

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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STATE OF WV



C.A.M.A. RESOURCES & TECHNOLOGIES, LLC

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- °NOTARIZED CONFIDENTIALITY

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. Review of Neighborhood Boundaries: 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. 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.
5. Final Report: 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

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	Price per County
BARBOUR		\$ 46,910.32	2	\$ 1,052.82	\$ 2,105.64				348	\$ 2,773.56	\$ 5,000.00
Residential	12,235			/Neighborhood		245	\$ 16.49	\$ 4,040.05			
Commercial	417					8	\$ 333.04	\$ 2,664.32			
Industrial	40					1	\$ 1,323.37	\$ 1,323.37			
Activity Totals	12,692	\$ 46,910.32	2	\$ 1,052.82	\$ 2,105.64	254	\$ 31.61	\$ 8,027.74	348	\$ 2,773.56	\$ 5,000.00
Grand Total										\$	64,817.26

Department of Administration
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BERKELEY		\$ 162,576.40	28	\$ 292.21	\$ 8,181.88				3257	\$ 12,897.72	\$ 15,600.00
Residential	50,036		/Neighborhood								
Commercial	1,810										
Industrial	74										
Activity Totals	51,920	\$ 162,576.40	28	\$ 292.21	\$ 8,181.88	1038	\$ 19.80	\$ 20,555.64	3257	\$ 12,897.72	\$ 15,600.00
Grand Total										\$	219,811.64

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BROOKE		\$ 51,786.66	2	\$ 973.10	\$ 1,946.20				383	\$ 2,761.43	\$ 5,300.00
Residential	13,344		/Neighborhood			267	\$ 14.39	\$ 3,842.13			
Commercial	881					18	\$ 149.90	\$ 2,698.20			
Industrial	133					3	\$ 454.39	\$ 1,363.17			
Activity Totals	14,358	\$ 51,786.66	2	\$ 973.10	\$ 1,946.20	288	\$ 27.44	\$ 7,903.50	383	\$ 2,761.43	\$ 5,300.00
Grand Total										\$	69,697.79

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GRANT		\$ 34,754.14	3	\$ 576.21	\$ 1,728.63				312	\$ 2,240.16	\$ 3,700.00
Residential	8,936					179	\$ 16.01	\$ 2,865.79			
Commercial	450					9	\$ 229.81	\$ 2,068.29			
Industrial	52					1	\$ 999.98	\$ 999.98			
Activity Totals	9,438	\$ 34,754.14	3	\$ 576.21	\$ 1,728.63	189	\$ 31.40	\$ 5,934.06	312	\$ 2,240.16	\$ 3,700.00
Grand Total										\$	48,356.99

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HAMPSHIRE		\$ 68,096.78	5	\$ 587.78	\$ 2,938.90				981	\$ 4,905.00	\$ 7,300.00
Residential	19,271					385	\$ 13.66	\$ 5,259.10			
Commercial	399					8	\$ 402.89	\$ 3,223.12			
Industrial	17					1	\$ 2,100.04	\$ 2,100.04			
Activity Totals	19,687	\$ 68,096.78	5	\$ 587.78	\$ 2,938.90	394	\$ 26.86	\$ 10,582.26	981	\$ 4,905.00	\$ 7,300.00
Grand Total										\$	\$ 93,822.94

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HANCOCK		\$ 68,062.13	7	\$ 392.48	\$ 2,747.36				499	\$ 3,273.44	\$ 6,600.00
Residential	18,487		/Neighborhood			370	\$ 12.20	\$ 4,514.00			
Commercial	1,510					30	\$ 102.94	\$ 3,088.20			
Industrial	125					3	\$ 508.79	\$ 1,526.37			
Activity Totals	20,122	\$ 68,062.13	7	\$ 392.48	\$ 2,747.36	403	\$ 22.65	\$ 9,128.57	499	\$ 3,273.44	\$ 6,600.00
Grand Total										\$	89,811.50

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HARDY		\$ 41,566.19	4	\$ 504.85 / Neighborhood	2,019.40				430	\$ 2,713.30	\$ 4,300.00
Residential	11,113					222	\$ 14.84	\$ 3,294.48			
Commercial	394					8	\$ 283.36	\$ 2,266.88			
Industrial	61					1	\$ 1,104.28	\$ 1,104.28			
Activity Totals	11,568	\$ 41,566.19	4	\$ 504.85	\$ 2,019.40	231	\$ 28.86	\$ 6,665.64	430	\$ 2,713.30	\$ 4,300.00
Grand Total										\$	\$ 57,264.53

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HARRISON		\$ 163,992.13	12	\$ 434.80	\$ 5,217.60				1766	\$ 8,494.46	\$ 14,200.00	
Residential	46,421					928	\$ 10.57	\$ 9,808.96				
Commercial	3,504					70	\$ 87.73	\$ 6,141.10				
Industrial	71					1	\$ 2,428.25	\$ 2,428.25				
Activity Totals	49,996	\$ 163,992.13	12	\$ 434.80	\$ 5,217.60	999	\$ 18.40	\$ 18,378.31	1766	\$ 8,494.46	\$ 14,200.00	
Grand Total										\$	210,282.50	

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JEFFERSON		\$ 96,393.33	12	\$ 344.65	\$ 4,135.80				1390	\$ 6,352.30	\$ 9,000.00	
Residential	28,009		/Neighborhood			560	\$ 11.47	\$ 6,423.20				
Commercial	993					20	\$ 194.69	\$ 3,893.80				
Industrial	35					1	\$ 1,855.55	\$ 1,855.55				
Activity Totals	29,037	\$ 96,393.33	12	\$ 344.65	\$ 4,135.80	581	\$ 20.95	\$ 12,172.55	1390	\$ 6,352.30	\$ 9,000.00	
Grand Total										\$	128,053.98	

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MARION		\$ 124,734.49	6	\$ 616.15	\$ 3,696.90				1025	\$ 5,750.25	\$ 11,000.00
Residential	35,119			/Neighborhood		702	\$ 10.92	\$ 7,665.84			
Commercial	2,820					56	\$ 87.74	\$ 4,913.44			
Industrial	117					2	\$ 1,030.94	\$ 2,061.88			
Activity Totals	38,056	\$ 124,734.49	6	\$ 616.15	\$ 3,696.90	760	\$ 19.26	\$ 14,641.16	1025	\$ 5,750.25	\$ 11,000.00
Grand Total										\$ 159,822.80	

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MARSHALL		\$ 73,599.32	6	\$ 550.04	\$ 3,300.24				545	\$ 3,782.30	\$ 7,200.00
Residential	19,235			/Neighborhood		385	\$ 14.36	\$ 5,528.60			
Commercial	1,059					21	\$ 170.70	\$ 3,584.70			
Industrial	144					3	\$ 569.52	\$ 1,708.56			
Activity Totals	20,438	\$ 73,599.32	6	\$ 550.04	\$ 3,300.24	409	\$ 26.46	\$ 10,821.86	545	\$ 3,782.30	\$ 7,200.00
Grand Total										\$	98,703.72

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MINERAL		\$ 61,679.43	5	\$ 523.27			2,616.35	670	\$ 3,785.50	\$ 5,900.00
Residential	16,827			/Neighborhood	337	\$ 13.45	\$ 4,532.65			
Commercial	745				30	\$ 104.17	\$ 3,125.10			
Industrial	63				1	\$ 1,255.52	\$ 1,255.52			
Activity Totals	17,635	\$ 61,679.43	5	\$ 523.27	368	\$ 24.22	\$ 8,913.27	670	\$ 3,785.50	\$ 5,900.00
Grand Total									\$	82,894.55

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TAX09001

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MONONGALIA		\$ 149,692.26	5	\$ 818.08	\$ 4,090.40				3707	\$ 13,678.83	\$ 14,100.00	
Residential	43,681			/Neighborhood		874	\$ 10.52	\$ 9,194.48				
Commercial	3,074					61	\$ 94.68	\$ 5,775.48				
Industrial	86					2	\$ 1,455.05	\$ 2,910.10				
Activity Totals	46,841	\$ 149,692.26	5	\$ 818.08	\$ 4,090.40	937	\$ 19.08	\$ 17,880.06	3707	\$ 13,678.83	\$ 14,100.00	
Grand Total										\$ 199,441.55		

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MORGAN		\$ 50,399.90	12	\$ 274.57	\$ 3,294.84				611	\$ 3,384.94	\$ 5,200.00	
Residential	14,019		/Neighborhood			280	\$ 13.64	\$ 3,819.20				
Commercial	369					7	\$ 350.82	\$ 2,455.74				
Industrial	98					2	\$ 622.54	\$ 1,245.08				
Activity Totals	14,486	\$ 50,399.90	12	\$ 274.57	\$ 3,294.84	289	\$ 26.02	\$ 7,520.02	611	\$ 3,384.94	\$ 5,200.00	
Grand Total										\$ 69,799.70		

Department of Administration
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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	Price per County
OHIO		\$ 85,007.75	1	\$ 2,448.37	\$ 2,448.37				885	\$ 4,796.70	\$ 8,000.00
Residential	21,379					428	\$ 13.26	\$ 5,675.28			
Commercial	2,379					48	\$ 83.11	\$ 3,989.28			
Industrial	93					2	\$ 873.79	\$ 1,747.58			
Activity Totals	23,851	\$ 85,007.75	1	\$ 2,448.37	\$ 2,448.37	478	\$ 23.87	\$ 11,412.14	885	\$ 4,796.70	\$ 8,000.00
Grand Total										\$ 111,564.96	

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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
PRESTON		\$ 97,496.90	4	\$ 719.20	\$ 2,876.80				1283	\$ 5,940.29	\$ 9,600.00
Residential	28,672					573	\$ 10.89	\$ 6,239.97			
Commercial	769					14	\$ 385.44	\$ 5,396.16			
Industrial	36					1	\$ 2,359.18	\$ 2,359.18			
Activity Totals	29,477	\$ 97,496.90	4	\$ 719.20	\$ 2,876.80	588	\$ 23.80	\$ 13,995.31	1283	\$ 5,940.29	\$ 9,600.00
Grand Total										\$ 129,909.30	

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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	
TAYLOR		\$ 42,985.65	2	\$ 895.00				354	\$ 2,534.64	\$ 4,800.00
Residential	11,362			/Neighborhood	227	\$ 15.01	\$ 3,407.27			
Commercial	531				11	\$ 218.35	\$ 2,401.85			
Industrial	28				1	\$ 1,510.98	\$ 1,510.98			
Activity Totals	11,921	\$ 42,985.65	2	\$ 895.00	239	\$ 30.63	\$ 7,320.10	354	\$ 2,534.64	\$ 4,800.00
Grand Total									\$ 59,430.39	

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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	Price per County	
TUCKER		\$ 33,928.89	2	\$ 871.07	\$ 1,742.14				559	\$ 3,096.86	\$ 4,200.00	
Residential	8,922		/Neighborhood			178	\$ 17.38	\$ 3,093.64				
Commercial	411					8	\$ 279.31	\$ 2,234.48				
Industrial	22					1	\$ 1,442.89	\$ 1,442.89				
Activity Totals	9,355	\$ 33,928.89	2	\$ 871.07	\$ 1,742.14	187	\$ 36.21	\$ 6,771.01	559	\$ 3,096.86	\$ 4,200.00	
Grand Total										\$	\$ 49,738.90	

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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		\$ 53,206.92	4	\$ 682.98 /Neighborhood	2,731.92			232	\$ 2,623.92	\$ 6,100.00
Residential	13,450					\$ 16.94	\$ 4,556.86			
Commercial	694				14	\$ 220.97	\$ 3,093.58			
Industrial	14				1	\$ 1,954.94	\$ 1,954.94			
Activity Totals	14,158	\$ 53,206.92	4	\$ 682.98	2,731.92	\$ 33.82	\$ 9,605.38	232	\$ 2,623.92	\$ 6,100.00
Grand Total									\$ 74,268.14	

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COUNTY	Review of Land Valuation	Review of Neighborhood Boundaries	Review of Data Collection And Comparison of Sold v. Unsold Properties	Assessment/Sales Ratio Study	Final Report	Total Bid	Total Parcels	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	\$ 4.23
Brooke	\$ 51,786.66	\$ 1,946.20	\$ 7,903.50	\$ 2,761.43	\$ 5,300.00	\$ 69,697.79	14,358	\$ 4.85
Grant	\$ 34,754.14	\$ 1,728.63	\$ 5,934.06	\$ 2,240.16	\$ 3,700.00	\$ 48,356.99	9,438	\$ 5.12
Hampshire	\$ 68,096.78	\$ 2,938.90	\$ 10,582.26	\$ 4,905.00	\$ 7,300.00	\$ 93,822.94	19,687	\$ 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	\$ 4.95
Harrison	\$ 163,992.13	\$ 5,217.60	\$ 18,378.31	\$ 8,494.46	\$ 14,200.00	\$ 210,282.50	49,996	\$ 4.21
Jefferson	\$ 96,393.33	\$ 4,135.80	\$ 12,172.55	\$ 6,352.30	\$ 9,000.00	\$ 128,053.98	29,037	\$ 4.41
Marion	\$ 124,734.49	\$ 3,696.90	\$ 14,641.16	\$ 5,750.25	\$ 11,000.00	\$ 159,822.80	38,056	\$ 4.20
Marshall	\$ 73,599.32	\$ 3,300.24	\$ 10,821.86	\$ 3,782.30	\$ 7,200.00	\$ 98,703.72	20,438	\$ 4.83
Mineral	\$ 61,679.43	\$ 2,616.35	\$ 8,913.27	\$ 3,785.50	\$ 5,900.00	\$ 82,894.55	17,635	\$ 4.70
Monongalia	\$ 149,692.26	\$ 4,090.40	\$ 17,880.06	\$ 13,678.83	\$ 14,100.00	\$ 199,441.55	46,841	\$ 4.26
Morgan	\$ 50,399.90	\$ 3,294.84	\$ 7,520.02	\$ 3,384.94	\$ 5,200.00	\$ 69,799.70	14,486	\$ 4.82
Ohio	\$ 85,007.75	\$ 2,448.37	\$ 11,412.14	\$ 4,796.70	\$ 8,000.00	\$ 111,664.96	23,851	\$ 4.68
Preston	\$ 97,496.90	\$ 2,876.80	\$ 13,995.31	\$ 5,940.29	\$ 9,600.00	\$ 129,909.30	29,477	\$ 4.41
Taylor	\$ 42,985.65	\$ 1,790.00	\$ 7,320.10	\$ 2,534.64	\$ 4,800.00	\$ 59,430.39	11,921	\$ 4.99
Tucker	\$ 33,928.89	\$ 1,742.14	\$ 6,771.01	\$ 3,096.86	\$ 4,200.00	\$ 49,738.90	9,355	\$ 5.32
Wetzel	\$ 53,206.92	\$ 2,731.92	\$ 9,605.38	\$ 2,623.92	\$ 6,100.00	\$ 74,268.14	14,158	\$ 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 on budget
- Identify the most cost-effective budget for accomplishing the goal
- Insure that the financial arrangements are sufficient to full, successful completion of the goal
- Perform intensely and communicate continuously in an open-manner to the client and the community

JOHN Q. EBERT – GOVERNMENTAL SERVICES BACKGROUND

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

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

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

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

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

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

ASSOCIATIONS:

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

OTHER:

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

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

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

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

Youngest County Assessor in America – 1969

Licensed Real Estate Broker

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

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

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

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

Property Tax Administration Experience Relevant to Proposed Project

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

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

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



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

RFQ COPY

CAMA RESOURCES
 2381 W STADIUM
 ANN ARBOR MI 48103

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
5/21/2008				

ISSUING DATE: **07/03/2008** **BID OPENING TIME 01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>REQUEST FOR QUOTATION</p> <p>THE WEST VIRGINIA PURCHASING DIVISION, FOR THE AGENCY, THE WV TAX DEPARTMENT, IS SOLICITING QUOTATIONS FOR A CONTRACT TO PROVIDE PROPERTY APPRAISAL SERVICES.</p> <p>ATTACHMENTS: SPECIFICATIONS PURCHASING AFFIDAVIT</p> <p>A MANDATORY PRE-BID CONFERENCE WILL BE HELD 6/11/2008 AT 10:00 AM AT TAX PAYER SERVICES LOCATED AT 1206 QUARRIER STREET, CHARLESTON, WV.</p> <p>FAILURE TO ATTEND THIS PRE-BID CONFERENCE WILL RESULT IN BID DISQUALIFICATION.</p> <p>INQUIRES: WRITTEN QUESTIONS SHALL BE ACCEPTED THROUGH CLOSE OF BUSINESS ON 6/13/08. 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>SHELLY MURRAY DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25311 FAX: 304-558-4115 EMAIL: SHELLY.L.MURRAY@WV.GOV</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

DATE	TELEPHONE	DATE
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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
TAX09001

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

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
5/21/2008				

ISSUING DATE: **07/03/2008** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
	1	LS		946-15		
<p>APPRAISAL SERVICES, REAL ESTATE</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATICALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.</p> <p>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.</p> <p>VENDOR PREFERENCE CERTIFICATE</p> <p>CERTIFICATION AND APPLICATION* IS HEREBY MADE FOR PREFERENCE IN ACCORDANCE WITH WEST VIRGINIA CODE, 5A-3-37 (DOES NOT APPLY TO CONSTRUCTION CONTRACTS).</p> <p>A. APPLICATION IS MADE FOR 2.5% PREFERENCE FOR THE REASON CHECKED:</p> <p>() BIDDER IS AN INDIVIDUAL RESIDENT VENDOR AND HAS RESIDED CONTINUOUSLY IN WEST VIRGINIA FOR FOUR</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

TELEPHONE	DATE
FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFO, INSERT NAME AND ADDRESS IN SPACE ABOVE IDENTIFIED '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
3

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

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
5/21/2008				

PLACING DATE: **07/03/2008** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UQP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
				(4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR		
				() BIDDER IS A PARTNERSHIP, ASSOCIATION OR CORPORATION RESIDENT VENDOR AND HAS MAINTAINED ITS HEAD-QUARTERS OR PRINCIPAL PLACE OF BUSINESS CONTINUOUSLY IN WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR 80% OF THE OWNERSHIP INTEREST OF BIDDER IS HELD BY ANOTHER INDIVIDUAL, PARTNERSHIP, ASSOCIATION OR CORPORATION RESIDENT VENDOR WHO HAS MAINTAINED ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS CONTINUOUSLY IN WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR		
				() BIDDER IS A CORPORATION NONRESIDENT VENDOR WHICH HAS AN AFFILIATE OR SUBSIDIARY WHICH EMPLOYS A MINIMUM OF ONE HUNDRED STATE RESIDENTS AND WHICH HAS MAINTAINED ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS WITHIN WEST VIRGINIA CONTINUOUSLY FOR THE FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION.		
				B. APPLICATION IS MADE FOR 2.5% PREFERENCE FOR THE REASON CHECKED:		
				() BIDDER IS A RESIDENT VENDOR WHO CERTIFIES THAT, DURING THE LIFE OF THE CONTRACT, ON AVERAGE AT LEAST 75% OF THE EMPLOYEES WORKING ON THE PROJECT BEING BID ARE RESIDENTS OF WEST VIRGINIA WHO HAVE RESIDED IN THE STATE CONTINUOUSLY FOR THE TWO YEARS IMMEDIATELY PRECEDING SUBMISSION OF THIS BID;		
				OR		
				() BIDDER IS A NONRESIDENT VENDOR EMPLOYING A MINIMUM OF ONE HUNDRED STATE RESIDENTS OR IS A NONRESIDENT VENDOR WITH AN AFFILIATE OR SUBSIDIARY		

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

TELEPHONE	DATE
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FEIN 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
TAX09001

PAGE
4

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

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
5/21/2008				

BIDDING DATE: 07/03/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
				WHICH MAINTAINS ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS WITHIN WEST VIRGINIA EMPLOYING A MINIMUM OF ONE HUNDRED STATE RESIDENTS WHO CERTIFIES THAT, DURING THE LIFE OF THE CONTRACT, ON AVERAGE AT LEAST 75% OF THE EMPLOYEES OR 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 PURCHASING TO: (A) RESCIND THE CONTRACT OR PURCHASE 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 CONTAINED WITHIN THIS CERTIFICATE CHANGES DURING THE TERM OF THE CONTRACT, BIDDER WILL NOTIFY THE		

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

TELEPHONE	DATE
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FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
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WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE



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

Request for Quotation

RFQ NUMBER
TAX09001

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

REVIEW

RFQ COPY

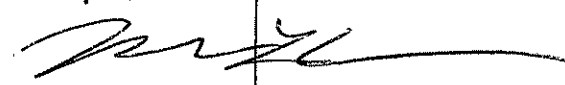
TYPE NAME/ADDRESS HERE

Cama Resources + Technologies
 2381 W. Stadium Blvd.
 Ann Arbor, MI 48103

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
15/21/2008				
BIDDING DATE: 07/03/2008		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
PURCHASING DIVISION IN WRITING IMMEDIATELY.						
BIDDER: <i>Cama Resources + Technologies</i>						
DATE: <i>8/13/08</i>						
SIGNED: 						
TITLE: <i>Chairman</i>						
* CHECK ANY COMBINATION OF PREFERENCE CONSIDERATION(S) IN EITHER "A" OR "B", OR BOTH "A" AND "B" WHICH YOU ARE ENTITLED TO RECEIVE. YOU MAY REQUEST UP TO THE MAXIMUM 5% PREFERENCE FOR BOTH "A" AND "B". (REV. 12/00)						
NOTICE						
A SIGNED BID MUST BE SUBMITTED TO:						
DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION BUILDING 15 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25305-0130						
THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

FEIN	TELEPHONE	DATE
ADDRESS CHANGES TO BE NOTED ABOVE		

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELLED "REVIEW"



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

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

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
15/21/2008				

BIDDING DATE: **07/03/2008** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
SEALED BID						
BUYER:				SHELLY MURRAY / FILE 31		
RFQ. NO.:				TAX09001		
BID OPENING DATE:				07/03/2008		
BID OPENING TIME:				1:30 PM		
PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID:						
				734-213-2201		
CONTACT PERSON (PLEASE PRINT CLEARLY):						
				John Ebert		
***** THIS IS THE END OF RFQ TAX09001 ***** TOTAL: _____						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

TELEPHONE	DATE
-----------	------

FEIN ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELLED RESPONDER



State of West Virginia
 Department of Administration
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 2019 Washington Street East
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Request for Quotation

RFQ NUMBER
TAX09001

Relaymail 6/27

PAGE
1

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

RFQ COPY

TYPE NAME/ADDRESS HERE

CAMA Resources
 2381 W Stadium Blvd
 Ann Arbor, MI 48103

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
7/25/2008				
EFFECTIVE DATE: 07/24/2008		BID OPENING TIME 01:30PM		

QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
ADDENDUM NO. 1					
THIS ADDENDUM IS ISSUED TO EXTEND THE BID OPENING DATE					
FROM: 7/03/2008					
TO : 7/24/2008					
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.					
ATTACHMENT: PRE-BID SIGN IN SHEET					
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

<i>Jhr @ Clev</i>	TELEPHONE	DATE
<i>Clev</i>	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
 2

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

VENDOR

RFQ COPY
 TYPE NAME/ADDRESS HERE
Cama Resources + Technologies LLC
2381 W. Stadium Blvd.
Ann Arbor, MI 48107

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
06/25/2008				

ENDING DATE:	BID OPENING TIME
07/24/2008	01:30PM

LINE	QUANTITY	UOP	CAT NO	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 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.

John Q. Ebert

 SIGNATURE

Cama Resources + Technologies

 COMPANY

6/27/08

 DATE

REV. 11/96

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

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

<i>John Q. Ebert</i>	TELEPHONE	DATE
FEIN		<i>6/27</i>



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

*Cama Resources
2381 W. Stadium Blvd.
Ann Arbor, MI 48107*

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

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
----- ADDENDUM NO. 2 -----						
THIS ADDENDUM IS ISSUED TO EXTEND THE BID OPENING DATE						
FROM: 7/24/2008						
TO : 8/22/2008						
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.						
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

IRE TELEPHONE DATE

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

RFQ COPY

TYPE NAME/ADDRESS HERE

Cama Resources
2381 W. Stadium Blvd
Ann Arbor, MI 48107

SHIP TO

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

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

LINE	QUANTITY	UQP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
NO. 1	✓					
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>John Ebert</i> SIGNATURE <i>Cama Resources + Technologies, LLC</i> COMPANY <i>7/23/08</i> DATE </p>						
REV. 11/96						
----- END OF ADDENDUM NO. 2 -----						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

BY *John Ebert* TELEPHONE *734-994-4450* DATE *7/23/08*
 SIGNED *Sident* FEIN *20-5219752* ADDRESS CHANGES TO BE NOTED ABOVE

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



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

Request for Quotation

RFO NUMBER
TAX09001

PAGE
1

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

RFO COPY

Daniel Anderson
 CAMA Resources & Tech LLC
 2381 W Stadium Boulevard
 Ann Arbor, MI 48103

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	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
7/24/2008				

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

E	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>SHELLY MURRAY DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25311</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

TELEPHONE	DATE
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FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
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WHEN RESPONDING TO RFO, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia
 Department of Administration
 Purchasing Division
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 Charleston, WV 25305-0130

Request for Quotation

RFC NUMBER:
TAX09001

PAGE:
2

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

PROPOSED

RFQ COPY

TYPE NAME/ADDRESS HERE

Cama Resources + Technologies, LLC
2381 W. Stadium Blvd.
Ann Arbor, MI 48103

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
07/24/2008				

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

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>FAX: 304-558-4115 EMAIL: SHELLY.L.MURRAY@WV.GOV</p> <p>THE BID OPENING DATE WILL REMAIN: 8/22/2008</p>						
		LS		946-15		
	1			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		
				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

TELEPHONE		DATE	
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
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RFQ NUMBER
TAX09001

PAGE
3

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

RFQ COPY
 TYPE NAME/ADDRESS HERE
*Cama Resources + Technologies, LLC
 2381 W. Stadium Blvd.
 Ann Arbor MI 48107*

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
7/24/2008				

ISSUE 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: center;"> <i>John Q. Ebert</i> SIGNATURE <i>Cama Resources + Technologies</i> COMPANY <i>8/4/08</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

TELEPHONE	DATE
FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

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



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 Purchasing Division
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 Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER
 TAX09001

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

RFQ COPY

TYP Daniel Anderson
 CAMA Resources & Tech LLC
 2381 W Stadium Blvd
 Ann Arbor MI 48103

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
1/08/2008				
BIDDING DATE: 08/22/2008		BID OPENING TIME 01:30PM		

ITEM	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.						
	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

TELEPHONE	DATE
FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ. INSERT NAME AND ADDRESS IN SPACE ABOVE IDENTIFIED '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

John Ebert
 Cama Resources + Technologies LLC
 2381 W. Stadium Blvd.
 Ann Arbor, MI 48103

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
8/08/2008				
ISSUE DATE:	08/22/2008		BID OPENING TIME 01:30PM	

QTY	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
	NO. 4					
	NO. 5					

I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.

VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.

John Ebert

 SIGNATURE
Cama Resources + Technologies LLC

 COMPANY
8/19/08

 DATE

REV. 11/96

----- END OF ADDENDUM NO. 4 -----

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

TELEPHONE	DATE
FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ. INSERT NAME AND ADDRESS IN SPACE ABOVE LABELLED "VENDOR"

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

West Virginia Code §5A-3-10a states: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or 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 of 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 any party, whether an individual, corporation, partnership, association, limited liability company or any other form of business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

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

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: Cama Resources + Technologies LLC

Authorized Signature: [Signature] Date: 8/20/08



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 JOHN Q. EBERT

DIVISION _____
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 John Q. Ebert DATE AUGUST 20, 2008
State of West Virginia
County of Kanawha

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

August, 2008.
My commission expires June 17, 2011

Keri Walker
Notary Public

County of Livingston, Michigan
Acting in County of Washtenaw, Michigan



CAMA RESOURCES & TECHNOLOGIES, LLC

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	Assessment/Sales Ratio Study	Final Report	Total Bid	Total Parcels	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	\$ 4.23
Brooke	\$ 51,786.66	\$ 1,946.20	\$ 7,903.50	\$ 2,761.43	\$ 5,300.00	\$ 69,697.79	14,358	\$ 4.85
Grant	\$ 34,754.14	\$ 1,728.63	\$ 5,934.06	\$ 2,240.16	\$ 3,700.00	\$ 48,356.99	9,438	\$ 5.12
Hampshire	\$ 68,096.78	\$ 2,938.90	\$ 10,582.26	\$ 4,905.00	\$ 7,300.00	\$ 93,822.94	19,687	\$ 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	\$ 4.95
Harrison	\$ 163,992.13	\$ 5,217.60	\$ 18,378.31	\$ 8,494.46	\$ 14,200.00	\$ 210,282.50	49,996	\$ 4.21
Jefferson	\$ 96,393.33	\$ 4,135.80	\$ 12,172.55	\$ 6,352.30	\$ 9,000.00	\$ 128,053.98	29,037	\$ 4.41
Marion	\$ 124,734.49	\$ 3,696.90	\$ 14,641.16	\$ 5,750.25	\$ 11,000.00	\$ 159,822.80	38,056	\$ 4.20
Marshall	\$ 73,599.32	\$ 3,300.24	\$ 10,821.86	\$ 3,782.30	\$ 7,200.00	\$ 98,703.72	20,438	\$ 4.83
Mineral	\$ 61,679.43	\$ 2,616.35	\$ 8,913.27	\$ 3,785.50	\$ 5,900.00	\$ 82,894.55	17,635	\$ 4.70
Monongalia	\$ 149,692.26	\$ 4,090.40	\$ 17,880.06	\$ 13,678.83	\$ 14,100.00	\$ 199,441.55	46,841	\$ 4.26
Morgan	\$ 50,399.90	\$ 3,294.84	\$ 7,520.02	\$ 3,384.94	\$ 5,200.00	\$ 69,799.70	14,486	\$ 4.82
Ohio	\$ 85,007.75	\$ 2,448.37	\$ 11,412.14	\$ 4,796.70	\$ 8,000.00	\$ 111,664.96	23,851	\$ 4.68
Preston	\$ 97,496.90	\$ 2,876.80	\$ 13,995.31	\$ 5,940.29	\$ 9,600.00	\$ 129,909.30	29,477	\$ 4.41
Taylor	\$ 42,985.65	\$ 1,790.00	\$ 7,320.10	\$ 2,534.64	\$ 4,800.00	\$ 59,430.39	11,921	\$ 4.99
Tucker	\$ 33,928.89	\$ 1,742.14	\$ 6,771.01	\$ 3,096.86	\$ 4,200.00	\$ 49,738.90	9,355	\$ 5.32
Wetzel	\$ 53,206.92	\$ 2,731.92	\$ 9,605.38	\$ 2,623.92	\$ 6,100.00	\$ 74,268.14	14,158	\$ 5.25