

A PROPOSAL FOR:
The State of West Virginia
Statewide Property Tax Equalization Training Program
RFQ # TAX11008

PRESENTED BY:
Tyler Technologies



August 4, 2011

This document contains proprietary trade secret information on Tyler Technologies Inc. and/or its subsidiaries and is not to be copied, reproduced, lent or disposed of, nor used for any purpose other than for the purposes specified herein without the express prior written permission of Tyler Technologies. Because of the nature of this material, numerous hardware and software products are mentioned by name. In most, if not all, cases these names are trademarked by the companies that manufacture the products.

It is not our intent to claim these names or trademarks as our own.

Copyright 2010 - Tyler Technologies - All rights reserved.
Tyler Technologies, Appraisal & Tax, 3199 Klepinger Road, Dayton, Ohio 45406
800-800-2581 937-276-5261 866-658-4258 fax · info@tylertech.com · www.tylertech.com

RECEIVED

2011 AUG -4 AM 9:18

WV PROPERTY TAX
DIVISION

The State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

Table of Contents

- Cover Letter**
- Executive Summary**
- Experience, Qualifications & Organization**
- Scope of Services**
- Pricing Summary**
- Contact Information**
- Purchasing Affidavit**
- Certificate of Authorization**
- Confidentiality Statement**
- Sample Contract**



3199 Klepinger Road
Dayton, Ohio 45406

P: 800.800.2581
F: 937.278.3711

www.tylertech.com

August 4, 2011

Ms. Shelly Murray
Department of Administration
Purchasing Division
Building 15
2019 Washington Street, East
Charleston, WV 25305-0130

Re: - RFQ TAX11008 – Appraisal Training

Dear Ms. Murray:

Tyler Technologies, Inc., CLT Appraisal Services (Tyler) is pleased to respond to the Department's Request for Quotation to provide Appraisal Training services to the State of West Virginia. The attached proposal details our recommended approach to complete this important project. Tyler and the State of West Virginia have enjoyed a long, mutually beneficial relationship and we look forward to the opportunity to continue that relationship through this project.

In presenting our proposal, Tyler Technologies warrants that it is unaware of any known conflict of interest in responding to, or submitting, said proposal in response to State's RFQ for Training Services.

This proposal shall be valid and binding for 90 days following the RFP due date. Further, Tyler Technologies is agreeable to accepting payment via the State's Visa purchasing card.

The following individuals are officers of Tyler Technologies and are authorized to sign a contract on behalf of Tyler Technologies:

John R. Baker
Director of Inside Sales

Gus Tenhundfeld
Senior Account Representative

Tyler's primary contact for this procurement will be Chris Carter and he can be reached at the following:

Chris C. Carter, Sales Executive
3199 Klepinger Road
Dayton, OH 45406
(937) 304-8341 (cell) | (800) 800-2581, x1605 (office) | chris.carter@tylertech.com

Again, we thank you for the opportunity to submit this proposal and we look forward to working with you and your staff on this important training project.

Sincerely,

A handwritten signature in blue ink that reads "John R. Baker".

John R. Baker
Director of Inside Sales, CLT Appraisal Services Division

Executive Summary

Partnership Decision

The State of West Virginia has many factors to consider when making the important decision regarding the qualified company they will partner with on the Property Tax Equalization CAMA Training Program. Tyler's mass appraisal qualifications, experience with the State's Integrated Assessment System (IAS) CAMA, our understanding of the quality and completeness of the State's current CAMA characteristics, the quality of our experienced appraisal and systems personnel to staff the project as trainers, and a sound approach for completing the project on time should be primary considerations. In the current economic environment it is equally important to assess the financial stability of the partner and the likelihood they will see the project through to completion and be available in the future to assist the State and individual Counties on an as needed basis.

Tyler's past performance is a strong indicator of their future strength. Our exclusive focus on the public sector has allowed Tyler to establish an operating model which has positioned our organization as the clear leader in this space. Because Tyler is a publicly-held company (NYSE: TYL), our prospective clients can leverage regulations as set forth by the SEC to further evaluate our current financial position. We believe it is important to the State to have assurances that the work will occur uninterrupted.

Project Experience

Tyler has a solid record of customer satisfaction and of consistent and efficient completion of projects in West Virginia. We have been the vendor of choice in numerous jurisdictions throughout the U.S. completing appraisal service projects for over 70 years. Tyler has deep experience with the State and counties of West Virginia including completing the statewide reappraisal of 1,200,000 parcels that began in 1982; the largest reappraisal project ever attempted and accomplished this complex task which included software, data collection, training, and appraisal expertise was completed on schedule in just 22 months. Later in 1997, Tyler was awarded the contract for an integrated statewide CAMA and Assessment Administration system as a replacement for the existing mainframe system. The project included deploying the software at the State data center in Charleston to service all 55 counties, and included onsite training in each of the 55 counties. This software is still supported by Tyler, attesting to both the quality of the products and services offered by Tyler.

"Tyler Technologies has been performing contract work for the Monongalia County Assessor's Office. Work has been performed on schedule, within contract and according to IAAO standards. I have complete confidence that the product being produced will be accurate and useful."

Rodney A. Pyles,
Assessor, Monongalia
County, WV

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

References:

Monongalia County, WV

Mr. Rodney A. Pyles,
Assessor
Monongalia County
Courthouse
243 High Street
Morgantown, WV
26505
304-291-7222

Mason County, WV

Mr. Ronald L.
Hickman, Assessor
200 Sixth Street
Point Pleasant, WV
25550
304-675-2840

Putnam County, WV

Ms. Sherry L. Hayes,
Assessor
3389 Winfield Road
Winfield, WV 25213
304-586-0206

Project Personnel

Tyler has built a strong and capable staff through recent projects completed in Ohio, Pennsylvania, and West Virginia. We intend to staff the project with experienced appraisal and systems personnel, many who reside in West Virginia. Some of the same appraisal personnel who were involved in the initial county training sessions during the IAS implementation will be involved in provided the training sessions outlined in the State RFQ.

We are committed to very strong leadership for this project to ensure a quality project completed on time.

Software Experience

West Virginia has been using Tyler's IAS system since 1997. At Tyler, we believe that as technology changes, so should we. That's why we continually enhance our CAMA module from the feedback we receive from appraisal staff across the country. Our software has been used to value over 17,000,000 parcels and Tyler has the most knowledgeable appraisal staff in the use of the IAS CAMA system in the industry. We will train the county assessor's staff and personnel of the Property Tax Division on how to maximize the functionality of the IAS CAMA system as part of our training, resulting in more accurate and effective use of the product on a day-to-day basis.

Why Choose Tyler

West Virginia should expect its vendor to provide customer service above and beyond the normal call of duty. We know that when you check Tyler references you will hear that we perform not only the letter of the contract, but also the tacit functions you need accomplished in the course of daily business.

Finally, we expect the State to be price conscious, and we believe we are presenting you with a very economical fixed price. Tyler's proposal is competitively priced, but our exemplary performance sets us apart. Some firms may charge less, but if the required results of professionally provided training sessions delivered timely and presented to officials professionally are not achieved, this could be a costly error. In a service profession you get what you pay for.

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

Experience, Qualifications & Organization

About Tyler

Tyler Technologies, Inc. has a singular focus: the public sector. Founded in 1966 and based in Dallas, Texas, Tyler Technologies is the largest company in the United States exclusively focused on providing appraisal services and integrated software and technology services to the public sector. Simply put—Tyler empowers people who serve the public.

We devote all of our time, energy and resources to help local governments become more efficient, accessible and responsive to the needs of their constituents. At more than 9,000 local government offices, throughout all 50 states, Canada, Puerto Rico, and the United Kingdom, our clients can attest to our ability to fulfill this promise.

While our focus may be narrow, our vision is not. Tyler delivers an expansive portfolio of appraisal services and software solutions that span the breadth and depth of the mission-critical services that government entities must address daily. Our solutions include full reappraisal services, new construction services, financial management, education, courts and justice, pension, public safety, appraisal and tax, citizen services, document management, and public records. No other company offers the same range of solutions for the public sector. Tyler is a publicly traded corporation and is listed on the New York Stock Exchange (TYL), has annual revenues of over \$288 million (2010) and employs more than 2,000 people.

Tyler's CLT Appraisal Services Division

Tyler's CLT Appraisal Services Division, formerly Cole Layer Trumble (CLT), was founded in 1938 and provides appraisal services and software solution exclusively to State, Provincial and local government in the area of mass appraisal, property tax administration, and tax billing and collection.

Tyler Technologies began serving the appraisal market in 1938 as the Cole-Layer-Trumble Company. Sound appraisal practices and knowledge of developing computer systems allowed us to become the leading provider of appraisal and tax software and services in the U.S.

- » CLT Appraisal Service
- » CAMA & Assessment
- » Tax Billing & Collections



"CLT Tyler has provided exceptional service in support of Butler County's appraisal and equalization process for over 2 decades. We value their partnership and experience."

Roger Reynolds,
Auditor
Butler County, Ohio

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

Appraisal & Tax

As the nation's leading provider of appraisal and tax software services, Tyler combines sound appraisal practices with client-centric technologies. Offerings include turnkey or targeted reappraisal services, CAMA solutions and tax billing & collection software.

The CLT Appraisal Services Division has completed more projects in more states than any other appraisal services vendor in this industry. Tyler CLT Appraisal Services division has been providing reappraisal services since its founding in **1938**.

What does this assessment experience mean? Tyler understands the language of assessment. We have translated that language into more successful reappraisal projects than any other company on the planet. Since our founding as a mass appraisal company, Tyler has continued to evolve the industry by leveraging technology to further the mission of providing fair and equitable values to our clients so that the values our clients deliver to their taxpayers are fair, equitable and defensible. Tyler's national and international standing is best summarized in the press release from England's Valuation Office Agency (VOA), and reads in part, "We are delighted to have CLT confirmed as a key technology partner," says Diane Leggo, the VOA's Director of Council Tax. "The company is arguably the most experienced supplier in this market in the world, and with the VOA's depth, knowledge and understanding of the English property market, I believe we have all the core competencies in place, critical in a project of this size and scope."

Industry Leadership

While many competitors target multiple vertical markets, we believe our singular focus on delivering essential software solutions that empower the public sector is truly what sets us apart. As a vertical software and services company, we are able to focus all of our resources on delivering the solutions that help states, cities, counties, schools, and other public agencies to streamline the many facets of their operations.

Tyler's commitment to the public sector is reflected in the industry standards to which we adhere, and in the organizations and associations to which Tyler belongs. For example, Tyler products comply with International Association of Assessing Officers (IAAO) standards, Government Accounting, Auditing, and Financial Reporting (GAAFR) and Generally Accepted Accounting Principles (GAAP) standards. Tyler is also certified by the Schools Interoperability Framework (SIF), an initiative to develop a technical blueprint for K – 12 software to enable seamless interaction among diverse applications.

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

Tyler offers an unwavering commitment to its clients, employees and shareholders. We have a proven model for success that includes focusing on the public sector, strategic growth and employing professionals with exceptional knowledge. This model has yielded over 9,000 public sector clients across all Tyler applications.

Sound Investment

Tyler understands that to be the best we have to know the public sector market better than anyone. Our domain expertise and client-centric approach combine with our leading technology to give us a decisive edge over competitors.

We know that no matter the size of a government agency, every dollar allocated must be used wisely. In fact, we are always looking for ways to enhance our existing software portfolio—giving clients access to improved technologies, as well as new features and functionality.

Professional Staff

Tyler actively seeks the best talent to help us develop, implement and support our solutions. Our staff consists of seasoned professionals with unique and proprietary skills, years of industry experience, focused into dedicated departments. Our core domain expertise is strengthened by the fact that many of our employees have years of experience working at public sector agencies prior to joining Tyler. These professionals bring a unique perspective to Tyler's mission because they truly understand what our clients need to operate at their best.

We recognize that our ability to hire the best candidates ultimately impacts our clients. We hire exceptional people who will work onsite during client engagements, becoming part of the client's team for the duration of the project.

Tyler recognizes the value of our employees. In support of them, we provide a stable work environment that fosters collaboration and teamwork, values integrity and enables them to deliver outstanding service to our clients. Our relationship with our staff is one of mutual respect, leading to a high retention rate. In fact, our staff turnover rate is about half of the industry average.

Learning from Experience

Rita Lewis-Devereaux
Lead Business Analyst



Having 25 years of public sector experience — working in various sizes and levels of government — gives me a great understanding of what our clients have to do to perform their jobs.

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

At Tyler, we know from experience that skillful and consistent cultivation yields powerful results over time. That's why we are committed to a strategy of long-term growth and success that steadily builds upon our core strength—services and software designed exclusively for the public sector.

We continually strive to have the best possible team in place at all times to provide services specifically aimed at the public sector. With the right balance of experience, technology and innovation to ensure satisfaction, Tyler empowers its clients with the expertise and tools they require to do business.

Financial Strength

As the largest company in the country solely dedicated to providing appraisal services and software to the public sector market, we have the necessary resources to deliver our commitments. We reinforce this with our experience, which enables us to understand the unique requirements of the public sector.

Since its inception, Tyler has experienced steady growth through sales, service and product development, as well as through the acquisition of viable companies that expand and enhance our suite of products. Tyler's business model is built on four key areas of growth: expanding geographically, securing larger opportunities, broadening our product offerings, and extending existing client relationships.

Growth Strategy

We continue to enjoy success due to the growth strategy that we have carefully designed and consistently executed over the years. We believe this strategy not only provides the type of steady growth we seek, but it also serves our constituents well. Tyler is in a strong competitive position with no debt, and with planned and sustained growth. For both clients and investors, this controlled growth ensures stability for the long run.

Fiscally Sound

Tyler Technologies is fiscally sound, with annual revenues in excess of \$288 million (2010). As a responsible business partner, Tyler delivers to clients, staff and investors alike, and provides excellent return on investment and return on effort. We realize our success rests on how well clients are served after the sale because we know they will be with us for a long time.

Over the years, we have built a foundation of more than 9,000 clients and we enjoy an exceptionally high customer retention rate. These relationships provide us a steady stream of recurring revenues through maintenance and subscription agreements.

At Tyler, we know from experience that skillful and consistent cultivation yields powerful results over time. That's why we are committed to a strategy of long-term growth and success that steadily builds upon our core strength—services and software designed exclusively for the public sector.

Project Overview and Approach

Examination of the Request for Proposal

Tyler CLT has reviewed the State's RFQ with our appraisal team and is confident in our understanding of the State's needs. This section will outline our suggested approach, and alternative options for completing the State requested appraisal training of County assessors, members of the county assessors' staff and personnel of the Property Tax Division of the State Tax Division.

Meeting the Project Requirements

We have a long history with the State of West Virginia and are proud to be the provider of the State's CAMA and Assessment Administration since 1997. We believe our expertise with the State's IAS / iasWorld software and our 70+ years as a leader in the mass appraisal business provides us a unique ability to not only meet the State's requirements but exceed them by providing best practices in both software and appraisal services and by leveraging our knowledge of IAS / iasWorld.

You will see throughout our proposal that we have used examples from the State IAS installation to illustrate our approaches to the appraisal related training and have done the research that would allow us to provide the best possible price for the services requested. We have enlisted the assistance of key members of our appraisal staff, many whom reside and work in West Virginia, as well as Tyler CLT systems staff members to review the training programs previously provided to the State and County staff members and update the content of each with a more recent training curriculums that have been developed for other major jurisdictions. Examples of these efforts are illustrated later in this proposal.

Specifications

Program Objectives

The Company understands and accepts the conditions to comply with the RFQ and provide formal regional training sessions to cover the four major topics identified in the RFQ Attachment A, and individual onsite training sessions in each of the State's 55 counties. Our intent is to use senior members of our appraisal and systems staff with West Virginia experience to conduct the various sessions. The agenda and curriculum for each individual regional training session will be reviewed with the State as part of our overall project planning,

and once approved, training materials will be developed using the West Virginia IAS CAMA implementation and West Virginia data. The individual county sessions will be structured as either a review of the four formal training sessions using the County's data and concentrating on those areas the County requests, or we can customize the 2.5 day session to cover other topics the County may need help on. For instance, if they feel the time would best be spent on reviewing their current neighborhood delineation, we could spend the time reviewing the assignments, or if C/I data collection and sketching was a problem for them, we could structure the time to review including some field visits. This way, each county would get the most benefit possible from the individual sessions.

We have completed the Pricing Summary as requested, including the cost of each individual county sessions, and the cost per day for any additional county training that should be requested by the State.

Contractor

The Company understands and accepts the conditions to comply with the laws, regulations and procedures of the State of West Virginia relating to the appraisal and assessment of property.

We understand the confidential nature of the appraisal and tax related data. Therefore, the Contractor agrees to sign the Confidentiality Statement included as Attachment C and to abide by its provisions.

Tyler CLT expects to complete all the required training using Company staff and does not plan on utilizing a subcontractor on this project.

We have completed the Appraisal Training Pricing Summary, both sections A and B, and included under the section titled Price Summary. Our quoted fee is all inclusive of labor, travel expense, and training materials.

We will provide training materials, as part of our effort, for all formal session attendees. We will also provide the State with an electronic copy of our training materials so that they can reproduce copies as needed.

As part of this project, Tyler will provide to the State a comprehensive work plan within 30 days after the signing of the agreement. We plan on meeting with the State staff to review the work plan, billing process, and training program schedule including instructors/trainers including an outline of each formal training session. As a result of this meeting, we are open to make adjustments

The term *training* refers to the acquisition of knowledge, skills, and competencies as a result of the teaching of vocational or practical skills and knowledge that relate to specific useful competencies.

to the proposed schedule and approach, as agreed to by both the State and Company.

We understand that the on-site training sessions for the 12 named counties cannot take place prior to March 1, 2012 due to their ongoing equalization study program.

Our formal training schedule will also make sure to not schedule the Residential/Farm, or Commercial/Industrial data collection and valuations sessions prior to April 1, 2012. Should the State's updated cost tables and appraisal manual be completed soon enough to be considered for use during this training, and should the State request, we could adjust the training curriculums to use the updated information.

Tyler agrees that for purposes of this proposal, a training day is defined as 8 hours. Scheduling of the individual sessions will certainly need to take travel time into consideration for both the instructors and attendees. Tyler will strive to be flexible with the agreed to schedule.

State Tax Division Responsibilities

Tyler acknowledges the responsibilities of the State as defined in this section and our cost have been generated accordingly. We will provide the PC for the trainer to use to conduct the training, as well as a projector and flip chart. We assume that the State or counties will provide any hardware, PC, or other equipment needed by the individual trainees.

Qualifications of Contractor and Subcontractor

Tyler CLT is registered to do business in West Virginia and is current with taxes, licenses and fees issued by the State and municipal governments.

Our long and extensive history providing reappraisal services and software installations to local jurisdictions has enabled Tyler CLT to develop best practice processes and the use of software to its full capacity. Tyler CLT has an unparalleled degree of knowledge, experience and insight using our own iasWorld CAMA software. We are confident that the staff we will assign to this project are second to none. It is our intent to assign Lou Caldwell as overall Project Manager, working closely with the State on the planning, curriculum and execution of the training sessions. Lou reports directly to Dave Johnson, President of Tyler's Appraisal Services, and Mr. Johnson plans on being an active participant in this project.

Tyler Staff

DJ Johnson

Lou Caldwell

Jay Beitner

Margie Belles

Kevin Rake

Bob Drain

Mann-Whitney is a test for sales chasing and compares sold properties to unsold properties to determine if the sold properties increased in appraised value from the year previous to the year in which it sold as compared to unsold properties.

Lou will have a team of five senior staff members assigned to him as trainers, averaging over twenty years with the Company, and over fifteen years each of IAS CAMA experience. Biographies for these individuals may be found later in this section of the proposal. Several of the assigned staff members are part of the appraisal user group that reviews the features and functions of IAS and helps define new enhancements to our product. The members of our West Virginia team have all been actively involved in training sessions covering the same topics the State has identified. This training has been both internal to our organization as we perform reappraisal projects, and external with clients that have purchased our IAS/iasWorld application. We are confident that no one in the industry can offer the depth of experience with the appraisal characteristics used by the State for Res/Ag and C/I properties, and the IAS CAMA application.

Liquidated Damages

The Contractor understands the State's position regarding liquidated damages.

Conflict of Interest

Tyler affirms that it has no conflict of interest, direct or indirect, which would compromise the performance of our services and we affirm that we will not acquire or otherwise be possessed of any such interest.

Payment Schedule

Tyler agrees on a payment schedule based on progress, and will invoice the State monthly for the work performed during the previous month.

Training Schedule

As stated earlier in this section, Tyler will generate a detailed work plan during the first 30-days of the project, and review same with the State. The plan will include a schedule that has the project being completed in eighteen months after the contract signing.

Formal Classroom Regional Training Classes and On-Site Training Locations

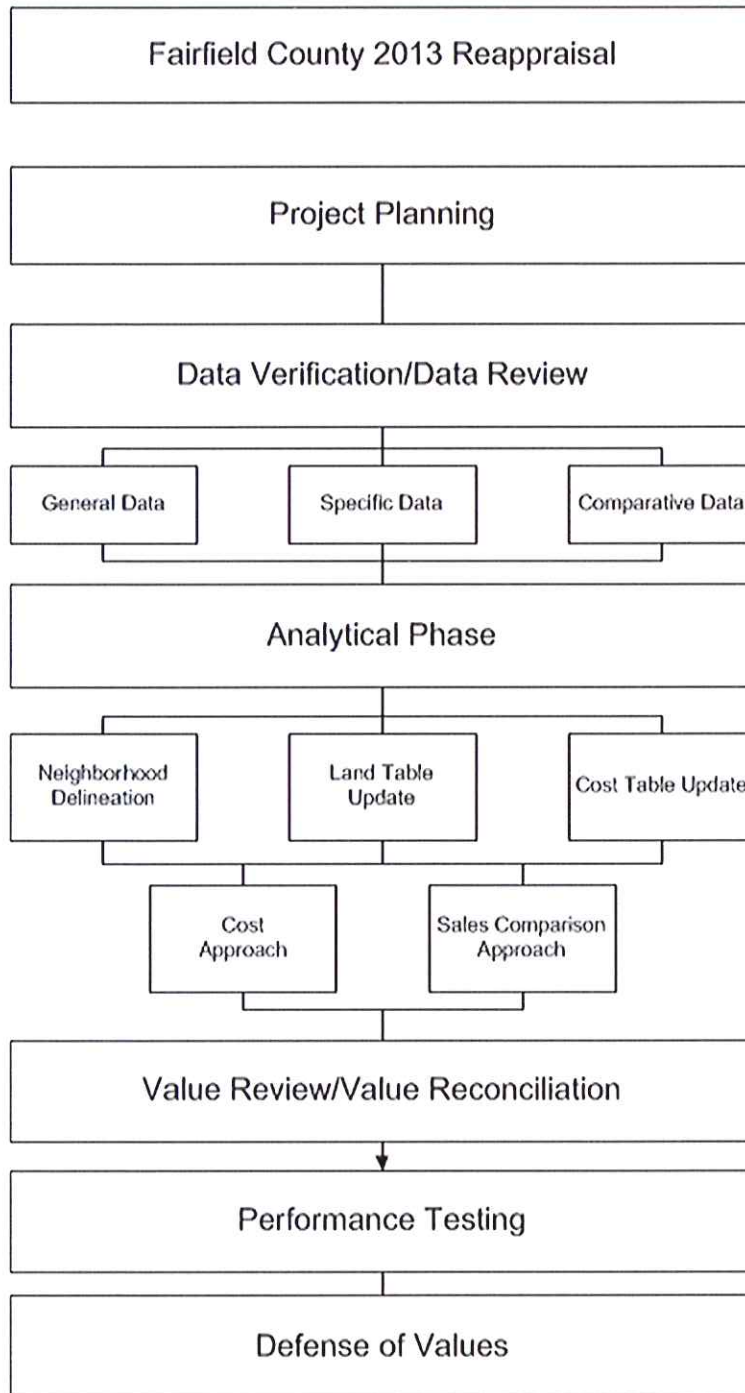
The Company understands the locations for the various training sessions as they are defined in the RFQ and has priced the proposal accordingly.

The Appraisal Training Project

Tyler CLT has developed a set of best practices that will be used as the blueprint for our overall project approach. There are several distinct but related phases

or activities that take place over the course of the project, beginning with project planning and continuing through the individual training sessions with the 55 counties. The chart below (Table 1) identifies the key steps in the reappraisal project. The training sessions identified by the State will address the Data Verification phase, Analytical Phase, and Performance Testing. The remainder of this section includes our Formal Classroom Regional Training Classes overview.

The Appraisal Process¹



1: Adapted from the Property Assessment Valuation manual, Second Edition, Copyright 1996 by the IAAO

IAS Computer Assisted Land Pricing (CALP)

As part of the training classes our knowledge and use of the IAS CALP system throughout West Virginia and our many appraisal projects in Ohio and Pennsylvania will be of great benefit. The following is a sample of what we feel is needed in the Regional classes as well as possibly needed in further instruction to individual counties:

Neighborhood Delineation And Analysis

Neighborhood Delineation and Analysis is a study of external forces or influences which could be considered to have an effect on property value. It also involves conclusions on the typical housing, economic, social, and demographic characteristics of the geographic area considered a homogeneous neighborhood.

A neighborhood for mass appraisal purposes can be defined as a geographical area exhibiting a high degree of homogeneity in residential amenities, land use, economic, social trends and housing characteristics. Each neighborhood evolves over time to complete a life cycle. The three main stages are:

1. **Improving stage** characterized by development and growth;
2. **Static stage** characterized by a leveling off of values;
3. **Declining stage** characterized by infiltration and decay.

The cycle can repeat itself as evidenced in older urban neighborhoods that have gone through a gentrification based upon the housing characteristics and accessibility to the central business district.

A neighborhood in iasWorld is defined as the largest geographic grouping of properties where the significant economic forces of those properties are generally uniform. The selection criteria to establish ratings should reasonably include at least 50 to 75 percent of the dwellings located in the delineated neighborhood. Difficulty in assigning a general neighborhood rating indicates that the delineated area is not a reasonable statistical measuring area and should be reconfigured. A neighborhood containing a minority of structures with relatively modest deviation from typical conditions can be used.

A neighborhood in iasWorld is defined as the largest geographic grouping of properties where the significant economic forces of those properties are generally uniform.

Location - The most important physical factor is typically location. All real estate derives its value from its location.

Collection of Neighborhood Data

Before analytical work can begin, neighborhood data should be collected so it is possible to delineate neighborhoods. A neighborhood will be created when an area exhibits homogeneity in residential amenities, land use, economic and social trends, and housing characteristics. Each parcel will be assigned a unique neighborhood code, which will be displayed and maintained in iasWorld.

Neighborhood data should be complete in order to stratify and determine the variations in selling prices due to location. The data collected should include school district; various neighborhood characteristics such as the type (urban, suburban), the predominant use class, whether it is declining, improving, or relatively stable, accessibility to the central business district, shopping centers, housing characteristics, range of selling prices, etc; and a rating of the relative desirability of the neighborhood.

Neighborhood Analysis

The appraiser will consider those factors that have a direct and immediate impact on value in a neighborhood. The first step is to identify neighborhood boundaries. There are basically three types of boundaries: man-made, geographical, and political.

1. Man-made boundaries include freeways, highways, railroad tracks, streets, and property use.
2. Lakes, hills, rivers, swamps, and similar features are all examples of geographical boundaries.
3. Political boundaries can be city limits, school districts, zoning areas, and aldermanic wards.

Once the appraiser has defined the various neighborhoods in the municipality, it is then possible to analyze each neighborhood in terms of the physical, economic, governmental, and social forces that affect it.

Physical Factors

Location. The most important physical factor is typically location. All real estate derives its value from its location.

Appearance. The physical appearance of a neighborhood affects all types of property. Well-maintained residential areas are more desirable than those that are dilapidated. This is also true of other property. Commercial areas of run down buildings, inadequate parking and poor lighting are not as desirable as those that are well-maintained.

Assessments should be uniform not only within a neighborhood, but also between neighborhoods. If a neighborhood is not assessed uniformly, it can create an artificial competitive advantage or disadvantage.

Traffic. In residential areas curved streets, cul-de-sacs, and dead ends are desirable to keep out heavy traffic and to keep speeds down; however, in industrial and commercial areas the opposite is true. In such areas, roads capable of carrying heavy traffic are needed to facilitate the movement of customers and trucks.

Economic Factors

Population. Any growth, decline, or shift in the population can have an effect on value. People moving into an area increases the demand for housing and services.

Property Use. When the uses of property in a neighborhood are in balance, value is enhanced. Balance is achieved when the mix of property uses, generally achieved through zoning, results in property uses that support each other. Examples are adequate commercial, retail, parks, schools, and other amenities to support residential neighborhoods and easy access to highways to transport goods from industrial facilities.

Assessment. Assessments should be uniform not only within a neighborhood, but also between neighborhoods. If a neighborhood is not assessed uniformly, it can create an artificial competitive advantage or disadvantage.

Governmental Factors

Municipal Services. The availability and adequacy of such services as schools and fire and police protection will influence the desirability of a neighborhood.

Planning and Zoning. Good planning and zoning create a balance in a neighborhood (See economic factors above).

Building Codes. Building code requirements affect the cost of construction and remodeling.

Social Factors

Social factors include population trends, family size, education trends, crime rates, and age distribution. They also include the availability of recreational, social, and cultural facilities.

Detailed notes section to document analysis recommendations

Figure 1. CALP Neighborhood Data Screen, LP51

Cost Version	Lnd Type	Nbhd	Zone	Models			Land Code	Base Size/Rate	Rate Incr/Decr
				Str	Loc	Util			
0112	A	1	0	0	3	0	0		
0112	A	1	0	0	3	0	6		
0112	A	1	0	0	3	0	7		
0112	A	1	0	0	3	0	8		
0112	A	1	0	0	3	0	3		

Figure 2. CALP Neighborhood Data Screen, LP52

Instructions for Neighborhood Delineation Field Effort

The following is the step by step process Tyler for neighborhood delineation.

- Step 1** Obtain large scale or index maps for the County, which ideally show all streets, roads, and significant physical features such as rivers, lakes, and railroads. Census tract maps and base maps developed from aerial photography showing photogrammetric features are ideal for this purpose.
- Step 2** Establish preliminary neighborhood boundaries on base maps using known physical and governmental features as boundaries. The general rule would be to consider all physical separation points, such as rivers, arterial streets, corporation lines, lakes, commercial-industrial areas, or highways as definite neighborhood boundaries.
- Step 3** Assemble and analyze any supplementary material that is available and useful.

Examples:

- Zoning maps and zoning restrictions
- Planning department maps (such as master development plans)
- Census tracts (block statistics) and MSA data
- School District maps
- Redevelopment planning maps and studies
- Current and planned utility maps (sewers, public water)
- City, state, or county engineering maps or studies, such as soil maps, or topographic maps
- Real estate sales data, such as multi-list sales, sales verified from data collection, and Auditor's office records of transfer
- Community and Chamber of Commerce area studies and literature, such as population trends and building permits
- Industrial plan listings and employment and base summaries

- Step 4** Begin the field inspection process by conducting a thorough street-by-street exterior inspection of the County. Based on physical observation and data collected and analyzed to date, establish individual neighborhood boundaries, recognizing the specific delineation points where the residential property exhibits significant physical and economic change from adjacent areas.

Neighborhood – (1) The environment of a subject property that has a direct and immediate effect on value. (2) A geographic area (in which there are typically fewer than several thousand properties) defined for some useful purpose, such as to ensure for later multiple regression modeling that the properties are homogenous and share important locational characteristics.

Glossary for Property
Appraisal and
Assessment, © 1997

Step 5 After establishing the boundaries of each neighborhood:

- Fill out the appropriate Neighborhood Data Form and assign it a temporary number.
- Post the established neighborhood boundaries and temporary numbers to a master parcel file.

The following forms have been created to assist the appraiser in the analysis and creation of neighborhood profiles. There are two sample Neighborhood Data Forms, one for Residential and Agricultural and one for Commercial and Industrial neighborhoods. These Neighborhood Data Forms serve three main functions:

1. Provide an opinion of the typical structure, economic factors and conditions within an area considered to be a neighborhood. The data forms provide a benchmark for comparing each property within the neighborhood to each other.
2. Provide a generally similar geographic area to use as a statistical base for sales comparison, both during the initial valuation and years later to measure change and update values accordingly.
3. Provide a basis to allow development of computer assisted land pricing (CALP) tables.

To enhance this effort, Tyler will leverage the existing GIS data set.

**NEIGHBORHOOD DATA FORM
COMMERCIAL/INDUSTRIAL**

_____ COUNTY COUNTY ID ____

AREA NAME _____	NEIGHBORHOOD ID CODE _____
-----------------	----------------------------

IDENTIFICATION & REFERENCE

TAXING DISTRICT _____	NO. _____	TAX MAP NUMBERS _____
SCHOOL DISTRICT _____	NO. _____	
ELEMENTARY _____		
HIGH SCHOOL _____	NO. _____	
BOUNDARIES	CODE	REASON FOR DELINEATION CODE
NORTH _____	_____	1 PHYSICAL BARRIERS
EAST _____	_____	2 INCOME LEVEL CHANGE
SOUTH _____	_____	3 VALUE RANGE CHANGE
WEST _____	_____	4 USE OF LAND CHANGE
		5 OTHER (EXPLAIN)

CHARACTERISTICS

TYPE	1 URBAN	2 SUBURBAN	3 SUBDIVISION	4 RURAL	5 RURAL HAMLET	DEMAND/SUPPLY	1 SHORTAGE	2 IN BALANCE	3 OVER SUPPLY		
PREDOMINANT LAND USE	1 RES	2 AGR	3 COMM	4 IND	5 OTHER	DENSITY	1 LOW	2 MEDIUM	3 HIGH		
RATE OF CHANGE IN LIFE CYCLE	1 SLOW	2 STEADY	3 RAPID	RATE OF TURNOVER			1 LOW	2 MEDIUM	3 HIGH		
NEIGHBORHOOD LIFE CYCLE	1 INCEPTION & GROWTH	2 RELATIVE EQUILIBRIUM	3 DECLINE	TYPICAL LAND CATEGORY			1 FF	2 SO	3 AC	4 UNIT	5 GROSS

LOCATION IDENTIFIERS

1 CENTRAL BUSINESS DISTRICT	2 PERIMETER CBD	3 BUSINESS CLUSTER	4 MAJOR STRIP	5 SECONDARY STRIP
6 NEIGHBORHOOD OR SPOT	7 COMM/IND. PARK	8 INDUSTRIAL SITE	9 APT./CONDO COMPLEX	

IMPROVEMENT TYPE CHARACTERISTICS & ESTIMATED % OF MIX (nearest 10%)

IMPROVEMENT TYPE	TYPICAL GRADE	TYPICAL ECON. RENT RANGE	TYPICAL AGE (years)	TYPICAL PHYSICAL CONDITION (relative to age)	TYPICAL FUNCTIONAL/ECONOMIC UTILITY
RETAIL _____ % _____ TO _____			1 2 3 4 5 6 7 0-3 4-8 9-13 19-28 29-38 39-49 50+	1 2 3 4 5 POOR FAIR NORM. GOOD RENOV	0 1 2 3 4 NONE POOR FAIR NORM. GOOD
OFFICE _____ % _____ TO _____			1 2 3 4 5 6 7 0-3 4-8 9-13 19-28 29-38 39-49 50+	1 2 3 4 5 POOR FAIR NORM. GOOD RENOV	0 1 2 3 4 NONE POOR FAIR NORM. GOOD
WAREHOUSE _____ % _____ TO _____			1 2 3 4 5 6 7 0-3 4-8 9-13 19-28 29-38 39-49 50+	1 2 3 4 5 POOR FAIR NORM. GOOD RENOV	0 1 2 3 4 NONE POOR FAIR NORM. GOOD
APARTMENT _____ % _____ TO _____			1 2 3 4 5 6 7 0-3 4-8 9-13 19-28 29-38 39-49 50+	1 2 3 4 5 POOR FAIR NORM. GOOD RENOV	0 1 2 3 4 NONE POOR FAIR NORM. GOOD

PREDOMINANT OCCUPANCY	1 OWNER	2 TENANT	VACANCY _____ %	VACANT STRUCTURES	CHANGE IN USE	1 NOT LIKELY	2 LIKELY	3 TAKING PLACE
-----------------------	---------	----------	-----------------	-------------------	---------------	--------------	----------	----------------

OBSERVATIONS AND COMMENTS

	BY: _____	DATE: _____

Step 6 After completing Step 5, briefly review the data assembled and make refinements as required. It is highly desirable at this point to solicit the observations and comments from the Auditor’s office and other informed departments and groups such as the Engineering Department, Planning Departments, local realtors and others.

Step 7 Establish final boundaries and permanent neighborhood numbers and post to both the Project Master Map and Individual Field Maps used for field appraisal. Update the parcel layer data in GIS.

- Step 8** Determine by computerized analysis, neighborhood groups and the comparability of all neighborhoods to each other. The theory here is that even though various neighborhoods may be physically separated, if the predominant value analysis characteristics such as value range, housing characteristics, or neighborhood type are similar, then it is desirable to assign them to a distinct neighborhood group thereby creating a larger sales database for comparable property value analysis.
- Step 9** Summarize and collate the final Neighborhood Data Forms and related material, and distribute copies to the County Auditor and Project Supervisor.

Summary

Obviously, these instructions can only be a general guide and will have to be tempered and/or modified to suit each County. However, the importance of a thorough neighborhood delineation effort cannot be overstated. Since neighborhoods are the basic locational unit, the assignment affects the three approaches to value. Remember that during the neighborhood analysis process, our primary purpose is to use the neighborhood established to develop a statistical measuring base for pooling and analyzing sales data and to subsequently use this data to determine market value for individual properties via the comparable sales approach.

The first step in land valuation is market analysis: stratification, determination of units of comparison, and data analysis all driven by a comprehensive neighborhood delineation effort.

Valuation – (1) the process of estimating the value – market, investment, insured, or other properly defined value – of a specific parcel or parcels of real estate or of an item or items of personal property as of a given date. (2) the process or business of appraising, of making estimates of the value of something. The value usually required to be estimated is market value.

Glossary for Property Appraisal and Assessment, © 1997

IAS CAMA Residential/Farm Data Collection and Valuation

The West Virginia Residential/Farm Data Collection Manual sections will be utilized in the training sessions with special emphasis placed on the connection to IAS CAMA screens and setup tables. We will be able to design and accurately describe both quantitative and subjective components on each class of property. We have utilized the State’s prescribed data collection cards, CA320WV or AP922WV, on numerous projects and thoroughly understand their applications within CAMA. Consistent application of mass appraisal techniques which enable this analysis to be developed is used so that State approved modifiers can be loaded into CA14 – Land and CA41 – Building tables. These along with correct application of the established depreciation tables should lead to the correct Cost Approach valuation. Following are screen prints of these tables where the modifications will be applied within the classroom instructions.

Building Modifier Table

Cost Version	Nbhd	Class	Check Scrn/Col	Check Value	Factored Scrn/Column	Low / High	Factor
12	0010	v ****			CA21 v ADJRCNLD		1.4200
12	0020	v ****			CA21 v ADJRCNLD		1.4200
12	0030	v ****			CA21 v ADJRCNLD		1.4200
12	0040	v ****			CA21 v ADJRCNLD		1.4200
12	0050	v ****			CA21 v ADJRCNLD		1.4200

Residential Depreciation Table

Integrated Assessment System - (56CLT 08/03/2011 04:04 pm) U - [Depreciation Fact...]

Camt Asmt Admin PP Record Query Special Window Help

GoTo CA 45

UPDATED: CA414 ROLL on 07/06/2010 09:46 am

Cost Ver	Age	Tbl Depre- # ciated	Excel- lent	Very Good	Good	Avg	Fair	Poor	P-	Very Poor	V- Unsound	
12	01	1	100	100	100	100	95	84	79	74	42	10
12	01	2	100	100	100	100	95	84	78	73	41	10
12	01	3	100	100	100	100	94	83	77	72	41	10
12	01	4	100	100	100	99	94	83	77	71	40	10
12	01	5	100	100	100	99	93	82	76	70	40	10
12	01	6	100	100	100	98	93	82	75	69	39	10
12	01	7	100	100	100	98	92	81	74	68	39	10
12	01	8	100	100	100	97	91	81	74	67	38	10
12	01	9	100	100	100	97	91	80	73	66	38	10

Record: 1/? <OSC> <DBG>

IAS CAMA Commercial/Industrial Data Collection and Valuation

As with the residential section we will be using the West Virginia State Data Collection Manual dealing with Commercial/Industrial (C/I) properties. We realize the Property Tax Division performs all the data collection and valuation procedures on Industrial property and may be in attendance in the Regional Training classes. So we will have course material for the Industrial section. An important component of the C/I training will include a section on the income approach to value in addition to the standard cost approach. Once again we will use the State's preferred data collection cards, CA321WV or AP924WV to help gather correct data. The discussion on neighborhood delineation will address the need to have Residential and Commercial neighbors separate for analytical and valuation purposes. The depreciation table setups are also different between Residential and Commercial and we will instruct the class on these differences. Following is a screen print on Commercial CALP Location Model Assignments.

Integrated Assessment System - (56CLT 08/03/2011 04:30 pm) U - [CALP Location Model Assignment ...]

UPDATED: CA419 ROLL on 04/04/2011 11:40 am

Cost Version	Location Code	Description	Name	Model Number
0112	1	CENTRAL BUSINESS DISTRICT	CENTRAL	1
0112	10	HEAVY INDUSTRIAL SITE	HVY INDU	10
0112	11	MINE SITE	MINE SIT	11
0112	2	PERIM CENTRAL BUSINESS DISTRIC	PERIM CE	2
0112	3	BUSINESS CLUSTER	BUSINESS	3
0112	4	MAJOR STRIP	MAJOR ST	4
0112	5	SECONDARY STRIP	SECONDAR	5
0112	6	NEIGHBORHOOD OR SPOT	NEIGHBOR	6
0112	7	COMMERCIAL/INDUSTRIAL PARK	COMMERCI	7
0112	8	INDUSTRIAL SITE	INDUSTRI	8
0112	9	APARTMENT/CONDOMINIUM COMPLEX	APARTMEN	9

Record 1/11 <OSC> <DBG>

Sales Ratio Study – A ratio study compares appraised values to market values. Market value is the most probable price in cash that a property would bring in an open market, assuming that the buyer and seller are acting knowledgeably, sufficient time is allowed for the sale, and price is not affected by special influences.

Property Assessment Valuation, second edition © 1996

IAS Sales Ratio Program

In the training classes we will be able to demonstrate the use of the State's CA181WV sales ratio report and its use. An emphasis on sales validation and the proper procedures for obtaining valid information will be performed. The State's definition of includable and excludable sale types will be discussed along with examples of a Sale Verification letter utilized by many counties. The Sales Ratio study is the cornerstone of developing land models, better defining neighborhoods and identifying economic factors affecting value both positively and negatively.

Should the State have the enhancements to the Sales Ratio program completed in time, the Company can include a discussion on Price Related Differential (PRD), and then two times the Standard Deviation, and the Mann-Whitney Test.

APPRAISAL SYSTEM VALUES STATE OF WEST VIRGINIA → DATE 08/03/2011 → PAGE NO. 18								
SALES RATIO FOR MASON COUNTY FROM 01/05 TO 06/11 RANGE 000.00% - 999.00% EXCLUDED SALES								
CY-TD MAP- PRCL-ID	MM/YY	CL- NBHD	LAND	BLDG	TOTAL	Sales Price	Ratio	Remarks
26-02-342- 0001-0001	04/11	R-120-0	6,700	13,500	20,200	2,000	1010.00	Possible Land-Only
26-02-484- 0014-0002	12/08	R-120-0	5,200	0	5,200	11,000	47.27	Possible Land-Only
26-03-368- 0015-0002	05/11	R-260-0	13,200	0	13,200	1,000	1320.00	Outlier
26-06-501- 0019-0008	12/09	C-200-C	34,200	347,000	381,200	80,000	476.50	Possible Land-Only
26-06-522- 0022-0002	09/08	R-200-0	7,700	0	7,700	9,000	85.55	Possible Land-Only
26-06-541- 0033-0006	09/09	R-200-0	57,900	0	57,900	49,503	116.96	Possible Land-Only
26-06-541- 0033-0007	11/09	R-200-0	21,400	3,400	24,800	5,000	496.00	Possible Land-Only
26-06-561- 0028-0002	05/11	R-200-0	28,100	0	28,100	68,000	41.32	Possible Land-Only
26-06-603- 0023-0001	10/10	R-447-0	16,700	79,500	96,200	7,500	1282.66	Outlier
26-07-9- 0001-0017	06/09	R-220-0	10,200	32,100	42,300	9,700	436.08	Possible Land-Only

Residential Depreciation Table

Integrated Assessment System - (56CLT 08/03/2011 04:04 pm) U - [Depreciation Fact...]

Camt Asmt Admin PP Record Query Special Window Help

GoTo CA 45

UPDATED: CA414 ROLL on 07/06/2010 09:46 am

Cost Ver	Age	Tbl Depre- ciated	Excel- lent	Very Good	Good	Avg	Fair	Poor	P-	Very Poor	V- Unsound	
12	01	1	100	100	100	100	95	84	79	74	42	10
12	01	2	100	100	100	100	95	84	78	73	41	10
12	01	3	100	100	100	100	94	83	77	72	41	10
12	01	4	100	100	100	99	94	83	77	71	40	10
12	01	5	100	100	100	99	93	82	76	70	40	10
12	01	6	100	100	100	98	93	82	75	69	39	10
12	01	7	100	100	100	98	92	81	74	68	39	10
12	01	8	100	100	100	97	91	81	74	67	38	10
12	01	9	100	100	100	97	91	80	73	66	38	10

Record 1?? <OSC> <DBG>

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

Resumes

Name	Jay C. Beitner, Appraisal Residential Manager
Date of Hire	02-04-2002
Position Responsibilities	Residential Market Modeling, Technical Analysis, Custom Reports
Previous Appraisal and Tax Experience	Residential Manager for Lake County, IN project, Analysis and Report Writing in Franklin County, OH, and Market Modeling in Montgomery, Clermont, and Greene Counties, OH.
Education	Erskine College, South Carolina B.A.
Previous Work Experience	Data Base Manager, Allegheny County Office of Property Assessment, Pittsburgh, PA
Technical skills, qualifications or experience	IAAO courses 101, 102, 301, 400. Indiana Certified Level II. Trained in SPSS, Crystal Reports, Visual Fox Pro, and Microsoft Access.
Appraisal and Tax Project Experience	Oswego County NY, Seneca County NY, Chemung County, NY, York PA, Fulton County, GA. Data Collection, Field Review, Land Pricing, Neighborhood Delineation, Model Calibration, Informal Hearings.

Name	Margie G. Belles, Project Manager
Date of Hire	12/07/87
Position Responsibilities	Manage projects according to contract specifications, hire and train project personnel, provide periodic status reports to clients
Previous Appraisal and Tax Experience	Group leadership and supervision, commercial appraisal, residential data review, residential/commercial/industrial data collection
Education	University of Arkansas: BA in Management, MBA
Technical skills, qualifications or experience	Introduction to Appraising Real Property; Applied Residential Property; Applied Income Property Valuation; Principals of Income Property Appraising; IAAO Course 302 and 307; Financial Analysis of Income Properties; Real Property Tax Administration and Real Property Appraisal I and II; Uniform Standards of Appraisal Practice
Appraisal and Tax Project Experience	Marshall and Elkhart Counties, Indiana; Scott County, Iowa; Neptune Township and Trenton, New Jersey; and Butler, Greene, Lucas, Montgomery, and Richland Counties, Ohio; Montgomery County, Pennsylvania

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

Name	Louis E. Caldwell, Southern Ohio Area Manager
Date of Hire	02/21/90
Position Responsibilities	Supervise all southern Ohio and West Virginia operations, including sales efforts
Previous Appraisal and Tax Experience	Field supervision, project supervision, commercial/industrial new construction, residential/agricultural/commercial review, residential data collection, commercial appraisal
Education	Attended Anderson University, Wright State University, and Earlham Institute for Executive Growth
Previous Work Experience	15 years in real estate appraisal
Technical Skills, Qualifications or Experience	Indiana real estate sales and broker's licenses, Indiana Certified Level I and II Assessor/Appraiser
Appraisal and Tax Project Experience	Wayne County, Indiana; Indianapolis, Indiana; Butler, Clinton, Darke, Hamilton, Logan, Miami, Montgomery, Preble, Warren Counties, Ohio; Pennington County, South Dakota; and Colonie, New York; and Mason, Monongalia, Putnam Counties, West Virginia

Name	Robert L. Drain, Eastern Ohio/West Virginia Production Manager
Date of Hire	01/09/84
Position Responsibilities	Oversees project quality and ensures that production goals are met
Previous Appraisal and Tax Experience	Residential review, neighborhood delineation, heavy industrial data collection, data review
Education	West Virginia University: BS in Animal Science
Previous Work Experience	Self employed real estate agent and appraiser Gallipolis Business College: Real estate instructor Federal Intermediate Credit Bank of Baltimore: Personal property and real estate appraiser Federal Land Bank of Baltimore: Real estate appraiser Farm Credit Services of West Virginia: Branch manager/loan officer/appraiser Pentree Engineering: Assistant on WV statewide remapping
Technical Skills, Qualifications or Experience	West Virginia real estate license
Appraisal and Tax Project Experience	Athens, Gallia, Greene, Jackson, Lawrence, Morgan, Perry, and Pickaway Counties, Ohio; Mason, Wetzel, Brooke, Putnam, Wood, and Pleasants, Counties, West Virginia; Vigo and Marion Counties, Indiana; Breiting Township, Michigan

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

Name	David J. Johnson, President, CLT Appraisal Services
Date of Hire	08/18/80
Position Responsibilities	Management of division-wide appraisal projects
Previous Appraisal and Tax Experience	Regional management, sales and operations
Education	Lorain Community College: Associate in Applied Science Attended Sinclair Community College and the University of Arkansas at Little Rock International Association of Assessing Officers: Course I – Fundamentals of Real Property Appraisal; Course II – Income Approach to Valuation; Course III – Development and Writing of Income Narrative Reports; Course 301 – Application of Mass Appraisal Fundamentals; Course 302 – Mass Appraisal of Income Producing Property; and Course 305 – CAMA Valuation Model Building
Technical skills, qualifications or experience	Certified Wisconsin Assessor II Certified Arkansas Senior Appraiser
Appraisal and Tax Project Experience	Pulaski Co., AR; Greene Co., OH; several Wisconsin municipalities

Name	D. Kevin Rake, Appraisal Senior Project Manager
Date of Hire	04/26/82
Position Responsibilities	Manage projects according to contract specifications, hire and train project personnel, provide periodic status reports to clients
Previous Appraisal and Tax Experience	Area management, project supervision, value review, data collection
Education	Attended Parkersburg Community College
Technical Skills, Qualifications or Experience	Vermont and New Hampshire Appraiser Connecticut Commercial Appraiser IAAO Course 1, 101, 120, 210, 230 Appraisal of Local Retail Properties, 2-4 Family Finesse, 2006 USPAP Update Course, National USPAP Course, Appraisal Factory Built Housing, What Constitutes a Violation, Reassessment of Real Property, Certification of Rules and Regulations – CPE
Appraisal and Tax Project Experience	Pulaski County, Arkansas; Newington, Burlington, Groton, North Haven, Durham, Willington, Bristol and Killingly. Connecticut; Rutland, Colchester, Burlington, South Burlington, Essex, Manchester, Willington and Georgia, Vermont; Lewiston, Hope, Wilton Wiscasset and Old Town, Maine; Needham, Randolph, Weston, Wellesley, Brockton, Chicopee and Northampton, Massachusetts; Cape May County, Pilesgrove and Salem, New Jersey; Fayette and Bedford, Counties, Pennsylvania; Harris County, Texas; Monongalia County, West Virginia

APPRAISAL TRAINING PRICING SUMMARY

A. Formal Classroom Regional Training Classes- 12 Classes identified on Attachment A.

Type of Class	Location of Training	No. of Classes	Length of Class	Total Bid Amount
IAS Computer Assisted Land Pricing (CALP)	Charleston	1	3 days	\$3,650.00
IAS Computer Assisted Land Pricing (CALP)	Charleston	1	3 days	\$3,650.00
IAS Computer Assisted Land Pricing (CALP)	Clarksburg Area	1	3 days	\$3,650.00
IAS Computer Assisted Land Pricing (CALP)	Clarksburg Area	1	3 days	\$3,650.00
IAS CAMA Residential/Farm Data Collection and Valuation	Charleston	1	2-1/2 days	\$3,150.00
IAS CAMA Residential/Farm Data Collection and Valuation	Clarksburg Area	1	2-1/2 days	\$3,150.00
IAS CAMA Commercial/Industrial Data Collection and Valuation	Charleston	1	2-1/2 days	\$3,150.00
IAS CAMA Commercial/Industrial Data Collection and Valuation	Clarksburg Area	1	2-1/2 days	\$3,150.00
IAS Sales Ratio Program	Charleston	1	2 days	\$2,600.00
IAS Sales Ratio Program	Charleston	1	2 days	\$2,600.00
IAS Sales Ratio Program	Clarksburg Area	1	2 days	\$2,600.00
IAS Sales Ratio Program	Clarksburg Area	1	2 days	\$2,600.00

Total Bid for 12 Formal Classroom Regional Training Classes

\$37,600.00 (A)

B. On-Site Appraisal Training of 55 counties for 2.5 days (20 hours) for each of the counties listed below.

	County	Bid Amount per County	Additional On-Site Training at a per Day Rate of*
01	Barbour	\$4,150.00	\$1,665.00
02	Berkeley	\$4,700.00	\$1,870.00
03	Boone	\$4,150.00	\$1,665.00
04	Braxton	\$4,150.00	\$1,665.00
05	Brooke	\$4,150.00	\$1,665.00
06	Cabell	\$3,650.00	\$1,450.00
07	Calhoun	\$4,150.00	\$1,665.00
08	Clay	\$4,150.00	\$1,665.00
09	Doddridge	\$4,150.00	\$1,665.00
10	Fayette	\$4,150.00	\$1,665.00
11	Gilmer	\$4,150.00	\$1,665.00
12	Grant	\$4,700.00	\$1,870.00
13	Greenbrier	\$4,700.00	\$1,870.00
14	Hampshire	\$4,700.00	\$1,870.00
15	Hancock	\$4,700.00	\$1,870.00
16	Hardy	\$4,700.00	\$1,870.00
17	Harrison	\$3,650.00	\$1,450.00
18	Jackson	\$3,650.00	\$1,450.00
19	Jefferson	\$4,700.00	\$1,870.00
20	Kanawha	\$3,650.00	\$1,450.00
21	Lewis	\$4,150.00	\$1,665.00
22	Lincoln	\$4,150.00	\$1,665.00
23	Logan	\$4,700.00	\$1,870.00
24	Marion	\$3,650.00	\$1,450.00
25	Marshall	\$3,650.00	\$1,450.00
26	Mason	\$3,650.00	\$1,450.00
27	McDowell	\$4,700.00	\$1,870.00
28	Mercer	\$4,700.00	\$1,870.00
29	Mineral	\$4,700.00	\$1,870.00
30	Mingo	\$4,700.00	\$1,870.00
31	Monongalia	\$3,650.00	\$1,450.00
32	Monroe	\$4,700.00	\$1,870.00
33	Morgan	\$4,700.00	\$1,870.00
34	Nicholas	\$4,150.00	\$1,665.00
35	Ohio	\$3,650.00	\$1,450.00
36	Pendleton	\$4,700.00	\$1,870.00
37	Pleasants	\$4,150.00	\$1,665.00
38	Pocahontas	\$4,700.00	\$1,870.00
39	Preston	\$4,700.00	\$1,870.00
40	Putnam	\$3,650.00	\$1,450.00
41	Raleigh	\$4,150.00	\$1,665.00
42	Randolph	\$4,700.00	\$1,870.00
43	Ritchie	\$4,150.00	\$1,665.00
44	Roane	\$3,650.00	\$1,450.00
45	Summers	\$4,700.00	\$1,870.00
46	Taylor	\$4,150.00	\$1,665.00
47	Tucker	\$4,700.00	\$1,870.00
48	Tyler	\$4,150.00	\$1,665.00
49	Upshur	\$4,150.00	\$1,665.00
50	Wayne	\$4,150.00	\$1,665.00
51	Webster	\$4,150.00	\$1,665.00
52	Wetzel	\$3,650.00	\$1,450.00
53	Wirt	\$3,650.00	\$1,450.00
54	Wood	\$3,650.00	\$1,450.00
55	Wyoming	\$4,700.00	\$1,870.00
Total Bid		\$232,800.00 (B)	

*The Evaluation will be based only on the Grand Total of Items A and B. The additional on-site training will not be included in the evaluation process but is to be provided should the State Tax Division choose to provide additional on-site training. If the additional on-site training is provided it will be paid based on the monthly progress and upon the review and approval of the State Tax Division.

Grand Total for A & B

\$270,400.00



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
TAX11008

PAGE
5

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

VENDOR

*223145849 800-800-2581
 TYLER TECHNOLOGIES INC CLT
 3199 KLEPINGER ROAD
 DAYTON OH 45406

SHIP TO

STATE TAX DIVISION
 OPERATIONS DIVISION
 1001 LEE STREET E, 3RD FLOOR
 CHARLESTON, WV
 25301-1725 304-558-0761

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
07/07/2011				

BID OPENING DATE: 08/04/2011 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:</p> <p>SEALED BID</p> <p>BUYER: SHELLY MURRAY</p> <p>RFQ. NO.: TAX11008</p> <p>BID OPENING DATE: 08/04/2011</p> <p>BID OPENING TIME: 1:30 PM</p> <p>PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID:</p> <p>_____ 866-658-4258 _____</p> <p>CONTACT PERSON (PLEASE PRINT CLEARLY):</p> <p>_____ Lou Caldwell, Area Manager _____</p> <p>***** THIS IS THE END OF RFQ TAX11008 ***** 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'

RFQ No. TAX 11 008

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

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

DEFINITIONS:

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

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

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

WITNESS THE FOLLOWING SIGNATURE

Vendor's Name: Tyler Technologies, Inc.

Authorized Signature: *Ron E. Caldwell* Date: August 3, 2011

State of Ohio

County of Montgomery, to-wit:

Taken, subscribed, and sworn to before me this 3 day of August, 2011.

My Commission expires KAREN A. HAMLETT, Notary Public, 20 .

In and for the State of Ohio
My Commission Expires Feb. 25, 2012

AFFIX SEAL HERE

NOTARY PUBLIC

Karen A. Jackson

State of West Virginia
VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with **West Virginia Code**, §5A-3-37. (Does not apply to construction contracts). **West Virginia Code**, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the **West Virginia Code**. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

1. Application is made for 2.5% resident vendor preference for the reason checked:

_____ Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or**,

_____ Bidder is a partnership, association or corporation resident vendor and 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 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 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; **or**,

2. Application is made for 2.5% resident vendor 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**,

3. Application is made for 2.5% resident vendor preference for the reason checked:

_____ Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary 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 Bidder's 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; **or**,

4. Application is made for 5% resident vendor preference for the reason checked:

_____ Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; **or**,

5. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:

_____ Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; **or**,

6. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:

_____ Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of 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) reject the bid; 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 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 Purchasing Division in writing immediately.

Bidder: Tyler Technologies, Inc.

Signed: 

Date: August 3, 2011

Title: Area Manager

State of West Virginia

Certificate

*I, Betty Ireland, Secretary of State of the
State of West Virginia, hereby certify that*

TYLER TECHNOLOGIES, INC.

a corporation formed under the laws of Delaware

filed an application to be registered as a foreign corporation authorizing it to transact business in West Virginia. The application was found to conform to law and a "Certificate of Authority" was issued by the West Virginia Secretary of State on March 1, 2005.

I further certify that the corporation has not been revoked by the State of West Virginia nor has a Certificate of Withdrawal been issued to the corporation by the West Virginia Secretary of State.

Accordingly, I hereby issue this

CERTIFICATE OF AUTHORIZATION



*Given under my hand and the
Great Seal of the State of
West Virginia on this day of
February 7, 2008*

Betty Ireland

Secretary of State



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Attachment C

Rev. 11/2010

Earl Ray Tomblin
Governor

Craig A. Griffith
State Tax Commissioner

CONTRACT EMPLOYEE ACKNOWLEDGEMENT
CONFIDENTIAL TAX INFORMATION

NAME Tyler Technologies, Inc.
Louis E. Caldwell, Area Manager

DIVISION _____

Reviewed and _____
Explained by: _____

I understand and acknowledge that information concerning any taxpayer that may come to my knowledge while an employee of the West Virginia State Tax Department is to be held in strictest confidence.

I understand and acknowledge that no information or particular set forth on any return, declaration, application, audit, investigation, film, record, 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 and acknowledge 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 and acknowledge 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 and acknowledge that any unauthorized disclosure of the information described in this statement will result in my immediate dismissal from employment with the West Virginia State Tax Department.

EMPLOYEE SIGNATURE Louis E. Caldwell DATE 08/02/2011

State of West Virginia
County of Kanawha

Taken, subscribed, acknowledged, and sworn before me this 2nd day of August, 2011.

KAREN A. HAMLETT, Notary Public
In and for the State of Ohio
My Commission Expires Feb. 25, 2012

My commission expires _____

Karen A. Jackson
Notary Public

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

Terms & Conditions

Tyler Technologies, Inc., Tax & Appraisal Division

Insurance & Indemnification

Except as provided below, the Company agrees to defend and save harmless the Client, its officers, agents and employees against all claims, demands, payments, suits, actions, recovery, and judgments of every kind and description arising out of the performance of this Agreement, for personal injury or property damage brought or recovered against it by reason of any negligent action or omission of the Company, its agents, or employees and with respect to the degree to which the Client is free from negligence on the part of itself, its employees and agents.

The Client agrees to defend and indemnify and save harmless the Company, its officers, agents and employees against all claims, demands, payments, suits, actions, recovery and judgments of every kind and description arising out of any valuation disputes, or challenges to the methodology employed under this Agreement brought or recovered against it, whether based in contract, negligence or otherwise.

Neither party shall be liable to the other for consequential, indirect or incidental damages, including, but not limited to, loss of tax revenue or claims related to valuation of property, whether based in contract, negligence, strict liability or otherwise.

In any event, the Company's liability for damages (except for damage to real or personal property or personal injury as provided above) under any theory of liability or form of action including negligence shall not exceed the total amount paid by the Client to the Company under this Agreement.

The Company shall carry Public Liability Insurance in the amount of \$1,000,000 including protection for bodily injury and property damage with a combined single limit of \$1,000,000 and \$500,000 for each occurrence.

The Company shall also maintain Automobile Liability Insurance providing limits of \$1,000,000 per occurrence, and the Company shall provide Workers' Compensation Insurance. The Workers' Compensation Insurance shall provide coverage under the Compensation Act of West Virginia and shall provide employer's liability insurance in the amount of \$100,000.

Upon the request by the Client, Certificates of Insurance shall be supplied to the Client by the Company detailing the above coverage. A carrier authorized to do business within the State of West Virginia will issue these certificates.

Governing Law

This Agreement shall be interpreted under the substantive law of the State of West Virginia as it existed and was interpreted on the effective date of this Agreement. In the event that the laws of the State of West Virginia change, so as to create additional work for the Company not provided for in this Agreement, the Client shall allow the Company a reasonable extension of the completion date and additional compensation to be negotiated.

Force Majeure

Neither party shall be liable to the other for any loss, damage, failure, delay, or breach in rendering any services or performing any obligations hereunder to the extent that such failure, delay, or breach results from any cause or event

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

beyond the control of the party being released hereby (Force Majeure), including, but not limited to acts of God, acts or omissions of civil or military authorities (acting in their sovereign, but not in their contractual, capacity), floods, torrential rainfall, other severe or unusual weather or climatic conditions, which would exist for a substantial period of time and would have an affect so as to substantially impair the complete deadline, epidemics, quarantines, other medical restrictions or emergencies, defects or failures in equipment or materials owned or supplied by the other party, strikes or other labor actions, embargoes, wars, civil disobedience, riots, terrorism, extreme inflation (eight percent or greater per year) or of governmental rationing of fuel and/or power which would result in a severe shortage thereof, which would substantially impair the proposed completion deadline.

If either party is prevented or delayed in the performance of its obligations hereunder by Force Majeure, that party shall immediately notify the other party in writing of the reason for the delay or failure to perform, describing in as much detail as possible the event of Force Majeure causing the delay or failure and discussing the likely duration of the Force Majeure and any known prospects for overcoming or ameliorating it. Both parties agree to take any commercially reasonable measures to overcome or ameliorate the Force Majeure and its adverse effects on this Agreement, and to resume performance as completely as is reasonably possible once the Force Majeure is overcome or ameliorated.

Arbitration

Except as set forth in this Article, any controversy or claim arising out of or relating to this Agreement shall be settled in binding arbitration before a single arbitrator in a location of the Client's choosing in accordance with the rules of the American Arbitration Association, and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction over the parties and the subject matter hereof.

Termination

This Agreement may be terminated by either party by giving thirty (30) days written notice to the other, before the effective date of termination. In the event of termination or suspension, the Company shall be entitled to receive payment in full (at the amounts and rates set forth herein, or if not specifically set forth in this Agreement, at the Company's standard or published rates) for all services, software, licenses and/or bonding delivered by the Company up to the effective date of the termination or suspension, as the case may be, plus such other charges as may be agreed upon by the parties.

Non-Solicitation

During the Period of Agreement and for a period of six months following the project completion date, the Client will not solicit for employment or hire any Company employee without the express written consent of the Company.

Additional Compensation

Additional compensation that may be due the Company as the result of services requested by the Client that are beyond the scope of this Agreement will be invoiced in the month subsequent to the month in which the services were provided.

State of West Virginia

Statewide Property Tax Equalization Training Program, RFQ # TAX11008

Company Right To Stop Work for Non-Payment

Payment of billings is due within thirty (30) days after the date of each billing. Failure of the Client to make payment when due shall entitle the Company, in addition to its other rights and remedies, to suspend, temporarily, further performance of this Agreement without liability.

Entire Agreement

This Agreement represents the entire agreement of Client and the Company with respect to the subject matter hereof, and supersedes any prior agreements, understandings, and representations, whether written, oral, expressed, implied or statutory. The Client hereby acknowledges that in entering into this Agreement it did not rely on any information not explicitly set forth in this Agreement. This Agreement may not be altered or amended except in writing, executed, making specific references to this Agreement, by a duly authorized officer of the Company and by a duly authorized official of the Client.