations**

- ❖ MAI Appraisal Institute Professional Designation
- ❖ SRA Appraisal Institute Professional Designation
- ❖ CAE International Association of Assessing Officers Professional Designation
- ❖ Senior National Instructor, IAAO Courses 101, 102, 112 and various seminars
- ❖ Certified General Appraiser, State of West Virginia
- ❖ Licensed Real Estate Appraiser, State of Georgia
- ❖ Appraisal Institute (AI)
- ❖ Atlanta Chapter, Appraisal Institute
- ❖ Board of Directors, The Appraisal Foundation Trust
- ❖ Member of IAAO Executive Board (2008)
- ❖ IAAO Harry Galkin Award, Outstanding Associate Member
- ❖ Georgia Association of Assessing Officials
- ❖ Marine Corps Reserve Officers Association (MCROA)

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**Archie McDaniel**

**Data Collector**

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**Firm Classification and Responsibilities**

- ❖ Mr. McDaniel's responsibility in this engagement would be to perform data collection fieldwork.

**Professional Experience**

- ❖ Twenty Years Experience in Industrial Engineering and Management
- ❖ Performed Data Collection during Phase I of the West Virginia Project

**Educational Background**

- ❖ B.S. Industrial Engineering, North Carolina State University

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**Tamara Murphy****Administrative Manager****Firm Classification and Responsibilities**

- ❖ Ms. Murphy's primary areas of responsibility in this engagement would be to act as Logistics Coordinator, prepare Status Reports and assist with administrative tasks as needed.

**Professional Experience**

- ❖ Ten years administrative management experience with a CPA Firm.
- ❖ Five years experience as Accounting Department Manager of a subsidiary of a National Media Corporation. Responsibilities included management of staff, budget and financial statement preparation, fixed asset management, benefits coordination, payroll and personnel management.
- ❖ Six years experience in various accounting functions, including responsibility for payroll, accounts receivable, accounts payable, credit verification and collection, and preparation and payment of payroll, business personal property, and sales and use taxes.
- ❖ Performed all aspects of the administrative function associated with Phase I of the West Virginia Project.

**Educational Background**

- ❖ A.A., Central Piedmont Community College, Accounting
- ❖ Various State of Tennessee-sponsored Personal Property Taxation Training seminars

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## REPORTS

KVA will be in continuous liaison with the State Project Manager, and will meet periodically to review the progress on the project.

KVA will utilize a work plan calendar on the engagement. Following is an example of a report format which could be used to monitor and report the status of the project. KVA will work with the State of West Virginia at the onset of the project to customize the reports to fit the needs of the State.

### KVA, LLC

Monongalia County, WV 2008 Data Collection		COUNTY INFORMATIONAL REPORT								
Taxpayer Name		Parcel ID Number	City (if applicable)	Site Address	Parcel Assigned	Site Visit	Status	Expected Completion Date	Completed Date	Data Collector
1	Taxpayer A	ID Number	Morgantown	Site Address	05/15/08	05/21/08	Completed	05/31/08	05/31/08	McDaniel
2	Taxpayer B	ID Number	Morgantown	Site Address	05/15/08	05/23/08	Completed	05/31/08	06/01/08	Voss
3	Taxpayer C	ID Number	Morgantown	Site Address	05/15/08	05/23/08	Completed	05/31/08	06/02/08	Voss
4	Taxpayer D	ID Number	Morgantown	Site Address	05/15/08	05/21/08	Completed	05/31/08	06/03/08	McDaniel
5	Taxpayer E	ID Number	Morgantown	Site Address	05/15/08	05/24/08	Completed	05/31/08	06/04/08	Voss
6	Taxpayer F	ID Number	Morgantown	Site Address	05/15/08	05/23/08	Completed	05/31/08	06/05/08	Voss
7	Taxpayer G	ID Number	Morgantown	Site Address	05/15/08	05/21/08	Completed	05/31/08	06/06/08	McDaniel
8	Taxpayer H	ID Number	Morgantown	Site Address	05/15/08	05/23/08	Completed	05/31/08	06/07/08	Voss
Completed Parcels										

Parcels in Process		Parcel ID Number	City	Site Address	Parcel Assigned	Site Visit	Status	Expected Completion Date	Completed Date	Data Collector
1	Taxpayer I	ID Number	Morgantown	Site Address	05/15/08	05/23/08	Data Research in Process	06/13/08		McDaniel
2	Taxpayer J	ID Number	Morgantown	Site Address	05/15/08	05/23/08	Data Research in Process	06/15/08		McDaniel
3	Taxpayer K	ID Number	Morgantown	Site Address	05/15/08	06/11/08	Site Visit Pending	06/15/08		McDaniel
4	Taxpayer L	ID Number	Morgantown	Site Address	05/15/08	05/24/08	Data Research in Process	06/15/08		Voss
5	Taxpayer M	ID Number	Morgantown	Site Address	05/15/08		Scheduling in Process	06/15/08		McDaniel
6	Taxpayer N	ID Number	Morgantown	Site Address	05/15/08	05/24/08	Data Research in Process	06/15/08		Voss
7	Taxpayer O	ID Number	Morgantown	Site Address	05/15/08	06/07/08	Site Visit Pending	06/30/08		Voss
8	Taxpayer P	ID Number	Morgantown	Site Address	05/15/08	06/07/08	Site Visit Pending	06/30/08		Voss

FOR ILLUSTRATIVE PURPOSES ONLY.

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## **Ken Voss & Associates, LLC (KVA) References**

### **Henry County**

140 Henry Parkway  
McDonough, GA 30253  
Contact: Sam Chafin  
Board of Assessors  
Phone: (770) 288-7999

### **Troup County**

PO Box 1525  
LaGrange, GA 30241  
Contact: Dan Smith  
Chief Deputy  
Phone: (706) 883-1625

### **Thomas County**

101 South Broad Street  
Thomasville, GA 31792  
Contact: Don Long  
Chief Appraiser  
Phone: (229) 225-4133

### **Washington County**

PO Box 308  
Sandersville, GA 31082  
Contact: Cheryl Poole  
Chief Appraiser  
Phone: (478) 552-2937

### **McDuffie County**

PO Box 697  
Thomson, GA 30824  
Contact: Linda Thurmond  
Chief Appraiser  
Phone: (706) 595-2128

**RFP: TAX11006**

**Statewide Property Tax Equalization Study**

**Proposed Pricing**



County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Total	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
Boone				5	\$ 325	\$ 1,625				289	\$ 8,780	\$ 500	\$ 3,000
Residential	16,205		\$ 12,154				324	\$ 39	\$ 12,636				
Commercial	689		\$ 2,756				14	\$ 200	\$ 2,800				
Industrial	28		\$ 224				1	\$ 400	\$ 400				
Activity Totals	16,922		\$ 15,134	5		\$ 1,625	339		\$ 15,836	289	\$ 8,780	\$ 500	\$ 3,000

Grand Total \$ 44,875

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Total	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
Fayette				12	\$ 325	\$ 3,900				942	\$ 21,840	\$ 500	\$ 3,000
Residential	34,603		\$ 25,952				692	\$ 39	\$ 26,988				
Commercial	1,595		\$ 6,380				32	\$ 200	\$ 6,400				
Industrial	70		\$ 560				2	\$ 400	\$ 800				
<b>Activity Totals</b>	<b>36,268</b>		<b>\$ 32,892</b>	<b>12</b>		<b>\$ 3,900</b>	<b>726</b>		<b>\$ 34,188</b>	<b>942</b>	<b>\$ 21,840</b>	<b>\$ 500</b>	<b>\$ 3,000</b>

Grand Total \$ 96,320

County	Review of Land Valuation		Review of Neighborhood Boundaries		Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report		
	Parcels to be reviewed	Price per County	Total	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	
Kanawha				24	\$ 300	\$ 7,200				2943	\$ 61,860	\$ 500	\$ 3,000
Residential	103,924		\$ 67,943				2079	\$ 36	\$ 74,844				
Commercial	7,325		\$ 29,300				147	\$ 200	\$ 29,400				
Industrial	344		\$ 2,752				7	\$ 400	\$ 2,800				
Activity Totals	111,593		\$ 99,995	24		\$ 7,200	2,233		\$ 107,044	2,943	\$ 61,860	\$ 500	\$ 3,000

Grand Total \$ 279,599

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Total	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
Lincoln				3	\$ 375	\$ 1,125				231	\$ 7,620	\$ 500	\$ 3,500
Residential	14,993		\$ 14,993				300	\$ 42	\$ 12,600				
Commercial	374		\$ 1,870				8	\$ 220	\$ 1,760				
Industrial	2		\$ 20				1	\$ 425	\$ 425				
Activity Totals	15,369		\$ 16,883	3		\$ 1,125	309		\$ 14,785	231	\$ 7,620	\$ 500	\$ 3,500

Grand Total \$ 44,413

County	Review of Land Valuation		Review of Neighborhood Boundaries		Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report		
	Parcels to be reviewed	Price per County	Total	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	
Logan				6	\$ 325	\$ 1,950				359	\$ 10,180	\$ 500	\$ 3,000
Residential	23,722		\$ 17,792				474	\$ 39	\$ 18,486				
Commercial	1,429		\$ 5,716				29	\$ 200	\$ 5,800				
Industrial	80		\$ 640				2	\$ 400	\$ 800				
Activity Totals	25,231		\$ 24,148	6		\$ 1,950	505		\$ 25,086	359	\$ 10,180	\$ 500	\$ 3,000

Grand Total \$ 64,864

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Total	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
McDowell				4	\$ 325	\$ 1,300				297	\$ 8,940	\$ 500	\$ 3,000
Residential	27,857		\$ 20,893				557	\$ 39	\$ 21,723				
Commercial	1,537		\$ 6,148				31	\$ 200	\$ 6,200				
Industrial	21		\$ 168				1	\$ 400	\$ 400				
<b>Activity Totals</b>	<b>29,415</b>		<b>\$ 27,209</b>	<b>4</b>		<b>\$ 1,300</b>	<b>589</b>		<b>\$ 28,323</b>	<b>297</b>	<b>\$ 8,940</b>	<b>\$ 500</b>	<b>\$ 3,000</b>

Grand Total \$ 69,272

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Total	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				4	\$ 325	\$ 1,300				999	\$ 22,980	\$ 500	\$ 3,000
Residential	36,835		\$ 27,126				777	\$ 36	\$ 29,526				
Commercial	2,855		\$ 11,420				57	\$ 200	\$ 11,400				
Industrial	137		\$ 1,096				3	\$ 400	\$ 1,200				
<b>Activity Totals</b>	<b>41,827</b>		<b>\$ 39,642</b>	<b>4</b>		<b>\$ 1,300</b>	<b>837</b>		<b>\$ 42,126</b>	<b>999</b>	<b>\$ 22,980</b>	<b>\$ 500</b>	<b>\$ 3,000</b>

Grand Total \$ 109,548

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report			
	Parcels to be reviewed	Price per County	Total	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				13	\$ 325	\$ 4,225				1,117	\$ 36	\$ 40,212	1,367	\$ 30,340	\$ 500	\$ 3,000
Residential	55,832		\$ 36,874				1,117	\$ 36	\$ 40,212							
Commercial	3,398		\$ 13,592				68	\$ 200	\$ 13,600							
Industrial	139		\$ 1,112				3	\$ 400	\$ 1,200							
<b>Activity Totals</b>	<b>59,369</b>		<b>\$ 51,578</b>	<b>13</b>		<b>\$ 4,225</b>	<b>1,188</b>		<b>\$ 55,012</b>			<b>\$ 30,340</b>	<b>1,367</b>	<b>\$ 30,340</b>	<b>\$ 500</b>	<b>\$ 3,000</b>

Grand Total \$ 144,655



County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Total	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
Summers				3	\$ 325	\$ 975				227	\$ 7,540	\$ 500	\$ 3,000
Residential	12,535		\$ 9,401				251	\$ 39	\$ 9,789				
Commercial	329		\$ 1,316				7	\$ 200	\$ 1,400				
Industrial	5		\$ 40				1	\$ 400	\$ 400				
<b>Activity Totals</b>	<b>12,869</b>		<b>\$ 10,757</b>	<b>3</b>		<b>\$ 975</b>	<b>259</b>		<b>\$ 11,589</b>	<b>227</b>	<b>\$ 7,540</b>	<b>\$ 500</b>	<b>\$ 3,000</b>

Grand Total \$ 34,361

County	Review of Land Valuation		Review of Neighborhood Boundaries		Review of Data Collection & Comp of Sold Ys. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report		
	Parcels to be reviewed	Price per County	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total			Sales to be reviewed	Price per County
Wayne				4	\$ 325	\$ 1,300				526	\$ 13,520	\$ 500	\$ 3,000
Residential	26,397		\$ 19,798				528	\$ 39	\$ 20,592				
Commercial	1,096		\$ 4,384				22	\$ 200	\$ 4,400				
Industrial	58		\$ 464				2	\$ 400	\$ 800				
<b>Activity Totals</b>	<b>27,551</b>		<b>\$ 24,646</b>	<b>4</b>		<b>\$ 1,300</b>	<b>552</b>		<b>\$ 25,792</b>	<b>526</b>	<b>\$ 13,520</b>	<b>\$ 500</b>	<b>\$ 3,000</b>

Grand Total \$ 68,768

County	Review of Land Valuation		Review of Neighborhood Boundaries		Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report		
	Parcels to be reviewed	Price per County	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total			Sales to be reviewed	Price per County
Wyoming				3	\$ 325	\$ 975				316	\$ 9,320	\$ 500	\$ 3,000
Residential	18,499		\$ 13,874				370	\$ 38	\$ 14,060				
Commercial	937		\$ 3,748				19	\$ 200	\$ 3,800				
Industrial	30		\$ 240				1	\$ 400	\$ 400				
<b>Activity Totals</b>	<b>19,466</b>		<b>\$ 17,862</b>	<b>3</b>		<b>\$ 975</b>	<b>390</b>		<b>\$ 18,260</b>	<b>316</b>	<b>\$ 9,320</b>	<b>\$ 500</b>	<b>\$ 3,000</b>

Grand Total \$ 49,917

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection & Comp of Sold Vs. Unsold Prop.			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Total	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
Mingo				4	\$ 375	\$ 1,500				351	\$ 10,020	\$ 500	\$ 3,500
Residential	21,673		\$ 21,673				434	\$ 42	\$ 18,228				
Commercial	1,456		\$ 7,290				29	\$ 220	\$ 6,380				
Industrial	50		\$ 500				2	\$ 425	\$ 850				
<b>Activity Totals</b>	<b>23,181</b>		<b>\$ 29,463</b>	<b>4</b>		<b>\$ 1,500</b>	<b>465</b>		<b>\$ 25,458</b>	<b>351</b>	<b>\$ 10,020</b>	<b>\$ 500</b>	<b>\$ 3,500</b>

Grand Total \$ 70,441