

Farley, Mendola & Voss, LLC

**Proposal to provide
Appraisal Services**
As requested in RFQ # TAX09001

*Respectfully submitted to:
The State of West Virginia
Department of Administration*

August, 2008

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PURCHASING DIVISION
STATE OF WV

Farley
Mendola &
Voss, LLC

11320 Station West Drive, Suite 201
PO Box 22577
Knoxville, TN 37933
Phone: (877) 311-2209
Fax: (865) 777-2291

August 20, 2008

Ms. Shelly Murray
Department of Administration
Purchasing Division
2019 Washington Street, East
Charleston, West Virginia 25311

Re: RFQ # Tax 09001

Dear Ms. Murray:

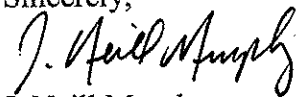
On behalf of the Owners and Associates of Farley, Mendola & Voss, LLC, it is my pleasure to submit our Proposal in response to RFQ Tax 09001.

Farley, Mendola & Voss, LLC ("FMV") was started by five individuals, each with several years of experience in Property Valuation. FMV was formed to provide Valuation Services only to State and Local Governmental Agencies. FMV performs no work for individuals or companies. In 2006, we performed similar services for the State of Michigan, earning a letter of commendation for our success in the project.

FMV agrees to all terms and conditions as listed in the RFP. FMV acknowledges that a Certificate of Insurance will be provided as a condition of award (we have coverage in place that meets or exceeds the requirements listed in the RFP).

We are excited at the prospect of serving West Virginia. We look forward to hearing from you. Please contact us with any questions.

Sincerely,



J. Neill Murphy
Member

PROJECT UNDERSTANDING

Project Understanding

The purpose of this project is for the State of West Virginia to contract with a qualified firm(s) to gather sufficient data to analyze and assist in the determination of the appraised value of residential, commercial and industrial property in approximately 1/3 of the Counties in the State (19 of 55). The initial term of the contract would be for approximately one year. There would also be options for up to two additional one-year periods to perform the additional 2/3 of the State's Counties.

Project Requirements / Scope of Work

The Contractor(s) shall be responsible for:

- **Review of Land Valuation:** The Contractor shall use land valuation neighborhood maps, and supporting documentation to review the land parcels that have sold during the 12-month period prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist for that period in any neighborhood during that time, valid sales from the previous year may be used. The Contractor shall then submit the study and any land value recommendations in report form to the State Tax Commissioner.
- **Review of Neighborhood Boundaries:** The Contractor shall review neighborhood boundaries of a sample of 5% of the market boundaries set by the county assessor. The Contractor shall submit the study and any recommended neighborhood boundary changes in a report to the State Tax Commissioner.
- **Review of Data Collection:** The Contractor shall review a sample of 2% of the residential, commercial and industrial improved parcels to assure the accuracy and uniformity of the data collection to include the quality grades, CDU and appraised values within the neighborhood boundaries.
- **Review of Sold vs. Unsold Properties:** The Contractor shall review 2% of the unsold properties to assure the sold and unsold properties are treated equally and "sales chasing" is not occurring.
- **Assessment/Sales Ratio Study:** The Contractor shall perform an assessment/ratio analysis study according to standards as determined by the IAAO and the State Tax Department. The sales ratio will contain sales that occurred 12 months prior to the July 1 assessment date. The study will analyze current market trends and stratification of different property types within each neighborhood. The sales included in the study are to be "validated" to assure each sale is an "arm's length transaction", per IAAO definition and the instructions for validation in Appendix A of the West

Virginia Ratio Study Tax Year for 2007. The Contractor will validate all sales to be used in the assessment/sales ratio analysis study that have been entered on the statewide computer network by the County Assessor. An assessment/ratio study and recommendations shall be submitted to the State Tax Commissioner.

- Final Report: The contractor shall provide a final report for each County which shall contain a summary of the findings and recommendations for each of the aforementioned activities. The standardized format for the report will be drafted and provided by the Project Manager.

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

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

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

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

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

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

The Contractor must be proficient in performing mass appraisals. This shall be verified by having, throughout the engagement, at least one Certified West Virginia General Appraiser with at least 5 years of Appraisal Experience who will oversee and/or perform all direct appraisal activities. Mr. Ken Voss, a Principal of FMV, LLC, is a Certified West Virginia General Appraiser with over 25 years of experience. He will oversee the project for FMV.

The Contractor understands the confidential nature of the appraisal data. At FMV, three of the five owners are licensed Certified Public Accountants. As CPA's, we are bound by confidentiality requirements on all that we do. Every FMV team member is **required** to sign a confidentiality agreement as a condition of employment. FMV, LLC agrees to sign the Confidentiality agreement (Attachment A). All employees and members of FMV, LLC will abide by the terms of the agreement.

FMV, LLC is delighted to employ as a Subcontractor, Thimgan and Associates, to perform the Assessment/Sales Ratio Study Calculations and report. Garth Thimgan and his son, Ross, have extensive experience performing Assessment/Sales Ratio studies for multiple jurisdictions across the Country. The Thimgans are active members of I.A.A.O.

The State and/or County will provide:

- Copies of Property Record Cards,
- Tax Maps,
- Sales listing forms,
- Validity questionnaires,
- Maps and Documentation used for neighborhood boundaries and land rates,
- Property split information, new legal descriptions, parcel numbers, property ownership transfers, building permit info – if requested by Contractor,
- County transfer records and map cards (which must remain at the County),
and
- A Project Manager

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

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

SIMILAR PROJECT EXPERIENCE

2006 Engagement - State of Michigan

Farley, Mendola & Voss, LLC, in 2006, was awarded and successfully completed, a large contract with the State of Michigan to perform appraisals of certain commercial properties. The same management team that managed the project is available to repeat the success on this engagement. Although that engagement involved performing hundreds of appraisals as opposed to reviewing and reporting on existing appraisals, many of the requirements on this engagement was performed hundreds of times as part of that appraisal project, including:

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

The Michigan project was a complete success (please see the Letter of Commendation from Mr. Fred Headen, found later in this proposal). That engagement, was performed within time and budget expectations, even under much more severe circumstances than those we would encounter in West Virginia, namely, a very short time frame to perform the engagement, harsh weather conditions, and a large territory to cover. The FMV managers of the Michigan project, Mr. Ken Voss, MAI, and Mr. Neill Murphy, CPA, return to run this project. Their successful collaboration in Michigan bodes well for success in West Virginia, especially when you consider that this engagement will be less "taxing" to perform, vis-à-vis the Michigan project, in the following areas:

- 1) Assigned Territory. FMV performed appraisal projects in Michigan in opposite ends of the State simultaneously. Moreover, both territories assigned were larger in terms of square miles than the Group we are proposing to work for West Virginia. The West Virginia project will be much easier for us to coordinate which will make us even more efficient.
- 2) Logistical Obstacles. In performing the Michigan engagement, several logistical "hurdles" had to be overcome, including: the aforementioned many

miles of territory covering several counties, and inclement weather. The Michigan project was entirely performed during winter months. In fact, one of our territories, the Upper Peninsula of Michigan, we had to deal daily with several *feet* of snow. These exigencies were anticipated, planned for, and overcome. We would obviously have to encounter difficult weather in West Virginia also, but we would have the advantage of being able to work in four seasons rather than one, enabling us to schedule work in the toughest topographical areas in non-winter months.

- 3) Fewer Time Constraints. The time completion requirements on this project will be less stringent than those we encountered in Michigan (one winter season only). This will enable us to efficiently plan and perform the engagement.
- 4) Experience. While FMV professionals have each performed literally hundreds of valuation projects, this was our first large engagement as data collectors. We performed efficiently, effectively and with distinction. The same leaders will be assigned to this project.

To summarize, FMV has recently and successfully performed many of the requirements in this proposal in another engagement which covered a larger territory, under more difficult physical circumstances, in less time.

PROFESSIONAL QUALIFICATIONS

Farley, Mendola & Voss, LLC

Farley, Mendola & Voss, LLC ("FMV") was formed for the purpose of providing a single source of real and personal property appraisal expertise to state and local taxing officials. FMV utilizes the extensive real property experience of Ken Voss, MAI, SRA, CAE, National Senior Real Property IAAO Instructor. Mr. Voss was recently elected to the Executive Board of IAAO.

FMV has compiled a team of experienced professionals in Property Valuation. All of our project managers have extensive experience and qualifications in performing property valuations on behalf of local jurisdictions. Some of our team members have earned designations specific to the industry of property taxation and appraisal.

FMV only serves state and local governments. We perform no services for businesses or individuals. By limiting our practice to government clients only, we ensure that our clients receive the highest level of service, standards of practice, professionalism and independence whether performing appraisals, audits, training or other valuation services.

Whereas FMV has only been in existence since 2003, FMV professionals have performed hundreds of real property appraisals, bringing over 150 years of combined appraisal and auditing experience to the project. Since FMV has performed real property appraisals for governmental entities, we are confident we can correctly estimate the personnel necessary to complete the task.

FMV's engagements include Real property appraisals, sometimes combined with personal property audits, performed on large, complex properties. The projects were supervised by Mr. Voss, who also was in charge of the preparation of the self contained appraisal reports.

References for two of these projects, as well as the Michigan project referred to earlier in this Proposal, are attached.

All of the owners of FMV have outstanding reputations in Appraisal and/or Assessment – which they each value highly and closely monitor. Each engagement undertaken by FMV begins not by analyzing "Can we do the work?" Rather, the analysis begins "Can we put our best foot forward and perform the project with our typical high standard of professional quality?" Accordingly, in this engagement, we are proposing to perform in one group, rather than multiple groups. We would much rather perform one group exceptionally, rather than six groups adequately.

Regarding quality standards, one of our employees has completed the Six Sigma quality assurance training program. He is available to review the project independently and critically, as an added assurance of quality control.

STAFFING PLAN

FMV will utilize professionals, most with professional designations, and many of whom were also involved with the Michigan engagement. Additionally, all owners of FMV are Certified Assessment Evaluators, Certified Appraisers, and/or Certified Public Accountants. Some of the Industry Awards won by our Members/Associates are:

- A. I.A.A.O. Member of the Year (International Association of Assessing Officials)
- B. I.A.A.O. Most Valuable Member
- C. I.A.A.O. President
- D. I.A.A.O. Executive Board Members
- E. Governor's Award of Contribution to Louisiana Assessors' Education Program (2000)
- F. Oklahoma Tax commission Award for Continuing Contribution to the Oklahoma Assessors' Education Program (2003)

If additional field staff is needed, FMV intends to complement the experienced managers and professionals on this engagement with West Virginia residents, who will be trained by Mr. Voss, Mr. Murphy, and Mr. Mark Roettger, who all participated directly in the State of Michigan project.

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

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

Mr. Voss will be in overall charge of the Project. Mr. Murphy will oversee the Operations and Administration of the project.

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

CONTRACTOR STAFF, ROLES, AND RESPONSIBILITIES

The following key staff of FMV will be available and assigned, as needed, to effectively facilitate the requirements of this program. Full resumes follow for each individual listed below.

Ken Voss, MAI, SRA, CAE	Principal in FMV. Specializes in residential, commercial and industrial real estate valuation, real estate consulting, and arbitration. He will be oversee the engagement and be available for data collection, as needed.
Garth Thimgan	Subcontractor – Assessment/Sales Ratio Study
James R. Thimgan	Subcontractor – Assessment/Sales Ratio Study
J. Neill Murphy, CPA, CPPE	Principal in FMV. Operations Manager on this engagement. Will Oversee and Coordinate Administrative Functions of FMV on this project. Performed in the same capacity on a similar project in 2006.
Dan Crumley, CPA	Principle in FMV. Available to assist in any capacity on this engagement, as needed.
Joseph L. Mendola, CPA	Principle in FMV. Available to assist in any capacity on this engagement, as needed.
Jewette Farley, CAE	Principle in FMV. Available to assist/advise
Mark Roettger, CPPE	Experienced Valuation Data Collector
Patrick Bledsoe, CPA	5+ years of Valuation Experience
Archie McDaniel	Valuation Data Collector
Bill Kendrick	IT Manager, Quality Control
Tamara Murphy	Administrative Manager; Logistics Coordinator, Preparation of Monthly Status Reports.

Farley, Mendola & Voss, LLC
FEIN: 02-0689022

In addition to the above professional staff, FMV, LLC has an accounting and administrative staff of employees available to provide logistical support, data entry, correspondence and other office functions. They will assist in meeting our clients' expectations.

Kenneth Voss, MAI, SRA, CAE

Principal

Firm Classification

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

Professional Experience

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

Author and Lecturer

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

Professional Designations and Affiliations

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

Garth Thimgan

WORK EXPERIENCE

1998/Present General Partner, Thimgan & Associates, Ad Valorem Valuation Consultants specializing in ratio study applications, valuation review, modeling concepts, and education

1993/1997 Corporate president of Thimgan & Associates, Inc. Responsibilities included valuation consulting, curriculum development for the International Association of Assessing Officers (IAAO), including the development of final examinations for the course curriculum, and instructing workshops and seminars in the U.S. and Canada, on various valuation and assessment topics.

1987/1992 Corporate president and manager of all phases of the Colorado Property Assessment Study. Specific responsibilities included: collection and verification of appraisal data; data base development; review of county assessor's procedures; evaluation of appraisal procedures used by county assessors; project plan development for the study; regression analysis and model building for single family residential, multi-family, condominiums, and vacant land; coordination of report generation; presentation development; presentation of reports to the Colorado State Board of Equalization.

1985/1986 Supervisor of the Assessment Administration section, State of Colorado, Division of Property Taxation. Responsible for assessment policies and property tax changes which affected the property tax system and its applications through educational programs.

1980/1984 Supervisor of the Education and Aid and Assistance sections, State of Colorado, Division of Property Taxation. Responsible for the design

of reference and procedural manuals, student and instructor manuals, work problems, and examinations for various instructional courses developed by the Division of Property Taxation for the purpose of teaching appraisal procedures and assessment administration.

- 1973/1979 Area consultant for the State of Colorado, Division of Property Taxation. Responsible for assistance in the appraisal of various properties in the several counties in the State of Colorado. Responsible for the development of various workshops and seminars on appraisal topics for several Colorado Counties.
- 1971/1973 Chief appraiser for Otero County, Colorado. Responsible for the valuation of all of the various classes of property situated in the county.
- 1969/1973 Appraiser for Otero County, Colorado. Responsible for valuing residential and commercial parcels, and the valuation of agricultural lands.

PUBLICATIONS

Robert J. Gloudemans and Garth E. Thimgan, New Developments in Hardware and Software Options to Support Computer Assisted Mass Appraisal, sponsored by the Lincoln Institute of Land Policy and the International Association of Assessing Officers, Boston, MA, Nov. 1987.

Richard R. Almy, Robert J. Gloudemans, and Garth E. Thimgan, Assessment Practices Self-Evaluation Guide, International Association of Assessing Officers, Chicago, IL., Sept. 1991

Garth E. Thimgan, Primary Author, Property Assessment Valuation, Second Edition, International Association of Assessing Officers, Chicago, IL., 1996

CURRICULUM DEVELOPMENT

Course 1, Fundamentals of Real Property Appraisal, for the International Association of Assessing Officers, in conjunction with Diane M. Ange, 1992

Course 2, Income Approach to Valuation, for the International Association of Assessing Officers, in conjunction with Diane M. Ange and Thomas K. Tegarden, 1993

Course 201, Introduction to Land Valuation, for the International Association of Assessing Officers, in conjunction with Robert J. Gloudemans, 1993

Course 4, Introduction to Assessment Administration, for the International Association of Assessing Officers, 1994

Course 300, Fundamentals of Mass Appraisal, for the International Association of Assessing Officers, in conjunction with Robert J. Gloudemans, 1994

Course 311, Residential Modeling Concepts, for the International Association of Assessing Officers, in conjunction with Robert J. Gloudemans, 1994

Course 312, Commercial/Industrial Modeling Concepts, for the International Association of Assessing Officers, in conjunction with Robert J. Gloudemans, 1995

Course 101, Fundamentals of Real Property Appraisal, for the International Association of Assessing Officers, in conjunction with Diane M. Ange and Thomas K. Tegarden, 2007

Course 102, Income Approach to Valuation, for the International Association of Assessing Officers, in conjunction with Diane M. Ange and Thomas K. Tegarden, 2007

Case Study Examination, Assessment Administration Specialist, for the International Association of Assessing Officers, (IAAO)

Certification Examinations for Kansas Department of Revenue, Ad Valorem Division

Two Case Study Examinations, One Residential, One Commercial, for Kansas Department of Revenue, Ad Valorem Division

MEMBERSHIP

International Association of Assessing Officers (IAAO)
Colorado Association of Tax Appraisers

DESIGNATION

Certified Assessment Evaluator - CAE - International Association of Assessing Officers

EDUCATION

Graduate, University of Colorado, BA Degree

Completed Courses 1-A and 1-B, American Institute of Real Estate Appraisers

Completed three year Real Estate Appraisal Certification Program at the Bureau of Continuing Education/Colorado Tax Commission-University of Colorado

Completed Course 3, Narrative Report Writing, International Association of Assessing Officers

Completed Course 619, Standards of Practice and Professional Ethics Workshop

Obtained Certified Senior Instructor Status with the International Association of Assessing Officers (IAAO); Qualified to instruct Single-Property and Mass Appraisal classes nationwide

Management Certificate, University of Denver

CERTIFICATION

Certified General Appraiser, State of Colorado #CGO1317447

PROFESSIONAL ACTIVITIES

Past Member - IAAO Professional Admissions Committee

Past Member - IAAO Technical Assistance Subcommittee

Past Chair - IAAO Ethics Committee

Past Member - IAAO Executive Board

PREVIOUS CLIENTS

State of Colorado - Legislative Council

Farley, Mendola & Voss, LLC
FEIN: 02-0689022

State of Kansas - Ad Valorem Division
State of Florida (with Almy, Gloudehans & Jacobs) Department of Revenue
State of Georgia
State of Arkansas
State of Wyoming
IAAO

James R. Thingan

EMPLOYMENT

November 1997 to Present	Director, CAMA Modeling Division Maricopa County Assessor's Office 301 W. Jefferson, Suite 330 Phoenix, AZ 85003
March 1995 to Present	Thingan & Associates (Partner), 17361 Road 21 La Junta, CO 81050
March 1997 to November 1997	Property Appraiser III, Arizona Department of Revenue Property Valuation & Equalization 1600 West Monroe Phoenix, AZ 85007
February 1994 to March 1995	Peace Corps Volunteer, Ecuador, South America
November 1992 to February 1994	Appraisal and Statistical Analyst, Thingan & Associates, Inc. 116 East 3rd Street La Junta, CO 81050
October 1988 to October 1992	Research Analyst, for the <u>Colorado Property Assessment Study</u> . Thingan & Associates, Inc. 2323 South Wadsworth Blvd., Suite 100, Lakewood, CO 80227

PRESENT JOB RESPONSIBILITIES

Responsibilities include: Director of the CAMA Modeling Division; appraisal and statistical analysis with a concentration on regression analysis and model building for vacant land, single family, condominium and commercial properties; sales ratio studies; CAMA/GIS system development; development and maintenance of county market and neighborhood areas; coordinate project planning and development for various projects; and presentation development.

OTHER RELATED WORK EXPERIENCE

- Instructor, SPSS Web Cast training “Enhance Your CAMA System To Improve Your Assessments!” (2005)
- Annual Fundamentals, Intermediate & Advanced Modeling Workshops with Thimgan & Associates around the country. (1993 to Present)
- Valuation Model Consultant and Trainer for the St. Mary’s Parish, Louisiana Assessor’s Office. (2004 to Present)
- Valuation Modeling Consultant and Trainer for the Hillsborough County, Florida Assessor’s Office. (2000 to Present)
- Valuation Modeler and Trainer for the Adams County, Colorado Assessor’s Office. (2002 to Present)
- Valuation Modeler and Trainer for the Eagle County, Colorado Assessor’s Office. (2002 to Present)
- Valuation Modeler and Trainer for the Oklahoma County, Oklahoma Assessor’s Office. (2000 to Present)
- Valuation Modeler and Statistical Analyst for MJW Consulting, which services many jurisdictions in the State of New York. (2001 to Present)
- Vacant Land & Residential Valuation Modeler for the City of Greenwich, Connecticut (2001-05)
- Residential Valuation Modeler for the City of Glen Cove, Nassau County, New York. (2001)
- Primary Analyst for the “*A Study of the Sold and Unsold Properties*”, Bexar Appraisal District, San Antonio, Texas (2000)
- Co-author of The International Association of Assessing Officers Course 319, Multiple Regression Analysis (August 1999).
- Statistical Analyst and Regression Modeler, Rio Grande County, Colorado 1999 Residential Property Reappraisal.
- Feasibility Study for development of regression based models, City of Winnipeg, for Almy, Gloudemans & Jacobs. (July, 1997)
- Sales Ratio Analysis Designer, State of Connecticut, for Almy, Gloudemans & Jacobs. (1997)
- Regression Modeling Workshop Design Consultant, Calgary, Canada. (April, 1997)

- Sales Ratio Analyst, Douglas County, Colorado for Almy, Gloudemans & Jacobs. (March, 1997)
- Assisted with the update of The International Association of Assessing Officers Course 311, Residential Modeling Concepts (January 1997).
- Equalization Analyst, Study of Practices and Procedures for the Audit Appraisal Performance and Implementation of Equalization Factors of the Wyoming State Board of Equalization, with Thimgan & Associates, Inc. (December 1996)
- Regression Analyst and Modeler, Brevard County, Florida for Robert J. Gloudemans. (1996)
- Assisted with the update of The International Association of Assessing Officers Course 300, Fundamentals of Mass Appraisal (January 1996).
- Agricultural Property Analyst, Review of Lancaster County, Pennsylvania Reappraisal and Assessment Operations with Almy, Gloudemans & Jacobs. (December, 1995)
- Assisted with the update of The International Association of Assessing Officers Property Assessment Valuation textbook (November, 1995).
- Statistical Analyst and Regression Modeler, Baca County, Colorado 1993 Residential Property Reappraisal.
- Assisted with the rewrite of The International Association of Assessing Officers Course 201, Land Valuation (November 1993).
- Assisted with the rewrite of The International Association of Assessing Officers Course 2, Income Approach to Valuation (April 1993).
- Joint Coordinator and Appraiser, Bent County, Colorado 1993 Exempt Property Reappraisal.
- Research Analyst for 1989, 1990, 1991 and 1992 Colorado Property Assessment Study, Thimgan & Associates, Inc., Lakewood, CO.
- Research Analyst, Review of In Depth Study Procedures, State of Florida, with Almy, Gloudemans & Jacobs.
- Assisted with the rewrite of The International Association of Assessing Officers Course 1, Fundamentals of Real Property Appraisal (June 1992).
- Data Analyst, Assessment Process and Policy Review, Saskatchewan, Canada, with Almy, Gloudemans & Jacobs.
- Graphic Designer for The Assessment Practices Self-Evaluation Guide, by Almy, Gloudemans & Thimgan (1991).

EDUCATION

Colorado State University, Ft. Collins, CO:

- BA Degree in Economics.

International Association of Assessing Officers Courses:

- Course 1 - Fundamentals of Real Property Appraisal
- Course 2 - Income Approach to Valuation
- Course 211 - Income Approach to Valuation II
- Course 3 - Narrative Report Writing
- Course 302 - Mass Appraisal of Income Producing Property
- Course 400 - Assessment Administration
- Course 619 - Standards of Practice and Professional Ethics Workshop

Colorado Division of Property Taxation Courses:

- Abstract of Assessment Workshop
- Personal Property Workshop

Arizona Department of Revenue, Property Valuation & Equalization Courses:

- Valuation Concepts
- Land Valuation
- Residential and Simple Commercial Property
- Personal Property
- Level One Certification
- Complex Commercial Property
- Hearing Procedures
- Level Two Certification

MEMBERSHIP

- International Association of Assessing Officers (IAAO)

J. Neill Murphy, CPA, CPPE

Principal

Firm Classification and Responsibilities

- ❖ Mr. Murphy is an Owner in FMV. He has been part of valuations in several states on a wide variety of industries (including communications, manufacturing, retail, distribution, financial institutions, entertainment, service, construction, health care, hotels, and more.) Mr. Murphy will server as Operations Manager for this engagement and will participate in data collection and training. Mr. Murphy served in the same capacity in 2006 for the State of Michigan engagement.

Professional Experience

- ❖ Over eleven years experience performing Property Tax Valuations
- ❖ Two years experience with a “big six” accounting firm in Atlanta specializing in personal property and state and local taxation.
- ❖ Eight years experience as an interstate auditor for the North Carolina Department of Revenue (as an Interstate Auditor II). Opened/managed the first interstate office for North Carolina in the State of Georgia.
- ❖ Three years experience as an auditor for the North Carolina Department of Revenue (as an Auditor I).

Professional Designations and Affiliations

- ❖ Licensed Certified Public Accountant
- ❖ Subscribing Member, International Association of Assessing Officials
- ❖ Subscribing Member, Tennessee Association of Assessing Officials
- ❖ Subscribing Member, Georgia Association of Assessing Officials
- ❖ Member, American Institute of Certified Public Accountants
- ❖ Member, Tennessee Society of Certified Public Accountants
- ❖ Michigan Certified Personal Property Examiner

Educational Background

- ❖ B.S., Accounting, University of North Carolina – Charlotte
- ❖ B.A., Business Administration, University of North Carolina - Charlotte

Dan Crumley, CPA

Principal

Firm Classification and Responsibilities

- ❖ Mr. Crumley is an owner in FMV, LLC. He has been a practicing CPA for over fifteen years. Property tax experience includes the industries of manufacturing, retail, distribution, financial institutions, real estate, construction, hotel/conference centers, health care, communications and wholesale. Mr. Crumley will be available for data collection.

Professional Experience

- ❖ Over ten years experience as a Controller for several businesses in real estate investment, software sales and development and computer retail.

Responsibilities include:

- Federal and state tax compliance for over 65 reporting entities.
 - Financial reporting responsibility for 15 operating companies.
 - Detailed financial statement review and analysis.
 - Extensive review of accounting records and source documents.
 - Evaluation and selection of financial software.
 - Design / implementation of accounting policies and procedures guidelines.
 - Trained and evaluated accounting staff.
- ❖ Three years of experience with a national CPA firm in their Atlanta office. Served as Audit Senior with responsibilities including working with companies in the industries of manufacturing, retail, distribution, real estate, wholesale, non-profit and hotel/conference centers.

Professional Designations and Affiliations

- ❖ Licensed Certified Public Accountant
- ❖ Subscribing Member, Georgia Association of Assessing Officials
- ❖ Member, American Institute of Certified Public Accountants
- ❖ Member, Georgia Society of Certified Public Accountants

Educational Background

- ❖ B.B.A., Accounting, University of Georgia

Joe Mendola, CPA, CPPE

Principal

Firm Classification and Responsibilities

- ❖ Mr. Mendola is an owner of FMV and has been a practicing CPA for over eighteen years. Property tax experience includes the industries of manufacturing, retail, distribution, financial institutions, real estate, airlines, construction, hotel/conference centers, health care, communications and wholesale. Specialties include maintaining excellent public relations between taxpayers and county offices, developing personal property training courses for county employees, conducting public seminars on personal property issues, and the analysis of large complex property tax issues. Mr. Mendola regularly assists county attorneys on property tax cases and testifies as an expert witness. Mr. Mendola will be available to assist in any capacity on this engagement, as needed.

Professional Experience

- ❖ Three and one-half years experience as a County Auditor for Clayton County, Georgia. Accomplishments include:
 - Audits of business personal property tax returns.
 - Developed and facilitated educational courses on business personal property verification and various related topics.
 - Trained personal property appraisal staff.
 - Developed policies, procedures and organizational charts for the Equalization Director's Office.
- ❖ Six years of experience with a national CPA firm in both their New York and Atlanta offices. Served as Audit Supervisor for the firm's largest client. Other audit responsibilities included working with companies in the industries of manufacturing, retail, distribution, wholesale, hotel/conference centers, auto dealerships and service providers.

Professional Designations and Affiliations

- ❖ Licensed Certified Public Accountant
- ❖ Subscribing Member, Georgia Association of Assessing Officials
- ❖ Subscribing Member, International Association of Assessing Officials
- ❖ Member, American Institute of Certified Public Accountants
- ❖ Appraiser II Certification, Georgia Department of Revenue

Educational Background

- ❖ B.B.A., Accounting, Pace University, New York

Jewette Farley, CAE

Principal

Firm Classification and Responsibilities

- ❖ Mr. Farley is an owner in FMV. He utilizes his considerable experience and expertise in a variety of functions. Mr. Farley provides invaluable insights into complex tax issues, and assists in special project engagements of the firm. He conducts speaking engagements and training seminars on our clients' behalf. He also oversees the firm's public relations efforts. Mr. Farley will be available to assist with this engagement where needed.

Professional Experience

- ❖ 24 years experience as the elected Equalization Director of Lincoln Parish, Louisiana.
- ❖ Mr. Farley is a National Senior Instructor for the International Association of Assessing Officials (IAAO). He assisted in the development of the IAAO instructor's manual for personal property.
- ❖ Mr. Farley has held numerous positions within the IAAO including: President, Vice President, member of the Executive Board and has chaired and served on many standing committees.
- ❖ Mr. Farley has attended property appraisal seminars totaling almost 4,000 credit hours.

Professional Designations and Affiliations

- ❖ Certified Assessment Evaluator
- ❖ Past President, International Association of Assessing Officials
- ❖ Member, Louisiana Equalization Directors Association
- ❖ Residential Valuation Specialist
- ❖ Certified Louisiana Equalization Director
- ❖ Vice President, International Association of Assessing Officials
- ❖ President-elect, International Association of Assessing Officials
- ❖ State Representative, International Association of Assessing Officials
- ❖ State Professional Designation Advisor

Mark Roettger, CPPE

Data Collector

Firm Classification and Responsibilities

- ❖ Mr. Roettger's primary area of responsibility in this engagement would be to perform data collection fieldwork, and assist in the training of new staff (local hires). Mr. Roettger performed hundreds of measurements, sketches and photographs for the 2006 Michigan engagement.

Professional Experience

- ❖ Five years of Valuation experience.
- ❖ Two and one half years experience with a large financial company as a customer service specialist.
- ❖ One and one half years experience as Co-founder and Director of Finance for local computer technology company.

Educational Background

- ❖ B.S. Business Administration and Finance, University of Tennessee
- ❖ M.B.A. Finance, University of Tennessee
- ❖ Michigan Certified Personal Property Examiner

Patrick Bledsoe, CPA

Data Collector

Firm Classification and Responsibilities

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

Professional Experience

- ❖ Over Five years auditing and valuation experience with a consulting firm.
- ❖ Thirteen years experience in retail customer service and management

Educational Background

- ❖ B.S. Accounting, Southeastern Louisiana University

Professional Designations

- ❖ Tennessee Certified Public Accountant

Archie McDaniel

Data Collector

Firm Classification and Responsibilities

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

Professional Experience

- ❖ Twenty Years Experience in Industrial Engineering and Management

Educational Background

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

Tamara Murphy

Administrative Manager

Firm Classification and Responsibilities

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

Professional Experience

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

Educational Background

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

Project Plan
PROJECT PLAN MANAGEMENT
2008 Projected Timeline for West Virginia Project

Program Tasks	Sept 2008	Oct 2008	Nov 2008	Jan 2009	Feb 2009
Anticipated Contract Award Recommendation	✓				
Receipt of Assigned Parcel Information		✓	✓	✓	✓
Beginning of Field Work		✓			
Logistical Planning		●—————→			
Fieldwork / Data Collection		●—————→			
Parcel Completion and Quality Control Review			●—————→		
Delivery of Assessment/Sales Ratio Study and Reports Given to the State					●————→

REPORTS

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

FMV will utilize a work plan calendar on the engagement. Following is an example of a format we have used in other engagements to monitor and report the status of the project.

FMV, LLC

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

Parcels In Process									
Taxpayer Name	Parcel ID Number	City (if applicable)	Site Address	Parcel Assigned	Site Visit	Status	Expected Completion Date	Completed Date	Data Collector
1 Taxpayer I	ID Number	Morgantown	Site Address	05/15/08	05/25/08	Data Research in Process	06/15/08		Murphy
2 Taxpayer J	ID Number	Morgantown	Site Address	05/15/08	05/25/08	Data Research in Process	06/15/08		Murphy
3 Taxpayer K	ID Number	Morgantown	Site Address	05/15/08	06/11/08	Site Visit Pending	06/15/08		Murphy
4 Taxpayer L	ID Number	Morgantown	Site Address	05/15/08	05/24/08	Data Research in Process	06/15/08		Roettger
5 Taxpayer M	ID Number	Morgantown	Site Address	05/15/08		Scheduling in Process	06/15/08		Murphy
6 Taxpayer N	ID Number	Morgantown	Site Address	05/15/08	05/24/08	Data Research in Process	06/15/08		Roettger
7 Taxpayer O	ID Number	Morgantown	Site Address	05/15/08	06/07/08	Site Visit Pending	06/30/08		Voss
8 Taxpayer P	ID Number	Morgantown	Site Address	05/15/08	06/07/08	Site Visit Pending	06/30/08		Voss

FOR ILLUSTRATIVE PURPOSES ONLY.

PROJECT MANAGEMENT

Owners of FMV will have direct involvement in this project. The managers of the aforementioned Michigan engagement will oversee the planning, training, logistics, administration and control over this engagement. In addition to the direct involvement, FMV also is cognizant of issues that can develop and internal and external risk factors. Our basic strategy to identify and manage issues and risk is outlined below.

Issue Management

To ensure that the goals and objectives of the program are achieved, the Principals of FMV will constantly monitor the process to ensure issues (if any) are identified, communicated and resolved in a timely and effective manner to keep the Program on track. Ideally issues are resolved at the lowest possible level. Timely resolution of issues is essential to keeping a program on schedule and within budget.

Risk Management

FMV uses a standard approach to risk management approach to proactively identify, assess and mitigate risks. A risk is any factor or event that may potentially interfere with successful completion of the program. Every program has associated risks, both internal and external. Internal risks are related to things that the project team can control or influence, such as, staff assignments, project scope and cost estimates. External risks are events that are beyond the control of the project team, such as natural disasters.

Risk identification and assessment is the responsibility of all FMV team members. The project manager is responsible for tracking risks and for developing contingency plans that address the risks identified by the team.

1. Risk Management Planning:

- Identifying potential risk factors or events;
- Assessing the likelihood of their occurrence and the potential impact on project quality, schedule and cost;
- Developing risk mitigation plans, i.e. preventive actions that will minimize the probability of a risk becoming reality or minimize the impact thereof;
- Developing risk response or contingency plans, i.e. what to do if and when a risk event occurs or becomes imminent.

Farley, Mendola & Voss (FMV) References

Glynn County Assessor's Office

1725 Reynolds Street, 2nd Floor
Brunswick, GA 31520
Contact: Stephen Schaeffner
Chief Appraiser
Phone: (912) 554-7093

Morgan County Assessor's Office

384 Hancock Street, Suite 400
Madison, GA 30650
Contact: Wanda Nance
Chief Appraiser
Phone: (706) 342-0551

Washington County Assessor's Office

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

Wayne County Assessor's Office

P.O. Box 174
Jesup, GA 31598
Contact: Ralph O'Quinn
Chief Appraiser
Phone: (912)427-5920

Wilkinson County Assessor's Office

P.O. Box 189
Irwinton, GA 31042
Contact: Phyllis Lavender
Chief Appraiser
Phone: (478) 946-2076

Farley, Mendola & Voss, LLC
FEIN: 02-0689022

LETTER OF RECOMMENDATION AND REQUESTED FORMS



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

June 6, 2006

Dan Crumley, Principal
Farley, Mendola & Voss, LLC
525 Clubhouse Drive, Suite 200
Peachtree City, GA 30269

Dear Mr. Crumley:

Thank you for your letter to me of May 25, 2006 regarding the telephone and telegraph appraisal contract.

On behalf of the Department of Treasury, I wish to thank you, and the employees of Farley, Mendola & Voss, for fulfilling a very rigorous schedule set out in the contract and for producing a quality work product. We appreciate the cooperation and professionalism exhibited by your firm in this endeavor.

On another matter, you posed the question whether the State would consider using two vendors for its personal property audit contract. As you may know, the current contract is for multiple years. While the Department certainly might consider the idea of working with multiple vendors in the future, at this time the amount of any additional funding for this activity is not yet known. Therefore, it is not now possible for me to state when the Department might issue a new request for proposal.

I trust this information will be of assistance to you. If I may be of further assistance, let me know.

Sincerely,

A handwritten signature in cursive script that reads "Frederick Headen".

Frederick Headen, Director
Bureau of Local Government Services



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

Request for Quotation

RFQ NUMBER
TAX09001

PAGE
2

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

RFQ COPY
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

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

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
07/24/2008				

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

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-15		
<p>FAX: 304-558-4115 EMAIL: SHELLY.L.MURRAY@WV.GOV</p> <p>THE BID OPENING DATE WILL REMAIN: 8/22/2008</p> <p>APPRAISAL SERVICES, REAL ESTATE</p> <p>EXHIBIT 10</p> <p>REQUISITION NO.: TAX09001</p> <p>ADDENDUM ACKNOWLEDGEMENT</p> <p>I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.</p> <p>ADDENDUM NO.'S:</p> <p>NO. 1 <input checked="" type="checkbox"/></p> <p>NO. 2 <input checked="" type="checkbox"/></p> <p>NO. 3 <input checked="" type="checkbox"/></p> <p>NO. 4 <input checked="" type="checkbox"/></p> <p>NO. 5 <input type="checkbox"/></p> <p>I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE		TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE	

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

**GENERAL TERMS & CONDITIONS
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)**

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. All quotations are governed by the *West Virginia Code* and the *Legislative Rules* of the Purchasing Division.
4. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125.00 registration fee.
5. All services performed or goods delivered under State Purchase Orders/Contracts are to be continued for the term of the Purchase Order/Contract, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods, this Purchase Order/Contract becomes void and of no effect after June 30.
6. Payment may only be made after the delivery and acceptance of goods or services.
7. Interest may be paid for late payment in accordance with the *West Virginia Code*.
8. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
9. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
10. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
11. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern all rights and duties under the Contract, including without limitation the validity of this Purchase Order/Contract.
12. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
13. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, this Contract may be deemed null and void, and terminated without further order.
14. **HIPAA Business Associate Addendum:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's web site (<http://www.state.wv.us/admin/purchase/vrc/hipaa.htm>) is hereby made part of the agreement. Provided that, the Agency meets the definition of a Covered Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
15. **West Virginia Alcohol & Drug-Free Workplace Act:** If this Contract constitutes a public improvement construction contract as set forth in Article 1D, Chapter 21 of the West Virginia Code ("The West Virginia Alcohol and Drug-Free Workplace Act"), then the following language shall hereby become part of this Contract: "The contractor and its subcontractors shall implement and maintain a written drug-free workplace policy in compliance with the West Virginia Alcohol and Drug-Free Workplace Act, as set forth in Article 1D, Chapter 21 of the West Virginia Code. The contractor and its subcontractors shall provide a sworn statement in writing, under the penalties of perjury, that they maintain a valid drug-free work place policy in compliance with the West Virginia Alcohol and Drug-Free Workplace Act. It is understood and agreed that this Contract shall be cancelled by the awarding authority if the Contractor: 1) Fails to implement its drug-free workplace policy; 2) Fails to provide information regarding implementation of the contractor's drug-free workplace policy at the request of the public authority; or 3) Provides to the public authority false information regarding the contractor's drug-free workplace policy."

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division.
2. **SPECIFICATIONS:** Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Complete all sections of the quotation form.
4. Unit prices shall prevail in cases of discrepancy.
5. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
6. **BID SUBMISSION:** All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications:
Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130,
Charleston, WV 25305-0130



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

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

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

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.</p> <p>..... <i>J. Neil Murray</i> SIGNATURE FARLEY, MENDOLA & VOSS, LLC COMPANY 8/17/2008 DATE</p> <p>REV. 11/96</p> <p>----- END OF ADDENDUM NO. 3 -----</p> <p>***** THIS IS THE END OF RFQ TAX09001 ***** TOTAL: _____</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

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

Farley, Mendola & Voss, LLC
FEIN: 02-0689022

PROPOSED CONTRACT APPRAISAL PRICING

Farley, Mendola & Voss, LLC
FEIN: 02-0689022

PROPOSED CONTRACT APPRAISAL PRICING

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Barbour				2	\$ 250	\$ 500				347	8940	2000
Residential	12,235	\$ 1	\$ 12,235				245	\$ 39	\$ 9,555			
Commercial	417	\$ 5	\$ 2,085				8	\$ 220	\$ 1,760			
Industrial	40	\$ 10	\$ 400				1	\$ 425	\$ 425			
Activity Totals	12,692		\$ 14,720	2		\$ 500	254		\$ 11,740	348	\$ 8,940	\$ 2,000

Grand Total \$ 37,900

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Berkeley				28	250	\$ 7,000				3,257	41084	2000
Residential	50,036	\$ 1	\$ 50,036				1,000	\$ 39	\$ 39,000			
Commercial	1,810	\$ 5	\$ 9,050				36	\$ 220	\$ 7,920			
Industrial	74	\$ 10	\$ 740				2	\$ 425	\$ 850			
Activity Totals	51,920		\$ 59,826	28		\$ 7,000	1,038		\$ 47,770	3,257	\$ 41,084	\$ 2,000

Grand Total \$ 157,680

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Brooke				2	250	\$ 500				383	9660	2000
Residential	13,344	\$ 1	\$ 13,344				267	\$ 39	\$ 10,413			
Commercial	881	\$ 5	\$ 4,405				18	\$ 220	\$ 3,960			
Industrial	133	\$ 10	\$ 1,330				3	\$ 425	\$ 1,275			
Activity Totals	14,358		\$ 19,079	2		\$ 500	288		\$ 15,648	383	\$ 9,660	\$ 2,000
Grand Total \$										\$	46,887	

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Grant				3	250	\$ 750				312	8240	2000
Residential	8,936	\$ 1	\$ 8,936				179	\$ 39	\$ 6,981			
Commercial	450	\$ 5	\$ 2,250				9	\$ 220	\$ 1,980			
Industrial	52	\$ 10	\$ 520				1	\$ 425	\$ 425			
Activity Totals	9,438		\$ 11,706	3		\$ 750	189		\$ 9,386	312	\$ 8,240	\$ 2,000

Grand Total \$ \$ 32,082

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Hampshire												
Residential	19,271	\$ 1	\$ 19,271	5	250	\$ 1,250	385	\$ 39	\$ 15,015	981	16715	2000
Commercial	399	\$ 5	\$ 1,995				8	\$ 220	\$ 1,760			
Industrial	17	\$ 10	\$ 170				1	\$ 425	\$ 425			
Activity Totals	19,687		\$ 21,436	5		\$ 1,250	394		\$ 17,200	981	\$ 16,715	\$ 2,000

Grand Total \$ \$ 58,601

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Hardy				4	250	\$ 1,000				430	10600	2000
Residential	11,113	\$ 1	\$ 11,113				222	\$ 39	\$ 8,658			
Commercial	394	\$ 5	\$ 1,970				8	\$ 220	\$ 1,760			
Industrial	61	\$ 10	\$ 610				1	\$ 425	\$ 425			
Activity Totals	11,568		\$ 13,693	4		\$ 1,000	231		\$ 10,843	430	\$ 10,600	\$ 2,000

Grand Total \$ \$ 38,136

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Hancock				7	250	\$ 1,750				499	11980	2000
Residential	18,487	\$ 1	\$ 18,487				370	\$ 39	\$ 14,430			
Commercial	1,510	\$ 5	\$ 7,550				30	\$ 220	\$ 6,600			
Industrial	125	\$ 10	\$ 1,250				3	\$ 425	\$ 1,275			
Activity Totals	20,122		\$ 27,287	7		\$ 1,750	403		\$ 22,305	499	\$ 11,980	\$ 2,000

Grand Total \$ \$ 65,322

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Harrison				12	250	\$ 3,000				1,766	28490	2000
Residential	46,421	\$ 1	\$ 46,421				928	\$ 39	\$ 36,192			
Commercial	3,504	\$ 5	\$ 17,520				70	\$ 220	\$ 15,400			
Industrial	71	\$ 10	\$ 710				1	\$ 425	\$ 425			
Activity Totals	49,996		\$ 64,651	12		\$ 3,000	999		\$ 52,017	1,766	\$ 28,490	\$ 2,000

Grand Total \$ \$ 150,158

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Jefferson				12	250	\$ 3,000				1,390	22850	2000
Residential	28,009	\$ 1	\$ 28,009				560	\$ 39	\$ 21,840			
Commercial	993	\$ 5	\$ 4,965				20	\$ 220	\$ 4,400			
Industrial	35	\$ 10	\$ 350				1	\$ 425	\$ 425			
Activity Totals	29,037		\$ 33,324	12		\$ 3,000	581		\$ 26,665	1,390	\$ 22,850	\$ 2,000

Grand Total \$ **\$ 87,839**

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Marion				6	250	\$ 1,500				1,025	17375	\$ 2,000
Residential	35,119	\$ 1	\$ 35,119				702	\$ 39	\$ 27,378			
Commercial	2,820	\$ 5	\$ 14,100				56	\$ 220	\$ 12,320			
Industrial	117	\$ 10	\$ 1,170				2	\$ 425	\$ 850			
Activity Totals	38,056		\$ 50,389	6		\$ 1,500	760		\$ 40,548	1,025	\$ 17,375	\$ 2,000

Grand Total \$ \$ 111,812

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Marshall				6	250	\$ 1,500				545	12900	\$ 2,000
Residential	19,235	\$ 1	\$ 19,235				385	\$ 39	\$ 15,015			
Commercial	1,059	\$ 5	\$ 5,295				21	\$ 220	\$ 4,620			
Industrial	144	\$ 10	\$ 1,440				3	\$ 425	\$ 1,275			
Activity Totals	20,438		\$ 25,970	6		\$ 1,500	409		\$ 20,910	545	\$ 12,900	\$ 2,000

Grand Total \$ \$ 63,280

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Mineral				5	250	\$ 1,250				670	15400	\$ 2,000
Residential	16,827	\$ 1	\$ 16,827				337	\$ 39	\$ 13,143			
Commercial	745	\$ 5	\$ 3,725				15	\$ 220	\$ 3,300			
Industrial	63	\$ 10	\$ 630				1	\$ 425	\$ 425			
Activity Totals	17,635		\$ 21,182	5		\$ 1,250	353		\$ 16,868	670	\$ 15,400	\$ 2,000

Grand Total \$ \$ 56,700

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Monongalia				5	250	\$ 1,250				3,707	46484	\$ 2,000
Residential	43,681	\$ 1	\$ 43,681				874	\$ 39	\$ 34,086			
Commercial	3,074	\$ 5	\$ 15,370				61	\$ 220	\$ 13,420			
Industrial	86	\$ 10	\$ 860				2	\$ 425	\$ 850			
Activity Totals	46,841		\$ 59,911	5		\$ 1,250	937		\$ 48,356	3,707	\$ 46,484	\$ 2,000

Grand Total \$ \$158,001

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study			Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	Price per County	
Morgan				12	250	\$ 3,000				611	\$ 14,220	\$ 2,000	
Residential	14,019	\$ 1	\$ 14,019				280	\$ 39	\$ 10,920				
Commercial	369	\$ 5	\$ 1,845				7	\$ 220	\$ 1,540				
Industrial	98	\$ 10	\$ 980				2	\$ 425	\$ 850				
Activity Totals	14,486		\$ 16,844	12		\$ 3,000	289		\$ 13,310	611	\$ 14,220	\$ 2,000	

Grand Total \$ \$ 49,374

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Ohio				1	250	\$ 250				885	\$ 15,275	\$ 2,000
Residential	21,379	\$	\$ 21,379				428	\$ 39	\$ 16,692			
Commercial	2,379	\$	\$ 11,895				48	\$ 220	\$ 10,560			
Industrial	93	\$	\$ 930				2	\$ 425	\$ 850			
Activity Totals	23,851		\$ 34,204	1		\$ 250	478		\$ 28,102	885	\$ 15,275	\$ 2,000

Grand Total \$ \$ 79,831

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Preston				4	250	\$ 1,000				1,283	\$ 21,245	2000
Residential	28,672	\$ 1	\$ 28,672				573	\$ 39	\$ 22,347			
Commercial	769	\$ 5	\$ 3,845				15	\$ 220	\$ 3,300			
Industrial	36	\$ 10	\$ 360				1	\$ 425	\$ 425			
Activity Totals	29,477		\$ 32,877	4		\$ 1,000	589		\$ 26,072	1,283	\$ 21,245	\$ 2,000

Grand Total \$ \$ 83,194

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Taylor				2	250	\$ 500				354	\$ 9,080	\$ 2,000
Residential	11,362	\$ 1	\$ 11,362				227	\$ 39	\$ 8,853			
Commercial	531	\$ 5	\$ 2,655				11	\$ 220	\$ 2,420			
Industrial	28	\$ 10	\$ 280				1	\$ 425	\$ 425			
Activity Totals	11,921		\$ 14,297	2		\$ 500	239		\$ 11,698	354	\$ 9,080	\$ 2,000

Grand Total \$ \$ 37,575

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Tucker				2	250	\$ 500				559	\$ 13,180	2000
Residential	8,922	\$ 1	\$ 8,922				178	\$ 39	\$ 6,942			
Commercial	411	\$ 5	\$ 2,055				8	\$ 220	\$ 1,760			
Industrial	22	\$ 10	\$ 220				1	\$ 425	\$ 425			
Activity Totals	9,355		\$ 11,197	2		\$ 500	187		\$ 9,127	559	\$ 13,180	\$ 2,000

Grand Total \$ \$ 36,004

County	Review of Land Valuation			Review of Neighborhood Boundaries			Review of Data Collection			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per parcel	Total	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per parcel	Total	Sales to be reviewed	Price per County	
Wetzel				4	250	\$ 1,000				232	8940	\$ 2,000
Residential	13,450	\$ 1	\$ 13,450				269	\$ 39	\$ 10,491			
Commercial	694	\$ 5	\$ 3,470				14	\$ 220	\$ 3,080			
Industrial	14	\$ 10	\$ 140				1	\$ 425	\$ 425			
Activity Totals	14,158		\$ 17,060	4		\$ 1,000	284		\$ 13,996	232	\$ 8,940	\$ 2,000

Grand Total \$ \$ 42,996