Bid Response to RFQ TAX 09001

August 22, 2008

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

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TACHASING DIVISION STATE OF WV



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JOHN Q. EBERT RELATIVE EXPERIENCE	,
AFFIDAVITS	
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Executive Summary

Introduction

CAMA Resources and Technologies (CAMA Resources) is responding to the RFQ (TAX09001) by the State of West Virginia State Tax Commission, Property Tax Division to perform specifically enumerated duties to evaluate the quality of property assessment in a certain 19 of the State's counties.

Program Objective

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

The Company

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

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

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

Project Performance

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

The fundamental scope of work shall include (1) Final Recommendations concerning the accuracy and quality of the appraisal in the subject counties; (2) Subjective parcel and neighborhood ratings review; (3) Statistical analysis for land value modification; (4) Parameters for neighborhood boundary delineation; (5) Statistical analysis of the assessment/sales ratio studies; (6) final determination of accuracy of data collection to include quality grade and condition, desirability and usefulness; (7) final determination if "sales chasing" is occurring. "Sales chasing" is defined as the practice of using the sale of a property to trigger a reappraisal of that property at or near the selling price. "Sales chasing" causes invalid uniformity results in a sales ratio study and causes invalid

appraisal level results unless similar unsold parcels are reappraised at a method that produces an appraisal level for unsold properties equal to the appraisal level of sold properties.

The specific scope of work includes:

- 1. Review of Land Valuation: Reviewing land values established by the county assessor. We will use the land valuation neighborhood maps, and all land valuation support documentation to review the land valuations. We will review sales collected by the county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve-month period, we will use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date for the respective Tax Year. We will then submit the study and any land value recommendations in report form to the State Tax Commissioner.
- 2. <u>Review of Neighborhood Boundaries:</u> CAMA Resources will review neighborhood boundaries by reviewing the sample designated by the RFQ. We will submit the study and any recommended neighborhood boundary changes in report form to the State Tax Commissioner.
- 3. Review of Data Collection & Comparison of Sold v. Unsold Properties: CAMA Resources will perform a field review of the sample of residential, commercial and industrial improved parcels, as designated by the RFQ, to assure that: (1) the data collection accurately and uniformly reflects the proper quality grades, CDU and appraised values within the neighborhood boundaries and (2) sold and unsold properties are treated equally and that "sales chasing" is not occurring.
- 4. <u>Assessment/Sales Ratio Study: CAMA Resources will perform an assessment/sales ratio analysis study according to standards as determined by the State Tax Department and is in a form acceptable to the' State Tax Department. The West Virginia Assessment Ratio Study Tax Year 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.</u>
- 5. <u>Final Report:</u> CAMA Resources 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.

Fee Construction

CAMA Resources has developed a very informed fee quotation for each of the nineteen counties we quote on in our response to RFQ TAX09001. From our deep experience with the performance components of the RFQ we developed our fee quotation via two separate

approaches:

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

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

6. Reports

CAMA Resources understands the need and importance of planning and will provide a comprehensive work plan to the State Tax Commissioner and the Project Manager 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.

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

7. Public Relations

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

- (1) See addenda #1 Company Profile
- (2) See addenda #2 John Q. Ebert Relative Experience

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Building 15						
2019 Washington Street East						
Post Office Box 50130						
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Charleston, vvv 25505-0450						

* 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.

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^{*} 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.

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2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	Z019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	Building 15											
Post Office Box 50130 Charleston, WV 25305-0130	Post Office Box 50130 Charleston, WV 25305-0130	2019 Washingto	on Street East										
Charleston, WV 25305-0130	Charleston, WV 25305-0130	Post Office Box	50130				-						
		Charleston, WV	25305-0130										

County Review of Land Valuation* Parcels Price to be Court HANCOCK \$ 68	Nei		CONTRACT	CONTRACT APPRAISAL PRICING SUMMARY	CING SUMMA	RY				
Review of Lant Valuation* Parcels to be Creviewed \$	Nei.			ACTIVITY						
Parcels properties to be Content to be Content to be Content to Co		Review of	Review of Neighborhood Boundaries	Soundaries	Review And Sold v.	Review of Data Collection And Comparison of Sold v. Unsold Properties	lection n of perties	Assessment/Sales Ratio Study	nt/Sales Study	Final Report
\$ \$	County	Neighbor- hoods 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
18,487	68,062.13	 	\$ 392.48	\$ 2,747.36				499	\$ 3,273.44	\$ 6,600.00
			/Neighborhood		370	\$ 12.20	\$ 4,514.00			
Commercial 1,510					30	\$ 102.94	\$ 3,088.20			
industrial 125					33	\$ 508.79	\$ 1,526.37			
Activity 20,122 \$ 66	68,062.13	2	\$ 392.48	\$ 2,747.36	403	\$ 22.65	5 \$ 9,128.57	499	\$ 3,273.44	\$ 6,600.00
							***************************************	Grant	Grand Total	\$ 89,811.50
Department of Administration										
Purchasing Division										
Building 15										
2019 Washington Street East										
Post Office Box 50130										
Charleton WV 25205-0130										

Review of Land						TOURDAN		, , , , , , , , , , , , , , , , , , ,				
Review of land Review of Neighborhood Boundaries Sold w. Unsold Properties Ratio Study Final Ratios Study Parcels		***************************************			CONTRACT	APPRAISAL PRI	CING SUMM!	IRY				
Parcels		***************************************		***************************************		ACTIVITY						
Parcels Price per to be to be the per to be the price per to be the parcels to be the per to be		Review o	if Land ion*	Review	of Neighborhood	Boundaries	Reviev And Sold v.	v of Data Coll d Comparisor Unsold Prop	lection n of perties	Assessme Ratio	ent/Sales Study	Final Report
11,113		Parcels to be reviewed	Price per County	Neighbor- hoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed		Total	Sales to be reviewed	Price per County	Price per County
11,113	1			4		-vs			18	430	183	
394 61 61 61 61 62 8 \$ 283.36 \$ 2,266.88 11,568 8 \$ 283.36 \$ 2,266.88 11,568 8 \$ 2,1104.28 8 \$ 1,104.28 8 \$ 1,104.28 8 \$ 1,104.28 8 \$ 1,104.28 8 \$ 1,104.28 8 \$ 1,104.28 8 \$ 1,104.28 8 \$ 1,104.28 8 \$ 1,104.28 8 \$ 1,104.28 8 \$ 2,713.30 8 \$	1	11,113			/Neighborhaod		222	1	s			
61 \$ 1,104.28 \$ 1,104.28 \$ 1,104.28 \$ 1,104.28 \$ 1,104.28		394					80		₩			
11,568 \$ 41,566.19 4 \$ 504.85 \$ 2,019.40 231 \$ 28.86 \$ 6,665.64 430 \$ 2,713.30 \$ inistration	1	61					cI	1	٧»			
Grand Total \$	1	11,568				4			w	430	\$ 2,713.30	
ministration n. Street East Street East 5305-0130	1									Grand	d Total	
Street East 1130 5395-0130	1.7	dministration										
Street East 1130 5395-0130	1,	Purchasing Division	1 1									
Street East 1130 5395-0130												
1130 5395-0130	, -	2019 Washington Street East	- 1									
5305-0130	\$ i	Post Office Box 50130							•			
	įΝ	5305-0130	ī									
	- 1											

E * D. T	Nej ho	Review of								
Review of Lar Valuation* Parcels P to be reviewed	Te ho	Review of		ACTIVITY	***************************************					
Parcels p to be reviewed	2		Review of Neighborhood Boundaries	Boundaries	Review And Sold v.	Review of Data Collection And Comparison of Sold v. Unsold Properties	Collection son of roperties	Assessment/Sales Ratio Study	nt/Sales Study	Final Report
	ļ	Neighbor- hoods to be reviewed	Price per Neighbarhaad	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County
S			\$ 434.80	\$ 5,217.60				1766	\$ 8,494.46	\$ 14,200.00
			/Neighborhood		928	\$ 10	10.57 \$ 9,808.96	9		
Commercial 3,504					22	\$ 87	87.73 \$ 6,141.10	0 (
Industrial 7.1						\$ 2,428.25	1.25 \$ 2,428.25	20		
Activity 49,996 \$ 163,992.13	1,992.13	12	\$ 434.80	\$ 5,217.60	666	\$ 18	18.40 \$ 18,378.31	1766	\$ 8,494.46	\$ 14,200.00
								Gran	Grand Total	\$ 210,282.50
Department of Administration	***************************************	***************************************			Transmitted to the state of the					
Purchasing Division										
2019 Washington Street East										
Post Office Box 50130										
Charleston, WV 25305-0130										
water the second					***************************************					

Review of Land Review of Meighborhood Boundaries Review of Meighborhood Boundaries Review of Meighborhood Boundaries Sales to Valuation* Price per hoods to Neighborhood Price per to be county Price per hoods to reviewed Total Price per hoods	view of Land Valuation* Price per hoo County rev \$ 96,393.33	ACTIVITY ighborhood Boundaries		COMINACI AFTERNAME INCIDENCE COMINACI			
Neighborhood Boundaries	view of Land Valuation* S Price per housed County rev \$ 96,333.33	ighborhood Boundaries rice per Total					
Parcels Price per to be to be the price per the percel to be the price per the pri	s Price per hoods to be county be reviewed reviewed \$ 96,393.33 12 7 \$ 96,393.33 12		Review o And C Sold v. U	f Data Collection omparison of nsold Properties	Assessmen Ratio SI	rt/Sales tudy	Final Report
28,009	9	gnbornbod			Sales to be reviewed	Price per County	Price per County
28,009 560 \$ 11.47 \$ 6,423.20 993 20 \$ 194.69 \$ 3,893.80 35 1 \$ 1,855.55 \$ 1,855.55 29,037 \$ 96,393.33 12 \$ 344.65 \$ 4,135.80 561 \$ 20.95 \$ 12,172.55 1390 \$ 6,352.30 \$ 120 Ininistration Grand Total \$ 12,172.55 \$ 12,172.55 \$ 12,172.55 \$ 12,172.55	7 \$ 96,393.33 12	-vs				112	90'000'6 \$
993 20 \$ 194.69 \$ 3,893.80 35 1 \$ 344.65 \$ 1,855.55 \$ 1,855.55 29,037 \$ 96,393.33 12 \$ 344.65 \$ 4,135.80 581 \$ 20.95 \$ 12,172.55 1390 \$ 6,352.30 \$ 138 Ininistration	7 \$ 96,393.33	įgitioritood		11.47 \$			
35 29,037 \$ 96,393.33 12 \$ 344.65 \$ 4,135.80	7 \$ 96,393.33 12	Control of the Contro		194.69 \$			
29,037 \$ 96,393.33 12 \$ 344.65 \$ 4,135.80 581 \$ 20.95 \$ 12,172.55 1390 \$ 6,352.30 \$ inistration Grand Total \$ 120	7 \$ 96,393.33 12			1,855.55 \$			
inistration freet East 30 05-0130	epartment of Administration	\$		20.95	1390		\$ 9,000.00
Department of Administration Purchasing Division Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	Department of Administration				Grand	Total	\$ 128,053.98
Purchasing Division Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WVV 25305-0130							
Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WVV 25305-0130	urchasing Division						
2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	suiding 15						
Post Office Box 50130 Charleston, WVV 25305-0130	2019 Washington Street East						
Charleston, WV 25305-0130	Post Office Box 50130						
	harieston, WV 25305-0130						

State Stat	Second S	Seview of Neighborhood Boundaries Solid v. Unsold Properties Ratio Study Price per Price per				***************************************	CONTRACT	CONTRACT APPRAISAL PRICING SUMMARY	CING SUMMA	IRY		***************************************		
Seview of Land Review of Neighborhood Boundaries Sales Collection Sales to Price per Price	Series Price per Neighborhood Boundaries Sold v. Unsold Properties Soles to Price per Pr	Second S						ACTIVITY	-					***************************************
Neighborhood Total Parcels to be County Parcels to be Parcels to be Parcels to be County County Parcels to be S	Price per Noeighborhood Total Parcels to be Price per Total Parcels to be County Cou	Price per Noeighborhood Total Parcels to be Price per Total Parcels to be Price per Total Parcels to be Price per Total Parcels to be Parcels to be Parcels to be County County	Review o Valuati	f Land	Review	of Neighborhood	Boundaries		of Data Coll I Comparisor Unsold Prop	lection n of serties	Assessme Ratio S	nt/Sales study	Final Report	
\$ \$ 124,734.49 \$ 6 \$ \$ 616.15 \$ 3,696.90 \$ 702 \$ 7,665.84 \$ 5,750.25 \$ \$ \$ 5,750.25 \$ \$ \$ 5,750.25 \$ \$ 5,750.	\$ 124,734.49 6 \$ 616.15 \$ 3,656.90	\$ 124,734.49 6 \$ 616.15 \$ 3,696.90		Parcels to be reviewed	Price per County	Neighbor- hoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Į.	Total	Sales to be reviewed	Price per County	Price per County
9 356 \$ 10.92 \$ 7,665.84 36 \$ 87.74 \$ 4,913.44 36 \$ 124,734.49 6 \$ \$ 616.15 \$ 3,696.90 760 \$ 19.26 \$ 14,641.16 Grand Total \$ 11.	9 36 \$ 10.92 \$ 7.665.84 36 \$ 87.74 \$ 4,913.44 36 \$ 19.26 \$ 14,641.16 10.25 \$ 5,750.25 \$ \$ 11.05 10.25 11.05	9 5 10.92 \$ 7,665.84	MARION		ł	9		·v.				1025	H	\$ 11,000.00
56 \$ 87.74 \$ 4,913.44 Register of the control of t	56 \$ 87.74 \$ 4,913.44 2 \$ 1,030.94 \$ 2,061.88 5 \$ 124,734.49 6 \$ \$ 616.15 \$ 3,696.90 760 \$ 19.26 \$ 14,641.16 Grand Total \$ 11	56 \$ 8774 \$ 4,913.44 6 \$ 124,734.49 6 \$ \$ 616.15 \$ 3,696.90 760 \$ 19.26 \$ 14,641.16 Grand Total \$ 11	Residential	35,119	15.00		/Neighborhood		702		₩.			
7 56 \$ 124,734.49 6 \$ 616.15 \$ 3,696.90 760 \$ 19.26 \$ 14,641.16 1025 \$ 5,750.25 \$ Grand Total \$ 11	6 \$ 124,734.49 6 \$ 616.15 \$ 3,696.90 760 \$ 19.26 \$ 14,641.16 1025 \$ 5,750.25 \$ \$	2 \$ 1,030.94 \$ 2,061.88 6 \$ 124,734.49 6 \$ 616.15 \$ 3,696.90 760 \$ 19.26 \$ 14,641.16 1025 \$ 5,750.25 \$ Grand Total \$ 11	Commercial	2,820					26		₩			
6 \$ 124,734.49 6 \$ 616.15 \$ 3,696.90 760 \$ 19.26 \$ 14,641.16 1025 \$ 5,750.25 \$	6 \$ 124,734.49 6 \$ 616.15 \$ 3,696.90 760 \$ 19.26 \$ 14,641.16 1025 \$ 5,750.25 \$	6 \$ 124,734.49 6 \$ 616.15 \$ 3,696.90 760 \$ 19.26 \$ 14,641.16 1025 \$ 5,750.25 \$	Industriai	117					7		s			
Grand Total \$	Grand Total \$	Grand Total \$	Activity Totals	38,056	1	9		ŵ			ℴ		\$ 5,750.25	
urchasing Division uilding 15 219 Washington Street East ost Office Box 50130 harleston, WV 25305-0130	urchasing Division uilding 15 119 Washington Street East ost Office Box 50130 harleston, WV 25305-0130	urchasing Division uilding 15 019 Washington Street East ost Office Box 50130 harleston, WV 25305-0130										Granc	Total	\$ 159,822.80
Purchasing Division Building 15 2019 Waskington Street East Post Office Box 50130 Charleston, WV 25305-0130	urchasing Division uilding 15 019 Washington Street East ost Office Box 50130 harleston, WV 25305-0130	urchasing Division uilding 15 019 Washington Street East ost Office Box 50130 harleston, WV 25305-0130	epartment of Ac	İministration										
Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	uilding 15 019 Washington Street East ost Office Box 50130 harleston, WV 25305-0130	uilding 15 019 Washington Street East ost Office Box 50130 harleston, WV 25305-0130	urchasing Divisic	uc										
019 Washington Street East ost Office Box 50130 harleston, WV 25305-0130	019 Washington Street East ost Office Box 50130 harleston, WV 25305-0130	019 Washington Street East ost Office Box 50130 harleston, WV 25305-0130	uilding 15											
ost Office Box 50130 harleston, WV 25305-0130	ost Office Box 50130 harleston, WV 25305-0130	ost Office Box 50130 harleston, WV 25305-0130	019 Washington	Street East		•								
harleston, WV 25305-0130	harleston, WV 25305-0130	harleston, WV 25305-0130	ost Office Box 50	7130	, , , , , , , , , , , , , , , , , , , 									
			harieston WV 2	5305-0130	·•									
					-									

^{*} 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.

Parcel Review of Land Review of Neighborhood Boundaries Sold v. Uisold Properties Ratio Study Parcel Total Parcel	Review of land Review of Neighborhood Boundaries Sold v. Unsold Properties Ratio Study County Price per Neighborhood Total Parcels to be Parcels to be Parcels to be County Reviewed Parcel Total Parcels to be Parcels to b					CONTRACT	CONTRACT APPRAISAL PRICING SUMMARY	CING SUMM	IRY			-	
Neighborhood Boundaries Review of Data Collection Sold ** Unsold Properties Ratio Study Price per hoods to be hoods to be hoods to be county December Price per hoods to be hoods to be hoods to be hoods to be hoods to be hoods to be hoods to be hoods to be hoods to be hoods to be hoods to be hoods to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hood to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hoods to hood	Review of Land			***************************************	***************************************	***************************************	ACTIVITY	***************************************			***************************************		***************************************
cels Neighbor- be Price per hoods to reviewed Total Parcels to be reviewed Total Price per reviewed Total Price per reviewed Price per reviewed Price per county Price per reviewed Price per county Price per reviewed Price per county Price per reviewed Price per county Price per county Price per county Price per county Price per reviewed Price per county P	Price per Pric	County	Review o Valuati	f Land on*	Review	of Neighborhood	Boundaries	Review And Sold v.	r of Data Co Comparisa Unsold Pro	ollection on of operties	Assessme	ent/Sales Study	Final Report
235	235		Parcels to be reviewed	Price per County	Neighbor- hoods 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
235 236 244 444 448 5 73,599,32 6 \$ 5 550.04 \$ 3,300.24 409 \$ 26.46 \$ 10,821.86 545 \$ 3,782.30 \$ 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	235 \$ 14.36 \$ 5.528.60 \$ 2.100.70 \$ 3.584.70 \$ 2.100.70 \$ 3.584.70 \$ 3.589.30 \$ \$ 14.36 \$ 5.528.60 \$ \$ 1.700.70 \$ 3.584.70 \$ 3.589.30 \$ 1.700.70 \$ 3.589.30 \$ 1.700.70 \$ 3.589.30 \$ 1.700.70 \$ 3.589.30 \$ 1.700.70 \$ 3.589.30 \$ 1.700.70 \$ 3.589.30 \$ 1.700.70 \$ 3.589.30 \$ 1.700.7	MARSHALL			9		ý				545		\$ 7,200.00
21 \$ 170.70 \$ 3,584.70	21 \$ 170.70 \$ 3,584.70 444 438 \$ 550.04 \$ 3,300.24 409 \$ 26.46 \$ 10,821.86 545 \$ 3,782.30 \$ 5 10 10 10 10 10 10 10 10 10 10 10 10 10	Residential	19,235			/Neighborhood		385		\$			
448 \$ 73,599,32 6 \$ 550.04 \$ 3,300.24 409 \$ 26.46 \$ 10,821.86 545 \$ 3,782.30 \$ Grand Total \$ 5 99 Grand Total \$ 5 99	446 438 \$ 73,599.32 6 \$ 550.04 \$ 3,300.24 409 \$ 26.46 \$ 10,821.86 545 \$ 3,782.30 \$ Compared to the company of	Commercial	1,059					21		w			
438 \$ 73,599.32 6 \$ 550.04 \$ 3,300.24 409 \$ 26,46 \$ 10,821.86 545 \$ 3,782.30 \$ On Grand Total \$ 9	438 \$ 73,599.32 6 \$ 550.04 \$ 3,300.24 409 \$ 26,46 \$ 10,821.86 545 \$ 3,782.30 \$ Grand Total \$ 5 99	Industrial	144					10.0		₹\$			
Grand Total \$	Grand Total \$	Activity Totals	20,438		9		\$	409		ゕ			\$ 7,200.00
Department of Administration Purchasing Division Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	Department of Administration Purchasing Division Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130										Granc	l Total	\$ 98,703.72
Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	Department of , Purchasing Divis	Administration ion								·		
2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	Building 15											
Prost Unite Box 30130 Charleston, WV 25305-0130	Prost Unite Box 30130 Charleston, WV 25305-0130	2019 Washingto	on Street East										
מידה התקיים בני לוניים ביי ביי לוניים ביי ל		Post Office Box Charleston, WV	50130										

* 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.

				TOVETTOO	ADDDAICAL DDF		>				
			***************************************	DEMINACO	CONTINUE AFTER STATE THE SOUTH STATE				***************************************		
					ACTIVITY						
County	Review of Land Valuation*	f Land Ion*	Review	Review of Neighborhood Boundaries	Boundaries	Reviev And Sold v.	Review of Data Collection And Comparison of Sold v. Unsold Properties	llection n of perties	Assessment/Sa Ratio Study	Assessment/Sales Ratio Study	Final Report
	Parcels to be reviewed	Price per County	Neighbor- hoods 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
MINERAL		\$ 61,679,43	រភ	\$ 523.27	\$ 2,616.35				670	\$ 3,785.50	\$ 5,900.00
Residential	16,827			/Neighborhood		337	\$ 13.45	\$ 4,532.65			
Commercial	745					93	\$ 104.17	\$ 3,125.10			
Industrial	63					1	\$ 1,255.52	\$ 1,255.52			
Activity Totals	17,635	\$ 61,679.43	5	\$ 523.27	\$ 2,616.35	368	\$ 24.22	\$ 8,913.27	029	\$ 3,785.50	\$ 5,900.00
			***************************************	***************************************	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT	-	***************************************		Grant	Grand Total	\$ 82,894.55
Department of Administration	ministration	-									
Purchasing Division											
Building 15											
2019 Washington Street East	itreet East								•		
Post Office Box 50130	(30										
Charleston WV 25305-0130	305-0136	·									
3181153(Dt), vv v 4.7.	2020-000										

		Final Report	Price per County	\$ 14,100.00				\$ 14,160.00	\$ 199,441.55										
		int/Sales Study	Price per County	\$ 13,678.83				\$ 13,678.83	Grand Total										
		Assessment/Sales Ratio Study	Sales to be reviewed	3707				3707	Grand										
		ection of erties	Total		\$ 9,194.48	\$ 5,775.48	\$ 2,910.10	\$ 17,880.06											
ARY		Review of Data Collection And Comparison of Sold v. Unsold Properties	Price per Parcel		\$ 10.52	\$ 94.68	\$ 1,455.05	\$ 19.08											
CING SUMM		Revien An Sold v	Parcels to be reviewed	ű.	874	61	2	937											
CONTRACT APPRAISAL PRICING SUMMARY	ACTIVITY	Review of Neighborhood Boundaries	Total	\$ 4,090.40		310		\$ 4,090.40											
CONTRACT			Review of Neighborhood Boundar	v of Neighborhood Bound	Review of Neighborhood Boun	Review of Neighborhood Bou	Price per Neighborhood	<u>∞</u>	/Neighborhood			\$ 818.08							
	***************************************						Review of Nei	Review of Ne	Neighbor- hoads to be reviewed	Ŋ				'n					
		of Land ion*				Price per County	\$ 149,692.26				\$ 149,692.26								
		Review of Land Valuation*	Parcels to be reviewed		43,681	3,074	98	46,841		ministration		Street East	130	5305-0130					
		County		MONONGALIA	Residential	Commercial	Industrial	Activity Totals		Department of Administration Purchasing Division	Building 15	2019 Washington Street East	Post Office Box 50130	Charleston, WV 25305-0130					

				CON	TRACT A	CONTRACT APPRAISAL PRICING SUMMARY	CING SUMM	IRY		,		
						ACTIVITY			***************************************			***************************************
County	Review of Land Valuation*	of Land ion*	Review	Review of Neighborhood Boundaries	orhood B	oundaries	Reviev And Sold v.	Review of Data Collection And Comparison of Sold v. Unsold Properties	ollection on of operties	Assessm Ratio	Assessment/Sales Ratio Study	Final Report
	Parcels to be reviewed	Price per County	Neighbor- hoods to be reviewed	Price per Neighborhood	per	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County
MORGAN		\$ 50,399.90	12	₩.	~	\$ 3,294.84				611	\$ 3,384.94	\$ 5,200.00
Residential	14,019			/Neighborhood	rhood		280	\$ 13.64	4 \$ 3,819.20			
Commercial	369						7	\$ 350.82	2 \$ 2,455.74			
Industrial	86						2	\$ 622.54	4 \$ 1,245.08			
Activity Totals	14,486	\$ 50,399.90	32	45	274.57	\$ 3,294,84	289	\$ 26.02	2 \$ 7,520.02	611	\$ 3,384,94	\$ 5,200.00
										Gran	Grand Total	\$ 69,799.70
Department of Administration	Administration											
Purchasing Division	iton											
Building 15		- 1										
2019 Washington Street East	in Street East											
Post Office Box 50130	50130											
Charleston, WV 25305-0130	25305-0130											

Review of Land Review of Neighborhood Boundaries Sold v. Unsold Properties Ratio Study Ratio Study Ratio Study Price per P	Review of Land Valuation* Parcels to be County 21,379 2,379 23,851 \$ 85,007.75	Review of Neighborhood Neighbor- hoods to Price per be Neighborhood reviewed 1 \$ 2,448.37	ACTIVITY 1 Boundaries Total						
Review of Land Review of Data Collection Review of Data Collection And Comparison of Sold v. Unsold Properties Assessment/Sales and Suldy Final Ratio Study Parcels to be reviewed reviewed Price per County reviewed Price per Price per Price per Price per County Total Traviewed reviewed Price per P	Parcels Price per to be County reviewed County 2,379 2,379 2,379 3,851 \$ 85,007.75	Review of Neighborhood Neighbor- hoods to Price per be Neighborhood reviewed 3,448.37	i Boundaries Totai						
Parcels to be to be to be to be to be to be to be to be to be to be to be to be a county to be county to be county reviewed county reviewed county reviewed county reviewed be neighborhood county reviewed county c	Parcels Price per to be County 21,379 2,379 23,851 \$ 85,007.75	Price Neighb	Total	Review And Sold v.	of Data Colle Comparison Unsold Prope	of of ertles	Assessme Ratio	int/Sales Study	Final Report
21,379 93 2,379 93 23,379 23,379 23,381 93 23,382 93 93 93 93 93 93 93 93 93 9	2,379 \$ 2,379 \$ 23,851 \$	\$ \$		Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County
21,379 428 \$ 13.26 \$ 5,675.28 2,379 48 \$ 83.11 \$ 3,989.28 93 2 \$ 873.79 \$ 1,747.58 23,851 \$ 85,007.75 1 \$ 2,448.37 \$ 2,448.37 478 \$ 11,412,14 885 \$ 4,796.70 \$ 111,412,14 Initistration Grand Total \$ 11,412,14 885 \$ 4,796.70 \$ 111,412,14 30 93 <	2,379 2,379 93 93 23,851 \$	Neighborhood	*				885	H	8 \$,600.00
23,851 \$ 85,007.75	2,379 93 23,851 \$			428					
35.1 \$ 85,007.75 1 \$ 2,448.37 \$ 2,448.37	93 23,851 \$			48					
23,851 \$ 85,007.75 1 \$ 2,448.37 \$ 2,448.37 \$ 11,412,14 885 \$ 4,796.70 \$ inistration	23,851 \$			~					
Grand Total \$	rtment of Administration nasing Division	٠.	ۍ.	478		\$ 11,412,14	885		
artment of Administration chasing Division ding 15 9 Washington Street East t Office Box 50130 rleston, WV 25305-0130	rtment of Administration nasing Division						Grand	i Total	\$ 111,664.96
chasing Division ding 15 9 Washington Street East t Office Box 50130 Irleston, WV 25305-0130	asing Division								
Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130						•			
9 Washington Street East t Office Box 50130 Infeston, WV 25305-0130	CT 9								
t Office Box 50130 Irleston, WV 25305-0130	Washington Street East								
rleston, WV 25305-0130	Office Box 50130								
	eston, WV 25305-0130								

Review of Land Review of Neighborhood Boundaries Sold v. Unsoid Properties Ratio Study v. Unsoid Properties Rat					CONTRACT	CONTRACT APPRAISAL PRICING SUMMARY	CING SUMMA	IRY				
Sales Solid Seview of Neighborhood Boundaries Solid v. Unsold Properties Sales to Neighborhood Boundaries Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Solid v. Unsold Properties Sales to Sale						ACTIVITY						
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\$\frac{5}{2}\$ \frac{5}{2}\$ \frac{719.20}{5}\$ \frac{5}{2}\$ \frac{1876.80}{5}\$ \frac{10.89}{5}\$ \frac{5}{2}\$ \frac{10.89}{5}\$ \frac{5}{2}\$ \frac{3.95.40}{5}\$ \frac{5}{2}\$ \frac		Parcels to be reviewed	Price per County	Neighbor- hoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed		Total	Sales to be reviewed	Price per County	Price per County
2 2 3 5 10.89 \$ 6,239.97 3 8 2,359.18 3 8 2,359.18 3 719.20 \$ 2,876.80 3 8 23.80 \$ 13,995.31 3 8 2,359.18 3 8 2,340.29 3 8	PRESTON			4		-V-				1283	- 18	00'009'6 \$
7 \$ 97,496.30 4 \$ \$ 719.20 \$ 2,876.80 588 \$ 23.80 \$ 13,995.31 1283 \$ 5,940.29 \$ 5 12	Residential	28,672			-/Neighborhood		573		₩.			
7 \$ 97,496.90 4 \$ \$ 719.20 \$ 2,876.80 588 \$ 23.80 \$ 13,995.31 1283 \$ 5,940.29 \$ 1212	Commercial	692					14		٠٠			
7 \$ 97,496.30 4 \$ 719.20 \$ 2,876.80 588 \$ 23.80 \$ 13,995.31 1283 \$ 5,940.29 \$	Industrial	36					-	1	\$			
Grand Total \$	Activity Totals	29,477		4		w			·s	1283	H	
Department of Administration Purchasing Division Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130		**************************************								Gram	d Total	\$ 129,909.30
Purchasing Division Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	Department of	Administration										
Building 15 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	Purchasing Divis	sion										
2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	Building 15											
Post Office Box 50130 Charleston, WV 25305-0130	2019 Washingto	on Street East										
Charleston, WV 25305-0130	Post Office Box	50130	-									
	Charleston, WV	725305-0130	1									

^{*} 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.

Review of Land Review of Neighborhood Boundaries Valuation* Neighborhood Boundaries to be reviewed County Parcels Price per hoods to be County Teviewed Total TAYLOR S3.1 S3.1 I1,362 \$42,985.65 2 \$895.00 \$1,79 Industrial 28 Activity Totals \$1,792 \$42,985.65 \$2 \$5 \$895.00 \$1,77 Totals 11,921 \$42,985.65 2 \$895.00 \$1,77 Totals 11,921 \$1,725 \$2 \$5 \$895.00 \$1,77 Totals 11,921 \$1,725 \$2 \$3,72 Totals I1,921 \$1,725 \$2 \$3,725 Totals I1,921 \$2 \$3,725 Totals \$1,77 Totals \$2 \$2 Totals \$2 \$3,50 Totals \$1,77 Totals \$2 \$3,50 Totals \$3,50	/ITY	Review of And Co Sold v. Un Parcels to be Previewed 227 \$	Review of Data Collection And Comparison of Sold v. Unsold Properties			
Review of Land	00.00	Review of And Co Sold v. Un els to be Priewed Aurena S277 \$	Data Collectic mparison of sold Propertie			
Parcels	00:00				Assessment/Sales Ratio Study	Final Report
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28 11,921 \$ 42,985.65 2 \$ 895.00		11 \$	218.35 \$	2,401.85		
11,921 \$ 42,985.65 2 \$ 895.00		13	1,510.98 \$	1,510.98		
	1,790.00	239 \$	30.63 \$	7,320.10	354 \$ 2,534.64	34 \$ 4,800.00
					Grand Total	\$ 59,430.39
Department of Administration						
Purchasing Division		•				
Building 15						
2019 Washington Street East						
Post Office Box 50130	•					
Charleston, WV 25305-0130	•					

* 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.

Review of Land					CONTRACT	CONTRACT APPRAISAL PRICING SUMMARY	CING SUMM	IRY				
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8,922		Parcels to be reviewed	Price per County	Neighbor- hoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed		Total	Sales to be reviewed	Price per County	Price per County
8,922 411 22 22 9,355 \$ 33,928.89 2 \$ \$ 17.38 \$ 3,093.64 8 \$ \$ 279.31 \$ 2,234.48 8 \$ \$ 279.31 \$ 2,234.48 1 \$ \$ 1,442.89 \$ 1,442.89 1 \$ \$ 1,442.89 \$ 5,1442.89 1 \$ \$ 1,742.14 1 \$ 1,742.14 1	1			2		·s				559	i i	
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view of Land Neighbor- S Price per hoods to Price p County be Neighbor reviewed \$ 53,206.92 4 \$	<u> </u>	Review And Sold v. Parcels to be reviewed	Review of Data Collection And Comparison of Sold v. Unsold Properties to be Price per Tc			
veluation* Valuation* S Price per ho County rev \$ 53,206.92		Review And Sold v. Parcels to be reviewed	of Data Collection Comparison of Unsold Properties Price per Parcel			
ed County hoods to be county be coun	Total	Parcels to be reviewed			Assessment/Sales Ratio Study	Final Report
8 \$ 53,206.92 4	202			Sale Total b	Sales to Price per be County reviewed	Price per County
8 \$ 53,206.92 4	2.98 \$ 2,731.92			2	232 \$ 2,623.92	\$ 6,100.00
8 \$ 53,206.92 4 \$	po	269	\$ 16.94 \$	4,556.86		
8 \$ 53,206.92 4 \$		14	\$ 220.97 \$	3,093.58		
8 \$ 53,206.92 4 \$		14	\$ 1,954.94 \$	1,954,94		
	682.98 \$ 2,731.92	284	\$ 33.82 \$	9,605,38	232 \$ 2,623.92	\$ 6,100.00
					Grand Total	\$ 74,268.14
Department of Administration						
Purchasing Division						
Building 15						
2019 Washington Street East						
Post Office Box 50130						
Charleston, WV 25305-0130						

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COUNTY	Review of Land Valuation	of	Review of Neighborhood Boundaries	Review of Data Collection And Comparison of Sold v. Unsold Properties	Asessment/Sales Ratio Study	Final Report	Total Bid	Total Parcels	Overall \$ per Parcel	<u> </u>
3	& 16 010 32	250	2 105.64	\$ 8,027.74	\$ 2,773.56	\$ 5,000.00	\$ 64,817.26	, 12,692	٠ ج	5.11
Barboui	٦ ا	40.00		\$ 20,555.64	\$ 12,897.72	\$ 15,600.00	\$ 219,811.64	1 51,920	٠ ج	4.23
Berkeley		2 99			\$ 2,761.43	\$ 5,300.00	\$ 69,697.79	14,358	မှာ	4.85
Вгооке		20.0			\$ 2,240.16	\$ 3,700.00	\$ 48,356.99	9 9,438	မာ	5.12
Grant		7 2			\$ 4,905.00	\$ 7,300.00	\$ 93,822.94	1 19,687	↔	4.77
натрупте		5 5			\$ 3,273.44	\$ 6,600.00	\$ 89,811.50	0 20,122	€	4,46
Hancock	4 00,002.13	27.13		· 65	\$ 2,713.30	\$ 4,300.00	\$ 57,264.53	3 11,568	சு	4.95
Hardy	1	5) (\$ 14,200.00	\$ 210,282.50	0 49,996	₩	4.21
Harrison	-	52.13				\$ 9,000.00	\$ 128,053.98	8 29,037	\$	4.41
Jefferson		35.55				\$ 11,000.00	\$ 159,822.80	0 38,056	ь	4.20
Marion	-	34.49				\$ 7.200.00	\$ 98,703.72	2 20,438	€9	4.83
Marshall	\$ 73,59	73,599.32	\$ 3,300.24			1		5 17.635	49	4.70
Mineral	\$ 61,67	61,679.43	\$ 2,616.35	မှ		3 €	۲ د د	┿	မှာ	4.26
Monongalia	\$ 149,692.26	92.26	\$ 4,090.40	49	-	<i>p</i> (٨ ٠	-	€	4 87
Morgan	\$ 50,39	50,399.90	\$ 3,294.84	\$ 7,520.02		<i>A</i>	۸ ۲	_	÷ #	4 68
Ohio	\$ 85,0(85,007.75	\$ 2,448.37	\$ 11,412.14	\$ 4,796.70	မှာ	۸.	_	9 6	3 3
Dracton		97.496.90	\$ 2,876.80	\$ 13,995.31	\$ 5,940.29	\$ 9,600.00	\$ 129,909.30	29,477	æ	4.41
Taylor	1	42 985 65	es es	\$ 7,320.10	\$ 2,534.64	\$ 4,800.00	\$ 59,430.39	11,921	မာ	4.99
- ayıoı - Tiokoz		33 028 8G	· •	\$ 6,771.01	\$ 3,096.86	\$ 4,200.00	49,738.90	90 9,355	69	5.32
I UCKE		50,525,50 50,000,00	. #	\$ 9.605.38	\$ 2,623.92	\$ 6,100.00	74,268.14	14,158	63	5.25

ADDENDA

Company Profile

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

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

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

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

Philosophy of Approach and Effort

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

Clearly identify the goal,

Ascertain if the goal is reasonably attainable,

Chart a detailed path of resource requirements and time stages for accomplishing

- the goal

 Involve and incorporate the local resources of the client and the community so as to
 - Reduce costs by utilization of already existing knowledge and capacity
 - Gain the cooperation and assistance of the client and the community
 - Gain an understanding and buy-in to the goal and the results

	Identify how to measure	and know	that the	effort	is on	schedule	and or	budget
--	-------------------------	----------	----------	--------	-------	----------	--------	--------

- ☐ Identify the most cost-effective budget for accomplishing the goal
- ☐ Insure that the financial arrangements are sufficient to full, successful completion of the goal
- Perform intensely and communicate continuously in an open-manner to the client and the community

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

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

Mr. Ebert designed and developed the first known market-value-based Computer-Assisted-Mass Appraisal system (CAMA) and implemented it for both residential and commercial class properties in 1966-67.

Mr. Ebert coined and first presented the term (*CAMA*) in 1971 and was its leading proponent in the 1970's and 80's. Mr. Ebert also pioneered the evolution of the market approach to valuation for mass appraisal and property tax administration applications including the practicalization of multiple regression analysis (MRA), and, the development of a number of innovative valuation tools including individualized multiple regression analysis (IMRA), property pattern analysis (Trace), correlative function analysis (CFA), time-adjusted sales approach (TASP), computer operated self study (COSS), present worth of future development value (PWDV), stochastic modeling, data profiling and data intervention, effective-age modeling, use density affectation, sales ratio inversion, and technological obsolescence measurement.

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

Mr. Ebert has led the development and utilization of CAMA applications employed by more than eight mass appraisal companies and ten million parcels of property in more than one hundred assessment jurisdictions and central appraisal districts.

ASSOCIATIONS:

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

OTHER:

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

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

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

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

Youngest County Assessor in America - 1969

Licensed Real Estate Broker

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

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

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

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

Property Tax Administration Experience Relevant to Proposed Project

- Clark County, OH engaged to review mass appraisal data and values from the county's IAS CAMA system, to provide Board of Revision support via utilization of comparable property analysis and optimized hearings scheduling, and to provide a plan for continuing equalization of assessments according to market value.
- Grand Rapids, MI Under State Tax Commission mandate upon the City, in association with Appraisal Research Company, Inc., in a twelve-month project, developed and managed a Technology-Assisted Mass Appraisal of market values for the City of Grand Rapids Michigan encompassing some 53,000 residential properties, including market data collection and analysis, neighborhood delineation, new land rates, lot resizing, review and remediation of property data and valuation tables, and the integration of oblique aerial photography, street level photography, GIS data, and including an analysis of the effect of foreclosures and sub-prime mortgage interest loans.
- Nassau County, (Long Island) NY commissioned by the County Commissioners and the newly elected County Assessor to evaluate and make recommendations for the completion of a court-ordered reappraisal encompassing over 500,000 parcels: including valuation methodologies, CAMA systems utilization, regulatory compliance, and the development of an in-house valuation organization to best maintain ongoing equalization.
- Cuyahoga County (Cleveland) OH engaged to structure an integration of a local government systems and support entity with an in-house real estate mass appraisal operation, along with advisory and support services including:
 - Review, evaluation and report on the county's pre-existing computer assisted mass appraisal (CAMA)
 contract.
 - Project set-up and operations administration support regarding the countywide mass appraisal of 30,000 commercial and industrial real estate parcels
 - Development, implementation, and defense of residential property market valuation models, which were successfully employed for 400,000 residential property appraisals.
 - Review, evaluation, and executive report on the proposals and presentations of the systems integrator finalists for a new Tax Billing and Collections and Integrated Real Property Information System.
 - Market valuation development and appraisal field review regarding commercial retail, office buildings, hotels, motels, and light industrial properties.
 - Review and evaluation of a vendor-installed CAMA (computer assisted mass appraisal) system and a
 detailed definition of the functional modifications and requirements for bringing that system to desired
 functionality.
 - Monitoring and advisory services regarding the integration of the new Tax Billing and Collections System, Real Property Information System, and Mass Appraisal System.
- □ Boston, MA engaged by City Council to provide a computer-assisted mass appraisal (CAMA) system, project consultation, planning, contractor monitoring, and public information services for a struggling city-wide reassessment (their first ever) triggered by a court-ordered state-wide reassessment to remove inequities in assessments amongst classes of property and amongst assessing jurisdictions.
- State of Wyoming engaged by the bonding company to evaluate a failed state-wide reappraisal by a mass appraisal firm, then to negotiate a recovery plan with the State Attorney General and State Tax Commission, then to manage the implementation of that plan including the simultaneous reappraisal of 26 counties. Developed and implemented a computer-assisted mass appraisal (CAMA) system in all 26 counties connected to a central system at the state level.

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

	·
J	Southampton, NY – engaged as a contractor to advise and assist in the development and implementation of a reappraisal project, and for presentation of an appraisers training program.
כ	Wilmington, DE; Manchester, NH; Southampton, NY – engaged to develop and effect public information programs to promote public acceptance of property tax reassessment; and, to advise and support implementation of those market-value-based real estate assessment programs.
כ	Burke County, NC; Durham County, NC; Wake County, NC; Huntsville, AL – engagements for developing and implementing computer assisted, property tax equalization projects.
3	Oklahoma County, OK – engaged by County Assessor to implement and support a computer-assisted, market-value-based, real estate tax assessment system.
	Tarrant County (Ft. Worth) TX – engaged by the Central Appraisal District to implement and support a computer-assisted, market-value-based, real estate tax assessment system.
	British Columbia Assessment Authority, Canada – engaged to implement and support a computer-assisted, market-value-based, real estate appraisal system using multiple regression analysis.
	City of Lansing, Michigan – Responsible for market data systems, sales ratio studies, land value standards, neighborhood delineation and market value adjustments. Designed and developed the first known market-value-based Computer-Assisted-Mass Appraisal system (CAMA) and implemented it for both residential and commercial class properties.
	Appraisal Research Corporation, Findlay, OH – Review, evaluation, and incorporation of emerging GIS, database mining, and valuation technologies relating to mass appraisal and assessment equalization. – with particular attention on statistical methodologies for market value and equity analyses, oblique photography, and data collection devices.



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

Request for Quotation

TAX09001

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ADDRESS CORRESPONDENCE TO ATTENTION OF

ADDRESS CHANGES TO BE NOTED ABOVE

SHELLY MURRAY 304-558-8801

RFQ COPY
CAMA RESOURCES
2381 W STADIUM
ANN ARBOR MI 48103

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

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

Request for Quotation

TAX09001

PAGE 2

ADDRESS CORRESPONDENCE TO ATTENTION OF

SHELLY MURRAY 304-558-8801

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

TERMS OF SALE SHIP VIA F.O.B. ATE PRINTED FREIGHT TERMS 5/21/2008 ING DATE: 07/03/2008 **BID OPENING TIME** 01:30PM CAT. QUANTITY UOP UNIT PRICE ITEM NUMBER AMOUNT 946~15 LS APPRAISAL SERVICES, REAL ESTATE CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN. IN THE EVENT THE VENDOR/CONTRACTOR FILES BANKRUPTCY: FOR BANKRUPTICY PROTECTION, THIS CONTRACT IS AUTOMATI-CALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER. THE TERMS AND CONDITIONS CONTAINED IN THIS CONTRACT SHALL SUPERSEDE ANY AND ALL SUBSEQUENT TERMS AND CONDITIONS WHICH MAY APPEAR ON ANY ATTACHED PRINTED DOCUMENTS SUCH AS PRICE LISTS, ORDER FORMS, SALES AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY ELECTRONIC MEDIUM SUCH AS CD-ROM. VENDOR PREFERENCE CERTIFICATE CERTIFICATION AND APPLICATION* IS HEREBY MADE FOR PREFERENCE IN ACCORDANCE WITH WEST VIRGINIA CODE, 5A-3-37 (DOES NOT APPLY TO CONSTRUCTION CONTRACTS). APPLICATION IS MADE FOR 2.5% PREFERENCE FOR THE REASON CHECKED: BIDDER IS AN INDIVIDUAL RESIDENT VENDOR AND HAS RESIDED CONTINUOUSLY IN WEST VIRGINIA FOR FOUR SEE REVERSE SIDE FOR TERMS AND CONDITIONS TELEPHONE DATE FEIN ADDRESS CHANGES TO BE NOTED ABOVE



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SHELLY MURRAY 304-558-8801

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DEPARTMENT OF TAX & REVENUE PROPERTY TAX DIVISION GREENBROKE BUILDING 1124 SMITH STREET CHARLESTON, WV

25301

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SHELLY MURRAY 304-558-8801

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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 5/21/2008 ING DATE: 07/03/2008 BID OPENING TIME 01:30PM CAT. NE QUANTITY UOP ITEM NUMBER UNIT PRICE AMOUNT NO. WHICH MAINTAINS INTS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS WITHIN WEST VIRGINIA EMPLOYING A MINIMUM OF ONE HUNDRED STATE RESIDENTS WHO CERTIFIES THAT, DURING THE LIFE OF THE CONTRACT, ON AVERAGE AT LEAST 75% OF THE EMPLOYEES OR BIDDERS' AFFILIATE'S OR SUBSIDIARY'S EMPLOYEES ARE RESIDENTS OF WEST VIRGINIA WHO HAVE RESIDED IN THE STATE CONTINUOUSLY FOR THE TWO YEARS IMMEDIATELY PRECEDING SUBMISSION OF THIS BID. BIDDER UNDERSTANDS IF THE SECRETARY OF TAX & REVENUE DETERMINES THAT A BIDDER RECEIVING PREFERENCE HAS FAILED TO CONTINUE TO MEET THE REQUIREMENTS FOR SUCH PREFERENCE, THE SECRETARY MAY ORDER THE DIRECTOR OF (A) RESCIND THE CONTRACT OR PURCHASE PURCHASING TO: ORDER ISSUED; OR (B) ASSESS A PENALTY AGAINST SUCH BIDDER IN AN AMOUNT NOT TO EXCEED 5% OF THE BID AMOUNT AND THAT SUCH PENALTY WILL BE PAID TO THE CONTRACTING AGENCY OR DEDUCTED FROM ANY UNPAID BALANCE ON THE CONTRACT OR PURCHASE ORDER. BY SUBMISSION OF THIS CERTIFICATE, BIDDER AGREES TO DISCLOSE ANY REASONABLY REQUESTED INFORMATION TO THE PURCHASING DIVISION AND AUTHORIZES THE DEPARTMENT OF TAX AND REVENUE TO DISCLOSE TO THE DIRECTOR OF PURCHASING APPROPRIATE INFORMATION VERIFYING THAT BIDDER HAS PAID THE REQUIRED BUSINESS TAXES, PROVIDED THAT SUCH INFORMATION DOES NOT CONTAIN THE AMOUNTS OF TAXES PAID NOR ANY OTHER INFORMATION DEEMED BY THE TAX COMMISSIONER TO BE CONFIDENTIAL. UNDER PENALTY OF LAW FOR FALSE SWEARING (WEST VIRGINIA CODE 61-5-3), BIDDER HEREBY CERTIFIES THAT THIS CERTIFICATE IS TRUE AND ACCURATE IN ALL RESPECTS; AND THAT IF A CONTRACT IS ISSUED TO BIDDER AND IF ANYTHING CERTIFICATE CHANGES DURING THE CONTAINED WITHIN THIS TERM OF THE CONTRACT, BIDDER WILL NOTIFY THE SEE REVERSE SIDE FOR TERMS AND CONDITIONS TELEPHONE DATE



TYPE NAME/ADDRESS HERE

Ann Arbor, MI 48103

Cama Resources + Technologus 2381 W. Staduin Blod.

State of West Virginia
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SHELLY MURRAY 304-558-8801

DEPARTMENT OF TAX & REVENUE PROPERTY TAX DIVISION GREENBROKE BUILDING 1124 SMITH STREET CHARLESTON, WV

25301 304-558-3940

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ADDRESS CORRESPONDENCE TO ATTENTION OF

SHELLY MURRAY 304-558-8801

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DEPARTMENT OF TAX & REVENUE PROPERTY TAX DIVISION GREENBROKE BUILDING 1124 SMITH STREET CHARLESTON, WV

CHARLESTON, WV 25301 304-558-3940

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ADDRESS CORRESPONDENCE TO ATTENTION OF SHELLY MURRAY
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CAMA Resources 2381 W Stadium Blvd Ann Arbor, MI 48103 DEPARTMENT OF TAX & REVENUE
PROPERTY TAX DIVISION
GREENBROKE BUILDING
1124 SMITH STREET
CHARLESTON, WV
25301 304-558-3940

TE PRINTED TERMS OF SALE SHIP VIA FOB. FREIGHT TERMS 725/2008 07/24/2008 IG DATE: BID OPENING TIME 01:30PM CAT. QUANTITY UOP ITEM NUMBER UNIT PRICE AMOUNT ADDENDUM NO. 1 ---THIS ADDENDUM IS ISSUED TO EXTEND THE BID OPENING DATE FROM: 7/03/2008 TO : 7/24/2008RESPONSES 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. ATTACHMENT: PRE-BID SIGN IN SHEET S۵ 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: SEE REVERSE SIDE FOR TERMS AND CONDITIONS TELEPHONE FEIN ADDRESS CHANGES TO BE NOTED ABOVE



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

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Cama Resources + Technologies UC
2381 W. Stadium Blvd.
Ann Albar, MI 4807

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

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DATE PRINTED TERMS OF SALE SHIP VIA 06/25/2008 F.O.8. FREIGHT TERMS ENING DATE: 07/24/2008 BID OPENING TIME 01:30PM LINE QUANTITY CAT UOP ITEM NUMBER UNIT PRICE AMOUNT NO. 1 NO. 2 NO. 3 NO. 4 NO. 5 I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS. VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY pral discussion held between vendor's representatives AND ANY STATE PERSONNEL IS NOT BINDING. INFORMATION ISSUED IN WRITING AND ADDED TO THE ONLY THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING. REV. 11/96 END OF ADDENDUM NO. 1 SEE REVERSE SIDE FOR TERMS AND CONDITIONS Cock TELEPHONE DATE



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2381 W. Staduum BlVd.

Ann Albar MI 48707

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

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

DATE PRINTED SHIP WA TERMS OF SALE FOB. FREIGHTTERMS 07/23/2008 ENING DATE: 08/22/2008 BID OPENING TIME 01:30PM CAT LINE QUANTITY UOP ITEM NUMBER UNITPRICE AMOUNT - ADDENDUM NO. 2 -THIS ADDENDUM IS ISSUED TO EXTEND THE BID OPENING DATE FROM: 7/24/2008 TO : 8/22/2008RESPONSES 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. 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: SEE REVERSE SIDE FOR TERMS AND CONDITIONS TELEPHONE DATE FFIN ADDRESS CHANGES TO BE NOTED ABOVE WV PURCHASING ACA SECT Fax 304-558-4115

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ADDRESS CORRESPONDENCE TO A FENTION OF SHELLY MURRAY 304-558-8801

DEPARTMENT OF TAX & REVENUE PROPERTY TAX DIVISION GREENBROKE BUILDING 1124 SMITH STREET CHARLESTON, WV

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Daniel Anderson

Ann Arbor, MI 48103

CAMA Resources & Tech LLC

2381 W Stadium Boulevard

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SHELLY MURRAY 304-558-8801

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2381 W. Staduin Blvd.
Ann Adar, MI 45107

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

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Cama Resources + Technologies, LLC. 2381 W. Stadium Blod.

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

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TYP Daniel Anderson CAMA Resources & Tech LLC 2381 W Stadium Blvd Ann Arbor MI 48103 DEPARTMENT OF TAX & REVENUE
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GREENBROKE BUILDING
1124 SMITH STREET
CHARLESTON, WV
25301 304-558-3940

ATE PRINTED TERMS OF SALE SHIP VIA F.O.B. FREIGHT TERMS 1/08/2008 NG DATE: 08/22/2008 BID OPENING TIME 01:30PM QUANTITY ITEM NUMBER UNIT PRICE AMOUNT ADDENDUM NO. 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. LS 946-15 APPRAISAL SERVICES, REAL ESTATE EXHIBIT 10 REQUISITION NO.: TAX09001 ADDENDUM ACKNOWLEDGEMENT 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. MO. 3 SEE REVERSE SIDE FOR TERMS AND CONDITIONS

TELEPHONE

DATE

ADDRESS CHANGES TO BE NOTED ABOVE



TYPE NAME/ADDRESS HERE

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

Request for Quotation

TAX09001

PAGE 2

ADDRESS CORRESPONDENCE TO ACCENTION OF SHELLY MURRAY

SHELLY MURRAY 304-558-8801

John Ebert Cama Resources + Technologies LLC 2381 W. Stadwin Blud. Ann Albert MI 48103 DEPARTMENT OF TAX & REVENUE PROPERTY TAX DIVISION
GREENBROKE BUILDING
1124 SMITH STREET
CHARLESTON, WV
25301 304-558-3940

ATE PRINTED TERMS OF SALE SHIP VIA F.O.B. FREIGHT TERMS 1/08/2008 VG DATE: 08/22/2008 BID OPENING TIME 01:30PM QUANTITY UOP ITEM NUMBER UNIT PRICE AMOUNT NO. NO. UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS. VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY pral 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. . Cama Respurces + Technologies UC REV. 11/96 END OF ADDENDUM NO. 4 SEE REVERSE SIDE FOR TERMS AND CONDITIONS TELEPHONE FEIN ADDRESS CHANGES TO BE NOTED ABOVE

RFQ No. TAX 09001

STATE OF WEST VIRGINIA Purchasing Division

PURCHASING AFFIDAVIT

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

EFINITIONS:

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

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

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

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

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

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

endor's Name: <u>Lama USOURCES + Technologics</u> WC		
uthorized Signature:	8/20/08	_
rchasing Affidavit (Revised 06/15/07)	' /	_



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 _	JOHO Q. LIDEL
DIVISION Reviewed and Explained by:	
l understand knowledge while a strictest confidence	I that information concerning any taxpayer that may come to my n employee of the WV Department of Revenue is to be held in
declaration, applica concerning a taxpa law.	that no information or particular set forth on any return, tion, audit, investigation, or report filed by or for the taxpayer or yer will be disclosed by me to any person except as provided by
confidential information year and/or a fine	d that under State law any unauthorized disclosure of mation is punishable by imprisonment for a period up to one up to \$1,000, together with the cost of prosecution.
return or record rec imprisonment for a p	that the unauthorized disclosure of any information from a Federal tax elved from the Internal Revenue Service is a felony offense punishable by beriod up to five years and/or a fine up to \$5,000.
statement will resul	I that any unauthorized disclosure of the information described in this in my immediate dismissal from employment with the WV Department of
EMPLOYEE SIGNATURE State of West Virgin County of Kanawha	DATE August 20, 2008 cribed, acknowledged, and sworn before me this 20th day of
Taken, subs	cribed, acknowledged, and sworth before the this
	Sion expires June 17, 2011 Lyn Walker Notary Public County of Livingston, Michigan Aching in Country of Washleraw, Michigan



CAMA RESQUECES & TECHNOLOGIES, ILLO

August 20, 2008

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

RE: Letter of Transmittal – Bid Response to RFQ TAX 09001

Dear Ms. Murray:

We welcome the opportunity to bid on WV RFQ TAX 09001. Please find enclosed herewith (under separate cover) our full response, in full compliance, as required by RFQ TAX 09001.

We have developed an informed bid on each of the nineteen (19) West Virginia counties identified by RFQ TAX 09001. In addition to the nineteen individual CONTRACT APPRAISAL PRICING SUMMARY sheets in our full response to RFQ TAX 09001, we are enclosing a nineteen county pricing summary with this letter of transmittal.

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

Respectfully,

Mark A. LeChard, Chairman

Cama Resources & Technologies, LLC

Enclosures

Master Summary of Bids Across Nineteen Counties WV TAX09001

COUNTY	Review of Land Valuation	Review of Neighborhood Boundaries	Review of Data Collection And Comparison of Sold v. Unsold Properties	Asessment/Sales Ratio Study	Final Report	Total Bid	Total Parcels	9 ~ g	Overall \$ per Parcel
Barbour	\$ 46,910.32	\$ 2,105.64	\$ 8,027.74	\$ 2,773.56	\$ 5,000.00	\$ 64,817.26	12,692	\$	5.11
Berkeley	\$ 162,576.40	\$ 8,181.88	\$ 20,555.64	\$ 12,897.72	\$ 15,600.00	\$ 219,811.64	51,920	မာ	4.23
Brooke	\$ 51,786.66	\$ 1,946.20	\$ 7,903.50	\$ 2,761.43	\$ 5,300.00	\$ 69,697.79	14,358	မှာ	4.85
Grant	\$ 34,754.14	\$ 1,728.63	\$ 5,934.06	\$ 2,240.16	\$ 3,700.00	\$ 48,356.99	9,438	ક્ક	5.12
Hampshire	\$ 68,096.78	\$ 2,938.90	\$ 10,582.26	\$ 4,905.00	\$ 7,300.00	\$ 93,822.94	19,687	69	4.77
Hancock	\$ 68,062.13	\$ 2,747.36	\$ 9,128.57	\$ 3,273.44	\$ 6,600.00	\$ 89,811.50	20,122	₩	4.46
Hardy	\$ 41,566.19	\$ 2,019.40	\$ 6,665.64	\$ 2,713.30	\$ 4,300.00	\$ 57,264.53	11,568	છ	4.95
Harrison	\$ 163,992.13	\$ 5,217.60	\$ 18,378.31	\$ 8,494.46	\$ 14,200.00	\$ 210,282.50	49,996	69	4.21
Jefferson	\$ 96,393.33	\$ 4,135.80	\$ 12,172.55	\$ 6,352.30	\$ 9,000.00	\$ 128,053.98	29,037	क	4.41
Marion	\$ 124,734.49	3,696.90	\$ 14,641.16	\$ 5,750.25	\$ 11,000.00	\$ 159,822.80	38,056	ક્ર	4.20
Marshall	\$ 73,599.32	\$ 3,300.24	\$ 10,821.86	\$ 3,782.30	\$ 7,200.00	\$ 98,703.72	20,438	43	4.83
Mineral	\$ 61,679.43	\$ 2,616.35	\$ 8,913.27	\$ 3,785.50	\$ 5,900.00	\$ 82,894.55	17,635	မာ	4.70
Monongalia	\$ 149,692.26	\$ 4,090.40	\$ 17,880.06	\$ 13,678.83	\$ 14,100.00	\$ 199,441.55	46,841	ક્ર	4.26
Morgan	\$ 50,399.90	\$ 3,294.84	\$ 7,520.02	\$ 3,384.94	\$ 5,200.00	\$ 69,799.70	14,486	49	4.82
Ohio	\$ 85,007.75	\$ 2,448.37	\$ 11,412.14	\$ 4,796.70	\$ 8,000.00	\$ 111,664.96	23,851	63	4.68
Preston	\$ 97,496.90	\$ 2,876.80	\$ 13,995.31	\$ 5,940.29	\$ 9,600.00	\$ 129,909.30	29,477	69	4.41
Taylor	\$ 42,985.65	\$ 1,790.00	\$ 7,320.10	\$ 2,534.64	\$ 4,800.00	\$ 59,430.39	11,921	မှာ	4.99
Tucker	\$ 33,928.89	1,742.14	\$ 6,771.01	\$ 3,096.86	\$ 4,200.00	\$ 49,738.90	9,355	8	5.32
Wetzel	\$ 53,206.92	\$ 2,731.92	\$ 9,605.38	\$ 2,623.92	\$ 6,100.00	\$ 74,268.14	14,158	မှ	5.25