

August 21, 2008



Department of Tax & Revenue
Property Tax Division
Greenbroke Building
1124 Smith Street
Charleston, WV 25301

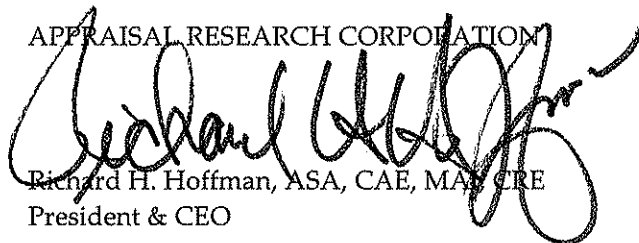
Gentlemen:

This proposal is provided to the State of West Virginia for property reassessment. Appraisal Research Corporation is sensitive to the fact that, in addition to price, your selection criteria includes:

1. The quality of services and experience of our company and it's key personnel;
2. The ability of our company to execute the project and evidence of our competence; and
3. A demonstrated desire to produce quality work on behalf of your Counties.

We believe this proposal reflects a concerted effort by a qualified, accomplished, and motivated company. Should any of the elements in the proposal require further clarification or negotiation, please contact us. We are extremely interested in providing services to your State.

Respectfully Submitted,

APPRAISAL RESEARCH CORPORATION

Richard H. Hoffman, ASA, CAE, MAI, CRE
President & CEO

COUNTY	Land Review		Neighborhood Review		Review of Solid vs Unsold		Assessment/Sales		FINAL REPORT		TOTAL RFQ Parcels	Bid Amount	Per Parcel Total Fee (Bid)
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount			
Barbour	\$49,490	\$3,430	\$8,900	\$4,810	\$5,800	\$72,430	\$5.71						
Berkeley	\$150,130	\$11,915	\$35,745	\$16,681	\$19,064	\$233,535	\$4.50						
Brooke	\$47,569	\$3,659	\$10,246	\$5,123	\$5,855	\$72,451	\$5.05						
Grant	\$33,209	\$2,974	\$7,931	\$3,470	\$3,965	\$51,549	\$5.46						
Hampshire	\$60,007	\$4,839	\$12,582	\$5,807	\$6,775	\$90,011	\$4.57						
Hancock	\$58,740	\$4,589	\$11,014	\$6,425	\$6,425	\$87,192	\$4.33						
Hardy	\$40,286	\$4,209	\$9,620	\$4,209	\$4,810	\$63,134	\$5.46						
Harrison	\$133,755	\$10,289	\$28,809	\$14,404	\$16,462	\$203,719	\$4.07						
Jefferson	\$88,741	\$6,723	\$18,824	\$9,412	\$10,757	\$134,457	\$4.63						
Marion	\$115,232	\$8,473	\$23,724	\$10,168	\$13,557	\$171,154	\$4.50						
Marshall	\$66,329	\$6,182	\$15,546	\$7,255	\$8,291	\$102,603	\$5.02						
Mineral	\$56,576	\$4,352	\$10,445	\$6,093	\$6,963	\$84,428	\$4.79						
Monongalia	\$138,405	\$10,647	\$31,940	\$12,776	\$14,905	\$208,672	\$4.45						
Morgan	\$49,299	\$3,679	\$10,301	\$4,415	\$5,151	\$72,845	\$5.03						
Ohio	\$76,211	\$8,207	\$15,242	\$7,035	\$9,380	\$116,076	\$4.87						
Preston	\$119,240	\$9,937	\$23,848	\$11,924	\$13,911	\$178,861	\$6.07						
Taylor	\$41,982	\$3,229	\$9,688	\$3,875	\$3,875	\$62,649	\$5.26						
Tucker	\$36,486	\$3,756	\$8,048	\$3,219	\$4,292	\$55,802	\$5.96						
Wetzel	\$51,466	\$4,679	\$11,697	\$4,679	\$6,239	\$78,761	\$5.56						
Overall	\$1,413,155	\$114,768	\$304,150	\$141,779	\$166,477	\$2,140,329	\$4.81						

ALL RES PARCELS	ALL COM PARCELS	ALL IND PARCELS	TOTAL RFQ Parcels
12,235	417	40	12,692
50,036	1,810	74	51,920
13,344	881	133	14,358
8,936	450	52	9,438
19,271	399	17	19,687
18,487	1,510	125	20,122
11,113	394	61	11,568
46,421	3,504	71	49,996
28,009	993	35	29,037
35,119	2,820	117	38,056
19,235	1,059	144	20,438
16,827	745	63	17,635
43,681	3,074	86	46,841
14,019	369	98	14,486
21,379	2,379	93	23,851
28,672	769	36	29,477
11,362	531	28	11,921
8,922	411	22	9,355
13,450	694	14	14,158
420,518	23,209	1,309	445,036

Bid Response

for

State of West Virginia

Property Assessment

August 2008



Appraisal Research
CORPORATION

RECEIVED

2008 AUG 22 A 10:28

PURCHASING DIVISION
STATE OF WV

1

Letter of Transmittal

2

Scope of Services
Summary

3

Pricing

4

Contractor Profile and
Qualifications

5

Affidavits

August 21, 2008



Department of Tax & Revenue
Property Tax Division
Greenbroke Building
1124 Smith Street
Charleston, WV 25301

Gentlemen:

This proposal is provided to the State of West Virginia for property reassessment. Appraisal Research Corporation is sensitive to the fact that, in addition to price, your selection criteria includes:

1. The quality of services and experience of our company and its key personnel;
2. The ability of our company to execute the project and evidence of our competence; and
3. A demonstrated desire to produce quality work on behalf of your Counties.

We believe this proposal reflects a concerted effort by a qualified, accomplished, and motivated company. Should any of the elements in the proposal require further clarification or negotiation, please contact us. We are extremely interested in providing services to your State.

Respectfully Submitted,

APPRAISAL RESEARCH CORPORATION

A large, handwritten signature in black ink, appearing to read "Richard H. Hoffman", is written over the typed name and title.

Richard H. Hoffman, ASA, CAE, MAI, CRE
President & CEO

Scope of Services Summary

Appraisal Research Corporation (ARC) provides the following in response to the RFQ (TAX09001) by the State of West Virginia State Tax Commission, Property Tax Division for appraisal services to evaluate the quality of property assessment in 19 of the State's counties.

Services Overview

ARC will complete the activities as requested in the RFQ as to the gathering and examination of sufficient facts and information, including sales data, which will allow for a concise and proper analysis of the appraised value of residential, commercial and industrial real property in West Virginia as specified by the RFQ. ARC will also produce a report on the quality of the data, appraised value in comparison to sales information accuracy and uniformity of property tax assessments according to fair market value. ARC will provide final recommendations regarding these areas of examination in accordance with the requirements of the RFQ.

Project Duties

The review process shall be carried out in accordance with the laws and regulations regarding the appraisal and assessment of real property in the state of West Virginia. The scope of work shall include (1) Final Recommendations concerning the accuracy and quality of the appraisal in the subject counties; (2) Subjective parcel and neighborhood ratings review; (3) Statistical analysis for land value modification; (4) Parameters for neighborhood boundary delineation; (5) Statistical analysis of the assessment/sales ratio studies; (6) final determination of accuracy of data collection to include quality grade and condition, desirability and usefulness; (7) final determination if "sales chasing" is occurring. "Sales chasing" is defined as the 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. Each of these duties shall be addressed in the Final Report.

Duties:

1. Review of Land Valuation: Reviewing land values established by the county assessor. We will use the land valuation neighborhood maps, and all land valuation support documentation to review the land valuations. We will review sales collected by the

county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve-month period, we will use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date for the respective Tax Year. We will then submit the study and any land value recommendations in report form to the State Tax Commissioner.

2. Review of Neighborhood Boundaries: ARC will review neighborhood boundaries by reviewing the samples designated by the RFQ. We will submit the study and any recommended neighborhood boundary changes in report form to the State Tax Commissioner.
3. Review of Data Collection & Comparison of Sold v. Unsold Properties: ARC will perform a field review of the sample of residential, commercial and industrial improved parcels, as designated by the RFQ, to assure that: (1) the data collection accurately and uniformly reflects the proper quality grades, CDU and appraised values within the neighborhood boundaries and (2) sold and unsold properties are treated equally and that "sales chasing" is not occurring.
4. Assessment/Sales Ratio Study: ARC will perform an assessment/sales ratio analysis study according to standards as determined by the State Tax Department and is in a form acceptable to the State Tax Department. The West Virginia Assessment Ratio Study Tax Year 2007. 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.
5. Final Report: ARC will provide a final report for each county which will contain a summary of their findings and a summary of our recommendations for each of the activities outlined above.
6. Reports:

ARC understands the need and importance of planning and will provide a comprehensive work plan to the State Tax Commissioner and the Project Manager once the contract is 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.

ARC 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, ARC 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.

COUNTY	Land Review	Neighborhood Review	Review of Sold vs Unsold	Assessment/Sales	FINAL REPORT	TOTAL RFQ Parcels	Bid Amount	Per Parcel Total Fee (Bid)	ALL RES PARCELS	ALL COM PARCELS	ALL IND PARCELS	TOTAL RFQ Parcels
	Amount	Amount	Amount	Amount	Amount	Amount						
Barbour	\$49,490	\$3,430	\$8,900	\$4,810	\$5,800	12,692	\$72,430	\$5.71	12,235	417	40	12,692
Berkeley	\$150,130	\$11,915	\$35,745	\$16,681	\$19,064	51,920	\$233,535	\$4.50	50,036	1,810	74	51,920
Brooke	\$47,569	\$3,659	\$10,246	\$5,123	\$5,855	14,358	\$72,451	\$5.05	13,344	881	133	14,358
Grant	\$33,209	\$2,974	\$7,931	\$3,470	\$3,965	9,438	\$51,549	\$5.46	8,936	450	52	9,438
Hampshire	\$60,007	\$4,839	\$12,582	\$5,807	\$6,775	19,687	\$90,011	\$4.57	19,271	399	17	19,687
Hancock	\$58,740	\$4,589	\$11,014	\$6,425	\$6,425	20,122	\$87,192	\$4.33	18,487	1,510	125	20,122
Hardy	\$40,286	\$4,209	\$9,620	\$4,209	\$4,810	11,568	\$63,134	\$5.46	11,113	394	61	11,568
Harrison	\$133,755	\$10,289	\$28,809	\$14,404	\$16,462	49,996	\$203,719	\$4.07	46,421	3,504	71	49,996
Jefferson	\$88,741	\$6,723	\$18,824	\$9,412	\$10,757	29,037	\$134,457	\$4.63	28,009	993	35	29,037
Marion	\$115,232	\$8,473	\$23,724	\$10,168	\$13,557	38,056	\$171,154	\$4.50	35,119	2,820	117	38,056
Marshall	\$66,329	\$5,182	\$15,546	\$7,255	\$8,291	20,438	\$102,603	\$5.02	19,235	1,059	144	20,438
Mineral	\$56,576	\$4,352	\$10,445	\$6,093	\$6,963	17,635	\$84,428	\$4.79	16,827	745	63	17,635
Monongalia	\$138,405	\$10,647	\$31,940	\$12,776	\$14,905	46,841	\$208,672	\$4.45	43,681	3,074	86	46,841
Morgan	\$49,299	\$3,679	\$10,301	\$4,415	\$5,151	14,486	\$72,845	\$5.03	14,019	369	98	14,486
Ohio	\$76,211	\$8,207	\$15,242	\$7,035	\$9,380	23,851	\$116,076	\$4.87	21,379	2,379	93	23,851
Preston	\$119,240	\$9,937	\$23,848	\$11,924	\$13,911	29,477	\$178,861	\$6.07	28,672	769	36	29,477
Taylor	\$41,982	\$3,229	\$9,688	\$3,875	\$3,875	11,921	\$62,649	\$5.26	11,362	531	28	11,921
Tucker	\$36,486	\$3,756	\$8,048	\$3,219	\$4,292	9,355	\$55,802	\$5.96	8,922	411	22	9,355
Wetzel	\$51,468	\$4,679	\$11,697	\$4,679	\$6,239	14,158	\$78,761	\$5.56	13,450	694	14	14,158
Overall	\$1,413,155	\$114,768	\$304,150	\$141,779	\$166,477	445,036	\$2,140,329	\$4.81	420,518	23,209	1,309	445,036

TAX09001

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		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	
Barbour		<u>49,490</u>	2	<u>\$ 1,715.00</u>			<u>3,430</u>	347	<u>4,810</u>	<u>5,800</u>
Residential	12,235				245	\$ 18.53	4,539			
Commercial	417				8	\$ 367.13	2,937			
Industrial	40				1	\$ 1,424.00	1,424			
Activity Totals	12,692	<u>49,490</u>	2	<u>\$ 1,715.00</u>	254	<u>\$ 35.04</u>	<u>8,900</u>	347	<u>4,810</u>	<u>5,800</u>

Grand Total 72,430

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

TAX09001

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		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	
Berkeley		150,130	28	\$ 425.71			11,920	3257	16,680	Price per County 19,064
Residential	50,036				1000	\$ 18.23	18,233			
Commercial	1,810				36	\$ 327.71	11,798			
Industrial	74				2	\$ 2,860.00	5,720			
Activity Totals	51,920	150,130	28	\$ 425.71	1038	\$ 34.44	35,750	3257	16,680	19,064
Grand Total									233,544	

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

TAX09001

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		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	
Brooke		47,570	2	\$ 1,830.00				383	5,120	Price per County 5,855
Residential	13,344				267	\$ 19.58	5,228			
Commercial	881				18	\$ 187.92	3,383			
Industrial	133				3	\$ 546.67	1,640			
Activity Totals	14,358	47,570	2	\$ 1,830.00	288	\$ 35.59	10,250	383	5,120	5,855
Grand Total									72,455	

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

TAX09001

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		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	
Grant		33,210	3	\$ 990.00			2,970	312	3,470	Price per County 3,965
Residential	8,936				179	\$ 22.59	4,044			
Commercial	450				9	\$ 290.77	2,617			
Industrial	52				1	\$ 1,268.80	1,269			
Activity Totals	9,438	33,210	3	\$ 990.00	189	\$ 41.96	7,930	312	3,470	3,965
Grand Total									51,545	

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

TAX09001

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		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	
Hampshire		<u>60,010</u>	5	\$ 968.00			<u>4,840</u>	981	<u>5,810</u>	Price per County <u>6,775</u>
Residential	19,271				385	\$ 16.66	6,416			
Commercial	399				8	\$ 518.93	4,151			
Industrial	17				1	\$ 2,012.80	2,013			
Activity Totals	19,687	<u>60,010</u>	5	\$ 968.00	394	\$ 31.93	<u>12,580</u>	981	<u>5,810</u>	<u>6,775</u>

Grand Total 90,015

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

TAX090001

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		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	
Hancock		58,740	7	\$ 655.71			4,590	499	6,430	Price per County 6,425
Residential	18,487			Neighborhood	370	\$ 15.18	5,615			
Commercial	1,510				30	\$ 121.11	3,633			
Industrial	125				3	\$ 587.20	1,762			
Activity Totals	20,122	58,740	7	\$ 655.71	403	\$ 27.32	11,010	499	6,430	6,425
Grand Total									87,194	

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

TAX09001

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		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	
Hardy		40,290	4	\$ 1,052.50			4,210	430	4,210	Price per County 4,810
Residential	11,113				222	\$ 22.10	4,906			
Commercial	394				8	\$ 396.84	3,175			
Industrial	61				1	\$ 1,539.27	1,539			
Activity Totals	11,568	40,290	4	\$ 1,052.50	231	\$ 41.65	9,620	430	4,210	4,810

Grand Total 63,141

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

TAX09001

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		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	
Harrison		133,760	12	\$ 857.50			10,290	1766	14,400	16,462
Residential	46,421				928	\$ 15.83	14,693			
Commercial	3,504				70	\$ 135.82	9,507			
Industrial	71				1	\$ 4,609.60	4,610			
Activity Totals	49,996	133,760	12	\$ 857.50	999	\$ 28.84	28,810	1766	14,400	16,462
Grand Total									203,722	

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

TAX090001

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		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	
Jefferson		88,740	12	\$ 560.00			6,720	1390	9,412	Price per County 10,757
Residential	28,009				560	\$ 17.15	9,603			
Commercial	993				20	\$ 310.70	6,214			
Industrial	35				1	\$ 3,012.80	3,013			
Activity Totals	29,037	88,740	12	\$ 560.00	581	\$ 32.41	18,830	1390	9,412	10,757
Grand Total									134,459	

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

TAX090001

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		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	
Marion		115,230	6	\$ 1,411.67	8,470				1025	10,168	Price per County 13,557
Residential	35,119					702	\$ 17.23	12,097			
Commercial	2,820					56	\$ 139.78	7,828			
Industrial	117					2	\$ 1,897.60	3,795			
Activity Totals	38,056	115,230	6	\$ 1,411.67	8,470	760	\$ 31.21	23,720	1025	10,168	13,557
Grand Total										171,144	

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

TAX090001

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		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	
Marshall		66,330	6	\$ 863.33			5,180	545	7,255	Price per County 8,291
Residential	19,235				385	\$ 20.60	7,931			
Commercial	1,059				21	\$ 244.36	5,132			
Industrial	144				3	\$ 829.33	2,488			
Activity Totals	20,438	66,330	6	\$ 863.33	409	\$ 38.02	15,550	545	7,255	8,291

Grand Total 102,606

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

TAX09001

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		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	
Mineral		56,580	5	\$ 870.00			4,350	670	6,093	Price per County 6,963
Residential	16,827				337	\$ 15.81	5,330			
Commercial	745				15	\$ 229.90	3,449			
Industrial	63				1	\$ 1,672.00	1,672			
Activity Totals	17,635	56,580	5	\$ 870.00	353	\$ 29.60	10,450	670	6,093	6,963

Grand Total 84,436

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

TAX09001

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		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	
Monongalia		138,410	5	\$ 2,130.00			10,650	3707	12,776	Price per County 14,905
Residential	43,681			Neighborhood	874	\$ 18.64	16,289			
Commercial	3,074				61	\$ 172.79	10,540			
Industrial	86				2	\$ 2,555.17	5,110			
Activity Totals	46,841	138,410	5	\$ 2,130.00	937	\$ 34.09	31,940	3707	12,776	14,905
Grand Total									208,681	

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

TAX09001

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		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	
Morgan		49,300	12	\$ 306.67			3,680	611	4,415	Price per County 5,151
Residential	14,019			Neighborhood	280	\$ 18.76	5,253			
Commercial	369				7	\$ 485.57	3,399			
Industrial	98				2	\$ 824.00	1,648			
Activity Totals	14,486	49,300	12	\$ 306.67	289	\$ 35.64	10,300	611	4,415	5,151

Grand Total	72,846
-------------	--------

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

TAX090001

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		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	
Ohio		76,210	1	\$ 8,210.00			8,210	885	7,035	Price per County 9,380
Residential	21,379			Neighborhood	428	\$ 18.16	7,772			
Commercial	2,379				48	\$ 104.78	5,029			
Industrial	93				2	\$ 1,219.20	2,438			
Activity Totals	23,851	76,210	1	\$ 8,210.00	478	\$ 31.88	15,240	885	7,035	9,380

Grand Total 116,075

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

TAX09001

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		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	
Preston		119,240	4	\$ 2,485.00			9,940	1283	11,924	13,911
Residential	28,672				573	\$ 21.23	12,164			
Commercial	769				15	\$ 524.70	7,871			
Industrial	36				1	\$ 3,816.00	3,816			
Activity Totals	29,477	119,240	4	\$ 2,485.00	589	\$ 40.49	23,850	1283	11,924	13,911

Grand Total 178,866

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

TAX09001

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		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	
Taylor		41,980	2	\$ 1,615.00	3,230				354	3,875	Price per County 3,875
Residential	11,362					227	\$ 21.77	4,942			
Commercial	531					11	\$ 290.70	3,198			
Industrial	28					1	\$ 1,550.40	1,550			
Activity Totals	11,921	41,980	2	\$ 1,615.00	3,230	239	\$ 40.54	9,690	354	3,875	3,875

Grand Total 62,650

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

TAX09001

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		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	
Tucker		<u>36,490</u>	2	\$ 1,880.00			<u>3,760</u>	559	<u>3,219</u>	Price per County <u>4,292</u>
Residential	8,922				178	\$ 23.06	4,106			
Commercial	411				8	\$ 332.06	2,657			
Industrial	22				1	\$ 1,288.00	1,288			
Activity Totals	9,355	<u>36,490</u>	2	\$ 1,880.00	187	\$ 43.05	<u>8,050</u>	559	<u>3,219</u>	<u>4,292</u>
Grand Total										55,812

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

TAX090001

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		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	
Wetzel		51,470	4	\$ 1,170.00			4,680	232	4,680	Price per County 6,239
Residential	13,450			/Neighborhood	269	\$ 22.18	5,967			
Commercial	694				14	\$ 275.79	3,861			
Industrial	14				1	\$ 1,872.00	1,872			
Activity Totals	14,158	51,470	4	\$ 1,170.00	284	\$ 41.20	11,700	232	4,680	6,239

Grand Total 78,769

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

Contractor Profile and Qualifications

Mission Statement

We believe...

We owe our customers reliability, integrity, and security. We owe them peace of mind in knowing they have trained, professional people working for them. If there is a problem, we will correct it without question. If there is a disagreement, we will be there to work it out and make the best possible contribution to the continued success of our clients.

We must be creditable with our customers. They must be able to rely on our word and feel secure in the knowledge that what we say is exactly what we mean, and should there be any disagreement, we will continue to work until the client is satisfied.

We owe our customers honesty. We owe them the best efforts each day of every person in this organization. We owe our customers the security of knowing that, whenever one of our people touches a property record card, it will not be put down until every step is taken to ensure the work is done correctly, fairly, and honestly.

We owe our customers full value for every dollar spent.

Corporate History

Appraisal Research Corporation incorporated in February 1977 with the belief that there is a place in the market for an appraisal firm that provides *quality service at a reasonable price*. ARC is an innovative firm, committed to serving not only the mass appraisal function, but also the assessment function by offering a wide variety of products and services that improve the quality of work delivered to the end consumer—the taxpayer. One hundred percent of our business is provided in the public sector.

Appraisal Research Corporation originally operated within close proximity of its headquarters at 101 East Sandusky St, in Findlay, Ohio. However, after just a short time, its development expanded from Ohio into Michigan and later into Indiana, Iowa, Georgia, and other areas. Currently ARC has 150 employees throughout Ohio and Indiana.

From its inception, ARC has provided revaluation, new construction, and triennial update services. As it grew, it began to provide computer assistance and consulting. Later, a total package of computer systems to assist the County Auditor, County Treasurer, and County Government was developed.

In 1999 Appraisal Research Corporation introduced ARCama, its Computer-Assisted Mass Appraisal (CAMA) system for agricultural, residential, industrial, commercial and exempt parcels. In 2004 the company introduced ARctax, a state-of-the-art Tax Accounting system. And in 2006 the company earned certified status in Microsoft Corporation's Partner Program, recognizing ARC's expertise and total impact in the technology marketplace. As a Gold Certified Partner, ARC has demonstrated expertise with Microsoft technologies and proven ability to meet customer needs.

Appraisal Research Corporation is committed to professional excellence. It has the largest group of professionally designated and certified appraisers of any organization operating in the mass appraisal field today. This ensures that its clients have qualified, educated and trained assessment staff working for them.

Members of Appraisal Research Corporation also serve on committees of the American Society of Appraisers, the International Association of Assessing Officers, the Appraisal Institute, and the National Association of Mass Appraisers. In addition, owner and CEO, Richard (Dick) Hoffman, holds professional designations as an ASA, a MAI, a CAE and a CRE. He is very active within the appraisal industry, serving on numerous national and international committees.

Appraisal Research Corporation has committed itself to the concept of quality service at a reasonable price, as well as providing more effective service to the assessment function. This commitment to the total concerns of our clients has carried ARC to the present day, and that commitment will carry us into the future.

Appraisal Research Corporation enjoys strong financial stability with formidable resources on deposit and a substantial line of credit. ARC refers the Auditor to Jeffrey Shrader, Vice-President of Commercial Relationships at Fifth Third Bank in Findlay, Ohio for further financial information.

Prior Experience

Appraisal Research Corporation has been actively involved in the valuation of real property for more than 30 years. In addition, the company has utilized almost every Computer-Assisted Mass Appraisal (CAMA) system in existence. We are intimately familiar with the good points and bad points of each of the major systems in existence today. ARC determined a need in the market for a Windows-based system designed from a point of view of the Deputy Auditor and Deputy Treasurer. ARC's system has maximum functionality for the people who must use it on a day-to-day basis, as well as management oversight for the elected officials who are responsible for each of these offices. We first developed our CAMA system in 1997 with Windows-based update in 2001. In 2004 we added our Tax Accounting system to accompany and complement CAMA.

Two of the principle people within ARC are the original designers of CAMA. One person developed the second-known CAMA system in the United States and the other developed the third-known system. Both individuals continue to be actively involved with development and improvement of systems to serve local government.

ARC business is concentrated in the State of Ohio; however we also have installations in the State of Indiana. We maintain a substantial staff of professional data processing personnel who have been trained in appraisal and tax collection techniques and knowledge. We have individuals who can provide the software, and support the County Auditor and County Treasurer in the installation, conversion, and operation of the system.

Microsoft® Gold Certified Partner

Our goal throughout our 31-year history has been to provide assessing officials with the best and latest in both appraisal services and software technology. We are very pleased and proud to have earned Microsoft's highest certification—that of a Gold Partner. It means that in serving our clients we employ the most up-to-date technologies available to meet, and exceed, their expectations.

Working in partnership with Microsoft ensures that each ARC client benefits from the training Microsoft provides to its Partners. Training includes using hands-on labs, classroom and online classes, virtual environments, and internal software so ARC can create working environments similar to those of its clients to help replicate problem areas. Access to the latest Microsoft software, coupled with these training opportunities, ensures ARC can provide our customers with the best software solutions.

As a *Microsoft® Gold Certified Partner*, Appraisal Research Corporation proudly licenses state-of-the-art Windows-based software. ARCam and ARctax comply with the Ohio Revised Code and provide the reports necessary to meet DTE requirements. Data can be printed, electronically transferred, or exported to other media for reporting to the State.

Ohio Client List

County	Services (Since 2002)	Years
Champaign County	CAUV	2006
Clark County	Abatement.....	2004-2007
	Digital Photo.....	2007
	New Construction (ICE)	2002-2005
	Revaluation.....	2007
	Technical Services.....	2002-2003
	Triennial.....	2004
Coshocton County	Revaluation.....	2009
Crawford County	New Construction.....	2007-2009
	Technical Service.....	2008

Ohio Client List

County	Services (Since 2002)	Years
Defiance County	ARCama	2004-Contining
	Manufactured Home	2002-2009
	New Construction.....	2002-2008
	Revaluation.....	2005
	Triennial	2002
Delaware County	CAUV	2004, 2006
Erie County	Manufactured Home	2002-2006
	Mapping Consultant	2002-2002
	New Construction.....	2002-2007
	Revaluation.....	2006
	Sales Verification.....	2002-2011
	Technical Service.....	2008-2010
	Triennial	2003, 2009
Fairfield County	New Construction.....	2002-2007
	Revaluation.....	2007
	Technical Services	2002-2004
Fulton County	Digital Photo.....	2008
	Manufactured Home	2006-2011
	New Construction.....	2005-2010
	Professional Services	2004
	Revaluation.....	2008
	Triennial	2005
Hancock County	ARCama	2002-Continuing
	ARCTax	2006-Continuing
	Manufactured Home	2003-2008
	New Construction.....	2002-2009
	Revaluation.....	2004, 2010
	Triennial	2007

Ohio Client List

County	Services (Since 2002)	Years
Hardin County	Manufactured Home	2002-2008
	New Construction.....	2002-2008
	Revaluation.....	2005
	Triennial	2002
Henry County	Manufactured Home	2002-2009
	New Construction.....	2002-2008
	Revaluation.....	2005
	Triennial	2002, 2008
Hocking County	Manufactured Home	2002-2011
	New Construction.....	2002-2010
	Revaluation.....	2004, 2010
	Triennial	2007
Holmes County	CAUV	2004
	Manufactured Home	2002-2007
	New Construction.....	2002-2006
	Revaluation.....	2004
Huron County	ARCama	2002-Contining
	New Construction.....	2002-2006
	New Construction (ICE only)	2008-2010
	Revaluation.....	2006
	Triennial	2003
Jackson County	New Construction.....	2002-2003
	Triennial	2002
Lawrence County	Manufactured Home	2003-2011
	New Construction.....	2005-2011
	Revaluation.....	2004, 2010
	Triennial	2007
Licking County	Revaluation (ICE).....	2005

Ohio Client List

County	Services (Since 2002)	Years
Madison County	New Construction.....	2003-2006
Marion County	Data Entry	2007
	New Construction.....	2003-2009
	Revaluation.....	2007
	Triennial.....	2004
Meigs County	ARCama.....	2004-Continuing
	ARCTax.....	2007-Continuing
	Manufactured Home.....	2002-2009
	New Construction.....	2002-2008
	Revaluation.....	2004, 2010
	Triennial.....	2007
Mercer County	ARCama.....	2006-Continuing
	ARCTax.....	2007-Continuing
	CAUV Inspection.....	2007
	Manufactured Home.....	2002-2009
	New Construction.....	2002-2008
	Revaluation.....	2005
	Triennial.....	2002, 2008
Ottawa County	Manufactured Home.....	2002-2009
	New Construction.....	2002-2009
	Revaluation.....	2006
	Triennial.....	2003
Pike County	Digital Photo.....	2005
	Manufactured Home.....	2002-2011
	New Construction.....	2002-2010
	Revaluation.....	2005
	Technical Services.....	2007-2010
	Triennial.....	2008

Ohio Client List

County	Services (Since 2002)	Years
Preble County	ARCama	2005-Continuing
	ARCTax	2005-Continuing
	New Construction.....	2003-2008
	Revaluation.....	2005
	Triennial	2008
Putnam County	CAUV	2002
	Manufactured Home	2002-2011
	New Construction.....	2002-2011
	Revaluation.....	2005
	Triennial	2002, 2008
Ross County	Manufactured Home	2002-2010
	New Construction.....	2002-2010
	Revaluation.....	2007
	Triennial	2004
Scioto County	Manufactured Home	2008
	New Construction.....	2006-2007
Seneca County	Manufactured Home	2003-2004
	New Construction.....	2002-2003
	Triennial	2002
Shelby County	Manufactured Home	2002-2011
	New Construction.....	2002-2008
	Revaluation.....	2005
	Triennial	2002, 2008
Union County	CAUV	2005
	Digital Photo.....	2007
	Manufactured Home	2004-2006
	New Construction.....	2002-2009
	Revaluation.....	2007
	Triennial	2004

Ohio Client List

County	Services (Since 2002)	Years
Van Wert County	Manufactured Home	2002-2009
	New Construction.....	2002-2010
	Revaluation.....	2005
	Triennial.....	2002, 2008
Vinton County	New Construction.....	2007-2009
	Revaluation.....	2003, 2009
Williams County	Digital Photo.....	2006
	Manufactured Home	2002-2009
	New Construction.....	2002-2009
	Revaluation.....	2006
	Technical Services	2002-2010
Wyandot County	Triennial.....	2003
	Data Entry	2007
	Manufactured Home	2002-2012
	New Construction.....	2002-2010
	Revaluation.....	2007
	Technical Services	2002
	Triennial.....	2004

Indiana Client List

County	Service (Since 2002)	Years
Adams County	New Construction.....	2003-2007
	Technical Services	2003
	Trending.....	2006, 2007
Blackford County	ARCama	2004 on-going
	New Construction.....	2005-2007
	Technical Services	2003
	Trending.....	2005-2007

Indiana Client List

County	Service (Since 2002)	Years
Boone County	New Construction.....	2004-2007
	Technical Services.....	2004
	Trending.....	2005-2007
Clay County	Trending.....	2006-2007
Dearborn County	New Construction.....	2007-2008
Decatur County	New Construction	2005-2006
Fayette County	New Construction.....	2005-2007
	Technical Services.....	2003
	Trending.....	2004-2007
Fountain County	Real Estate Data Collection	2002
	Sales Verification.....	2002-2007
Franklin County	New Construction.....	2005
Fulton County	ARCama	2004-2007
	New Construction.....	2007-2010
	Technical Services.....	2002
	Trending.....	2004-2007
Jay County	Trending.....	2008
Johnson County	Technical Services.....	2006
LaGrange County	New Construction.....	2002-2007
	Technical Service.....	2002-2006
	Trending.....	2005-2007
Marion County	Professional Services	2003
Ohio County	Trending.....	2004-2007

Indiana Client List

County	Service (Since 2002)	Years
Parke County	ARCama.....	2006-2007
	New Construction.....	2004-2007
	Trending.....	2005-2007
Posey County	ARCama.....	2004-2007
	Cyclical Review.....	2007-2010
Randolph County	New Construction.....	2002
Ripley County	New Construction.....	2005-2007
	Trending.....	2004-2007
Switzerland County	Cyclical Review.....	2007-2010
	New Construction.....	2005-2007
	Trending.....	2004-2007
Tippecanoe County	New Construction.....	2002-2007
	Trending.....	2005-2007
Union County	Land Valuation.....	2002
	Trending.....	2005-2007
Vanderburgh County	Trending.....	2005-2006
Vermillion County	Technical Services.....	2003
	Trending.....	2005-2006
Washington County	Trending.....	2005-2007

Michigan Client List

County	Service (Since 2002)	Years
Grand Rapids Corporation	Reassessment.....	2007

Richard H. Hoffman

- Certifications**
- State of Ohio, Certified General Appraiser
 - State of Indiana, Certified General Appraiser
 - ICA Iowa Certified Assessor
 - MCA3 Michigan Certified Assessor - Level III
 - ICA2 Indiana Certified Assessor - Level II
- Awards**
- 1988 Harry Galkin Award
Awarded for outstanding service to the assessment profession
 - 1994 Verne W. Pottorrrff Award
Awarded for the promotion of professionalism in appraisal and assessment
 - 1996 Clifford Allen Award
Awarded for outstanding long-term contribution to the profession
 - 2001 Donehoo Essay Award
Awarded for being the best contribution to the body of knowledge of appraisal and assessment practices for 2000
 - 2001 Presidential Citation
Awarded by International Association of Assessing Officers for Outstanding Service as Chair of the Research and Technology Committee
- Designations**
- ASA Senior Member, American Society of Appraisers
 - CAE Certified Assessor Evaluator, International Association of Assessing Officers, Number 590
 - MAI Member Appraisal Institute, Number 11257
 - CRE Counselors of Real Estate, Number 3389
- Appointments**
- Former Member, Ohio Department of Commerce, Ohio Real Estate Appraisal Board, (6-year term, 1 year as Chairman)
- Articles Published**
- Preparation for the Revaluation: A Prescription for Success
Assessment Digest, International Association of Assessing Officers (IAAO), 1993
 - Proceedings*, IAAO 59th Annual Conference Assessment Administration
 - After the Contract is Signed—Is the Honeymoon Really Over?
Proceedings, IAAO's 57th Annual Conference Assessment Administration

First Person: It's Time for a Change
Assessment Journal, International Association of Assessing Officers,
 1997
 The Michigan Assessor, 1997
Tax Appeal - An Appraiser's View
Proceedings, International Association of Assessing Officers, 1998
Appraisal for Dummies
Proceedings, International Association of Assessing Officers, 1998
Developing Reassessment Specifications
Assessment Journal, International Association of Assessing Officers,
 2001
Preparing for Expert Testimony
Appraisal Journal, 2002
Fair & Equitable, 2003

Education-Academic BS Bachelor of Science - Bowling Green State University
 MBA Master of Business Administration - Ohio State University

Education Appraisal Courses American Institute of Real Estate Appraisers
 Basic Valuation Procedures
 Capitalization Theory and Techniques - Part A
 Capitalization Theory and Techniques - Part B
 Case Studies in Real Estate Valuation
 Standards of Professional Practice - Part A
 Standards of Professional Practice - Part B
 Society of Real Estate Appraisers
 Applied Income Property Valuation
 Applied Residential Property Valuation
 Introduction to Appraising Real Property
 Principles of Income Property Appraising
 International Association of Assessing Officers
 Course I - Fundamentals of Real Property Appraisal
 Course II - Income Approach to Valuation
 Course III - Development and Writing of Narrative Appraisal Reports
 Introduction to the Cost Approach to Value
 Introduction to the Market Approach to Value
 Introduction to the Income Approach to Value
 Mass Appraisal of Residential Property
 Site Analysis and Evaluation

Membership American Society of Appraisers

County Auditors' Association of Ohio
Indiana Assessors Association
International Association of Assessing Officers
Iowa Institute of Certified Assessors
Michigan Assessors Association
National Association of Mass Appraisers
The Appraisal Institute
USPAP Issues Resource Panel

Recertification

The Appraisal Institute conducts a recertification program that requires each designated member to continue his or her professional education on a five-year cycle. My certification is current.

The International Association of Assessing Officers conducts a professional recertification program requiring its members to obtain additional and continuing education to grow in the profession. My certification is current.

The American Society of Appraisers conducts an annual recertification program requiring individuals to obtain additional professional education. My certification is current.

Appraisal Experience

Actively engaged in real estate appraisal since 1967....appraiser of agricultural, residential, commercial and industrial real estate....supervisor of staff appraisers and review appraisers for large commercial and industrial projects....instructor in appraisal techniques....served as a Township Assessor....prepared and presented testimony regarding value before for various courts, boards and tribunals....extensive experience in the preparation and analysis of sales ratio and assessment sales ratio studies....developed systems and procedures, as well as standards for the valuation of sales data as both an analysis and a quality control tool for use in evaluating revaluation programs and levels of assessment.... served as project manager for the development of computer-based appraisal system for the valuation of residential, agricultural and commercial parcels of property using all three approaches to value....served as a member of the International Appraisal Standards Committee of the North American Conference of Appraisal Organizations....served as a member of the Standards Committee of the International Association of Assessing Officers as well as Publications Review Board Committee, Subscribing Member Committee (1 year as Chair), the Professional Admissions Committee, the

Research and Technology Committee (4 years), Chairman of the Technical Assistance Committee, Chairman of the Education Committee (2 years), Chairman of the Outreach Committee, currently serving as Chair of the Research and Technology Committee, and Professional Designation Advisor for Indiana and Ohio....served as a member of the Liaison with Government Agencies Committee of the American Society of Appraisers and President of the Northwest Ohio Chapter of the Appraisal Institute.

**Presentation/
Instruction**

Frequent presenter at: IAAO Annual conferences and seminars, University of Michigan Extension Service, Buckeye Association of School Administrators, and other organizations throughout the State of Ohio. Instructor in various valuation subjects such as the Cost Approach to Value, Depreciation Analysis, and the Valuation of Environmentally Impacted Properties.

**Courses Taught/
Developed**

Advanced School Finance
Depreciation - Determination and Application
Modular, Manufactured, and Pre-Cut Homes
The Board of Revision - The Appeal Process
Valuation of Environmentally Impacted Properties
Valuation of Large Industrial Complexes
Valuation of Small Industrial Complexes
The Cost Approach to Value



STATE OF WEST VIRGINIA
 Department of Revenue
 State Tax Department

Joe Manchin
 Governor

Christopher G. Morris
 State Tax Commissioner

EMPLOYEE ACKNOWLEDGEMENT
 CONFIDENTIAL TAX INFORMATION

NAME Richard H. Hoffman, ASA, CAE, MAI, CRE
 DIVISION Appraisal Research Corporation
 Reviewed and
 Explained by: _____

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

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

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

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

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

EMPLOYEE SIGNATURE Richard H. Hoffman
 State of West Virginia
 County of Kanawha

DATE 8/20/08

Taken, subscribed, acknowledged, and sworn before me this 20th day of August, 2008,

My commission expires October 25, 2011

Julie Egbert
 Notary Public

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.

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

CONFIDENTIALITY: The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendors should visit www.state.wv.us/admin/purchase/privacy for the Notice of Agency Confidentiality Policies.

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

Vendor's Name: Richard H. Hoffman, ASA, CAE, MAI, CRE, Appraisal Research Corporation

Authorized Signature  Date: 8/20/08



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

Request for Quotation

REQ NUMBER
 TAX09001

PAGE
 1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
 SHELLY MURRAY
 804-558-8801

PRO COPY

PROPERTY

TY
 Appraisal Research Corp
 PO Box 1002
 Findlay, OH 45839

SHIP TO

DEPARTMENT OF TAX & REVENUE
 PROPERTY TAX DIVISION
 GREENBROKE BUILDING
 1124 SMITH STREET
 CHARLESTON, WV
 25301 304-558-3940

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
06/25/2008				
BID OPENING DATE: 07/24/2008		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-15		
<p>----- ADDENDUM NO. 1 -----</p> <p>THIS ADDENDUM IS ISSUED TO EXTEND THE BID OPENING DATE FROM: 7/03/2008 TO : 7/24/2008</p> <p>RESPONSES TO QUESTIONS/CONCERNS RAISED DURING THE MANDATORY PRE-BID CONFERENCE OF 6/11/2008 AND PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 6/13/2008 WILL BE ADDRESSED IN A FUTURE ADDENDUM.</p> <p>ATTACHMENT: PRE-BID SIGN IN SHEET</p> <p>APPRaisal SERVICES, REAL ESTATE</p> <p>EXHIBIT 10</p> <p>REQUISITION NO.: TAX09001</p> <p>ADDENDUM ACKNOWLEDGEMENT</p> <p>I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.</p> <p>ADDENDUM NO.'S:</p>						

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
 TAX09001

PAGE
 2

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

DEPARTMENT OF TAX & REVENUE
 PROPERTY TAX DIVISION
 GREENBROKE BUILDING
 1124 SMITH STREET
 CHARLESTON, WV
 25301 304-558-3940

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
06/25/2008				
BID OPENING DATE: 07/24/2008		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
NO. 1	X					
NO. 2						
NO. 3						
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;"><i>Anne Maynard</i> SIGNATURE</p> <p style="text-align: center;"><i>Appraisal Research Corp.</i> COMPANY</p> <p style="text-align: center;"><i>June 30, 2009</i> DATE</p> <p>REV. 11/96</p> <p style="text-align: center;">----- END OF ADDENDUM NO. 1 -----</p>						

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
 TAX09001

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
 PROPERTY TAX DIVISION
 GREENBROKE BUILDING
 1124 SMITH STREET
 CHARLESTON, WV
 25301 304-558-3940

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
07/23/2008				

BID OPENING DATE: 08/22/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-15		
<p>----- ADDENDUM NO. 2 -----</p> <p>THIS ADDENDUM IS ISSUED TO EXTEND THE BID OPENING DATE FROM: 7/24/2008 TO : 8/22/2008</p> <p>RESPONSES TO QUESTIONS/CONCERNS RAISED DURING THE MANDATORY PRE-BID CONFERENCE OF 6/11/2008 AND PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 6/13/2008 WILL BE ADDRESSED IN A FUTURE ADDENDUM.</p> <p>APPRAISAL SERVICES, REAL ESTATE</p> <p>EXHIBIT 10</p> <p>REQUISITION NO.: TAX09001</p> <p>ADDENDUM ACKNOWLEDGEMENT</p> <p>I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.</p> <p>ADDENDUM NO.'S:</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FERN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELLED '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	PAGE
TAX09001	2

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

DEPARTMENT OF TAX & REVENUE
 PROPERTY TAX DIVISION
 GREENBROKE BUILDING
 1124 SMITH STREET
 CHARLESTON, WV
 25301 304-558-3940

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
07/23/2008				
BID OPENING DATE: 08/22/2008		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
NO. 1					
NO. 2	X.....					
NO. 3					
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>Anne Maynard</i> SIGNATURE <i>Appraisal Research Corp.</i> COMPANY <i>July 24, 2008</i> DATE </p> <p>REV. 11/96</p> <p style="text-align: center;">----- END OF ADDENDUM NO. 2 -----</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE



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
TAX09001

PAGE
1

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

VENDOR

Eric Ebert
 Appraisal Research Corp
 PO Box 1002
 Findlay, OH 45839

SHIP TO

DEPARTMENT OF TAX & REVENUE
 PROPERTY TAX DIVISION
 GREENBROKE BUILDING
 1124 SMITH STREET
 CHARLESTON, WV
 25301 304-558-3940

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
07/24/2008				

BID OPENING DATE: **08/22/2008** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
----- ADDENDUM NO. 3 -----						
<p>THIS ADDENDUM IS ISSUED TO ADDRESS QUESTIONS/CONCERNS RAISED DURING THE MANDATORY PRE-BID CONFERENCE OF 6/11/2008 AND PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 6/13/2008.</p> <p>ATTACHMENT: QUESTIONS/RESPONSES RE-ISSUED SPECIFICATIONS ATTACHMENT A CONFIDENTIALITY STATEMENT ATTACHMENT B LAND PRICING ANALYSIS ATTACHMENT C WV ASSESSMENT RATIO STUDY TY07</p> <p>THERE WILL BE AN ADDITIONAL NON-MANDATORY PRE-BID CONFERENCE ON 8/7/2008 AT 10:00 AM AT TAX PAYER SERVICES LOCATED AT 1206 QUARRIER STREET, CHARLESTON, WV. THIS MEETING WILL BE OPEN ONLY TO THOSE PARTICIPANTS OF THE MANDATORY PRE-BID CONFERENCE OF 6/11/2008.</p> <p>ADDITIONAL INQUIRES: ADDITIONAL WRITTEN QUESTIONS SHALL BE ACCEPTED THROUGH CLOSE OF BUSINESS ON 8/7/2008. QUESTIONS MAY BE SENT VIA USPS, FAX, COURIER, OR EMAIL. IN ORDER TO ASSURE NO VENDOR RECEIVES AN UNFAIR ADVANTAGE, NO SUBSTANTIVE QUESTIONS WILL BE ANSWERED ORALLY. IF POSSIBLE, EMAIL QUESTIONS ARE PREFERRED. ADDRESS INQUIRES TO:</p> <p style="text-align: center;">SHELLY MURRAY DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25311</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
-----------	-----------	------

TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
-------	------	-----------------------------------



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

Request for Quotation

RFO NUMBER	PAGE
TAX09001	2

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

DEPARTMENT OF TAX & REVENUE
 PROPERTY TAX DIVISION
 GREENBROKE BUILDING
 1124 SMITH STREET
 CHARLESTON, WV
 25301 304-558-3940

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
07/24/2008				
BID OPENING DATE: 08/22/2008		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-15		
APPRAISAL SERVICES, REAL ESTATE EXHIBIT 10 REQUISITION NO.: TAX09001 ADDENDUM ACKNOWLEDGEMENT I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC. ADDENDUM NO.'S: NO. 1 NO. 2 NO. 3 X NO. 4 NO. 5 I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO REQ. INSERT NAME AND ADDRESS IN SPACE ABOVE LABELLED '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	PAGE
TAX09001	3

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

DEPARTMENT OF TAX & REVENUE
 PROPERTY TAX DIVISION
 GREENBROKE BUILDING
 1124 SMITH STREET
 CHARLESTON, WV
 25301 304-558-3940

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
07/24/2008				
BID OPENING DATE: 08/22/2008		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<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>Anne Maynard</i> SIGNATURE <i>Appraisal Research Corp.</i> COMPANY <i>07.30.08</i> DATE </p> <p>REV. 11/96</p> <p>----- END OF ADDENDUM NO. 3 -----</p> <p>***** THIS IS THE END OF RFQ TAX09001 ***** TOTAL: _____</p>						

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
 TAX09001

PAGE
 1

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

VENDOR

RFQ COPY
 TYPE NAME/ADDRESS HERE
 Eric Ebert
 Appraisal Research Corp
 PO Box 1002
 Findlay OH 45839

SHIP TO

DEPARTMENT OF TAX & REVENUE
 PROPERTY TAX DIVISION
 GREENBROKE BUILDING
 1124 SMITH STREET
 CHARLESTON, WV
 25301 304-558-3940

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
08/08/2008				

BID OPENING DATE: 08/22/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
----- ADDENDUM NO. 4 -----						
THIS ADDENDUM IS ISSUED TO ADD THE FOLLOWING ATTACHMENTS:						
ATTACHMENTS: STATE OF WV COMPUTER ASSISTED LAND PRICING WV APPRAISAL MANUAL						
THE BID OPENING DATE WILL REMAIN: 08/22/2008.						
0001	1	LS		946-15		
APPRAISAL SERVICES, REAL ESTATE						
EXHIBIT 10						
REQUISITION NO.: TAX09001						
ADDENDUM ACKNOWLEDGEMENT						
I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.						
ADDENDUM NO. S:						
NO. 1						
NO. 2						
NO. 3						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	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
 TAX09001

PAGE
 2

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

V
E
N
D
O
R

S
H
I
P
T
O

DEPARTMENT OF TAX & REVENUE
 PROPERTY TAX DIVISION
 GREENBROKE BUILDING
 1124 SMITH STREET
 CHARLESTON, WV
 25301 304-558-3940

DATE PRINTED 08/08/2008	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
----------------------------	---------------	----------	--------	---------------

BID OPENING DATE: 08/22/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
NO. 4	X					
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>Anne Maynard..... SIGNATURE</p> <p>Appraisal Research Corp. COMPANY</p> <p>08-17-08 DATE</p>						
REV. 11/96						
----- END OF ADDENDUM NO. 4 -----						

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'