

# MODEL RFP AND CONTRACTING GUIDELINES FOR COUNTY REASSESSMENT SERVICES

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# **PREFACE**

## ***Background***

As a result of assessment-related litigation in recent years and reported inconsistencies and inequities in the Pennsylvania's property assessment system, the Local Government Commission, a bicameral, bipartisan legislative service agency of the Pennsylvania General Assembly, resolved to create the Property Assessment Reform Task Force in November of 2016.

Comprised of legislators, Commonwealth agency officials, legislative staff, and representation from the County Commissioners Association of Pennsylvania and the Assessors Association of Pennsylvania, the Task Force provided legislative, regulatory, and best practice solutions to systemic, process-oriented and administrative deficiencies in Pennsylvania's property assessment system. This manual is one such work product, drafted by the Contracting Standards Subcommittee of the Task Force, with assistance from members and staff of the Assessors' Association of Pennsylvania and the County Commissioners Association of Pennsylvania. Further information on the initiatives and accomplishments of the Task Force may be found at [www.lgc.state.pa.us](http://www.lgc.state.pa.us).

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# How to Use This Model RFP/Contract

The goal of this document is to assist your County to help ensure that your reassessment is conducted appropriately and implemented successfully. The responsibility for defining the products and services to be received from any Vendor, as well as the time frame for the delivery of those products and services, rests with the issuing County. The Request for Proposals (RFP) will serve as the basis for any subsequent contractual agreement between a County and a Vendor and will be incorporated as part of the contract. For this reason, great care should be taken by the County in the customization of this RFP so that desired products and services, dates of delivery, and consequences where stated service levels and/or delivery dates are not met are precisely and clearly defined. The preparation of an RFP and contract should be done with the guidance of the county solicitor and/or appropriate legal counsel.

This manual contains three parts:

- RFP
- Contracting Guidelines
- Appendices

## ***RFP***

Pages 1-63 (Sections 1 through 8) of this manual include a model RFP with suggestions for customizing a County proposal for products and services from a reassessment vendor. The RFP also includes a sample cover letter to prospective vendors and various tables to assist the County in preparing for and effectuating a countywide reassessment.

Within the body of this RFP, note certain comments in **[BLUE bold brackets]**. These comments are intended to offer guidance to those officials working to customize the County's RFP. The bracketed comments should be removed from the document prior to the issuance of the RFP as their inclusion may only prove confusing to a potential vendor looking to respond. In addition, the page numbers in the Table of Contents will need to be updated once the County's customization of this document is complete.

## ***Contracting Guidelines***

Pages 65-71 (Sections 9 and 10) of this manual contain sample additional contracting guidelines. The contract must specifically set forth in the body or in an appendix the duties and responsibilities of each of the parties. In most cases, this can best be accomplished by preparing a contract that prioritizes all of the contract documents—the RFP, the contractor's proposal and applicable appendices—and merges them so as to accurately reflect the agreement and understanding of the parties. The contract will become the primary document and the RFP, contractor's proposal and integrated appendices will become the subordinate documents.

## ***Appendices***

Various appendices are included at the end of this manual to further guide the county in planning for and monitoring the progress of a countywide reassessment. The appendices also include important standards, statutes and "best practices." The County may include the appendices in the RFP and/or contract, as applicable.

# REQUEST FOR PROPOSAL

## SPECIFICATIONS

### Real Property Reassessment Project

COUNTY OF

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Prepared By:

Date:

# SAMPLE COVER LETTER TO PROSPECTIVE VENDORS

Enclosed are specifications for the contractual services phase of the County of \_\_\_\_\_ reassessment program. Vendors with interest in providing these services are invited to attend a pre-proposal meeting at **[site location to be inserted by County]**. The meeting is intended to provide clarification of these specifications, where needed, and to respond to all technical inquiries. All questions concerning these specifications shall be presented at the preproposal meeting or emailed or mailed to **[name/address/email address to be inserted by County]** prior to the preproposal meeting on or before the date specified on the Proposal Process Schedule. Vendors who respond in writing, or who attend this meeting, will receive a written (email or mail) summary of the results of the preproposal meeting. No subsequent inquiries will be accepted.

Vendors desiring to provide reassessment services according to these specifications must deliver **[number]** sealed copies of their proposal to **[name/address]** no later than **[time & date]**. Proposals received after this specified time will not be considered by the County. **[Depending on customary contracting practice, the county may wish to specify the number of signed original proposals and copies, i.e., one original and four copies. The county should specify instructions for notations on mailing/delivery envelopes to insure proposals are handled appropriately.]**

The County assumes no liability for the costs incurred by a Vendor in preparing its proposal for professional services in response to this RFP. The County reserves the right to reject any or all proposals. Vendors that have submitted timely proposals will be notified of Vendor selection by letter after the final determination has been made. The County anticipates that, if a Vendor is chosen, an instrument of a written contract will be signed no later than **[date]**.

No substantive changes will be allowed after the submission of the proposals. Interviews will be held for Vendors that submit proposals at the discretion of the County. Proposal clarification and explanation will be the primary purpose of the interview; therefore, Vendors are encouraged to have their prospective project directors actively participate in this process.

## PROPOSAL PROCESS SCHEDULE

Event	Date	Time
Issue RFP	xx/xx/xxxx	N/A
Receipt of Inquiries from Companies No Later Than:	xx/xx/xxxx	xx:xx pm
Pre-proposal Meeting	xx/xx/xxxx	xx:xx am
Issue Pre-proposal Meeting Summary	xx/xx/xxxx	N/A
Receipt of Sealed response to the RFP including bid amount	xx/xx/xxxx	xx:xx am
Conduct Vendor Interviews and demonstrations week of:	xx/xx/xxxx	N/A
Announcement of Vendor Selection	xx/xx/xxxx	N/A



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## DEFINITIONS

The following terms are used throughout these specifications and shall have that meaning expressly indicated below:

**“Assessed Value.”** The assessment placed on real property by the County assessment office upon which all real estate taxes shall be calculated.

**“Act 319.”** See Pennsylvania Farmland and Forest Land Assessment Act of 1974.

**“Act 515.”** See Covenants to Preserve Land Use – Property Tax Assessments.

**“Agricultural Area Security Law.”** The act of June 30, 1981, P.L. 128, No. 43 (3 P.S. 901 et seq.).

**“Arm’s-Length Sale/Transaction.”** A sale in the open market between two unrelated parties, each of whom is reasonably knowledgeable of market conditions and under no undue pressure to buy or sell. (*IAAO, Standard on Verification and Adjustment of Sales, November 2010*).

**“ASA.”** See Agricultural Area Security Law.

**“Assessment Laws.”** Any of the following:

The Consolidated County Assessment Law (53 Pa.C.S. 8801 et seq.).

The General County Assessment Law (1933, P.L. 853, No. 155).

The Second Class County Assessment Law (1939, P.L. 1199, No. 404), the Second Class County Code (1953, P.L. 723, No. 230); and applicable provisions of a home rule charter and administrative code established by a home rule County.

An act related to Taxation; Board of Revision of Taxes in a County of the first class (1939, P.L. 1199, No. 404), and applicable provisions of a home rule charter and administrative code established by a home rule county/city.

The Third Class City Code (11 Pa.C.S., Ch. 125, Subch. A) (relating to assessment of property for taxation).

**“Assessors Certification Act.”** Act of April 16, 1992, P.L. 155, No. 28.

**“Assessor.”** See Certified Pennsylvania Evaluator.

**“Base Year.”** The year upon which real property market values are based for the most recent Countywide revision of assessment of real property or other prior year upon which the market value of all real property of the County is based for assessment purposes. Real property market values shall be equalized within the County and any changes by the board shall be expressed in terms of base-year values.

**“Board.”** Any of the following:

"Board." As defined in the Consolidated County Assessment Law (53 Pa.C.S. Ch. 88), Section 8802 (relating to definitions).

The Board of Property Assessment, Appeals and Review in a County of the second class under the act of June 21, 1939 (P.L. 626, No. 294), referred to as the Second Class County Assessment Law, or a similar body established by a home rule County.

The Board of Revision of Taxes and Appeals in under 11 (Cities) of the Pa.C.S., Ch. 125, Subch. A.

The Board of Revision of Taxes in a County of the first class under the act of June 27, 1939, (P.L. 1199, No. 404), relating to taxation.

**“Certification Date.”** The statutory date by which formal real property valuations [post informal reviews, if applicable] are certified by the county assessment office. [In counties of the second class A through eighth class, this date is November 15. See 53 Pa.C.S. § 8844 (f).]

**“Certified Pennsylvania Evaluator (CPE).”** A person responsible for the valuation of real property for ad valorem taxation purposes who has satisfied the qualifications for certification as a Certified Pennsylvania Evaluator pursuant to the Assessors Certification Act and the Professional and Vocational Standards under Title 49 Pa.Code, Ch. 36, Subch. C (Certified Pennsylvania Evaluators).

**“Clean and Green.”** See The Pennsylvania Farmland and Forest Land Assessment Act of 1974.

**“Coefficient of Dispersion (COD).”** The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio. (IAAO, *Standard on Ratio Studies*, April 2013).

**“Common Level Ratio (CLR).”** The ratio of assessed value to current market value used generally in the County and published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year on appeal before the Board under the act of June 27, 1996, P.L. 403, No. 58.

**“Company.”** See Vendor.

**“Computer-Assisted Mass Appraisal (CAMA).”** A process that uses a system of integrated components and software tools necessary to support the appraisal of a universe of properties through the use of mathematical models that represent the relationship between property value and supply/demand factors (IAAO, *Standard on Ratio Studies*, April 2013).

**“Contract Administrator.”** The County official who represents the County in all legal and contractual matters regarding the reassessment project.

**“Contract Monitor(s).”** An independent third party hired by the County to review the services and products provided under the contract. An effective monitor must be thoroughly familiar with the contract, RFP and successful bid and may also have served as consultant in the development of the RFP or selection of the successful bidder. The Contract Monitor must stay in close contact with the project and review major tasks in a timely manner. (Modified definition based on IAAO, *Standard on Contracting for Assessment Services*, Section 5.5, December 2008). [In some instances, a County may elect to have certain technical reviews performed by a consultant (e.g. interpretation of modeling data) in conjunction with the Contract Monitor and/or the County’s Project Administrator.]

**“Cost Approach.”** One of the three approaches to value, the cost approach is based on the principal of substitution—that a rational, informed purchaser will pay no more for a property than the cost of building an



acceptable substitute with like utility. The cost approach seeks to determine the replacement cost new of an improvement less depreciation plus land value; it is the method of estimating the value of property by: (a) estimating the cost of construction based on replacement or reproduction cost new or trended historic cost (often adjusted by a local multiplier), (b) subtracting depreciation, and (c) adding the estimated site value. The site value is most frequently determined by the sales comparison approach.

**“Countywide Revision of Assessment.”** A change in the established predetermined ratio or revaluation of all real property within a County.

**“Covenants to Preserve Land Use—Property Tax Assessments.”** The act of January 13, (1966) 1965, P.L. 1292, No. 515 (16 P.S. § 1191 et seq.).

**“Crew Chief.”** The person(s) responsible for the recollection and/or field verification of data collected. The crew chief monitors and ensures the quality, consistency and accuracy of all the data collected by data collectors. The crew chief must be a trained data collector and have a minimum of six months of prior experience as a data collector.

**“Data Collector.”** An individual employed by a County or Vendor for the sole purpose of collecting real property characteristics.

**“Data Edit.”** The process of examining recorded data to ensure that each element of data is reasonable and is consistent with others recorded for the same object such as a parcel of real estate (IAAO, *Standard on Mass Appraisal of Real Property*, April 2013).

**“Data Mailer.”** A standardized report listing, enumerating and describing specific property characteristics.

**“Desktop Review.”** Digital imaging technology tools, recognized by the IAAO *Standard on Mass Appraisal of Real Property*, Section 3.3.5, July 1017, or the successor version, to supplement field reinspections with a computer-assisted office review.

**“Established Predetermined Ratio (EPR).”** The ratio of assessed value to market value established by the Board of County Commissioners or comparable governing body in a home rule County and uniformly applied in determining assessed value in any year.

**“Farmstead Property Exclusion.”** See Homestead Property Exclusion Program Act.

**“Field Review.”** The process by which a crew chief or other qualified individual reviews the data collection documents and revisits select properties to ensure quality, consistency and accuracy of data collected by data collectors. This is done by an exterior inspection from the public right-of-way or roadway. See 4.11.6 (Data Quality Control).

**“Field Supervisor.”** See Crew Chief.

**“Final Assessment Roll.”** A document containing property owner(s) name, mailing address, property location and uniform parcel identifier, or reference to the tax map, and taxable status, and real property assessment of all parcels in a County. See Certification Date.

**“Final Reviewer.”** A CPE with experience and knowledge of valuation techniques employed on this project for the property categories for which the CPE will be responsible. The final reviewer will use a site visit and/or

Desktop review and CAMA tools to review data completeness and value uniformity. A final reviewer must have completed training as set forth in the contract. *See* 4.15 (Final Value Field Review).

**“Final Value Field Review.”** The process of verifying the accuracy and uniformity of individual property values conducted by a final reviewer via a site visit field review and/or desk-top review. *See* 4.15 (Final Value Field Review).

**“Geographic Information System (GIS).”** (1) A database management system used to store, retrieve, manipulate, analyze, and display spatial information. (2) One type of computerized mapping system capable of integrating spatial data (land information) and attribute data among different layers on a base map. (IAAO *Glossary for Property Appraisal and Assessment*, Second Edition.)

**“Homestead Property Exclusion Program Act.”** The act of May 5, 1998, P.L. 301, No. 50 (53 Pa.C.S. § 8581 et seq.).

**“Hybrid Project.”** The County receives Vendor assistance with limited or specifically defined aspects of the reassessment.

**“Improvement of Deteriorating Real Property or Areas Tax Exemption Act.”** The act of July 9, 1971, P.L. 206, No. 34 (72 P.S. § 4711-101 et seq.).

**“Income Approach to Value.”** One of the three approaches to value, based on the concept that current value is the present worth of future benefits to be derived from the income produced by an asset over the remainder of its economic life. The income approach uses a capitalization rate to convert the anticipated income stream into an estimate of present worth. (IAAO *Standard on Automated Valuation Models*, September 2003.)

**“International Association of Assessing Officers (IAAO).”** A professional membership organization of government assessment officials and others interested in the administration of the property tax.

**“Keystone Opportunity Zone, Keystone Opportunity Expansion Zone and Keystone Opportunity Improvement Zone Act.”** The act of October 6, 1998, P.L. 705, No. 2 (73 P.S. § 820.101 et seq.).

**“KOZ.”** *See* Keystone Opportunity Zone, Keystone Opportunity Expansion Zone and Keystone Opportunity Improvement Zone Act.

**“KOEZ.”** *See* Keystone Opportunity Zone, Keystone Opportunity Expansion Zone and Keystone Opportunity Improvement Zone Act.

**“KOIZ.”** *See* Keystone Opportunity Zone, Keystone Opportunity Expansion Zone and Keystone Opportunity Improvement Zone Act.

**“LERTA.”** *See* Local Economic Revitalization Tax Assistance Act.

**“Local Economic Revitalization Tax Assistance Act.”** The act of December 1, 1977, P.L. 237, No. 76 (72 P.S. § 4722 et seq.).

**“Market Area.”** A geographic area, typically encompassing a group of neighborhoods, defined on the basis that the properties within its boundaries are subject to similar economic forces and supply and demand factors.

A separate valuation model is often developed for each market area. Smaller or midsized jurisdictions may constitute a single market area.

**“Market Value.”** The price in a competitive market which a purchaser, willing but not obligated to buy, would pay an owner, willing but not obligated to sell, taking into consideration all the legal uses to which the property can be adapted and might be reasonably applied. [[Pennsylvania appellate courts have defined market value. See \*Buhl Foundation v. Board of Property Assessment, Appeals and Review of Allegheny County\*, 407 Pa. 567, 180 A.2d 900 \(1962\); \*U.S. Steel Corp. v. Board of Assessment and Revision of Taxes of Bucks County\*, 422 Pa. 463, 223 A.2d 92 \(1966\).](#)]

**“Neighborhood.”** (1) The local 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 relatively homogeneous and share important locational characteristics. (IAAO *Standard on Mass Appraisal of Real Property*, April 2013).

**“New Home Construction Local Tax Abatement Act.”** The act of December 17, 1986, P.L. 693, No. 202 (72 P.S. § 4754-1 et seq.).

**“Pennsylvania Farmland and Forest Land Assessment Act of 1974.”** The act of December 19, 1974, P.L. 973, No. 319 (72 P.S. § 5490.1 et seq.).

**“Orthophotography.”** An orthophoto, orthophotograph or orthoimage, also known as “ortho,” is an aerial photograph geometrically corrected (“orthorectified”) such that the scale is uniform: the photo has the same lack of distortion as a map. Unlike an uncorrected aerial photograph, an orthophotograph can be used to measure true distances because it is an accurate representation of the Earth's surface, having been adjusted for topographic relief, lens distortion, and camera tilt.

**“Oblique Aerial Photography.”** Photographic images taken from an aircraft where the camera direction is at an angle to the ground beneath.

**“PRB.”** (Coefficient of price-related bias.) An index of price-related bias obtained by regressing percentage deviations from the median ratio on percentage changes in a value proxy, which is obtained by giving equal weight to assessments and sales prices so as to minimize measurement biases.

**“PRD.”** (Price-Related Differential). The mean divided by the weighted mean. The statistic has a slight bias upward. Price-related differentials above 1.03 tend to indicate assessment regressively; price-related differentials below 0.98 tend to indicate assessment progressivity. (IAAO, *Standard on Ratio Studies*, April 2013.)

**“Parcel.”** A separate, tax map-designated piece or portion of all real property, taxable or nontaxable, or eligible for preferential assessments.

**“Preferential Assessments.”** The total use value of land qualifying for assessment under the Pennsylvania Farmland and Forest Land Assessment Act of 1974 (commonly referred to as the Clean and Green Act, Act 319).

**“Preliminary Assessment Roll.”** A roll of assessed values that are subject to appeal by a property owner before the Board. This roll becomes final upon certification by the county assessment office.

**“Project Administrator.”** The individual designated by the County who is responsible for overall project management and analysis, and direct project coordination. This individual represents the County in all project administration matters.

**“Property Record Card including ‘ecard’.”** A document, hard paper copy or electronic, detailing basic real property information and property improvement characteristics.

**“Project Director.”** The Vendor staff member who will be responsible for Vendor project management and coordination of all Vendor activities, and who will represent the Vendor in all contract and/or project administrative matters.

**“RFP.”** This *request for proposal* which contains specifications for the contractual services phase of the County’s reassessment project and should be attached to the final contract for reference. The final contract serves as the master/primary contract work statement, and the basis for resolving disputes.

**“Ratio Study.”** A study of the relationship between assessed values and market values. Indicators of market values may be either sales (sales ratio study) or independent “expert” appraisals (appraisal ratio study) (IAAO, *Standard on Ratio Studies*, April 2013).

**“Reassessment.”** The mass appraisal of all property within a County. Also called a revaluation or reappraisal. (IAAO, *Standard on Mass Appraisal of Real Property*, April 2013, p. 21.)

**“Sales Comparison Approach.”** – One of the three approaches to value, the sales comparison approach estimates a property’s value (or some other characteristic, such as its depreciation) by reference to comparable sales. Also known as the Comparable Sales Approach or Market Approach. (IAAO *Standard on Automated Valuation Models*, September 2003.) [\[For applications of the Sales Comparison Approach, see IAAO Standard on Mass Appraisal of Real Property, Section 4.3, April 2013, or successor version.\]](#)

**“Turnkey Project.”** The Vendor delivers a completed reassessment project to the County in an agreed upon timeframe. (IAAO *Glossary for Property Appraisal and Assessment*, Second Edition.)

**“Uniform Standards of Professional Appraisal Practice (USPAP).”** The purpose of the USPAP is to promote and maintain a high level of public trust in appraisal practice by establishing requirements for appraisers. It is essential that appraisers develop and communicate their analysis, opinions and conclusions to intended users of their services in a manner that is meaningful and not misleading. The Appraisal Standards Board (ASB) promulgates USPAP for both appraisers and users of appraisal services. The ASB is a Board established by The Appraisal Foundation, Authorized by Congress as the Source of Appraisal Standards and Appraiser Qualifications.

**“Valuation.”** Developing and reviewing a new determination of market value for each parcel based on current data for the County’s identified base year of valuation by the appropriate use of one or more of the accepted three approaches to value (cost, sales comparison, and income).

**“Valuation Date.”** All real property is valued as of this date. In Pennsylvania, also known as the base year date.

**“Value Delivery.”** The contractual date(s) by which real property valuations [\[post informal reviews, if applicable\]](#) are delivered by the Vendor to the Board/County. [\[The County will identify if this is a single date or multiple dates based on regions/other factors.\]](#)

**“Vendor.”** The qualified company that enters into an agreement with the County to provide the professional contract services described in these specifications. **[Hardware will most likely be a separate acquisition apart from the contract for reassessment and software. See Section 4.8.1.]**

**“Workfile.”** Documentation necessary to support an assessor’s analyses, opinions and conclusions.



## SECTION 1 – INTRODUCTION

The Commissioners **[or equivalent governing body in a home rule county]** of \_\_\_\_\_ County have voted to proceed with a reassessment of all real property in the county to achieve equitable assessments. **[There may be other factors contributing to the County’s decision to conduct a countywide reassessment that the County will want to include, e.g., passage of time since the last reassessment, assessment-sales ratio studies, property market shifts.]**

This document is a request for proposal to accomplish a turnkey reassessment project, and the implementation of related computerized valuation, and tax administration systems. **[If the County is seeking to conduct a hybrid countywide reassessment, for example a reassessment without a Vendor-provided CAMA system, specify what services are being sought from the Vendor.]**

The County intends to solicit proposals from Vendors capable of undertaking and successfully completing a reassessment of approximately \_\_\_\_ parcels of real property over a \_\_\_\_ month period, and conducting such reassessment in conformance with applicable statutes, regulations and professional standards. The County intends to select a Vendor that has a successful history of undertaking and completing real property reassessment projects.

**[There should also be a statement that a Vendor may obtain additional information about the County from a specified office/individual. All questions should be submitted in writing by a certain date.]**

The Vendor must have undertaken and completed real property assessment projects of which any one such project must have totaled over \_\_\_\_ parcels. The Vendor must have experienced personnel on its permanent staff payroll who have direct experience managing real property reassessment projects and who have the skills and experience to undertake major public information and personnel training programs. Pursuant to Pennsylvania statute, any person employed by a revaluation company who is directly responsible for the valuation of real property shall have met the educational requirements set forth in the Assessor’s Certification Act or successfully completed educational courses equal to the minimum qualifications established by the State Board of Certified Real Estate Appraisers. Failure to meet these requirements will prohibit that person from determining the value of real property in this Commonwealth. **[It is strongly recommended that the Vendor have CPE-certified personnel on its staff. The County and Vendor should be aware of legislative changes that will require revaluation company personnel who are directly responsible for the valuation of real property in the Commonwealth to be licensed as a CPE by the State Board of Certified Real Estate Appraisers. See Senate 832 and House Bill 1594 of the 2017-2018 legislative session of the Pennsylvania General Assembly.]**

Supplemental technical experience information, relating only to real property reassessment projects, is required in the proposal. Such information shall include full identification of the contracting parties, number of parcels, and dates and duration of contracts. The Vendor is required to submit in its proposal a complete client list of all real property related projects with which it has been associated over the past five years. A contact person and telephone number shall be provided for each project listed.

Every proposal shall include: (1) a current credit report or DUNS Number, and (2) the most recent audited financial report of the Vendor, and further describe in detail, annual business revenues. Financial data will be treated confidentially in accordance with the act of February 14, 2008 (P.L. 6, No. 3), known as the Right-to-Know Law.

This RFP contains the minimum specifications for the project. Each proposal must contain a statement that the Vendor fully intends to comply with the specifications as found in the RFP. Any exceptions must be clearly noted and explained. In no event does this preclude a Vendor from offering goods and/or services above and beyond those specified in the RFP.

All responses to the RFP will be in compliance with the *Uniform Standards of Professional Appraisal Practice* developed by the Appraisal Foundation.

The successful completion of this project depends on the cooperation of several participants and their ability to successfully complete their assigned tasks as required by the RFP and subsequent contract. Following in this RFP are the major responsibilities that must be performed by each.

[There should be a correlation between the physical and/or human resources a County can provide for this project and the savings to the proposed cost; the cost will almost certainly be higher if the County chooses to provide only oversight as opposed to differing levels of direct involvement. The County may wish to add language to the RFP requiring a prospective Vendor to quantify savings for each direct component of County resources provided.]

[The county may wish to systematically evaluate Vendor proposals based on a weighted or flat-scoring system. See Appendix A for a Sample Evaluation Checklist.]



## SECTION 2 – COUNTY PROFILE

A detailed County summary should be inserted here. The summary should include the following.

1. Physical location of county
2. County classification
3. Population
4. Geographic area
5. Unique county information
6. Impetus for reassessment
7. Last year of a reassessment/history of previous countywide revision of assessment or change of EPR .
8. Number of municipalities in County
9. Number of school districts in county
10. Number of Parcels, broken down by land use or property class (provide exhibits of breakdown), e.g.:
  - a. Residential
  - b. Agricultural
  - c. Clean and Green, as available (enrolled and potentially eligible, i.e., unenrolled non-commercial parcels of over 10 acres)
  - d. Commercial
  - e. Industrial
  - f. Vacant land – includes all use types, i.e., lots, farmland, forest land, residential, and commercial
  - g. Park and recreation areas (if separately classified)
  - h. Public utilities
  - i. Exempt (and immune, if not classified separately)
  - j. Mobile homes (manufactured housing)
  - k. Mineral rights
11. Base year assessment total of all real property
12. Established predetermined ratio
13. Current base year (year last reassessment was certified)
14. Name of current CAMA system
15. Date of the County's most recent data collection effort
16. Capture date of any available images (street level, ortho and oblique)
17. Current GIS system, if any



## **SECTION 3 - COUNTY RESPONSIBILITIES**

### ***3.1 Project Management Team***

[This team should be formed prior to the preproposal (bid) meeting.]

The Project Administrator will have ultimate project responsibility. The Administrator will provide general direction throughout the project and timely resolution of problems in consultation with the following.

- Contract Administrator (specify name and title)
- County Reassessment Committee including but not limited to:
  - Information technology representative(s)
  - Commissioner or designee
  - Director of Assessment or Chief Assessor
  - County public relations officer
  - Contract Monitor, if applicable
  - GIS/mapping representative
  - Agriculture community representative
  - Business community representative (Chamber of Commerce)
  - Legal community/Bar Association representative
  - Appraiser and/or REALTOR®.

The Project Administrator, [specify name and title], will spend at a minimum \_\_\_\_ hours per week on this project.

### ***3.2 Data Manager – Information Technology Representative***

The County will provide a person to act as data manager who will work with the Vendor, be trained by the Vendor, and ultimately be responsible for file control and data management.

### ***3.3 Director of Assessment, Chief Assessor (or designee) Participation***

This individual will:

- Be completely involved throughout this project.
- Participate in all informational meetings and attend training sessions.

- Provide the Vendor with "local knowledge," participate in data element selection and editing, field verification, value analysis, field review and informal review meetings. **[The County may want to consider requiring sign-off by this individual as to neighborhood delineation and base values.]**
- Review file maintenance corrections and the collection and verification of data including but not limited to new construction, building permits, sales, appealed properties, taxpayer requests and demolitions.
- Be responsible for updating all abatements based on new market values established by the Vendor compared to the previous market values.
- Be available to assist the Vendor during the following **[include those project phases agreed upon]**.
  - Project start up
  - Data collection
  - Sales file verification
  - Valuation testing/production
  - Field review
  - Informal review meetings

### ***3.4 Staff Involvement***

The County will provide appropriate staff, in addition to the Director of Assessment/Chief Assessor, to assist the project Vendor throughout the duration of the project. **[Insert agreed upon staffing time and resources. Personnel provided to assist the Vendor would presumably remain under the direction and control of the Director of Assessment/Chief Assessor.]**

### ***3.5 Clerical Function(s)***

The County will perform the following clerical function(s) for the duration of the contract: **[insert function(s)]. [For example, the functions may include reading deeds, and maintaining property splits, transfers and combinations on tax maps and property records throughout the project. The functions will differ greatly based on the type of reassessment project agreed upon by the County/Vendor, i.e., turnkey or hybrid. This should be discussed with the Vendor prior to the signing of any contract.]**

### ***3.6 Space and Equipment***

The County will provide **[if available]**:

\_\_\_\_\_ square feet of total space to Vendor located at:

**[ADDRESS]**

The location will include: (1) storage space; (2) training areas; (3) site(s) for informal reviews; and (4) adequate furnishings, at no charge to the Vendor, for all required activities throughout the life of the project. Access to this space is available between the hours of \_\_\_\_ and \_\_\_\_, \_\_\_\_ days a week.

**[The issue of space and equipment should be discussed with the Vendor prior to the execution of any contract. If the County does NOT have space available, it must expressly specify such to the Vendor. The Vendor will include this expense in its proposal.]**

The Vendor is responsible for providing its own telephone service, including installation and web service, including activation in consultation with the County's contract administrator and/or the Project Management Team (see above). Telephone service includes but is not limited to daily use office service and the bank of telephones (staffed by Vendor representatives) needed for public/property owner inquiries. In the event mobile/cellular data collection devices are used in the field, all associated costs are the responsibility of the Vendor. **[Discuss location of data processing equipment (hardware) including printers. Discuss access time to County's equipment. Discuss whether Vendor must provide its own equipment—modems, printers, computers, mobile data collection devices, etc. The County should determine what it can and is willing to provide, knowing that the contract price could be affected.]**

### **3.7 Documentation**

The County will provide timely access to all current assessment roll, tax map, jurisdictional information, deeds, wetland maps, zoning maps, zoning ordinances, special district maps, building permits, GIS data/digital images, aerial imagery and building sketches. Information will be provided in digital format, if available, from the County.

Within, \_\_\_\_ days of project start up, the Vendor and the Project Administrator or designee will meet and determine the time frame and procedures for providing the Vendor with:

- Current assessment and GIS data.
- Assessment roll changes.
- Identification of new construction and demolitions.
- Building permits.
- Sales validation documentation.
- Identification of exemptions, abatements and exclusions.
- Other pertinent information as determined by County and Vendor.

At this meeting, the Vendor and the County will establish written procedures for allowing the Vendor to have access to the inventory/assessment system and records. See Section 4.7 (Data Conversion).

**[The County should consider whether it wants maintenance by the Vendor to be made directly to its county file or to a work file housed on the Vendor's computer. The County's attorney should be consulted for implications relative to Right-to-Know requests made while the project is underway.]**

### **3.8 Property Record Cards**

The County will provide existing property record cards, whether the cards are hard copy or electronic; if electronic, access will be made available. Any duplication or printing of existing property record card is at the expense of the Vendor. **[When the County supplies the property record cards, it should ensure via quality control that existing property record descriptions, i.e., property characteristics and sketch are not simply duplicated to the new property card being used for reassessment purposes. Each building should be physically inspected and measured, if the project is less than full measure and list.]**

### **3.9 Reconciliation of New Construction, Mapping, File Maintenance during Term of Contract**

The County shall furnish to the Vendor a hard or electronic copy new construction/file maintenance report on a timely periodic basis. This report shall include a listing by municipality of the parcel identification number, property land use, and current base year assessed value, as well as all parcels for which values have been revised by the County for new construction, demolition, catastrophic loss, or mapping subdivision/consolidation/correction. The County shall also advise the Vendor of enrollments in Act 319 “Clean and Green,” Act 43 “Agricultural Area Security” Programs, Act 515 of 1965 covenants to preserve land use, tax status changes, and homestead/farmstead changes.

The Vendor and the County shall provide qualified personnel to coordinate and reconcile all new construction and maintenance activity during the project. **[This may include transition (often by municipality) of maintenance responsibility between the Vendor and the County, or joint (hybrid) data entry. The goal is to ensure that the latest data is present in the CAMA when Vendor-specific notice is provided. The County and Vendor will agree upon a cut-off date for new construction additions.]**

### **3.10 GIS Capacity and Availability**

The County will provide to the Vendor all County-available GIS data and aerial imagery to assist the Vendor in the location and valuation of all real property.

**[GIS is an integrative tool that allows data from multiple sources, both internal and external to the County, to be combined for awareness and analysis. Utilizing GIS data during a reassessment project will support the process of updating assessed values, but also provides an opportunity to field check or otherwise validate the GIS data itself. Accurate and up-to-date GIS data and imagery may help to reduce the amount of field resources necessary to perform the reassessment.]**

#### **GIS Data for Reassessment**

##### **A. GIS data layers that are the most important to have or develop for a reassessment project.**

- **Digital parcel layer created with greatest feasible positional accuracy.**
- **Street centerlines with address ranges and zip codes and/or municipal designations.**
- **Orthogonal or “top-down” imagery that meets a mapping standard such as the USGS National Map Accuracy Standard or the ASPRS Positional Accuracy Standards.**

B. GIS data layers that are useful to have or develop for a reassessment project.

- Site Address points
- Structure points or polygons
- Oblique or “birds eye” imagery
- Street level imagery

GIS Software for Reassessment

A. The following should be considered when selecting GIS or reassessment software with a GIS component.

- To reduce development costs, select a Software as a Service (SaaS) or a Commercial off the Shelf (COTS) product.
- Seek to avoid proprietary data formats that are not easily converted to or read by other platforms to preserve flexibility in the future.

B. Consider whether there is an option that will provide field editing software which will allow reassessment staff to:

- Update CAMA and GIS field values.
- Update photos.
- Provide access to both the GIS and CAMA databases.

The Vendor and project management team should discuss GIS software requirements at great length, particularly if County does not have GIS. If the County does not have GIS and desires it, the County should discuss with the Vendor how and at what cost this can be provided, including through a third party.]

**3.11 Software and Hardware Requirements**

[To be discussed by County and Vendor. See Section 4.8 (Information Technology/ Data Processing)].

**3.12 Payments to Vendors**

Payments shall be made promptly in accordance with Section 8 (Payment Schedule and Penalty).

**3.13 Contract Monitoring**

[The County will want to consider contracting with a third-party for contract-monitoring purposes. Considerations for monitoring may be homogeneous neighborhoods, diversity of neighborhoods, rapidly changing markets, assessment office staff familiarity with neighborhoods, and adequacy and reassessment experience of County staff. See definition of Contract Monitor. The Contractor Monitor’s principal duty is to ensure that the terms and conditions of the contract are fulfilled.]





## SECTION 4 - PROJECT REQUIREMENTS/VENDOR RESPONSIBILITIES

### ***4.1 The Vendor shall do and perform the following work.***

- Appraise the land, sites, and buildings, including mobile homes, of all residential and agricultural properties in the County.
- Appraise the land, sites, buildings, and improvements of all commercial properties in the County.
- Appraise the land, sites, buildings, and improvement of all industrial properties in the County.
- Appraise the land, sites, buildings, and improvements of all public utility properties in the County.
- Determine a market value and a use value for all parcels enrolled in Clean and Green and potentially eligible for Clean and Green (noncommercial properties ten (10) or more acres in size). The use value shall be calculated in accordance with Act 319, *Pennsylvania Farmland and Forest Land Assessment Act of 1974*. Clean and Green values are subject to change upon application and approval.
- Appraise the land, sites, and buildings of all tax exempt and immune from taxation properties in the County.
- Appraise severed mineral rights in the County.
- Provide digitized property images of parcels. **[Specify whether one picture per improved parcel, one per building, or multiple per house and one per outbuilding are to be photographed. Specify whether vacant lots are to be photographed.]**
- Integrate parcel images with the Computer Automated Mass Appraisal (CAMA) system.
- Provide CAMA systems software and associated licenses, installation and training, if applicable.
- Provide a tax administration system and associated consultation, through the combined efforts of the Vendor and the County's assessment and information technology staff, if applicable.

**[This list may be decreased or expanded by the County. It should be emphasized that some reassessment projects will not require the Vendor to provide the CAMA system and related training. In the event this RFP refers to CAMA system Vendor obligations, it should be understood that those requirements are inapplicable to such projects.]**

In connection with the appraisal of the properties outline above, the Vendor shall perform such services hereinafter described in the manner and under the terms and conditions set forth below.

### ***4.2 Project Management***

The Vendor is responsible for providing a project director and professional personnel capable of successfully accomplishing their responsibilities as defined in this RFP. **[The County and Vendor should give due consideration to both the staffing requirements and the degree of experience and/or licensure desired of the staff relative to the work that must be performed for a successful completion of this project. It is recommended**

that the Vendor Project Director have a minimum of 5-years’ experience as a countywide reassessment project director. It is further recommended that Vendor CPE full-time staff have a minimum of 2-years’ experience working with a countywide reassessment project. See Section 6 Vendor Project Staffing.]

The Vendor is responsible for performing all project related clerical function(s) not specified as a County responsibility. See Section 3.5 (Clerical Functions).

### 4.3 Project Timetable

[The County should consider the following sample chart of benchmarks to be met in the completion of the reassessment project. The RFP should set forth the specific benchmarks, and start and end dates, applicable to the County.]

[Public Relations Plan should be integrated in this timetable. Suggestions below are for general guidance but may not be appropriate for the specific project being considered.]

The following is a proposed schedule to be completed by the Vendor. The start date will be provided by the County along with an end date. The “end” date will be a date by which all new value notices are delivered, all reassessment appeals are heard, and new values are certified to all taxing authorities.

Any prospective Vendor should discuss in detail continued support to the County and any associated cost beyond the contract end date. See Section 6.2 (Vendor Staff Charges Outside of this Agreement).

RFP SECTION	PROJECT TIMETABLE	START DATE	FINISH DATE
4.3	Project Timetable [begin at contract signing/end with Final Assessment Roll]		
4.5	Public Information Program		
4.11.10	Photography/Image Option		
4.6.1	Data Collection Training		
3.7, 3.8, 4,7	Documentation/Property Record Cards/Data Conversion		
4.6	Local staff has been fully trained in all phases of the project completed to date.		
Appendix B	Assessor’s Sign Off Document #1		
4.11	Subject Inventory Data Collection		
4.11.3	File Creation and Maintenance		
4.12	Sales Inventory Collection and File Creation		
3.9, 4.11.3	Collection of New Construction (clean-up data collection) [if Vendor is responsible for collecting new construction]		

<b>RFP SECTION</b>	<b>PROJECT TIMETABLE</b>	<b>START DATE</b>	<b>FINISH DATE</b>
4.6	Local staff has been fully trained in all phases of the project completed to date.		
Appendix B	Assessor's Sign Off Document #2		
4.11.9, 4.18	Data Mailer		
4.11.9, 4.18, 4.22	Production in Response to Data Mailer		
4.13	Data Editing		
4.11.9.1, 4.14.6	Acquisition of Market Data (income & expense questionnaires)		
4.14.3	Grouping of Data (neighborhood analysis/delineation)		
4.14	Valuation File Testing		
4.14.10	Valuation Reports		
4.6	Local staff has been fully trained in all phases of the project completed to date.		
Appendix B	Assessor's Sign Off Document #3		
4.15	Final Field Review of Values		
4.16, 4.17	Assessor's Preliminary Value Review/ Statistical Ratio Reports with Contractor		
4.18	Option 2 Preliminary Value Mailer		
4.6	Local staff has been fully trained in all phases of the project completed to date.		
Appendix B	Assessor's Sign Off Document #4		
4.19	Informal Review Meetings (including field related activities)		
4.20	Prepare Preliminary Assessment Roll and file, and submission to County.		
4.20	Certified Final Value Change Notices		
4.21	Formal Appeal; Formal Defense of Values		
7.0	Project Deliverables to Assessors		

RFP SECTION	PROJECT TIMETABLE	START DATE	FINISH DATE
4.6	Local staff has been fully trained in all phases of the project completed to date.		
Appendix B	Assessor's Sign Off Document #5		
	Project Completion <a href="#">[Certification of Assessment Roll]</a>		
6.2	Vendor Charges Outside of the Contract End Date		

#### **4.4 Project Status Control**

The successful completion of the project depends upon proper coordination, planning and management throughout its duration. Therefore, the Vendor must:

- Provide summaries of project status to the Project Administrator on a \_\_\_\_\_ basis [\[at a minimum, monthly\]](#). These reports will present accurate up-to-date project status, specifically Vendor progress, possible problem areas, remedial measures that are being undertaken, overview of Vendor staff participation, and training provided to county staff. [\[County to insert example of status report contents.\]](#)
- Attend meetings, held on a \_\_\_\_\_ basis, [\[at a minimum, monthly\]](#), with the Project Administrator to review project developments, resolve problems, interpret contractual requirements, review billings, and provide project continuity. The Project Director and, appropriate staff will attend these meetings.
- Attend meetings, held on an as needed/requested basis, with the Project Administrator. These meetings will be similar in content and conduct to the regular meetings. The Project Director and appropriate staff will attend these meetings.
- Provide miscellaneous written reports regarding specific project developments, as they arise, to the Project Administrator.

#### **4.5 Public Information/Relations**

[\[This is a critical factor in a successful reassessment and should be a high priority!\]](#)

The Vendor in cooperation with the County shall conduct a comprehensive public information program designed to coordinate all activities necessary to promote public understanding, awareness and cooperation throughout the project. The Vendor must be prepared to conduct a public information campaign that will include media releases, informational literature and handouts, direct mailings to all or select property owners, programs for broadcast and rebroadcast on television and radio, the internet, and oral presentations. Individual presentations should be tailored to specific communities/audiences, such as:

- Property owners in various community locations.
- Businesses and professional organizations.
- Chamber of Commerce.
- Service clubs.
- County, municipal and school officials.
- Consumer groups.
- Local agricultural organizations.

**County in conjunction with the Vendor will design a public information/relations program and insert in Appendix C.**

[The understanding by the public of the goals of the reassessment and the process used cannot be overstated to help ensure a successful implementation. To this end, the County should give careful thought to the public relations challenges that may exist in the County and how those can best be addressed. For example, are there certain neighborhoods that are likely to see a larger increase in values than others; areas that are generally under assessed? Are there certain groups that may be concerned about the effects of a reassessment? Are there active property owner groups in the County that should be addressed?]

**At a minimum**, this program should include the time frames and method (meetings, mailers, media, etc.). If appropriate, the County should mention the need for any bilingual public information material. Public information releases associated with the following phases of the project should be included, at a minimum.

- Contract signing
- Public information meeting schedule (including question and answer sessions with the Vendor)
- General project information
- Data collection
- Inventory mailer
- Assessment disclosure / informal review
- Project status updates

The Vendor will conduct the prescribed meetings at various locations throughout the County. The Vendor should be prepared to conduct up to \_\_\_\_ public information sessions/workshops.

All public information activities should strive to emphasize the responsibilities of the various participants, the methods to be employed during the project, and the overall goals of the project. At a minimum, the following points should be addressed **as often as possible**.

- Significance of real property tax
- Necessity of project
- Purpose and methods of project
- Role of County and Assessors
- Role of project Vendor
- Necessity of data collection
- Caliber and training of data collectors
- Basics of valuation
- Cooperation of parcel owners is key to success
- Rights of property owners
- Assessment disclosure aspect throughout the project
- Statutory “anti-windfall” provisions
- Ongoing nature of system

The Vendor will provide, in the proposal, a detailed outline and schedule, by project phase, of the intended public relations endeavors.

The Vendor should include in its proposal (or bring to the Vendor interview) sample press releases and brochures/pamphlets used in previous projects conducted by the firm. If the Vendor is selected, these materials may be used to develop a comprehensive public information campaign for this project.

#### ***4.6 Local Staff Training***

The Vendor is responsible for training local staff in such a manner that, at the end of the project, appropriate County staff will be knowledgeable in the operation of those phases of mass appraisal assigned as a Vendor responsibility. The Vendor is also responsible for training personnel under its control in order to maximize their usefulness. **[It is important for the County to ensure that its CPEs, assessment staff, and clerical staff will be in a position to assume the maintenance of inventory and values at the same stated Level of Assessment as will be implemented in this project.]**

The Vendor is responsible for conducting a thorough, effective, and documented training program for:

- Data collectors.
- County staff.
- County assessors.

- Members of the appeal Board (in the valuation process of the Vendor only). [\[Ensuring attendance of Board members at any training is the responsibility of the County.\]](#)

The minimum standards for conducting training will include the following:

**Lesson Plan** - Outlines and lesson plans for training for all aspects of the project which shall describe the material to be presented and the techniques to be used, including materials used in the training. The lesson plan should include the initial plan offering and subsequent training offerings for those employed following the initiation of the reassessment.

**Data Collector Training Manual** - A comprehensive reference tool depicting the substance of the lesson plan to be given with, at least, definitions, applicable illustrations, explanations of computer assessment administration concepts and necessary flow charts. The Vendor shall provide to the County, at no additional charge, two copies of the data collection training lesson plan and data collection training manual. [\[See Appendix D for recommended best practices Data Collector Standards.\]](#)

**Schedule of Training Sessions** - A detailed outline which specifies dates, sites and content of each class necessary to be conducted within the framework of this project. [\[County in conjunction with the Vendor should develop target dates and training schedule.\]](#)

This information will be provided to the County's Project Administrator for approval prior to any training session taking place.

In its proposal, the Vendor will provide a general training schedule that it intends to follow during the project. However, within \_\_\_\_ days of contract execution, the selected Vendor will provide a training plan for data collectors. Also, within \_\_\_\_ days of approval of a Vendor work plan, the Vendor will provide a detailed training plan and schedule for the remainder of the training responsibilities. County personnel must be permitted to participate fully in all training activities. [\[A Vendor may prefer to submit a proposal including a more generalized training schedule to avoid training on aspects of the project until they are needed.\]](#)

#### **4.6.1 Data Collector Training**

Training for data collectors must be comprehensive and documented. The data collection training lesson plan and manual will be used for this training. Training sessions must be conducted in both a field and classroom environment. Attendance logs shall be maintained for all classroom and in-field training sessions.

The Vendor will provide all in-field data collection materials to be used by data collectors. [\[See Appendix D for recommended best practices Data Collector Standards.\]](#)

#### **4.6.2 Training of County Staff & Assessors**

Although a County may plan to rely on the Vendor entirely for production of reports and full system maintenance, the Vendor is responsible for training County staff and assessors to operate the assessment administration modules as they relate to the Vendor's involvement and be familiar with the basic concepts of valuation by the end of the project. Formal training will include, but is not be limited to, such topics as detailed below. Training and training reference materials must be provided to County, assessment staff and other designated staff. Training will focus on teaching staff how to perform the following file control concepts on the chosen system.

- Data collection
- Valuation methodology
- Final value field review (see 4.6.2.2)
- File control concepts of the system
- Tax administration
- Data exports
- Reports
- Notice of change in assessment
- Board –electronic scheduling and notification of outcome of assessment appeal hearings
- Abatement exclusion, maintenance, reporting and exemption schedules, including but not limited to:
  - Homestead/Farmstead Program
  - Pennsylvania Farmland and Forest Land Assessment Act (Act 319)
  - Act 319 rollback calculations
  - Covenants to Preserve Land Use – Property Tax Assessment (Act 515)

**[Note: Act 319 and Act 515 properties shall have two (2) values calculated: (1) the property’s market value, (2) the appropriate “use values” as provided for in the acts. The quality and reliability of the County’s current soil and coverage layers should determine if the County will provide these layers to the Vendor for use in valuation of preferential assessments. If the County does not have quality and reliable soil and coverage layers to provide, the County should consider requiring the Vendor to determine both soil types and coverage areas on all parcels over 10 acres as part of the reassessment project.]**

- Keystone Opportunity Zone, Keystone Opportunity Expansion Zone and Keystone Opportunity Improvement Zone (KOZ)
- Improvement of Deteriorating Real Property or Areas Tax Exemption Act
- Local Economic Revitalization Tax Assistance Act
- Conservation and Preservation Easement
- New Home Construction Local Tax Abatement Act
- Temporary Tax Exemption for Residential Construction, Consolidated County Assessment Law (53 Pa.C.S. Ch. 88), Section 8813
- Agricultural Area Security Law



- Veteran's exemption
- Data entry/ad hoc reporting

#### *4.6.2.1 CPE and/or Data Manager Training*

The Vendor will provide on-the-job training in the practical application of file maintenance for the County's data manager and CPEs. This will enable them to become aware of the practical application of assessment administration and file control concepts.

#### *4.6.2.2 Final Value Field Review Training*

The Vendor will provide County CPEs \_\_\_\_ days of on-the-job field review training. Within of \_\_\_\_ weeks of the start of the final value field review, the Vendor must have individualized follow-up training for assessment office staff. During the final value field review phase of the project, the Vendor must allocate time in conjunction with the project status meetings to answer individual final value field review questions. **[The County should note that the degree to which the assessor and his/her staff can participate in final value field review with the Vendor's staff is the degree to which valuation issues can be identified and adjusted prior to the mailing of preliminary assessments as part of assessment disclosure. This will vary depending upon the type of reassessment, i.e., turnkey, in-house or hybrid.]**

The Vendor may offer additional training or workshops as part of its proposal on a per diem basis. Cost of per diem shall be separately negotiated and approved by Vendor and County.

### **4.6.3 Board Training**

The Vendor is responsible for providing project-specific training to the Board and auxiliary appeal boards relating to:

- An overview of the reassessment project.
- The basics of mass appraisal.
- Neighborhood delineation.
- Familiarization with the valuation concepts used.
- Final value field review procedures.
- Valuation and statistical study results, including uniformity.
- Familiarization with the USPAP compliant reassessment documentation for this project.

This training will be conducted in a classroom environment and consist of a minimum of \_\_\_\_ hours and the County's Chief Assessor/Director of Assessment shall be provided the opportunity to attend. The Vendor shall not be held liable in any way if members of the Board choose not to attend.

**[In 2017, the Local Government Commission introduced legislation, Senate Bill 1007 and House Bill 1990, that would require members of the Board, including members of an auxiliary board, to be trained under CCAL (applies to second class A through eighth class counties). The above-referenced training by the Vendor will be in addition to any training that may be enacted by the General Assembly. If the Commission's legislation**

is not enacted, the County may wish to consider the training requirements that have been recommended by the LGC's Assessment Reform Task Force and Members of the Commission (see Appendix E.)

#### **4.7 Data Conversion**

It will be the responsibility of the Vendor to convert all descriptive and historical County assessment data (manual or electronic) to the Vendor's software. **[Data Conversion will only apply if the County is planning on acquiring new CAMA software, or if an update to a newer version of existing software is being included in the reassessment.]**

The County is currently operating on a \_\_\_\_\_ system originally purchased from \_\_\_\_\_ **[vendor]** and a CAMA system from \_\_\_\_\_ **[vendor]**. The Vendor must address the feasibility and cost of converting existing data files from the County's current computer system to the proposed system. Feasibility should include consideration of experience in converting data from similar equipment/software, potential problem areas and timing.

The Vendor and the County must establish a synchronization plan to transfer select fields (ownership, old assessed value, tax status, HS/FS status, etc.) from the old base-year to the new CAMA as of various cutover points (e.g., before any mailing).

Considering that, potentially, implementation and data conversion to the new system may occur in the middle of a tax year, there may be data fields that are populated with transactions that have been posted to the \_\_\_\_\_ software up to the "go-live" date which will need to be converted for the new software.

The County has many years of data history such as ownership, sales, and valuations which will need to be converted.

All responses to this RFP must include a detailed plan to convert the respective data. The County can provide agreed upon files from the existing systems, accompanied by record layouts to aid in interpretation. The County will also provide limited technical assistance. Coordination of this data transfer will be the responsibility of the vendor.

The County recognizes that applications vary in what and how data is collected. The County also recognizes that data elements of a descriptive, narrative variety may not translate well to data elements that are specifically defined, codified or table-driven. The County also recognizes that data elements that have been inappropriately or erroneously used may not translate well. Given these conditions, the County nevertheless expects that this data transfer be complete, thorough, and with minimum interruption. Before executing the data conversion, the Vendor will provide a detailed report to the County in writing as to which data fields will transfer to the new system, and which data fields will not, if any.

The cost of this conversion shall be included in the overall bid.

#### **4.8 Information Technology/ Data Processing**

CAMA systems require considerable data processing support and integration with other systems.

#### **4.8.1 Hardware**

**[County IT staff should provide any information on its preferred operating environment (hardware vendor, operating system and version, virtualization provider, storage systems, existing infrastructure, and available resources).]**

The Vendor will make recommendations to the County about the hardware necessary to deploy the reassessment countywide. The proposal shall include a recommendation for the system or systems that best meet the County's functional requirements, including a project timeline and hardware and software requirements, if a new CAMA system is part of the project. In addition, the proposal shall include estimates of the amount of participation time required of County personnel for implementation and operational maintenance. Other components of the proposal shall include training requirements and any recurring and nonrecurring costs that are required for implementation and maintenance of the recommended system. The recommended hardware shall be powerful enough to support the application of the cost, sales comparison and income approaches, as well as data maintenance and other online operations. Data downloading, mass calculations, GIS application and web support requirements should be established by the Project Administrator in consultation with the County IT representative and Vendor before hardware acquisition. **[Computer equipment can be purchased, leased, rented or shared with other jurisdictions and/or the Vendor. Although leasing of the equipment may be the most efficient solution, if the purchase option is chosen, the equipment should be easy to upgrade to take advantage of technological development without purchasing an entirely new system.]**

#### **4.8.2 Software**

The software and services package proposed by the successful Vendor, if applicable, shall provide the County, at a minimum, with a single-source assessment and tax administration solution to replace the existing mass appraisal methodology and property tax accounting with a totally integrated property tax account and CAMA application. At the option of the Project Administrator, the Vendor shall provide a solution that is fully integrated and user-friendly, and has a graphical user front-end application. **[The County may wish to discuss whether the Vendor can provide cloud-based services, with appropriate assurances related to security, privacy, accessibility and service continuity.]** The software should be designed so that it can be easily modified; it should also be well documented, at both the user and programmer levels. CAMA software works in conjunction with various general-purpose software, typically including word processing, spreadsheet, statistical and GIS programs. Tax administration software shall be compatible with other county/municipal offices for efficiency **[e.g., County Treasurer, Tax Claim Bureau and tax collectors]**. It is important that these programs and applications can share data and work together cohesively. Security measures should exist to prevent unauthorized use and to provide backup in the event of accidental loss or destruction of data. The Vendor shall provide software support and technical maintenance on an annual basis for not less than five (5) years after the end date of this agreement at rates as specified in Section 6.2 **[or at rates and subject to the terms and conditions contained in a separate software agreement that should be referenced]**. If Vendor offers discount pricing for multiyear, as opposed to annual, support contracts, the County reserves the right to choose between annual or multiyear support agreements.

**[Vendors typically offer separate software license maintenance and support agreements that are executed incident to a reassessment. The terms and conditions of such agreements are outside of the scope of this document and should be discussed with County IT professionals prior to execution.]**

#### 4.8.2.1 CAMA System Requirements

A computer system capable of calculating new values based on the updated database with the capacity to allow access by the public to view new values, as well as internal users shall be installed. The approaches to value shall include the cost, sales comparison and income. The Vendor software system shall utilize existing County hardware, if available, with additional hardware upgrades recommended at the sole cost of the County.

##### A. CAMA Software

The Vendor's CAMA products shall provide equalization for jurisdictions, large and small. Salient CAMA features shall include, but not be limited to:

- Interactive processing and valuation.
- Separate residential and commercial data.
- Appraisal value reporting.
- Sales reporting.
- Statistical sales analysis.
- Unlimited sales history.
- Cost approach with table-driven cost and depreciation schedules.
- Sales comparison approach.
- Comparable sales.
- Income approach.
- Interactive building sketch input.
- Data integrity and security with audit tracking of changes.
- Updating and verification of data.
- Multiple access paths to data.
- On-line field values in pop-list format.

##### B. System Functions

The System shall provide, at a minimum, the following.

- Data entry and other similar applications that are part of the on-line data entry and maintenance functions of the appraisal system.
- Inquiry capability on all parcel information for assessment administration and value estimates.

- The ability to create and maintain an independent sales data file for the purpose of sales listing, comparable sales selection/listing, and sales ratio study. Multiple sales for a parcel shall be maintained, as well as multiple years.
- The ability to load sketch information for improved parcels through an interactive vectoring application software package.
- Sketch application characteristics shall include:
  - Rapid data entry.
  - Vector input and immediate display of sketch information.
  - Deletion of incorrect vector entry.
  - Position and definition of pigtail structures and outbuildings, and identification of the major components indicating the square feet of each of the components.
  - Simple command structure for data input.
  - Dwelling description included for each component of the sketch.
  - Display of building sketch providing for verification and edits.
  - Automatically computed area calculations during building sketch entry.
  - Ability to display on personal computer and print building sketch on a laser printer.
  - Capability of maintenance of a stored building sketch, including:
    - Deletion of entire sketch.
    - Deletion of any components or outbuildings.
    - Deletion of specific component descriptions.
    - Reentry of a component or component descriptor.
    - Ability to produce the sketch on a laser printer regardless of the size of the building, component areas and descriptors.
    - Automatic scaling which takes advantage of the area available on the hard copy medium, such as the appraisal review card for residential and commercial properties.
- Direct vector entry from the property record card.
- The ability to generate table-driven, new replacement cost schedules for future updates and appraisals.
- The ability to calculate a replacement cost new and replacement cost new less depreciation estimate of value for all improved properties.

- The ability to select and print or display comparable sales for a subject property.
- The ability to print an appraisal review work card for all property types, including but not limited to each residential/agricultural and commercial/ industrial property.
- The ability to create a predicted market value for residential properties from value indicators—cost, sales comparison and comparable sales—provided as part of the system.
- Comprehensive and detailed sales reports generated by both neighborhood and property type. This assists the reviewing appraiser by providing documentation for defense of values.
- The ability to calculate and print a sales ratio study showing the level of assessment.
- The ability to print several types of final value appraisal abstracts.
- The ability to print value impact analyses.
- The ability to interface with ownership and local information from the current tax administration system.
- The ability to respond to taxpayer inquiry by ownership, location, account number and parcel identifier, and to display property characteristics and valuation data.
- The ability to produce an audit trail of additions or deletions made to a parcel.
- The ability to accommodate possible additional features in the future.
- The ability to generate combined user and technical documentation.
- Comprehensive editing facilities.

#### 4.8.2.2. *CAMA Valuations*

**[The county should be aware of legislative changes that require individuals who are directly responsible for developing property valuation models for use in the Commonwealth to be certified by the State Board of Certified Real Estate Appraisers as a Certified Pennsylvania Evaluator. See Senate Bill 832 and House Bill 1594 of the 2017-2018 legislative session of the Pennsylvania General Assembly.]**

##### A. Cost Approach

- The CAMA system shall include data management of cost valuation components for all property types, including but not limited to commercial, industrial and residential properties. It shall produce a cost valuation document showing the cost calculations on each property, the appraiser's adjustments and final value determination. The module shall access a maintainable table of replacement cost rates, associated factors and depreciation schedules that are keyed to a structure code and support interpolation between cost tables. It shall provide for calibration of the cost approach with the sales comparison approach through the use of economic condition factors, as well as standard depreciation for age, condition, and functional obsolescence. This approach may be executed individually or in a batch mode.

- Reports that include cost and sales comparison estimates of value should be produced to compare and study depreciation schedules, land rate schedules, neighborhood factors, date of sale adjustment and certain cost adjustment factors.
- The cost approach module shall compute value estimates based on standard appraisal methodology (acceptable to the IAAO) with documentation for nonautomated value computations and defense of values. **[Some valuations require nonautomated procedures, i.e., special purpose properties.]**
- The residential cost module shall use a standard set of cost tables. Base rates per square foot shall be based on use/class code, quality, number of stories, etc. The component costs shall be understood in terms of cost and depreciation. The Vendor shall install a copy of project-specific cost tables.
- The commercial cost module shall incorporate a reputable valuation engine, if applicable **[e.g., Marshall and Swift]**.
- The CAMA system shall provide on-line updating of the data management file with cost estimates. This includes the capability, in the years following the reassessment, of pricing any additions or new outbuildings through the cost approach.
- The CAMA system shall be adaptable to time and location indices, as well as possible neighborhood adjustment tables. The depreciation tables shall be developed on a neighborhood basis using comparable sales and observed condition methods.
- The CAMA system shall permit cost schedule additions without program modifications. The CAMA system shall allow the addition of new codes by updating cost schedules and data management tables.

#### B. Sales Comparison Approach

- The Sales Comparison approach module shall appraise individual properties as described in **[insert County profile parcel breakdown provision; see Section 2 (10)]** and permit use as a mass appraisal approach. Weights, percentages, assigned dollar amounts and selection criteria shall be user-definable. The Vendor shall assign typical weights, etc., at the time of installation. This valuation pricing may be executed individually or in a batch mode, including units of comparison such as, square foot, cubic foot, front foot, gross income multiplier and gross rental multiplier.
- The CAMA system shall be able to produce comparable sales information on line and in report format.

#### C. Income Approach

- The income approach shall support the mass appraisal of all property types including but not limited to commercial, industrial and multi-family properties, as well as select residential properties.
- The CAMA system shall provide for capitalization of income for income producing properties. It shall provide for rate extraction, maintenance of income and expense data, units of comparison analysis and the separate treatment of excess land in the income approach.

## D. CAMA Valuation of Land

The land valuation module shall value all classes of properties. The CAMA system shall have the capability to value a single parcel with multiple land and zoning types. The CAMA system shall provide land tables for residential, commercial, industrial, multifamily and agricultural land using generally accepted methods for valuation in appraisal practice (i.e., sales comparison, allocation, abstraction, anticipated use or development, capitalization of ground rent and land residual capitalization). The CAMA system shall accommodate size adjustments, other factors that influence values, site value, and market land and Clean and Green values per parcel. Pricing of land may be executed individually or in a batch mode.

### 4.8.2.3 CAMA System Specifications

#### A. CAMA File Requirements

- **System Design.** The CAMA system shall minimize data redundancy and provide accurate data retrieval.
- **Field Modification.** User-defined fields shall be modifiable by the user. The CAMA system shall have the capability to specify numeric, character and logical field types.
- **Table-Driven.** Field definitions shall be table-driven. If descriptions are changed, these changes shall be reflected automatically on all screens and documents.
- **Sales File.** The CAMA system shall support a separate sales file that, in addition to sales data, maintains a summary of a property's characteristics (land, buildings and other improvements) at time of sale. The sales file shall identify ownership information at time of transfer, assessment data, deed book and page, instrument number, transferee and purchase price for the property.
  - **STEB Monthly Sales Export File.** The CAMA system shall integrate the STEB land use codes and monthly sales export file [\[see Appendix F\]](#).

#### B. CAMA Data Element Requirements

- **User-Defined Fields.** User-defined fields shall be available within the files, and the Vendor shall provide space for nineteen (19) or more user-defined data elements.
- **Notes.** The CAMA system shall accommodate storage of public and confidential notes on a parcel-by-parcel basis.
- **Image Technology.** The CAMA system shall have the ability to store and display graphic images of all buildings, including historic as well as current images and documents.
- **Multiple Buildings.** The CAMA system shall account for multiple buildings with multiple classes of improvements on one parcel, i.e. mobile homes and cabins. Values shall be shown for each improvement and be summarized as needed. All partial assessed values shall be indicated.
- **Multiple Land Types.** The CAMA system shall accommodate multiple zoning and land types for the same parcel.



- **Sketch.** The CAMA system shall have a building sketch module that stores a sketch of all buildings and improvements. It shall be capable of executing arcs and angles. It shall also display labels and section descriptions. Area and type shall download into the valuation module automatically.

#### C. CAMA Data Access, Update and Entry

- **Update of Multiple Files.** Data entered in all screens shall be automatically updated in all appropriate files.
- **Multuser.** The CAMA system shall be available to multiple users for concurrent operation of the system. The CAMA system shall have built-in file and record locking capability to prevent simultaneous updating of records.
- **Copy Function.** The CAMA system shall have the ability to copy portions of the database.
- **Sketch.** The CAMA system shall provide a state-of-the-art method for the data entry of improvement sketch dimensions directly via a handheld in-field device or a data entry form. An on-line and computer-printed sketch of all structures, edited to ensure perimeter closure, with automatic area computations written back to data records, shall be generated with dimensions and label coding.
- **Edits, Batch and On-line.** All data entered into the CAMA system shall be validated by the system using user-defined criteria. This includes class of data, required elements, relationship of elements, and specific contents where defined. Critical errors shall not be updated to the file.
- **Paging Through Data.** The CAMA system shall allow users to page forward and backward between different parcels.
- **Security.** CAMA system functions, such as inquire, update, add and delete, shall be controlled by a user identification code and password.
- **Transfer of Data.** The CAMA system shall have the capability to extract, download and upload data. This capability shall include all or part of the CAMA data and permit data transfer to other platforms. This information shall be linked by a parcel identification number and an account number.

#### D. CAMA General Processing

- **Transfers.** The CAMA system shall allow entry of deed ownership transfers.
- **Year-end Processing.** The CAMA system shall include methods for rolling over all CAMA-generated values to the new year.
- **Splits/Combinations.** The CAMA system shall handle splits and combinations.
- **Key Change.** When a parcel identification is changed, all current files related to that parcel identification shall be automatically changed.

## E. CAMA Reporting

- **Ratio Reports.** The CAMA system shall be capable of producing standard statistical reports. Before and after assessment/sales ratio studies, to IAAO standards, shall be available on demand. The program shall calculate, at least, mean and median ratios, price-related differentials, price related bias, the coefficient of dispersion and the common level ratio.

The CAMA system shall allow studies geographically by different land uses, class codes, property type within subdivision, etc.

- **Report Writing Capabilities.** The CAMA system shall permit users to select data elements from the entire database, and report writing programs shall be able to do basic computations such as add, subtract, multiply and divide, and allow for multiple comparison types, including combinations of "and/or" logic.
- **Audit Reports.** The CAMA system shall provide audit trail listings and totals showing the before and after status of the data. Audit trail listings shall allow selection by person responsible and date of maintenance. An audit report should be searchable by date, person or parcel, or any combination of the three.

### 4.8.3 Data Obligations

The Vendor shall address all technical questions of the County IT department. The Vendor shall provide a copy to the County, privileged from distribution to other persons, of all source code, object code, database layouts, structured software codes and other materials, so that the County can replicate in all respects the program of the Vendor in the event of the Vendor's discontinuance from business, insolvency or catastrophic destruction, or in the event of the termination of the contract, in order for the system information to be properly downloaded onto the system of some other provider. If the Vendor will not provide source code to the County, source code escrow will be acceptable. Detailed information must be provided explaining the source code site, storage and update policies and what elements are stored. Any and all license fees for software must be included in the Vendor's proposal.

#### 4.8.3.1 Vendor Software

The Vendor agrees to provide to the County a complete copy, including periodic updates of the source code and all programming documentation for Vendor software, including any software update to the County in a password-encrypted format. The Vendor or agreed upon third party shall release the encryption key to County in the event Vendor no longer has the capacity to support the Vendor software licenses. The County is obligated to abide by the terms of any license agreement. As noted above, if the Vendor will not provide source code to the County, source code escrow will be acceptable.

#### 4.8.3.2 Software Updates

At any time in the future, the County shall be provided the latest version available in software products quoted by the Vendor and such revisions shall be provided and installed in the County not later than 30 days after the first commercial availability of such revisions. Additionally, the County shall be the registered user of any other products that are provided as adjuncts to this system.

[Software updates may be subject to terms and conditions contained in any separate software license maintenance and support agreements that may be executed. For example, a vendor may provide a program whereby it would notify the County within 30 days after the first commercial availability of a vendor software update for a module licensed to the County. The County would decide if and when they would like the update to be loaded. If the county is on a vendor–provided software update plan, there would be no additional license fee; if not, the vendor would quote a charge for the update.]

#### *4.8.3.3 Revisions of Law and Software Modification Requests*

By entering into a contractual agreement with the County, the Vendor acknowledges that future changes in statutory, administrative rule, judicial and/or federal standards may result in required modification to the software. The Vendor must have the capability to modify its software accordingly. The Vendor will provide up to 80 base system programming hours per calendar year of the contract in order to comply with statutory, administrative or judicial changes. Programming hours encompass analysis, coding and testing of the changes. Additional changes may occur in accordance with an agreed-upon fee. The Vendor is encouraged to monitor CCAP and AAP information in order to be more prepared for possible changes. The County will notify the Vendor of any modifications required by the law/agencies and desired by the County.

Other new software programming requests by the County for special projects and reports that are not part of the installed version shall be billed according to the Vendor’s prevailing professional fee schedule. The Vendor must notify County when programming requests are made that are not included as part of the software support agreement; and provide a written estimate of the time and cost required for the request. The County may then advise and instruct, via written authorization, the Vendor to proceed with the new programming request.

#### **4.9 Tax Map Data**

[Detail the status of tax maps.]

Tax map errors may be discovered during the data collection effort. These errors are to be reported to the Project Administrator by the Vendor as they are discovered. The Project Administrator will furnish the Vendor with tax map inventory changes as determined in the GIS or this section of this RFP. In its proposal, the Vendor must explain how errors in tax maps found in the field will be recorded and reported.

#### **4.10 Property Owner Inquiry**

Vendor personnel familiar with the entire project must be dedicated to the function of resolving property owner inquiries. Property owner inquiries related to personnel or process must be fully documented and responded to promptly. Owner issues with data or value shall not require documentation per this section, and owners may be advised to go through the established process for resolution. Regardless of the nature of the owner issue, Vendor personnel shall handle inquiries with professionalism and respect.

At a minimum, the following will be forwarded to the County for complaints.

- Name of inquirer (if known)
- Time, date and location of the inquiry

- Nature and specifics of the inquiry, including the applicable property identification and identity of personnel involved (where applicable)
- The response/resolution

[The County should determine the timeframe for receiving this documentation, i.e., weekly, monthly or within \_\_\_\_ days of occurrence, and the amount of detail desired.]

#### **4.11 Subject Inventory Data Collection**

All data collection is to be conducted in accordance with the IAAO’s *Standards on Mass Appraisal of Real Property*, July 2017 (or successor version) [see Appendix G].

#### **[Verification and Collection**

A physical inspection is the best way to obtain initial property characteristics data and, at a minimum, should include a comprehensive exterior inspection. However, there are alternative data collection options that must be discussed depending on the type of reassessment project, i.e., turnkey, hybrid, or in-house:

- Use of previously captured data (data conversion).
- Field canvasses.
- Targeted inspections (properties with building permits, sold properties, properties under appeal).
- Imagery (e.g., aerial, oblique, and street level photography).
- Returns submitted by property owners or taxpayers.
- Sketch detection software.

(IAAO, *Guidance on International Mass Appraisal and Related Tax Policy*, 2014.)

The property inventory collected will play a tremendous role in the accuracy and consistency of the assessments developed and, consequently, in the public's perception of the project's quality and fairness. The County must consider how it wants data collected. Questions for consideration or options to be discussed by the Vendor include:

- Is data to be collected as a complete data collection without referring to existing property record cards (complete inspection/measurement), typically referred to as a “from scratch” job?
- Will it be a verification of existing data in which properties are viewed from a public right-of-way with on-site inspection and/or remeasurement as needed in the event discrepancies are noted?
- Will the County use oblique aerial photography and/or 360 degree street level photography as a resource to obtain data and identify specific properties requiring recollection in advance of field inspections?

- Does the County want different levels of data collection (e.g., data verification for residential, data versus collection for commercials, door hangers)?

Data collection options must be weighed very carefully as each will have implications for the potential cost of the project as well as the public's perception of the quality of the project's results. The data collection options desired by the County should be reflected in the language used in the preinspection mailer (see Section 4.11.1).

Developing a data collection program that balances any potential public sensitivity to perceptions about the invasiveness of data collection with the need to obtain an accurate inventory will help to minimize negative public reaction during the project. When a project will include data collection that requires Vendor staff to set foot on private property, due consideration should be given state statutes, County ordinances or resolutions, and adopted County assessment offices policies, particularly regarding trespass. (See Appendix D for recommended best practices Data Collector Standards.)

The collection of parcel attributes and characteristics is to be conducted by a data collection crew to be hired and trained by the Vendor. (This statement may require rewriting based on decisions made by the County relative to data collection; scratch job versus ortho, oblique, 360 degree street level imagery or a hybrid approach.)

#### 4.11.1 Collection Instrument

The Vendor will use, if possible, a mobile data collection device [property record card] directly accessible by Vendor and County project management to assure accuracy levels, safety and security, as well as tracking of field staff activities. [If wireless service is sporadic throughout the County, this may not be a viable option. Furthermore, the County may wish to modify this provision to consider proposals by vendors utilizing hard copy data collection only because of potential cost savings.]

Property description data in the project will be of two types: "front-loaded" data and field collected data. The "front-loaded" data currently exists for each parcel, in machine-readable form, and must be placed on the data collection card (hard copy or electronic as described above) prior to data collection. This data will be at the parcel level, and include, at a minimum the following items.

- Parcel ID (parcel key)
- Owner name
- Owner address
- Parcel location
- Property class code
- Current use(s) (e.g. retail, office, multi-family residential, etc.)
- Parcel size

- Other property characteristics as determined and made available by the County, including but not limited to:
  - Improvement sketches
  - Property characteristics (e.g., building size, year built, number of bedrooms and baths)
  - Images
  - Zoning data
  - USGS Flood mapping information
  - Out buildings
  - Utilities
    - Electricity
    - Plumbing
    - Public or private water
    - Public or private sewer

At the option of the County, a notice detailing the purpose of the data collection project is sent to each property owner at least **[one week]** prior to the commencement of data collection activities. This notice shall detail the general procedures to be used in the data collection effort and specifically outline the procedures that will be followed if no one is at home during the first attempt. **[In lieu of or in addition to mailed notice of data collection activities, the County may wish to discuss a door hanger with the same information pertaining to the data collection process when the data collector is onsite. See also Appendix D for recommended best practices Data Collector Standards.]**

#### **4.11.2 Parcel Entry**

Depending on the County’s decision relative to the collection of property data and characteristics, the Vendor shall perform an exterior inspection of all properties. Should ortho or oblique imagery be found not to be adequate and it is determined that an in-field inspection is required, the data collectors shall indicate whether contact with the property owner or representative was made. **[See Appendix D for recommended best practices Data Collector Standards.]**

#### **4.11.3 File Creation and Maintenance**

Inventory data records are to be created and or corrected within **[time to be determined by the Vendor and County]**. Documents for parcels that are data collected or provided by property owners are to be manually verified for completeness and computerized, including data entry and scanning of documents to the property record file.

The Vendor is responsible for the data collection of all parcel changes that are reported to the Vendor by the County prior to value delivery. Examples are changes due to:

- Parcel splits.
- Parcel merges.
- Demolition.
- Fire.
- New construction or improvements.

The County Project Administrator is responsible for the reporting of such changes to the Vendor as agreed upon in Section 3.1 (Project Management Team).

All parcels will be edited, and file maintained prior to data mailer production. At that time, a complete set of data edit reports (possible examples include but are not limited to data type edits, range edits, value edits, cross-checking edits and check digit edits) will be given to the County. [\[IAAO's Fundamentals of Mass Appraisal, 2011.\]](#)

Data mailer (which contains qualitative data only; no valuation) discrepancies must be resolved and corrections made to the inventory file prior to CAMA valuation modeling, and model valuation testing being finalized (see Section 4.18).

Throughout the project, the Vendor will make available, upon request, all edit reports and subsequent output reports to the County Project Administrator.

#### **4.11.4 Parcel Improvement Sketches**

[\[Is the County currently using sketch software and should this software be continued for this project? Is Vendor proprietary sketch software to be utilized or third-party software utilized as part of this project? How are sketches to be stored and is conversion possible?\]](#)

Sketches for all improved parcels shall be done in accordance with standards as found in IAAO's *Standard on Mass Appraisal of Real Property*, July 2017, Section 3.3.2.4 (or successor version) relative to accuracy. The Vendor is required to describe compliance with this IAAO recommendation.

#### **4.11.5 Data Collectors**

If it is determined by the County that in-field property data be collected, the minimum number of data collectors and crew chiefs to be employed for the project shall be sufficient to collect the required data items within the time scheduled. Crew chiefs are primarily responsible for the collection and/or field verification of data collected by the data collectors. The crew chiefs' functions include monitoring and ensuring the quality, consistency and accuracy of all data. An IAAO recommendation is a ratio of not less than one crew chief for every five data collectors shall be maintained. [\[IAAO, Fundamentals of Mass Appraisal, 2011\]](#). Except for periodic deviation due to unforeseen changes in Vendor staffing, the ratio throughout the project may not be adjusted by the Vendor without prior approval by the County based upon, among other things, data collector experience and/or turnover of staff and the complexity of the properties for which data is collected.

In the event the County chooses aerial oblique and ortho imagery with 360 degree street level as the primary data collection tool, the crew chief is responsible for the oversight of this process, and the data collectors the Vendor employs for this process.

#### **4.11.6 Data Quality Control**

Each crew chief will be required to field verify at a minimum twenty-five (25) of each one hundred (100) residential parcels and twenty-five (25) of each one hundred (100) parcels in the farm, commercial and industrial categories that have been collected. If there are not at least 100 parcels in each category, each crew chief will field-verify at a minimum twenty-five (25) of the first one hundred (100) residential parcels and ten (10) of the first one hundred (100) parcels in farm, commercial and industrial categories. Such field verification by the crew chief shall be completed for each data collector within 30 days from the start of each data collection. **[The Project Administrator may wish to offer an exception and waiver to this requirement based on documented credentials and/or documented experience of the data collector(s).]** As production increases and data collectors demonstrate adequate skills, sampling can be reduced to 5% for the duration of the project. The documented results of this verification of data must be reported to the County's Project Administrator and the reason for any differences must be determined and rectified immediately. **[For purposes of quality control, the Chief Assessor/Director of Assessment, or assessment office designee, should conduct a "spot check "of each data collector's work to ensure that the Vendor is properly reviewing the accuracy of the data collection efforts.]**

In all cases where an individual or group of data collectors whether in-field or by electronic means appears to be systematically collecting data erroneously due to lack of skills, the collector(s) must be recalled for intensified retraining or termination. The work of those collectors who have been retrained must be field-verified at a frequency of one (1) out of every five (5) parcels for the next fifty (50) parcels. Continued failure to collect data properly after retraining will constitute cause for termination of the data collector. In all cases where the reason for collection differences is based on the failure of a collector to carry out his/her duties, that collector will be promptly terminated.

Upon return from the field, each data collection instrument is to be visually checked by Vendor office staff for completeness and legibility. Insofar as possible, that check, and any follow-up clarification will be collected from the data collector on the day following the return of the card from the field.

In addition, data mailers as described are an integral part of the quality control process. This quality control will include field verification of data mailers, which may be different from that which was field-collected or electronically collected. All discrepancies that may be discovered during this process will be verified and corrections made to the property record by the Vendor.

The Vendor will include a detailed quality control program in the proposal. In addition to the previously mentioned criteria, the program must include a comprehensive weekly reporting procedure to the County that details collection staff, each collector's work, progress summaries and estimates of parcel completion for the upcoming week. **[This process is important to the timely completion of the project and/or to determine if adjustments must be made to the established timetable.]**



#### **4.11.7 Vacant and Agricultural Land**

##### **[Possible unique considerations per county]**

All vacant and agricultural lands are to be listed on the appropriate property record card with appropriate land breakdown. The information contained on the property record card for all vacant and agricultural land parcels must include data required for properties that may qualify under, for example, conservation easements, Clean and Green, agricultural security areas, agricultural conservation easements, flood zones, steep slopes and wetlands, if available. The County will provide this information to the Vendor for inclusion on the property record. For parcels currently receiving an agricultural assessment consideration, land breakdowns and soil type breakdowns are to be noted separately for eligible and ineligible lands as categorized on the appropriate application. The Vendor will provide a market value as well as the “preferential” assessment, if applicable, for these parcels. This may require multiple entries of some land types. **[See Appendix H for applicable statutes.]**

**[The County assessor should be prepared to guide Vendor staff in how land breakdowns are to be delineated (e.g., based on minimum zoning requirements for development? using a base lot size?). The County assessor should be prepared to note both positive and negative value influences to land that should be collected as part of this project (e.g., the collection of water frontage data for applicable parcels, the use of vacant primary vs. vacant undeveloped land types, the use of front footage vs. acreage, etc.). A discussion of this nature is likely to occur at preproposal meetings and /or Vendor interviews.]**

#### **4.11.8 Public Utility Parcels and Railroad Parcels**

All public utility buildings and land improvements for which valuations are fixed by the County shall be appraised by the Vendor in a similar manner to that described for all other buildings and improvements.

#### **4.11.9 Data Mailer**

**[Recommended, but optional as a final step for data collection and quality control. If used, the data mailer should include a return date.]**

Property owners will also play an important role in monitoring the quality of data collection. Upon completion of the process (defined as a parcel for which has been data collected in the field, manually verified for completeness, entered onto the inventory file, computer file edited, and all corresponding errors corrected), data mailers will be sent to owners of each parcel of property. The mailers, which will consist of selected property characteristics as collected by the Vendor, must be sent in sufficient time to allow for resolution of inquiries prior to implementation of new values. The mailer should contain an explanation of the purpose and content of the mailer, and the procedure whereby the property owner may contact the Vendor. An explanation of the fields to be displayed on the mailer as well as the potential entries for each field should accompany the mailer. Production of these notices, as well as folding and envelope stuffing, if required, will be a Vendor responsibility.

Upon completion of parcel data collection in a given municipality or property classification category within the County, a notification, by mail, will be sent to each of these parcel owners that the property characteristics collected may be reviewed online via a website provided by the Vendor, or at a stated time and place by appointment within the County. Again, the mailers must be sent in sufficient time to allow for resolution of inquiries prior to implementation of new values.

Property owners will be asked to review the property inventory data characteristics and report any discrepancies via online, via telephone with the Vendor representative, or in person with a Vendor representative. Mailer

returns will be sent to the Vendor for analysis. The Vendor will resolve all data verified problems as indicated by property owners' responses prior to commencement of valuation activities for that municipality. **[As necessary, an in-field visit to the property may be required by the Vendor.]** Telephone inquiries resulting from data mailers are the responsibility of the Vendor.

#### *4.11.9.1 Income and Expense Questionnaire*

The Vendor shall mail a questionnaire to owners of commercial and industrial property, prior to or concurrent with the data mailer, which will request all appropriate income and expense information. The Vendor shall provide the property owner the option of marking all income and expense statements as confidential. **[Does the County want to consider an income and expense application that could be submitted securely on-line? These questionnaires could be seen as “more official” to the property owner and thus more likely to be returned.]**

#### *4.11.10 Photography/Image*

**[In the event that electronic data collection using oblique and ortho aerial imagery with 360-degree street imagery is used, depending on the “age” of the County’s database of aerial imagery and street view images, this may be one of the first tasks of the reassessment project.]**

The photography/electronic image aspect of the project is an opportunity to enhance the quality of data, supply an additional tool for the review of values, and increase the public's confidence in the project. To help attain these goals, the following guidelines have been prepared.

To ensure the quality of the images, each image is to be identified by the appropriate property identification number. Each image shall be sharp and the dimensional sides of the structure clearly defined. Where possible, the structure captured shall fill at least fifty (50%) percent of the horizontal frame. No more than one structure shall be contained in each image, except in those cases where an attached or semiattached garage is present. Wherever possible, the image shall depict the front and side view of the structure (length and width). The structure should not be obstructed. Where a townhouse is the subject of the image, one image depicting multiple townhouses “down the street” is not acceptable. **[Does the County want photographs/images taken of vacant lands? The County should make a determination as to whether rear photos and/or images of out buildings are required.]**

The Vendor shall provide to the Project Administrator, in batches, the images (photos, video) for review. The Project Administrator must review and accept or reject the images within 30 days of receipt. The Project Administrator will review the images for quality, sharpness, accuracy and clear definition of the structure.

The Vendor shall require data collectors to use due diligence when taking photographs, including making an effort to refrain from photographing any private or personal information or individuals. Data collectors shall ask occupants to close garage doors. The Vendor shall redact information and/or faces from the photograph as a last resort or require another visit.

There must be an accurate link between the image and the parcel. Therefore, the Vendor, in its proposal, shall include a description of the equipment to be used and discuss the method of identification used to insure the link of images to corresponding parcels. The initial parcel imaging shall be completed before field review, to provide the County/Vendor the opportunity to review the image and linkage to the parcels. The images shall be used as an additional quality control measure during the field review process.

The Vendor shall, in the proposal, outline the procedures to be carried out for the security and backup of all images. The Vendor must provide a detailed list of all equipment (i.e., hardware, software, imaging devices) and associated cost, which will be utilized at the county level for viewing and printing images, and updating the image file. The Vendor shall provide an outline of the training program for County staff in the implementation and operation of the image system as well as a description of the procedures and the associated cost with updating the image file. The Vendor must describe its procedures for linking the image file to an assessment file. All copyright and ownership rights to the completed image file must be fully and explicitly disclosed and are the property of the County. The County and the Vendor shall discuss and implement a procedure for property owners who do not want their property photographed and determine whether images are public or private. **[Imaging devices, file sizes, and linking process should be discussed and agreed upon by the Vendor and the County based on hardware and software available.]**

#### **4.12 Sales Inventory Collection and File Creation**

The Vendor is required to collect and verify the data for all parcels located in the County **[define date from which sales data collection begins and ends]**. The Vendor is responsible for reviewing recent sales and for the collection of additional sales data. **[It is suggested that for residential model valuation, a total of three years of sales data be collected. For other property types, additional years' sales may be required due to fewer sales being available for such property types. (All sales used in valuation modeling must have valid indicators of market value.)** USPAP Standards 5 (Mass Appraisal and Development) and 6 (Mass Appraisal Reporting) shall be followed relative to collection and verification of sales. The IAAO, *Standard on Verification and Adjustment of Sales*, November 2010 (or successor version), shall be followed relative to validation of sales used in the modeling and testing process. **[See Appendix G.]**

For parcels where property characteristics differ from the characteristics when the property was sold, a separate sales inventory card/file is created. This provision is required only when there are an insufficient number of sales available for modeling and model testing. **[Note that these sales would typically be invalid; however, where sales are limited and dissimilar to the subject, acceptable adjustments should be made for purposes of modeling.]**

The Vendor is required to produce an electronic data file of valid arms-length sales for review and analysis by the County or the County's designee. The Vendor must provide documentation for the removal of previously validated County sales.

#### **4.13 Data Edits**

**[Important Quality Control Step by the County. Data edits improve the integrity of the computer file by reducing, for example, data entry and data collection errors.]**

The Vendor will be responsible for resolving all errors that result from the edit runs. It is the Vendor's responsibility to provide a complete inventory file for valuation that is as error free as possible. The Vendor must give the County the ability to view data in the CAMA system throughout the life of the project.

The Vendor will submit to the County a copy of the output reports from the valuation edit program. Such reports shall include GIS imagery of neighborhood maps with identified property sales that were utilized in arriving at units of comparison and depicting each unit in each neighborhood in the sales comparison approach. The Vendor will resubmit to the County a copy of the error reports from the final run of the land, cost and commercial edit programs prior to valuation.

## **4.14 Valuation**

The goal for the reassessment is to have the Vendor establish a market value for all real property in the County as of the County's established base year date. The three approaches, the sales comparison approach, the cost approach, and the income approach to value shall be considered in conjunction with one another. The Vendor shall provide relevant deliverables identified in Section 7 of this document related to valuation. Computer-generated values, to be reviewed in accordance with Section 4.15, will be produced by the Vendor, for all properties as defined in the RFP, utilizing the mass appraisal techniques in accordance with IAAO and applicable USPAP Standards.

The Vendor must provide the County with an overview of the valuation methods used on this project. This will include a written summary of the land methodology used for each neighborhood, valuation model components (from all three approaches), time trend documentation, and manual valuation procedures so that an assessor could replicate a value by hand.

### **4.14.1 Valuation of Land**

The Vendor shall consider highest and best use, location, legal restrictions, utilities, type of soil, drainage and other salient factors that affect market value, and use value if applicable, in establishing acreage value. The Vendor shall have its qualified appraisers establish land value throughout the County for all parcels, including all unseated land. All factors affecting the market value of lots and parcels shall be considered.

All land shall be appraised at its market value as of the base year. Applicable preferential land values shall also be provided for qualifying parcels. Acceptable land units of comparison and adjustment schedules shall be developed for each neighborhood and linked to the county GIS to support future property classification and valuation.

The Vendor shall work on a countywide basis to ensure uniform appraisal of land throughout the County. All acreage shall be broken down and classified as building site, open land, forest land and waste land, where applicable.

Land values shall be derived and supported by comparative sales and/or rents of comparable units of land that have exchanged in the open market in arm's length transactions. Land values shall be established from an analysis of the following.

- The sales comparison approach
- The allocation procedure
- Abstraction
- The anticipated use (development) procedure
- The land residual procedure
- Capitalization of ground rent

### **4.14.2 Neighborhood Delineations / Profiles**

Prior to, or during land valuation, the Vendor, in coordination with the County, shall delineate market areas and neighborhoods that reflect a high degree of homogeneity in governmental, economic and physical

characteristics. These are usually, but not necessarily, outlined by boundaries, either natural or manmade. Large areas containing homogeneous groupings of properties are intended to provide the Vendor with the ability to develop neighborhood profiles. Unique neighborhood identification numbers representing these profiles shall be recorded as a characteristic for each parcel situated therein. Neighborhood delineations shall be approved by the County.

The Vendor shall delineate approved neighborhoods throughout the County, collecting and recording specific data for each, thereby providing a unique neighborhood profile, including, but not limited to the following.

- Identification
- Characteristics
- Amenities
- Adversities
- Restrictions

The Vendor shall review the characteristic profile of each neighborhood by utilizing the following descriptions as applicable.

- Land Use – Referring to the general description classification such as single family, two family, multiple family, residential, apartments, residential, commercial.
- Trend – Referring to the current position in the life cycle of the area which is most characteristic, such as static, transitional, improving or declining.
- Desirability – Referring to the composite desirability based on the conditions of amenities/ adversities arising from the location such as average, fair, good, very good, poor.
- Location – Referring to the specific area in the County such as urban, suburban, village, rural.
- Amenities – Referring to acceptability in terms of distance to such things as access to employment, regional and community shopping centers, transportation corridors, central business district, schools, and other such elements that may enhance actual value.
- Adversities – Referring to drawbacks in terms of distance to such things as access to employment, regional and community shopping centers, transportation corridors, central business districts, schools, and other such elements that may diminish actual value, together with proximity to a perceived or commonly known hazard or nuisance.
- Stratification of residential property value ranges, quality, and grade factors.

### **4.14.3 Residential Improvements Valuation**

A final review of each residential property shall be made by credentialed Vendor appraisers upon completion of the initial data entry and CAMA valuation computations. This review shall be made by neighborhood to identify and correct errors in data entry, judgments and computation, and to determine the general quality and grade of construction, together with the condition, desirability and usefulness of each building.

### **4.14.4 Farm Improvements Valuation**

The Vendor shall appraise all farm improvements throughout the County. All improvements/buildings shall have measurements verified. Improvements/buildings shall be numbered, described and shown in their relative location in a sketch shown on the review card. A snapshot of imagery may be substituted for a sketch, provided improvement/building numbering, locations and descriptions are part of the record. Improvements/buildings shall be valued based on their size, quality of construction, extra features, use and condition, and contributory value. Any building improvement exempt by statute shall be documented and shall not be individually valued, but proper consideration will be given to the contributory value to the value of the farm.

[Consideration should be given during the contracting phase to the farm communities' typical standard to permit access to gather data for the various farm structures. Data collectors visiting farm properties can easily carry disease to adjoining farm properties.]

### **4.14.5 Commercial/Industrial/Public Utility Valuation**

The County and the Vendor will mutually agree on the amount of income and expense data that is complete and representative of the universe of commercial/industrial properties. The CAMA, if applicable, shall provide the County the option of marking all income and expense statements as confidential. See Section 4.11.9.1. [Depending on the number and relative complexity of the County's commercial parcels, the County may want to consider engaging the services of a commercial appraiser with local knowledge to serve as a resource to both the County and the Vendor for this project. If so, mentioning this in the RFP may be appropriate, particularly if, as a consequence, the County would expect adjustments to the Vendor's proposed pricing.]

### **4.14.6 Unique and Highly Complex Parcels**

The Project Administrator and the Vendor will attempt to identify unique parcels and highly complex properties at the outset of the project. [For example, medium to heavy single purpose manufacturing and processing facilities; special purpose testing, manufacturing, processing, and related administrative and service facilities; mineral lands; power generating and transmitting facilities; horse racing facilities; sports arenas; amusement parks; casinos; and major health care operations.]

If the property cannot be valued using a computerized mass appraisal system, the Vendor will assign a CPE, Residential or General Certified Appraiser, as applicable, to apply appropriate appraisal methodology, and provide a Restricted Appraisal Report for these parcels, as defined in USPAP (Standards 1 and 2). The Vendor is entitled to an agreed-upon additional fee included in the contract for each property the Project Administrator and Vendor agree should be valued outside the CAMA system.

The key elements that are to be shown in the Restricted Appraisal Report are (see USPAP):

- A complete inventory including copies of property record cards.
- Sketch.
- Photograph(s).
- Description of property.
- Delineation of the area.
- Land valuation.
- Cost valuation, if appropriate.
- Sales comparison approach, if appropriate.
- Income approach, if appropriate.
- Final opinion of values with land and improvement allocations.
- Reference manuals used.

#### **4.14.7 Condominiums, Cooperatives and Planned Communities (as applicable)**

The County shall identify “uniform planned communities” (UPC) so that the common areas can be properly incorporated into the individual assessments [\[Note: In addition to the applicable assessment laws, Title 68 \(Real and Personal Property\) of the Pennsylvania Consolidated Statutes contains special taxing provisions for condominiums, cooperatives and planned communities.\]](#)

#### **4.14.8 Exempt Valuation and/or Immune Property**

The Vendor shall value all exempt/immune properties in the County using at least one of the three standard approaches to value (sales comparison, cost, and/or income approach). The emphasis should be on their current market value in-exchange as opposed to their value-in-use. The valuation information shall be entered into the data system.

#### **4.14.9 Valuation Summary Reports**

Throughout the scheduled valuation, copies of valuation processing summary reports, and other valuation-related reports, are to be given to the Project Administrator by the Vendor on a mutually agreeable schedule. [\[These reports provide a summary of the model specification and calibration process.\]](#)

All parcels valued through the valuation system must have an accompanying valuation report showing a selected description, to include all appropriate value items as indicated in the sales analysis or model selection assignment, for each subject valid sales parcel utilized in the model selection. All valid sales utilized in the model building are to be identified for each appropriate neighborhood. If utilized, a model estimate and weighted estimate value are to be shown for each subject parcel. The photographic images of the subject and each valid sale utilized to develop the neighborhood models may be displayed [\[they do not have to be printed\]](#) on a valid sale listing or document. [\[The display of photographic images of the subject and each valid sale utilized to develop the neighborhood models is strongly recommended.\]](#)

#### **4.15 Final Value Field Review**

[The County should support and encourage the active participation of the County's CPE staff with the Vendor in the final value field review to the degree possible. Given the local knowledge of the County's CPE staff, valuation issues can be identified and corrected prior to the mailing of preliminary value notices/informal review meetings. In turn, this can prevent negative perceptions about the project by minimizing more obvious and glaring valuation errors.]

The Vendor is responsible for 100% final review of all final value estimates, including vacant land and exempt and immune properties. Field review is to be conducted from the nearest public road, public right-of-way from which the property is visible, and/or desk-top review as outlined by IAAO standard. This methodology shall be approved by the Project Administrator. Final value field reviews must be completed by a qualified CPE final reviewer. Parcels are to be valued as of the valuation date for the preliminary assessment roll.

The final precertified property values are the responsibility of the Vendor. During the final review, the reviewer will search for and correct issues with data inaccuracies, subjective judgements, a unique subject property, or other atypical circumstances that may have been overlooked previously. If the reviewer wishes to deviate from the models, apply manual factors or override the value, they must enter the proper explanation in the CAMA.

The Chief Assessor/Director of Assessment and other County CPEs, when available, must make every effort to participate fully in the final value field review process. It is imperative that the County officials attain a complete and thorough understanding of final value field review in general, and more specifically, the determination of value process.

#### **4.16 Statistical Studies**

- A. Sales Ratio Study.** A third party or the Vendor shall generate and supply to the County an appraisal to sale price ratio study incorporating the statistical measures of accuracy. The study shall include a list of sales considered to be valid by the Vendor occurring within the County between \_\_\_\_\_ and \_\_\_\_\_ [dates]. Each sale listing shall include property address, parcel identification number, month and year of sale, property land use classification, selling price by unit value, appraised value of land and buildings, if applicable, total appraised value, ratio to sale price, mean ratio for the taxing jurisdiction, and standard deviation expressed in percentage. [The County may wish to hire an independent third party to conduct ratio studies.]

The third party or Vendor will provide a summary by each taxing district and delineated neighborhood, which shall include the total number of valid sales, both vacant and improved, arranged by sales price increment, aggregate total selling price by class, average selling price, aggregate total appraised value, aggregate ratio, mean ratio, standard deviation, average deviation, and coefficient of dispersion (COD). This shall be supplied to assist the County and the Vendor in supporting their values with the State Tax Equalization Board and the taxpayer. It will also provide the County with a basis for gauging changes in value. [The County should also discuss with the Vendor the level of detail available such as price related differential (PRD), price related bias (PRB), and measures of reliability, such as confidence intervals. All statistical measures should comport with the IAAO Standard on Ratio Studies, 2013 (or successor version).]

- B. COD Objectives.** The Vendor shall provide the following statistical objectives for COD at the time it delivers the tentative assessment roll on \_\_\_\_\_ [date(s)], or as otherwise agreed upon.



**COD standards from IAAO's *Standard on Ratio Studies* Incorporating STEB Land Use Codes.**

<b>Property Class</b>	<b>STEB LUC</b>	<b>Type of property - Specific</b>	<b>COD Range*</b>
Single-family residential (including residential condominiums)	1000	Newer homogenous areas/active markets	5.0 - 10.0
Single-family residential	1000	Older or more heterogeneous areas, mix of older and newer properties, less active markets	5.0 - 15.0
Other residential	1000, 1100, 1500	Older properties, rural, seasonal, recreational, manufactured housing, 2-4 unit family housing, depressed markets	5.0 - 20.0
Income -producing properties	3000, 4000	Larger areas represented by large samples, newer properties/active markets	5.0 - 15.0
	3000, 4000	Smaller areas represented by smaller samples, older & newer properties/less active markets	5.0 - 20.0
	3000, 4000	Rural or small/older properties/depressed markets	5.0 - 25.0
Vacant land, residential vacant land	2000, 9800	Rapid development/active markets	5.0 - 15.0
	2000, 9800	Slower development/less active markets	5.0 - 20.0
	2000, 9800	Rural or small/little development/depressed markets	5.0 - 25.0
Other vacant land	9800	Rapid development/active markets	5.0 - 20.0
	9800	Slower development/less active markets	5.0 - 25.0
	9800, 6000	Rural/little development/depressed markets	5.0 - 30.0
Improved agricultural	5000	Varies with local conditions and market activity	5.0 - 25.0

\* A COD lower than 5.0 may indicate sales chasing or nonrepresentative samples (IAAO *Standard on Ratio Studies*). Therefore, results under 5.0 with sufficient sales should undergo sales chasing tests.

**4.17 Assessor's Preliminary Value Review**

The Project Administrator or designee(s) must review the preliminary values as they are delivered (possibly staggered) by the Vendor according to the project timetable. Any errors or problems are to be reported to the Vendor for consideration, correction or explanation. Prior to preliminary value notices being mailed, all Vendor-produced values must be merged with the latest ownership information.

Because the informal review values will be the responsibility of the Vendor, any County requests for value changes the Vendor does not agree with must be made in writing to the Vendor. Any County CPE assigned value and the appropriate override code designating the reason for the change must be applied to the property data file. This relieves the Vendor of any responsibility to defend such changes.

#### **4.18 Assessment Notification Options**

**Option 1: Data Mailer by the Vendor** [after the completion of data collection, prior to valuations]. The Vendor provides a mailer to each property owner detailing key property characteristics relevant to value. This mailer does not include a preliminary value. Change in property characteristics (tabular corrections) by the Vendor may affect the property value. An on-line database provided by the Vendor of property characteristics may be made publicly available for accuracy and/or comparison purposes. [See Section 4.11.9 (Data Mailer).]

**Option 2: Preliminary Value Mailer by the Vendor** [prior to the informal review process]. The Vendor provides a mailer to each property owner detailing the preliminary assessment value. Property characteristics can be corrected by the Vendor. The Vendor [with concurrence of, or notice to, the County, if preferred] may determine a need to adjust the valuation model for specific neighborhoods. In the event of such changes, the Vendor will notify by first class mail, or electronically if agreed upon, affected property owners in all such neighborhoods of new values.

[Options 1 and 2 may be used in conjunction with each other, or separately, or not at all; however, it is strongly recommended that both Options 1 and 2 be utilized.]

#### **4.19 Informal Review Process**

If Option 1 and/or 2 are/is selected, all property owners have the opportunity to review the information provided on the notice with a representative of the Vendor. All property owners who request an appointment within the agreed upon time period will receive a meeting to discuss the property characteristics and/or preliminary value change as a result of the property characteristic update. The informal review process is the responsibility of the Vendor. [The County's CPE staff is strongly urged to participate.] The Vendor will provide staff to receive property owners' telephone calls, answer questions and set up appointments for [face-to-face/telephone/web-based] meetings. The Vendor must use experienced staff for these meetings and for fieldwork related to property owner inquiries. This includes the responsibility of reinspection and data correction processing to the assessment/inventory files. A final reviewer must review and approve all proposed value changes. [The County should determine prior to the issuance of the RFP whether it would entertain an informal review process that is performed through a telephone or web-based system as opposed to the traditional system of face-to-face meetings.]

Scheduling of evening/weekend meetings, in addition to the daytime schedule, will be required. Meetings will be prescheduled by telephone and held at sites throughout the County to be determined later.

The Vendor must inform the property owner at the time an appointment is made and at the start of each informal review meeting that the purpose of the informal review meeting is to explain the property data collected; no decision regarding a property's value will be made at the time of the informal review meeting; there may be follow-up by field visit or phone call; and a licensed CPE will review the information and determine if a value change is warranted. [The County may consider requiring the Vendor to notify, in an agreed-upon format, an owner of any change in valuation resulting from the informal review process.]

Any changes made pursuant to assessment notifications or informal reviews must be reflected on a final valuation report provided to the County. The Vendor must provide the County with an analysis of, at a minimum, the following.

- The number of informal review meetings
- The number requiring "in-field" follow-up
- The number requiring value changes
- The amount of assessed valuation changed, by property type

#### ***4.20 Certified Final Value Change Notice /Formal Determination of Value Notice***

A Final Value or formal determination of value notice, in compliance with the assessment laws and approved by the County, is to be provided to the property owner after acceptance of the new values by the County. This notice must be provided to each property owner on or before July 1 of the year preceding the implementation of the new assessment values. This final value may be appealed by the property owner or taxing district to the Board.

The Vendor/County is responsible for all associated costs with the certified final value change notice; i.e., printing, paper, envelopes, and postage for mailing of this notice. All notices shall be sent by USPS first class mail to the last known address of the property owner. [\[This may often be a County function.\]](#)

#### ***4.21 Formal Appeal Process; Formal Defense of Values***

During the formal appeal period, beginning with the mailing of the notices provided in Section 4.20, the Vendor, upon request, shall make CPEs and individuals with field experience available to assist the County in property assessment appeals made to the Board. [\[A member of the County assessment office staff, preferably a CPE, should sit in with each Board during the formal appeal process. The County should consider requiring that the Vendor provide a CPE that must sit in if the County cannot provide the personnel.\]](#)

The Vendor, upon request, shall make staff available to perform all related fieldwork and process inventory changes resulting from the formal appeal process. The cost associated with this option shall be in addition to the contract price and stated as a separate option. [\[The County may choose to leave this additional requirement out.\]](#)

All proposals should specify how many hours/days of CPE appeal assistance is included (if any), and any additional charge to the County for the defense of values to the County and/or court system.

#### ***4.22 Mass Mailing and Postage***

The Vendor is responsible for providing paper, envelopes, folding, stuffing, postage (first class) and postage discounts relative to mailing each of the following (if desired by the County).

- Pre-inspection letters
- Data mailers, including cover letters

- Preliminary value mailers
- Request for commercial income and expense statements
- Certified value change notice/formal determination of value [\[if applicable\]](#)

### **4.23 Data Entry**

The Vendor is responsible for providing data collection and valuation related data entry services as necessary, acceptable to the County.

The final output of the data entry device must be on media that is machine-readable at the file creation site. The media is to be provided by the Vendor. If the media is in paper format, copies shall be scanned as an image or in other electronic format.

The Vendor may opt to utilize an on-line update feature and place the data inventory changes directly onto the inventory file. This procedure satisfies the requirements of this section, i.e., the merge of data from the Vendor's data system to the County's data system (should the County elect not to purchase the software utilized by the Vendor for the project). It is suggested that County utilized the same software utilized by the Vendor to produce values.

[\[Typically County's provide access to their CAMA system for Vendor data entry. Recommend review Section 4.8 \(Information Technology/ Data Processing\) for compatibility of software and hardware.\]](#)

### **4.24 Valuation Documentation**

A preliminary USPAP compliant Mass Appraisal (Reassessment) Report shall be provided to the County prior to mailing any change of assessment notices. A final USPAP compliant Mass Appraisal (Reassessment) Report shall be expected within thirty (30) days after publication of the final assessment roll.

### **4.25 Appraisal Manual**

The Vendor shall provide to the County two (2) copies of the appraisal manual. The manual shall include all data used in the appraisal of all classes of property using all three approaches to value including but not limited to all cost schedules, depreciation tables, land guides, cap rates and methods and procedures used. The County may reproduce the manual as required for its internal operations.

## SECTION 5- DATA SECURITY

[Review by IT staff relative to data storage and security.]

The Vendor is responsible for establishing and maintaining appropriate methods to store and transport all project data in a manner that will ensure minimal data loss.

**Each Vendor will submit a plan to the County for data security in its proposal.**

The Vendor will be responsible for copying each master data file and all project related databases (e.g., commercial income and expense data, photographic images, etc.) on a weekly basis, at a minimum, and storing them on-site and in an off-site location that will ensure safety of the files. The transactions, necessary to update the data files, will be kept on appropriate data storage media until the updated master file is copied. This will be in addition to the normal daily and weekly archiving, the results of which need not be stored off-site. [Requirements provided in this paragraph would not be necessary if the County permits the Vendor to have access to its CAMA system.]

The Vendor shall not at any time reveal to any person outside the scope of this project any proprietary or confidential information of which the Vendor gains knowledge during this project. The Vendor shall, at the termination of the project, return to the County all identification badges, keys or other access devices issued by the County and shall not copy or use any such devices in any manner except as specifically authorized by the County. [See also Section 4.8 (Information Technology/Data Processing)].



## SECTION 6 - VENDOR PROJECT STAFFING

The Vendor must provide qualified and experienced professional and technical personnel who can accomplish the required work. The Vendor shall, in the proposal, describe the organization structure that will be used to manage this project and will include a complete organization chart. All management and technical personnel that the Vendor will initially assign to the project must be approved by the Project Administrator prior to undertaking duties on the project, subject to modification in accordance with 6.3. Vendor staffing must be named in accordance with the following.

### ***6.1 Project Management and Technical Staff***

Vendor staffing for this project should include, at a minimum, the following:

#### **Management Staff**

Project Director

Data Collection Supervisor, Data Management Supervisor, Office Manager

Public Information Officer

#### **Technical Staff**

Crew chiefs

Data collectors

Personnel who will be responsible for assessment, inventory and valuation processing

Personnel responsible for the development of the property valuation model **[Note: It is strongly recommended that these individuals be credentialed as Certified Pennsylvania Evaluators (see 4.8.2.2).]**

Personnel with residential/farm/vacant valuation responsibilities

Personnel with commercial valuation responsibilities

Personnel with training responsibilities

Qualified field reviewers

Property owner inquiry specialists

The Vendor must make at least one technical person available for assessment/inventory processing, as needed, throughout the project. At least one person, skilled in the operation of the valuation programs, will be required during the valuation phase of the project.

A minimum of the Project Director, one technical person and sufficient appraisal staff will be required to provide services as defined in the contract.

The name of the individuals who will direct, supervise and furnish technical assistance, their qualifications, the staff days each will spend on the project, and a list of the most recent projects in which each has been involved, identifying the capacity in which they were employed, must be incorporated into the timetable objectives and timely completion of the project, subject to contractual remedies (see Sections 8 and 9.13). The Vendor shall be responsible for staffing necessary to meet the timetable objectives and timely completion of the project. Fiscal and other contractual penalties will be imposed for failure to meet the established timetable.

## **6.2 Vendor Staff Charges Outside of this Agreement**

The Vendor's time and materials rates for technical assistance outside of this agreement and for the term of this agreement are as follows and should be expressed as hourly or daily rates.

Appraisal Project Manager	\$ _____
Senior Appraiser	\$ _____
Appraiser	\$ _____
Data Collector	\$ _____
Clerical / Data Entry	\$ _____
Senior Systems Manager	\$ _____
Systems Project Manager	\$ _____
Senior Programmer / Analyst	\$ _____
Programmer / Analyst	\$ _____
Application Training	\$ _____
Testing / Application Support / Documentation	\$ _____
External System Consultant	\$ _____
System Design Consultant	\$ _____
Formal Hearing Appraiser	\$ _____
Court Appeal Preparation	\$ _____
Court Appeal Appraisal Services (testimony and appraisal)	\$ _____

The above rates shall be effective only with regard to work efforts beyond the scope of work for this Agreement. Reasonable travel and other out-of-pocket expenses shall be billed at direct cost. Travel time costs must be specified.

## **6.3 Staffing Changes**

If the Vendor needs to make a change to the management staff, the Vendor must obtain approval from the Project Administrator and notify the County with the Project Administrator's approval. Changes to technical staff shall require prior notice to the County. The Vendor must make every effort to maintain the specified staff or staff with equivalent training and experience. The Vendor cannot be responsible for personnel changes beyond its control.



## SECTION 7 - DELIVERABLE PRODUCTS

The Vendor will be responsible for the delivery of the following products according to the project timetable. **[Specify target dates for all deliverables, and include these products as part of the USPAP Compliant Mass Appraisal (Reassessment) Report Documentation. See the IAAO Mass Appraisal Revaluation Template in Appendix I for potential format in which the County can have the Vendor document products and services provided as part of the reassessment. The County must review the list of deliverables below to ensure it matches the specific products and services described in the RFP.]**

- Project status reports produced throughout the project.
- Training lesson plans, timetables, dates of training, attendance rosters, and project manager sign off on training components.
- Sample sales verification letter/mailer for County or County designee/project manager sign off.
- Sample income and expense questionnaires for County or County designee/project manager sign off; originals or scans of all returned forms.
- Sample inventory data mailer for all property types for County or County designee/project manager sign off; originals or scans of all returned forms.
- A data collection form with sketch (and photograph/images, if this option is selected) for each parcel.
- An electronic copy of all valid sales used in valuation effort and all documents required.
- A report of failures and discrepancies in the accuracy of data items collected, as revealed by the recollection of data items by field supervisors/crew chiefs and a report of the remedial action taken.
- A report of all tax map discrepancies found.
- Neighborhood maps for all residential and nonresidential neighborhoods/valuation groupings along with a narrative that defines each neighborhood or grouping.
- Valuation processing outputs, including final selected options used for regression and comparable sales routines (computer file and paper copies); also including but not limited to a copy of variables and options used for land, cost, sales comparison and income.
- All manual and computerized reports that support values and valuation formula, including but not limited to sales ratio studies, CAMA models and unit price analyses (i.e., \$/sq. ft., \$/acre, etc.).
- A computer-produced comparable sales report for each residential, farm, vacant parcel valued using the sales comparison approach or neighborhood-level market model reports, as applicable; a copy of all applicable reports must be provided to the County prior to the start of final review in order to aid the County in reviewing the computer-generated values.
- Summary of reporting capabilities of CAMA system.

- A computer-produced market and income report for each commercial parcel valued using the income approach. A copy of all market and income reports must be provided to the County prior to the start of final review in order to aid the project manager in reviewing the computer-generated values.
- A final review document for each parcel appraised (residential, farm, vacant and commercial); documentation that a final reviewer has reviewed these parcels.
- A copy (computerized and paper) of the valuation factor file or equivalent used to produce commercial market and income values, including but not limited to gross income per unit, vacancy rates expense ratios and capitalization rates; all income and expense data used to produce the valuation factor file, including but not limited to questionnaires returned by commercial property owners, market, lease and/or sales data used from within or outside of the County, and copies of any published market data used.
- Land schedules and sales analysis documentation used in the land valuation.
- A written overview report of valuation methods used.
- A Restricted Appraisal Report (in accordance with USPAP) where required for each unique or highly complex property, including property previously considered tax exempt or immune from taxation.
- A cross reference of values (old v. new), i.e., a listing of estimates of values for each parcel as of the preliminary assessment roll; i.e. pre-reassessment v. post-reassessment and preliminary valuation notices v. final valuation notices.
- Original field review documents for all parcels including cost, sales comparison and income information with field notes justifying all adjustments from the machine-generated estimates.
- A report of the reasons for significant changes made to machine-generated estimates of value resulting from field review, and all changes resulting from informal review meetings (clerical and/or mathematical errors) with property owners or any other action by, or on behalf of, the County.
- As of preliminary roll, a sales ratio study (see Definitions) showing the ratio of sales to assessed values of recently sold parcels in the assessing unit, plus any other analyses used to validate the preliminary assessments.
- A report on the disposition of all property owner complaints and informal reviews.
- The following programs will be run in the prescribed sequence in order to assure that the subject and sales inventory data and associated output reports turned over to the County are as clean as possible:

Inventory Editing - A program which performs standard and/or user defined cross edits on the residential and commercial inventory files. The output report must show that all possible edit errors have been resolved, or else maintain the master files to resolve errors and rerun the program until all edit errors have been resolved.

Sale/Subject Mismatch - A program which compares the subject inventory to sale inventory and displays mismatches. The output report must show that all erroneous mismatches have been resolved, or else maintain master files to resolve errors and rerun the program until all possible edit

errors have been resolved. Copies of these files must be available to the County prior to final valuation production.

One copy of the County master file, complete and up-to-date, used to produce the preliminary assessment roll as described, including inventory for all parcels used as the basis for the preliminary assessments, as well as all sales used in the analysis for this project and the associated inventory at time of sale.

- Training for County assessment staff and appeal boards as specified in the RFP has been completed as evidenced by attendance logs and sign-in sheets.

**[Include any item cited in the above RFP narrative and not included in this list of deliverable products.]**

The project is not considered complete until all deliverables in accordance with this section have been completed and accepted by the Project Administrator.



## SECTION 8 - PAYMENT SCHEDULE AND PENALTY

With the exception of per diem rates for work related to Vendor staff charges outside of this agreement and court proceedings, this is a **fixed price** contract. Proposals submitted, other than fixed price proposals, will not be accepted. Each proposal shall include a payment schedule that shows deliverable products at easily identifiable stages of the project. Payment shall be made to the Vendor according to the agreed upon schedule. The schedule is to adhere to the following criteria.

The Vendor will submit a bill to the Project Administrator. This bill is to be discussed at the next regularly scheduled status meeting. The Project Administrator shall review submitted vouchers within two weeks of receipt. The Project Administrator must notify the Vendor, in writing within an additional week, of any item or portion of an item that is incomplete, not in conformance with the contract, or erroneous. If the Project Administrator certifies that the project is progressing satisfactorily in accordance with the project timetable (Section 4.3 of this RFP), payment for the uncontested items will be made to the Vendor representing ninety percent (90%) of the amount billed. The remaining ten percent (10%) will be retained by the County. The amount so retained will be paid to the Vendor within thirty (30) calendar days following satisfactory completion of the terms of the contract.

If the Project Administrator determines that, due to the fault of the Vendor, the project is not progressing satisfactorily on schedule, an additional twenty percent (20%) of the bill will be retained. The Project Administrator will provide the Vendor with written justification for the additional retainage and define an acceptable resolution to the situation. If the problem has been rectified to the satisfaction of the Project Administrator within thirty (30) calendar days, the twenty percent (20%) will be paid at that time. If the problem is not rectified within the thirty (30) day period, the Project Administrator will immediately determine whether the twenty percent (20%) will be retained until thirty (30) days after satisfactory completion of all terms of the contract; or, whether the County will exercise the option of having the work satisfactorily completed at its own expense and the cost thereof deducted from the retainage. [\[These retainage provisions are set forth solely as an example. The County may wish to consider adjusting the payment schedule, supporting documentation and retainage as described in the previous paragraphs, or negotiate the terms of payment and retainage with the Vendor. For example, vendors sometimes negotiate a flat rate monthly payment with a periodic modifier, or request that accumulated retainage be remitted after certain benchmarks have been achieved. Vendors may be accustomed to and request lower retainage percentages. The County may also wish to consider the establishment of financial penalties as tied to the specific project deliverables and the time frame for the delivery of each product. The County's legal experts should be consulted to ensure that payment terms that best protect the County are agreed upon.\]](#)

[\[The County may wish, in addition to or in lieu of retainage as set forth above, to consider a requirement that the Vendor to provide an irrevocable letter of credit or performance bond in a form acceptable to the County for 100% of the contract price.\]](#)



## **SECTION 9 - CONTRACTUAL REQUIREMENTS**

[The following constitute legal and insurance obligations that should, in some form, be included in the reassessment contract. The contents of this section are not intended to be exhaustive. The County should carefully consult with its solicitor for further guidance on contract terms and conditions.]

### ***9.1 Compliance with Laws, Regulations and Professional Standards***

The Vendor covenants and agrees it will comply with all applicable federal and Commonwealth laws and regulations, including but not limited to Pennsylvania assessment laws, applicable vocational and professional standards, including USPAP standards relating to mass appraisal, in the performance of this contract, and provide all products as described in the proposal as incorporated into this agreement.

### ***9.2 Nondiscrimination***

Vendor and/or subcontractor agrees that, in the performance of any contract awarded to it, said Vendor will not discriminate against any employee or other persons on account of race, color, sex, religious creed, ancestry, age or national origin. The Vendor shall comply with all state and federal laws prohibiting discrimination in hiring or employment opportunities. In the event of noncompliance, the County shall have the right to cancel this contract, except when the claim of noncompliance is based solely upon the County's decision to withhold employment approval. The Vendor shall furnish all necessary employment documents and records for the purposes of investigation to ascertain compliance with the provisions of this clause.

Project personnel must be approved by the County prior to being employed for the project [in accordance with Section 6 of the proposal or as expressly set forth in this contract provision] and will be required to carry an identification card (ID) while on project business. This ID will contain the employee's photograph, name, title and physical description. The ID will carry the signature of the Project Administrator and will be issued by the County. The ID will be surrendered to the Project Administrator upon termination of the employee or upon completion of the project.

### ***9.3 Changes in Contract***

There shall be no changes, alterations or additions in the reassessment contract without prior written consent of the County's Contract Administrator and the Vendor. This specifically includes the fixed price payment and per diem charges as outlined in this contract.

In the proposal, the Vendor will state that the fixed price paid by the County to the Vendor shall include any and all expenses set forth by example herein, but not limited thereto, including all temporary living and relocation expense allowances, nominal office supplies, direct and indirect costs, administrative and marketing overhead, and travel within County. The said fixed price also includes expenses of the Vendor, its agents and/or employees for travel outside the County.

### ***9.4 Statement of Noncollusion***

A statement of noncollusion, duly executed by the Vendor, shall be affixed to the offer to perform services pursuant to this contract, and shall affirm that:

- The proposed fixed price has been arrived at independently, without collusion, consultation or communication with any competitor.
- The said fixed price was not disclosed by the Vendor and was not knowingly discussed prior to the submission, directly or indirectly, to any other Vendor or to any competitor.
- No attempt was made by the Vendor to induce any other person, partnership or corporation to submit or not to submit a proposal for the purpose of restricting competition.

Appendix J contains a sample of an affidavit for this purpose.

### **9.5 Insurance Requirements**

The County and the Vendor must mutually understand and agree that their respective liability hereunder for damages, regardless of the form of proceeding or action, shall be such as is defined by applicable Pennsylvania law.

The Vendor will serve in the capacity of an independent contractor in this reassessment project and will maintain insurance at least as hereinafter set forth so as to protect it and the County from any and all claims under the Workers' Compensation Law, and such other employee benefits law, and from claims for damage to person or property arising out of and during its operation pursuant to this agreement, for the entire pendency of this reassessment project.

- A comprehensive general liability insurance policy with the following limits of coverage: \$\_\_\_\_\_ combined single limit per occurrence for bodily injury, property damage, and personal injury with a \$\_\_\_\_\_ general aggregate limit. **[Are the insurance requirements in this and the next bullet sufficient in the estimation of the County's counsel?]**
- A comprehensive automobile insurance policy with the following limits: bodily injury, \$\_\_\_\_\_ each person and \$\_\_\_\_\_ for each occurrence; property damage, \$\_\_\_\_\_ each occurrence, aggregate \$\_\_\_\_\_ for each occurrence. Policies written on a combined single limit basis shall have a minimum limit of \$\_\_\_\_\_.
- The foregoing comprehensive liability insurance policy and comprehensive automobile liability insurance policy shall include the County as an additional named insured, at no extra cost to the County, and the certificate of the insurance relating hereto shall be submitted to the County upon the signing of this contract. The Vendor, in addition to the foregoing, must provide and maintain, during the pendency of the reassessment project, such Workers' Compensation and Employer Liability Insurance as required by the Commonwealth of Pennsylvania.

### **9.6 Conflict of Interest**

No director, officer, employee, agent or subcontractor of the Vendor shall be deemed to be an agent or employee of the County. The Vendor shall not employ as a director, officer, employee, agent, or subcontractor, directly or indirectly in any capacity, any elected or appointed official of a Pennsylvania political subdivision or any member of his or her immediate family, or an employee of the County or any member of his or her immediate family. In the event Vendor seeks to employ, directly or indirectly, or contract with an employee of a Pennsylvania political subdivision other than the County, it shall first disclose the nature of the public



employment, and obtain the approval of the Project Administrator, which shall not be withheld absent reasonable justification provided to Vendor in writing.

The Vendor agrees that it will require all of its directors, officers, employees, agents and subcontractors to comply with all applicable federal and states laws, applicable vocational and professional standards, and USPAP relating to this agreement. The Vendor will provide relevant testimony regarding any phase of this agreement, or the performance thereof, and that the refusal to supply such evidence and/or testimony shall be the cause for immediate termination of this agreement by the County.

No personnel of the Vendor or official or employee of the County who exercises any functions or responsibilities in connection with the review or approval of the undertaking or carrying out of any work under this contract, shall prior to the completion of said work, voluntarily acquire any personal interest, direct or indirect, which is incompatible, or in conflict with, the discharge and fulfillment of such person's functions and responsibilities with respect to the carrying out of said work.

Any person who acquires an incompatible or conflicting personal interest, prior to, on or after the effective date of this contract, or who involuntarily acquires incompatible or conflicting personal interest, shall immediately disclose that interest to the County in writing. Thereafter, such person shall not participate in any action affecting the work under this Contract, unless the County determines that, in light of the personal interest disclosed, such person's participation in any such action would not be contrary to the public interest.

### ***9.7 Assignment of Contract***

The Vendor shall not assign, convey, transfer or delegate any of its responsibilities and obligations to this agreement to any person, corporation, partnership, association or entity, without the prior written approval of the County's contract administrator. Any successor in interest to the Vendor to this contract shall be substituted for the Vendor as a party to this contract without the requirement of the aforesaid written approval, and all obligations, duties and liabilities of the substituted party under this contract shall continue in full force and effect.

### ***9.8 Compensation***

The Vendor will follow the procedure outlined in Section 8 for payment.

### ***9.9 Ownership of Data and Work Products***

The County owns all data work products and at no time in a dispute can the vendor use data as a dispute item.

All data entered into the Vendor software shall remain the exclusive property of the County. Upon request, or upon termination or expiration of any agreement, the Vendor shall assist the County in retrieving its data out of the software, including providing any necessary schema to make to data readable in an agreed upon format without any additional payment to or approval by the Vendor.

The County shall have the right, as part of the license granted hereunder, to make as many additional copies of the documentation as the County deems necessary. The Vendor shall provide, as part of this contract, \_\_\_\_\_ [number] seats/users/sessions to access the software. Further, this contract shall provide a cost for each additional seat/user/session. [Licenses may vary by supplier, software module or type of user.]

All final written or tangible work products shall belong to the County. In the event of premature discontinuation of work, the Vendor shall agree to provide all existing work and data files to the County. Delivery of all files after the project is completed will be as outlined in Section 7 of the RFP.

### **9.10 General Legal Responsibility**

The Vendor must comply with all federal, state, and county laws, ordinances, rules and/or regulations, including labor laws, and those against discrimination, existing or adopted in the future, during the term of the project, applicable at any time to the Vendor pursuant to its obligations in regard to the project. The Vendor and any of its subcontractors, agents and/or employees shall obtain, at their sole cost and expense, all required permits, franchises, approvals, licenses and/or certificates necessary for the performance of its obligations pursuant to this contract.

### **9.11 Instrument of Contract**

The County and the Vendor agree that this contract, together with **[any appendices specifically integrated]** is the complete and exclusive statement of the agreement between the parties and supersedes all proposals, oral and written, and all other communication between the parties relating to the subject matter of this contract. **[The contract must specifically set forth in the body thereof or in an appendix thereto the duties and responsibilities of each of the parties, and should be the document senior to the proposal and the RFP. The junior documents may be referenced or otherwise integrated. In most cases, this could best be accomplished by preparing a contract that prioritizes all of the documents and merges them so as to reflect exactly the agreement and understanding of the parties, and that details such other areas of agreement as may have been reached during negotiations.]** This instrument of contract will be agreed upon and signed prior to project commencement, no later than \_\_\_\_\_ **[date]**.

### **9.12 Right-to-Know**

The Pennsylvania Right-to-Know Law, Act 3 of 2008 (65 P.S. §§ 67.101-3104), (“RTKL”) applies to this Contract. For the purpose of these provisions:

If the County needs the Vendor’s assistance in any matter arising out of the RTKL related to this Contract, it shall notify the Vendor in writing. Upon receipt of the notice the Vendor shall: (1) provide the County, within ten (10) calendar days after receipt of written notification, access to, and copies of, any document or information in the Vendor’s possession arising out of this contract that the County reasonably believes is requested information and may be a public record under the RTKL, and (2) provide such other assistance as the County may reasonably request, in order to comply with the RTKL with respect to this contract.

If the Vendor considers the requested information to include a request for a “trade secret” or “confidential proprietary information,” as those terms are defined by the RTKL, or other information that the Vendor considers exempt from production under the RTKL, the Vendor must notify the County and provide, within seven (7) calendar days of receiving the written notification, a written statement signed by a representative of the Vendor explaining why the requested material is exempt from public disclosure under the RTKL.

The County will rely upon the written statement from the Vendor in denying a RTKL request for the requested information unless the County determines that the requested information is clearly not protected from disclosure under the RTKL. Should the County determine that the requested information is clearly not exempt from

disclosure, the Vendor shall provide the requested information within five (5) business days of receipt of written notification of the County's determination.

If the Vendor fails to provide the requested information within the time period required by these provisions, the Vendor shall indemnify and hold the County harmless for any damages, penalties, costs, detriment or harm that the County may incur as a result of the Vendor's failure, including any statutory damages assessed against the County.

The County will reimburse the Vendor for any costs associated with complying with these provisions only to the extent allowed under the fee schedule established by the Office of Open Records or as otherwise provided by the RTKL if the fee schedule is inapplicable.

The Vendor may file a legal challenge to any County decision to release a record to the public with the Office of Open Records, or in the Pennsylvania courts; however, the Vendor shall indemnify the County for any legal expenses incurred by the County as a result of such a challenge and shall hold the County harmless for any damages, penalties, costs, detriment or harm that the County may incur as a result of the Vendor's failure, including any statutory damages assessed against the County, regardless of the outcome of such legal challenge. As between the parties, the Vendor agrees to waive all rights or remedies that may be available to it as a result of the County's disclosure of requested information pursuant to the RTKL.

The Vendor's duties relating to the RTKL are continuing duties that survive the expiration of this Contract and shall continue as long as the Vendor has requested information in its possession.

**[Regardless of the nature of the documents or information requested, the County is required by law to respond to requests for alleged public records in the possession of a party with whom the County has contracted. See, e.g., RTKL, Section 506(d) (65 P.S. § 67.506(d)); *Drack v. Tanner*, 172 A.3d 114 (Pa. Cmwlth., 2017); *Jones v. Washington County*, OOR Docket Number AP-2017-2074 (January 8, 2018). This provision is based upon Commonwealth agency contracts. Alternatively, the County may wish to provide a procedure consistent with its contracting practices.]**

### **9.13 Default**

In the event there is a default by Vendor or the County with respect to any provision of this Contract or their obligations under it, the nondefaulting party shall give the defaulting party written notice of the default. The defaulting party shall have thirty (30) days from receipt of the written notice to cure the default. The defaulting party shall have such extended period beyond the thirty (30) days if the nature of the cure reasonably requires more than thirty (30) days and the defaulting party commences the cure within the thirty (30)-day period and thereafter continuously and diligently pursues the cure to completion. The nondefaulting party may not maintain any action or effect any remedies for default against the defaulting party unless and until the defaulting party has failed to cure the same within the time periods provided in this paragraph. Should the defaulting party fail to cure, or, in accordance with this paragraph, commence to cure any default within the applicable time period and continue with due diligence to complete such cure, the nondefaulting party may pursue any remedies available to it against the defaulting party at law or in equity, including, but not limited to, the right to terminate this contract.

**[A default or dispute resolution provision is advisable, but may vary in detail and relative rights and responsibilities of the parties depending on the advice of the solicitor. The county may wish to consider contract language mandating arbitration prior to any litigation based on contract disputes.]**

Depending on the contract practices of the County, the legal conclusions of the solicitor and other consultants, and the negotiations that occur with the Vendor, additional contract provisions may be considered. Examples include:

- Choice of law/venue.
- Severability.
- Successors.
- Force majeure.
- Interpretive provisions (headings, form of notices between parties, etc.)]

## SECTION 10 - PROJECT COST ITEMIZATION

Project cost itemization covering the scope of services in this RFP is not a requirement. In the event that the Vendor wishes to provide various options for services included in the scope of this RFP, the Vendor shall provide costs for the different service options for the County to consider. For example:

### Data Collection

- Mobile device v. hard copy
- In-field data collection v. desktop review
- Photography/Imagery
  - Street level v. onsite

### Litigation Support

- Participate in all court appeals from any individual or group
- Participate in challenges in general to the methodology or procedures used by the Vendor

### Costs to Value Unique and Highly Complex Parcels

### Geographic Information System (GIS) Purchase and/or Updates

[\[See also Section 6.2 \(Vendor Staff Charges Outside of this Agreement\).\]](#)



# APPENDIX A - Sample Vendor Evaluation Checklist

\_\_\_\_\_ County Reassessment and Tax Administration Project

Prospective Vendor: \_\_\_\_\_

Evaluator: \_\_\_\_\_ Date: \_\_\_\_\_

## Bid Scoring Summary

Criteria	Maximum Points	Percentage of Points	Total Points Scored
A. Understanding the Project	200	17%	_____
B. Vendor Qualifications	227	19%	_____
C. Personnel Qualifications	220	19%	_____
D. Soundness of Approach	375	32%	_____
E. Cost and Price	150	13%	_____
Total Points	1172	100%	_____

**A. UNDERSTANDING THE PROJECT**  
**Maximum Points: 200**

	<b>Max</b>	<b>Rating</b>
1. How well does the Vendor’s proposal demonstrate a thorough understanding of the reappraisal project to be completed?		
Comments:	55	_____
2. How well does the Vendor demonstrate an understanding of the tax administration project to be completed?		
Comments:	55	_____
3. How well does the Vendor grasp the County’s goal of the countywide equity? How convincing is the bidder about the ability to work within the time parameters outlined in the RFP?		
Comments:	30	_____
4. Has the Vendor outlined a clear work path and delineated technical problems of providing the service?		
Comments:	30	_____
5. Are there any apparent discrepancies or omissions in the proposal? How significant are they? Are there any apparently misleading statements, ambiguities or erroneous data?		
Comments:	30	_____
<b>Subtotal: Understanding the Project:</b>	<b>200</b>	_____



**B. VENDOR QUALIFICATIONS**

**Maximum Points: 227**

	<b>Max</b>	<b>Rating</b>
1. Has the Vendor responded adequately in explaining and/or demonstrating prior experience? How long as the company been in business?  Comments:	70	_____
2. Has the Vendor responded adequately in demonstrating their financial ability to perform?  Comments:	65	_____
3. Has the Vendor provided clients and references? What is the Vendor's reputation in the industry?  Comments:	55	_____
4. Have Vendor resources as to personnel been adequately addressed? Has Vendor and county training been discussed to county's satisfaction?  Comments:	37	_____
<b>Subtotal: Vendor Qualifications:</b>	<b>227</b>	_____

**C. PERSONNEL QUALIFICATIONS**

**Maximum Points: 220**

	<b>Max</b>	<b>Rating</b>
1. How fully has the Vendor complied with the request for information about personnel qualifications? Comments:	30	_____
2. Does the proposal include the identities, by name, of key personnel, i.e., are key personnel already employed by the Vendor and committed to performing work related to the RFP? How heavily does the Vendor rely on recruitment of key personnel? Comments:	50	_____
3. The Project Director is the most critical contractor staff person to assure the continued success of the project. Is this person fully qualified for the position? How long has he/she been employed by the Vendor? Has an adequate proportion of his/her experience been as a manager and/or director? Comments:	50	_____
4. Is it clear that top-level management will continue a high level of commitment and assure responsibility for success of the project over the long term? Comments:	30	_____
5. Does the Proposal provide for a <i>depth</i> of qualified personnel, i.e., appraisal as well as data processing oriented? Comments:	30	_____
6. How and where will the Vendor recruit line staff? Comments:	30	_____
<b>Subtotal: Understanding the Project:</b>	<b>200</b>	_____

**D. SOUNDNESS OF APPROACH**  
**Maximum Points: 375**

	<b>Max</b>	<b>Rating</b>
<p>1. Has the requirement of <i>data collection</i> been fully discussed to the satisfaction of the County?</p> <p>Comments:</p>	25	_____
<p>2. Has the topic of quality control and final review been adequately addressed? If electronic collection devices and/or review tools are to be employed, how?</p> <p>Comments:</p>	25	_____
<p>3. Has the topic of the <i>data entry process</i> been discussed, including accuracy and quality of entry controls?</p> <p>Comments:</p>	25	_____
<p>4. Has <i>real property valuation methodology</i> been fully discussed to the satisfaction of the County? Have statistical tests and procedures used in the valuation process been discussed?</p> <p>Comments:</p>	25	_____
<p>5. Has the appraisal methodology used to establish use values been adequately addressed?</p> <p>Comments:</p>	25	_____
<p>6. Has the CAMA system been fully explained, including imaging, approaches to value, the random query process, and flexibility in the production of reports?</p> <p>Comments:</p>	25	_____

- |   |    |       |
|---|----|-------|
| 7. Has the Vendor discussed the company philosophy relative to constitutional uniformity and achieving statistical goals during and at the end of the project?                        | 25 | _____ |
| Comments:   |    |       |
| 8. Has the Vendor provided adequate guarantees relative to quality of assessments?  | 25 | _____ |
| Comments:   |    |       |
| 9. Will the Vendor's <i>defense of values</i> conform to the design of the County, i.e., off-site locations, the administrative review process, formal appeals, and appeals to court? | 25 | _____ |
| Comments:   |    |       |
| 10. Has the Vendor demonstrated a competence in developing or integrating a tax administration system to include tax billing collections and tax claim/delinquent collections?        | 25 | _____ |
| Comments:   |    |       |
| 11. Has the Vendor proposed a method to provide for <i>public access</i> of information and a method for the County to impose user fees for providing data off site?                  | 25 | _____ |
| Comments:   |    |       |
| 12. Has the Vendor adequately addressed the issue of <i>public relations</i> in the proposal?   | 30 | _____ |
| Comments:   |    |       |
| 13. Is the Vendor willing to comply with the conditions of the RFP as they relate to:   | 30 | _____ |

[The County will specify, for example:

- Project facilities
- Payment and withholding
- Possibility of an oversight consultant
- Performance penalties
- Ownership of data
- Independent capacity of Vendor
- Prohibition against assignment
- Hold harmless provision
- Insurance and taxes
- Non-discrimination
- Certification regarding impartiality and conflict of interest]

Comments:

14. Is the Vendor capable of providing service within the guidelines relative to data processing?

Comments:

40

\_\_\_\_\_

**Subtotal: Soundness of Approach**

**375**

\_\_\_\_\_

**E. COST AND PRICE**

**Maximum Points: 150**

[This section may not be desirable. Although reassessment contracts are typically considered professional services contracts not subject to competitive price “bids,” a per parcel cost of the proposal may be calculated.]

The following formula is intended to be of assistance only for the purpose of comparison of proposals:

$$\frac{\text{Proposal Price}}{\text{[Total Parcels]}} = \text{Proposal cost per parcel}$$

**Subtotal: Cost and Price**                      **150** \_\_\_\_\_



## County Sign Off Document #2

The Project Administrator and the Vendor have discussed the progress of the reassessment project for the \_\_\_\_\_ [County]. The contract sections have been completed and the necessary deliverables have been provided to the \_\_\_\_\_ [County] relative to:

- Subject inventory data collection.
- File creation and maintenance.
- Sales inventory collection and file creation.
- Collection of new construction (if the Vendor is responsible).
- Local staff training associated with all phases of the project completed to date.
- Public information deliverables, as applicable.
- Compatible files of county data (assessment, inventory, sales, sales inventory) and other project documentation for vendor project verification.

\_\_\_\_\_  
Project Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Project Director

\_\_\_\_\_  
Date







## County Sign Off Document #5

The Project Administrator and the Vendor have discussed the progress of the reassessment project for the \_\_\_\_\_ [County]. The contract sections have been completed and the necessary deliverables have been provided to the \_\_\_\_\_ [County] relative to:

- Informal review meetings and field-related activities/final valuation report.
- Preliminary assessment roll file/submission to county.
- Certified final value change notices.
- Formal appeal; formal defense of values.
- Project deliverables to the assessor.
- Local staff training associated with all phases of the project completed to date.
- Public information deliverables as applicable.
- Compatible files of county data (assessment, inventory, sales, sales inventory) and other project documentation for county project verification.

\_\_\_\_\_  
Project Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Project Director

\_\_\_\_\_  
Date



## APPENDIX C - Public Relations Program Agreement

**Insert Public Relations Program Agreement here.**

[For example, see IAAO *Standard on Public Relations*, [http://www.iaao.org/wcm/Resources/Technical\\_Standards/wcm/Resources\\_Content/Pubs/Technical\\_Standards.aspx?hkey=cbaaa52a-c99f-4ded-aaf0-d33d364d8912](http://www.iaao.org/wcm/Resources/Technical_Standards/wcm/Resources_Content/Pubs/Technical_Standards.aspx?hkey=cbaaa52a-c99f-4ded-aaf0-d33d364d8912).]



# APPENDIX D - Data Collector Standards

[Vendors may seek to discuss modification of these standards for consistency with business practices or as an element of cost savings. The County is at liberty to do so, but should exercise sound discretion when determining how data collectors interact with property owners in order to avoid unnecessary legal liability and safety issues.]

## A. Definitions

**“Data Collector.”** Individual employed by a County or County vendor for the sole purpose of collecting real property characteristics.

**“Property Record Card”** including **“ecard.”** A document, hard paper copy or electronic, detailing basic real property information and property improvement characteristics.

**“Labeling.”** Detail on property record card to identify specific sections or elements of construction that are pertinent to the valuation process and/or necessary for data entry to any valuation (CAMA) program.

**“CAMA.”** Computer Assisted Mass Appraisal – A system, manual or computerized, to value real property and property improvements based on property characteristics, based on valuation models.

## B. Role of the Data Collector

1. Data collectors play an essential role in a County’s everyday collection of property characteristics as well as in a County reassessment as they are involved in gathering the data on the characteristics of each parcel that is required to successfully complete a property valuation whether as a routine daily activity or as part of a countywide reassessment. Such data must be complete and accurate to properly estimate property values in designated neighborhoods and jurisdictions within the County.
2. Data collectors also represent the County, the County’s assessment office, and a County vendor (who represents the County). This individual may be the initial and possibly only contact with the property owner/public, therefore being knowledgeable of the process is critical. For these reasons, the following data collector standards are provided as recommended guidelines for counties and County assessment offices and their representatives (i.e., Vendors and subcontractors).

## C. Standard for Representing the County and County Assessment Office

1. Professional responsibilities for data collectors require the data collector to:
  - Be familiar with the *role of the data collector* in the valuation and/or reassessment process, property inspection, data collection and reporting, and representing the County.
  - Be thoroughly familiar with County and County assessment office policies regarding appearance and dress, safety and access to parcels (e.g., reason for entry onto the property exterior; hours within which such entry may occur, including at a nonroutine time agreed upon with the property owner; prohibitions against opening doors, entry through open doors or looking into windows of structures; requirements to leave a notice (e.g., door hanger; see attachment for example) on the

principal building providing the owner with information on how to contact the data collector or other County designated contact).

- Be sure the correct property record card for the property is in hand for each field visit.
- Have his/her I.D. card ready and make no attempt to enter a property without it.
- Be ready to politely and properly identify oneself and identify and address the occupant.
- Tactfully explain the purpose for the visit to the property (standard script).
- Ask permission to inspect the property to ensure the property record is complete and accurate (standard script).
- Conduct all work in a polite, businesslike, efficient, and professional manner.
- Comply with policies related to prohibitions on entering the premise if the owner/occupant provided notice denying entry, and the requirement to immediately leave the property if the owner/occupant requests, and conduct oneself in a manner consistent with such policies.
- If an owner or occupant is not available at the time of the visit, follow preestablished protocol relative to property inspection and provide notice explaining the reason for the visit (e.g. door hanger with contact information).

If entry to the interior of a property is required, two County representatives must be present at all times for interior inspections and in compliance with County established trespass and privacy standards (*see* example of such policies attached).

2. Professional responsibilities for data collectors will also require a data collector to respond appropriately in special circumstances. For example, relative to a residential property, a data collector should:
  - Not enter property grounds if the property is posted with “no trespassing” signs or the perimeter of the property is fenced in with the access gate locked or unlocked.
  - If met by a minor after entering property grounds, ask if the parents are home. If the minor indicates the parents are at home, ask the child to tell the parents someone is at the door. When minors are present on property grounds, do not measure the exterior of the property until an adult has given permission. If the minor indicates no parent/adult is present, do not measure the exterior of the property and plan a revisit.
  - Plan a revisit if there has been illness or death in the family.

## **D. Standards for Visitation Procedures**

1. **Owner/Occupant Present:** The data collector should contact the parcel owner/occupant and if permitted, physically inspect each improved parcel. The purpose of the exterior inspection of the improvement(s) is to list and/or verify, and if necessary correct and/or revise, the property improvement characteristics/information contained on the property record card (including ecards) to validate the current property characteristics/information for each parcel.



If permission to inspect is denied, notation as to the circumstances is to be made on the property record card and a supervisor immediately notified. Further, if an inspection for any other reason (i.e. safety, security, health-related issues, only minor present, trespass issues) is not possible, notation as to the circumstances are to be made on the property record card and a supervisor is to be immediately notified.

As part of the data collection/inspection process, the data collector should inspect all improvements and perform measuring pertaining to collecting and recording complete data regarding the physical characteristics of all the improvements for every parcel. (Improvement should be measured from the exterior and rounded to the nearest foot and recorded on the property record as directed. The dimensions should be written on a preliminary sketch and later transferred to the property record card. The sketch should contain exterior dimensions, story heights and labeling. The final sketch should be neat and to scale. Dimensions should be properly placed so that the square footage for specific areas and total square footage is able to be correctly calculated; labeling should be legible and complete.)

- Contact with the parcel owner/occupant also provides opportunity to verify the available information on the parcel and may provide information about the age of buildings, recent sales information from the owner, and information on any changes to the improvements and also identify factors that might affect the value of the property (e.g., special easements, unusual soil conditions, property rights). It also provides opportunity to advise the owner, if asked, when and where the information on the property valuation will be available, or how such information may be obtained.
  - If entry to the interior of the property is required, two data collectors or County representatives must be present at all times and act in conformance with County-established trespass and privacy standards.
2. **Occupant Not Present:** If contact is not made with the owner/occupant of a specific improved property, and policies with respect to special circumstances and County policies regarding privacy and trespass are not applicable (e.g., a vacant property), the data collector should go about the process of measuring and collecting visible property characteristics, inspect the subject property from the exterior, and leave a notice (door hanger) with a local telephone number informing the owner/occupant that the property has been inspected and how the property owner may reach the County-designated contact if desired.
  3. If the owner/occupant refuses entry, the data collector may estimate both size and property characteristics (see attachment with possible example of a notice concerning the estimated assessment).
  4. The data collector must document all reasons for inability to conduct a physical inspection of the exterior of the property and specifically report such parcels that were not physically inspected (for any reasons previously discussed in C 2) to their supervisors.
  5. The data collector must complete and submit **all required field reports** promptly following completion of the field review per the requirements of the County assessment office.

## E. Training and Quality Assurance Standards

1. The data collector<sup>1</sup> should bring to the **position basic skills** including, but not limited to, basic observational and mathematical skills required to collect data and perform arithmetic, and possess communication skills. In some communities, bilingual skill may be desirable.
2. The data collector **must be trained to:**
  - Generally understand property valuation as it relates to assessment and the purpose of a reassessment as it relates to general Countywide reassessment or daily field property review and the data collector's role in the assignment or project.
  - Understand the data to be collected and the property record fields to be verified and completed.
  - Accurately and fully complete relevant fields on the property record card<sup>2</sup> based on the training or operational manual with instructions for its completion.
  - Accurately and consistently verify or collect new property characteristics and record property characteristics, square footage, angles, sketches and dimensions for appropriate field documents.
  - Take clear digital images of properties.
  - Gather cost and sales information and records on appropriate field documents, if required. [Note Well: This step relative to cost and sales information may be considered as "valuation" and not in the purview of the data collector. In the sales comparison, the comparable selection process requires the selection of comparable properties which is subjective and should only be done by Certified Pennsylvania Evaluators (CPEs).]
  - Document/update data on the physical condition of buildings based on objective property characteristics (e.g., the presence or absence of a structure).
  - Complete logs and control forms and required documentation, as required.
  - Bring to the attention of the field supervisor issues that may be identified regarding mapping, or inaccuracies on the parcel identification and property record card (e.g., the presence or absence of a structure).

---

<sup>1</sup> Prior to employment, potential data collectors should possess a valid driver's license and reliable vehicle, and have complied with County policies related to current background checks.

<sup>2</sup> While a data collector may not complete all fields on a property record card, typically, the existing property record card will include property identification data such as the parcel number (aka property identification number or PIN), name and address of owner, legal description, a detailed listing of building characteristics, an area to sketch the building, a list of minor buildings, a space for a photograph and notations, all land listing data and computations, a sketch of the parcel, property identifiers such as parcel number and property location, sales data, building permit records, and factors affecting land values (i.e., use, depth, influence factors, topography, utilities, type of street or road, dwelling setback, fronting traffic, and zoning), quality of construction, and condition, desirability and usefulness for the building's age and type.

3. The data collector gathers and records objective property characteristics. Property elements that require estimation of value or consideration of subjective factors may not be reported by data collectors, unless the individual acting as a data collector is a CPE or certified appraiser. As a result, data collectors should not assign value attributed to property characteristics, such as:

- Grading factors.
- Quality of a structure.
- Condition of a structure.
- Depreciation. • Effective age.
- Legal property rights (e.g., riparian rights, oil and gas rights).

Such characteristics and data are the responsibility of certified (CPE) project staff involved in support, supervision, and quality assurance for field data collection.

4. Training must be consistent for data collectors employed at the beginning and during all other phases of the assignment or Countywide reassessment project.
5. All data collectors must be supervised.
6. Quality control is key to accurate and complete property inventory data. Data collector supervisors must check the data collector's work for accuracy and completeness, provide for retraining, and discipline collectors unable to meet standards for accuracy and completeness. (Refer to the model contract for suggested International Association of Assessing Officers (IAAO) standards for supervisors to sample the submitted work.)
7. The exact amount of time required for data collector in-class and field in-service training will be similar for certain modules (e.g., County policies regarding dress, safety, and property access) but may vary for others depending upon the skills and prior experiences of the collector (e.g., a Vendor with skills in building measurement or a CPE performing data collection functions, inspection procedures, etc.). Typically, about one-week of in-service training may be required to assure the quality and consistency of the process of data collection.



Although the instructions above provide the general guidance for our Certified Pennsylvania Evaluator (CPE) Assessors/ Appraiser, it is nearly impossible to provide guidance for every situation. Listed below are some standard procedures an appraiser/assessor should follow upon entering onto your property:

1. A County issued employee photo ID card is prominently displayed.
2. Ring doorbell, knock on door, or both. If no answer, let a door hanger at that time at a prominent location(s). Identify themselves as a \_\_\_\_\_ County Assessor/Appraiser and reason for the visit.
3. Allow time for the owner to answer the door before walking around the house to inspect it.
4. An Assessor/Appraiser will not request an interior inspection. However, sometimes it is necessary to measure or verify interior characteristics. Should an interior inspection be requested by the property owner or ordered by the Board of Assessment, two Assessor/Appraisers will make the interior inspection.
5. **To be clear, interior inspections will only be made by two assessor/appraisers,** which may necessitate a return visit.
6. With an answer at the door or at the property, the assessor/appraiser will ascertain as to whether or not the individual answering the door or at the property has care and control over the property. If so, the assessor/appraiser will ask pertinent questions regarding the real property and/or ask permission to go onto the property for an exterior inspection which may include a walk around the property and measuring of exterior improvement(s). Most property information can be collected from an exterior inspection and speaking with a property owner. **Only an individual with care and control over the property can give such permission. Minor children CANNOT give permission.** The assessor/appraiser will make their best efforts to determine if the person at the property has the authority to grant them entry onto the property.
7. If additional information is needed, a Door Hanger/Hang Tag will be left at a prominent location(s). If additional information is needed and if the owner does not respond to the door hanger within 15 days, the assessor/appraiser may make additional visits. If no response is received, any assessment change will be based on *estimated* data for the improvements made and a notice of change in assessment mailed.
8. **If requested to do so, the assessor/appraiser will leave the property immediately.**
9. The assessor/appraiser will identify themselves to the builder, if on site, before entering new construction.
10. If the assessor/appraiser is denied access to any part of the property, they will collect the information based on what they view from outside the inaccessible area or from the street. Any data collected in this manner will be *estimated* and the property assessment revised accordingly.
11. Should, at any time, the assessor/appraiser believe their safety is in jeopardy, they will immediately leave the property and report the incident to the appropriate authority.
12. If an inspection is not possible, or the property inaccessible, an estimate will be made, assessment change (if warranted) mailed with the appropriate appeal notice.

The assessor/appraiser is not a law enforcement officer and will not be visiting your property to conduct a criminal investigation. However, they cannot wear blinders when working in the field and are required to report criminal activity or suspect properties.

We hope this helps to clarify and address any concerns you may have about how our CPE assessor/appraisers work in the field and your rights and responsibilities as a property owner.

Attachment \_\_  
\_\_\_\_\_ COUNTY

OFFICE OF TAX ASSESSMENT

[DATE]

[Owner Name]  
[Owner Address]  
[Owner Address]

RE: Property ID Number: [\_\_\_\_\_]

Dear Property Owner:

A member of our Assessment Office assessor/appraiser field staff recently visited your property for the purposes of inspecting or reviewing the exterior and improvements as it relates to the property assessment. However, access to the property was restricted...no trespassing signs and/or gates prevented access thereby not allowing for a proper and accurate review.

If you would, contact [Assessor Name at Phone Number], our assessor/appraiser to set an appointment for a re-visit. If our staff does not hear from you within 15 days, in lieu of a personal inspection of the property, an estimate of the improvements will be made and the property assessment adjusted accordingly.

Thank you for your cooperation in this matter.

Very truly yours,

Director

bcc



\_\_\_\_\_ COUNTY

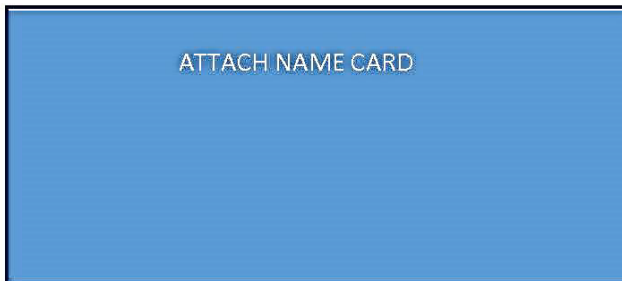
**SORRY WE MISSED YOU**

Reason for visit: \_\_\_\_\_

Today a member of the \_\_\_\_\_ County Assessment Office staff visited this property for the purpose of inspecting the exterior and improvements for the above reason, with the following actions:

- \_\_\_\_\_ No change in the assessment...courtesy notice advising you who visited the property.
- \_\_\_\_\_ The exterior was inspected and measured. No interior inspection is required.
- \_\_\_\_\_ We were unable to inspect the exterior.
- \_\_\_\_\_ Contact the CPE Assessor/Appraiser identified below within 15 days as there remain questions concerning this property that may affect your property assessment. Failure to contact the individual identified below will result in an estimated assessment.

\_\_\_\_\_ COUNTY OFFICE OF ASSESSMENT  
Office Hours: Monday – Friday, \_\_ am – \_\_\_\_ pm







# APPENDIX E - Recommended Board Training Standards

## Board Training Standards Recommended by the Local Government Commission's Assessment Reform Task Force and Commission Members

(See Senate Bill 1007 of 2018 and House Bill 1990 of 2018.)

### Training and Qualifications of Board of Assessment Appeals/Revisions and Auxiliary Appeal Board Members

- Requires nine hours of training for members of the *permanent boards* of assessment appeals and assessment revision on the following topics, generally:
  - Assessment valuation process in Pennsylvania (3 hours).
  - Legal and constitutional issues relating to the assessment process in Pennsylvania, and duties and responsibilities of assessment appeal board members (3 hours).
  - Real estate exemptions (3 hours).
- Requires initial six hours of training for members of *auxiliary appeal boards* on the following topics, generally:
  - Assessment valuation process in Pennsylvania (3 hours).
  - Legal and constitutional issues relating to the assessment process in Pennsylvania, and duties and responsibilities of the assessment appeal board members (3 hours).
- Exempts from training a member of the permanent board or auxiliary appeal board who holds an active Certified Pennsylvania Evaluator certification.
- Exempts a member of the board or auxiliary appeal board who holds an inactive Certified Pennsylvania Evaluator certification from the three hours of training on the assessment valuation process.



# APPENDIX F - STEB Use Codes and Monthly Sales Export File



## State Equalization Board Land Use Codes and Monthly Sales Export File

Code	Land Use Type
1000	Residential
1100	Manufactured Home
1500	Seasonal Housing
2000	Lot (Less than 10 Acres)
3000	Industrial
4000	Commercial
5000	Agriculture (10 Acres or more w/ Building)
6000	Oil/Gas/Mineral
9800	Land (More than 10 Acres)

### PA-TEDtrac UPLOAD DOCUMENT PROCESS

The following document explains the business process which is used for county assessment offices to upload sales data files to the system.

#### **File Document Information**

Counties will use a generic text file document naming convention of county code\_Month\_Day\_Reporting Year.txt; an example: **673514.txt**, County code of 67 and the date of **March 5, 2014**. This naming of the file will be saved to each monthly text file submitted to STEB.

Each transfer entered into the TEDtrac system must contain at least; Parcel ID, County, Municipality, Year, Month, Sale Price, Assessed Value, Land Use Code, and Validation/Rejection Code.

#### **Possible Flag Errors**

- The file should not contain any trailing spaces, or any carriage returns at the bottom and/or between the records rows, otherwise this will be considered a failed file document and will cause an error to be flagged.

- There is a business rule check which looks at a predefined number of characters (first 50 characters in the string) and makes sure it is a correct sale up to the “P” (Parcel Number), and if any part of the sales string is incorrect an error will flag that entry.
- Parcel numbers must be assigned to each sales record and **MUST** be unique. During an electronic upload if another sales record has a duplicate parcel number, the system will not allow that record to be submitted into the new system and an error will be flagged. Exception: if manual entry is being completed, the system will overwrite the original parcel and the first sale will be lost.
- An error message will be displayed on the screen indicating what row the parcel number and what is wrong with that string. (Example below on page 4)
- There is an Error count max and once 20 errors are reached within an upload, the process will end and an indication to review the entire file before upload can continue.
- If a flag error is generated the entire document and all records in that file will be rejected until fixed.

**The default string details:**

**Example String**

1021400000671111000099000000000200000000020000312P

Using Zero's (preferred method)

1	02	14	000	00	67	1111	0000	99	0000000002	0000000002	00003	12	P{50}
G1	G2	G3	G4 <sup>‡</sup>	G5 <sup>‡</sup>	G6	G7	G8	G9 <sup>‡</sup>	G10	G11	G12	G13	G14

<sup>‡</sup> indicates current unused locations

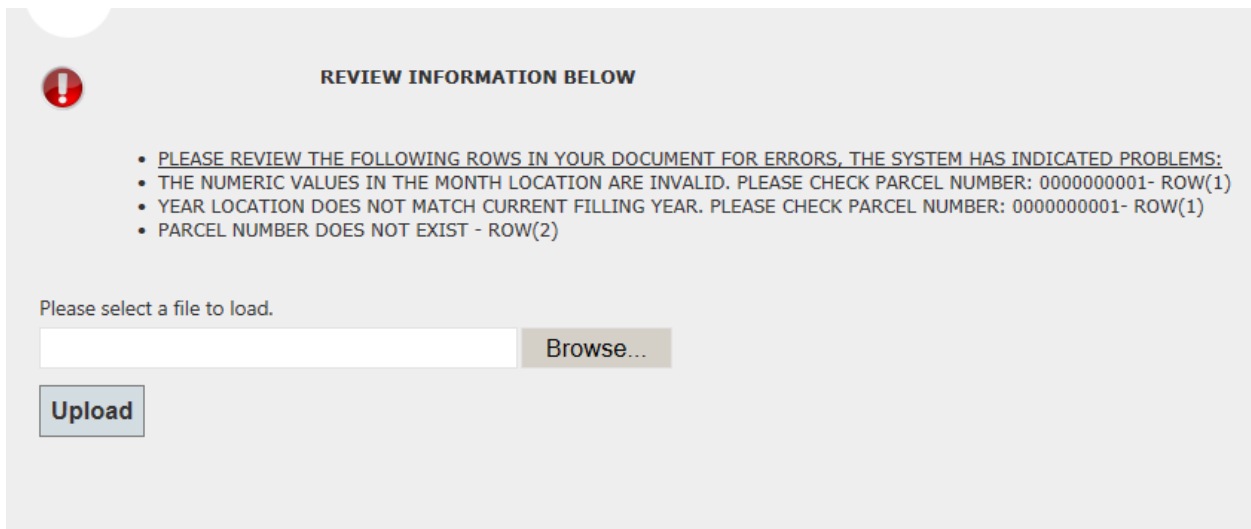
Total String Length	100 digits: first 50 digits to and including the P (parcel number) and the following additional 50 digits after	If string is greater than 100, a flag error will be triggered
G1 (1)	1-digit: default indicator	Must be the numeral 1, if not 1 it will cause a flag error
G2 (2) Month	2-digit	Must be a valid value for each month's corresponding number from 01 (January) to 12 (December), all other numbers will cause a flag error

G3 (2) Year	2-digit	Must be a current reporting year for which sales are being submitted, if the sale occurred in the previous year or the wrong reporting year is indicated, the system will not accept it and will cause a flag error
G4 (3) Page # <sup>‡</sup>  *In the past this was used as part of the Deed "Page" details; a county may continue to use this if it conforms to the character spacing criteria.	3-digit: this is a place holder	Currently is not in use. However, the string must contain three numeric values. The suggested values are to use all zeros (000), if the length is missing any of these values it will cause a flag error
G5 (2) Line # <sup>‡</sup>  *In the past this was used as part of the Deed Page "Line" details; a county may continue to use this if it conforms to the character spacing criteria.	2-digit: this is a place holder	Currently is not in use. However, the string must contain two numeric values. The suggested values are to use all zeros (00), if the length is missing any of these values it will cause a flag error
G6 (2) County Code	2-digit	Must be a valid county number, any invalid code will cause a flag error
G7 (4) Muni Code	4-digit	Must be a valid municipality code associated with the county's 2-digit County Code. The system will cross-check the codes and must contain four numeric values, if the code is incorrect or if the length is missing any of these values it will cause a flag error
G8 (4) Property (Land Use)	4-digit	Must be a valid STEB land use codes. The system will cross-check the codes and must contain four numeric values, if the code is incorrect or if the length is missing any of these values it will cause a flag error. For the list of acceptable land use codes, please refer to the STEB Sales Validation and Submission Operations Manual.

<p><b>G9 (2) Ward<sup>‡</sup></b></p> <p>*In the past this was used as an identifier to which ward within a city; a county may continue to use this if it conforms to the character spacing criteria.</p>	<p>2-digit: place holder</p>	<p>Currently is not in use. However, the string must contain two numeric values. The suggested values are to use all zeros (00), if the length is missing any of these values it will cause a flag error</p>
<p><b>G10 (10) Sales Price</b></p>	<p>10-digit</p>	<p>Sale Price must contain only numeric values and be 10-digits in length. Values are to be proceeded with zeros to make the accepted length. No special characters such as dollar sign (\$), comma (,) or decimal point (.) is accepted and if the length is missing any of these values it will cause a flag error</p>
<p><b>G11 (10) Assessed Values</b></p>	<p>10-digit</p>	<p>Assessed Values must contain only numeric values and be 10-digits in length. Values are to be proceeded with zeros to make the accepted length. No special characters such as dollar sign (\$), comma (,) or decimal point (.) is accepted and if the length is missing any of these values it will cause a flag error</p>
<p><b>G12 (5) Ratio A/S</b></p>	<p>5-digit: place holder</p>	<p>A/S Ratio is a STEB calculated field and contains five numeric values. The suggested values are to use all zeros (00000) however can be left blank. If a value other than the zeros is entered in this string position, the system will not recognize the value and the calculated A/S Ratio will overwrite the value.</p>
<p><b>G13 (2) Reject Code</b></p>	<p>2-digit</p>	<p>Must be a valid STEB validation/rejection code. The system will cross-check the codes and must contain two numeric values, if the code is incorrect or if the length is missing any of these values it will cause a flag error. For the list of acceptable validation/rejection codes, please refer to the STEB Sales Validation and Submission Operations Manual.</p>

G14 P{50} Parcel ID	1-digit: Must be the letter <b>P</b> plus an additional 50 characters	This is a mandatory field. It must contain the letter <b>P</b> followed by the parcel number and may contain any type of characters in this string. This parcel number will be used to identify sales records in the system and must be unique. Any records containing two or more of the same parcel numbers will cause a flag error. If the parcel transfers more than one time in the reporting year, the Parcel ID will need to have an additional character added to the end of the parcel number to be accepted in the system.
---------------------	---	--

Example of the flag error screen:



Once all flag errors have been cleared the file will upload to the system. The first view of records will show on a read only version of the records with text description allowing the user to see information correctly formatted. This page will have a print feature, so counties have a record of each document and sales from that .txt document along with values for which were uploaded into the system. This screen will show descriptive text for county, land use, municipality, reject codes, and money values will be formatted.

If any of these records need to be edited and approved, users will be directed to new screens that will give the ability to edit each record and do bulk updates.

## Contact

If you require assistance, please contact the STEB staff:

Phone:

**Main:** 717-787-5950

Email:

**Support:** [PA-TED@pa.gov](mailto:PA-TED@pa.gov)

Address:

Department of Community & Economic Development  
State Tax Equalization Board Division  
Commonwealth Keystone Building  
400 North St., 4th Floor  
Harrisburg, PA 17120



## APPENDIX G - IAAO Technical Standards

- *Guide to Assessment Administration Standards*
- *Standard on Assessment Appeal*
- *Standard on Automated Valuation Models (AVMs)*
- *Standard on Contracting for Assessment Services*
- *Standard on Digital Cadastral Maps and Parcel Identifiers*
- *Standard on Manual Cadastral Maps and Parcel Identifiers*
- *Standard on Mass Appraisal of Real Property*
- *Standard on Oversight Agency Responsibilities*
- *Standard on Professional Development*
- *Standard on Property Tax Policy*
- *Standard on Public Relations*
- *Standard on Ratio Studies*
- *Standard on Valuation of Personal Property*
- *Standard on the Valuation of Properties Affected by Environmental Contamination*
- *Standard on Verification and Adjustment of Sales*

(See [http://www.iaao.org/wcm/Resources/Technical\\_Standards/wcm/Resources\\_Content/Pubs/Technical\\_Standards.aspx?hkey=cbdaa52a-c99f-4ded-aaf0-d33d364d8912](http://www.iaao.org/wcm/Resources/Technical_Standards/wcm/Resources_Content/Pubs/Technical_Standards.aspx?hkey=cbdaa52a-c99f-4ded-aaf0-d33d364d8912).)



## APPENDIX H - Special Laws and Programs

### County Considerations as Part of the Reassessment Project.<sup>3</sup>

#### PREFERENTIAL LAND ASSESSMENTS (*See also* Agricultural Land and Open Space)

**Act 319 of 1976: Pennsylvania Farmland and Forest Land Assessment Act of 1974—“Clean and Green”** (72 P.S. § 5490.1 et seq.) (*See also* the Pennsylvania Constitution, Article VIII, Section 2 (b) (i).)

- Applies to all counties.
- Provides for the preferential assessment of land solely devoted to agricultural use, agricultural reserve, or forest reserve use as provided in the act.

**Act 515 of 1965: Covenants to Preserve Land Use—Property Tax Assessments** (16 P.S. § 1191 et seq.) (*See also* the Pennsylvania Constitution, Article VIII, Section 2 (b) (i).)

- Applies to all counties and municipalities.
- When an adopted municipal, county or regional plan designates land for farm, forest, water supply or open space purposes, counties are authorized to enter into covenants with the owner(s) of the land for the purpose of preserving it as open space for a period of 10 years.

#### TAX ABATEMENT and DEFERRAL PROGRAMS

**Act 34 of 1971: Improvement of Deteriorating Real Property or Areas Tax Exemption Act** (72 P.S. § 4711-101 et seq.) (*See also* the Pennsylvania Constitution, Article VIII, Section 2 (b) (iii).)

- Part 1: Applies to all counties, municipalities and school districts.
  - Authorizes a portion of the assessed value of improvements made to a certain deteriorated residential property to be exempt from property taxation for a period of 10 years.
  - The deteriorated property must be located within the boundaries of a neighborhood designated by the taxing district.
- Part 2: Applies to all municipalities.
  - Authorizes the assessed value of any residential construction built in a deteriorating area designated by the municipality to be exempt from property taxation for a period of 10 years.

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<sup>3</sup> This list is only a guide and may not be exhaustive.

**Act 202 of 1986: New Home Construction Local Tax Abatement Act** (72 P.S. § 4754-1 et seq.) *(See also the Pennsylvania Constitution, Article VIII, Section 2 (b) (iv).)*

- Applies to all counties, municipalities and school districts.
- Authorizes the assessed value of improvements made to certain unimproved residential property in an area designated by the taxing district to be exempt from property taxation for a period of two years.

**Title 53 Pa.C.S. § 8813 (Consolidated County Assessment Law) Temporary Tax Exemption for Residential Construction**

- Provides for a property tax exemption for certain new dwellings constructed for residential purposes and improvements to existing unoccupied dwellings or improvements to existing structures for purposes of conversion to dwellings until occupied, conveyed to a bona fide purchaser or 30 months from the first day of the month after which the building permit was issued or, if no permit was issued, then from the date construction commenced.

**Act 76 of 1977: Local Economic Revitalization Tax Assistance Act “LERTA”** (72 P.S. § 4722 et seq.) *(See also the Pennsylvania Constitution, Article VIII, Section 2 (b) (iii).)*

- Applies to all counties, municipalities, institution districts and school districts.
- Authorizes the assessed value of improvements made to certain deteriorated industrial, commercial and other business property located in designated deteriorated area to be exempt from property taxes for a period of 10 years.

**Act 146 of 1988: First and Second Class County Property Tax Relief Act** (72 P.S. § 4749.1 et seq.) *(See also the Pennsylvania Constitution, Article VIII, Section 2 (b) (v).)*

- Applies to First Class County, City and School District and Second Class Counties, municipalities and school districts.
- Authorizes the deferral or exemption of property taxes for longtime owner-occupants of certain residential property.

**Act 91 of 1996: Cities of the First Class—Property Tax Relief for Senior Citizens** (72 P.S. 4751-21 et seq.)

- Authorizes the refund or forgiveness of real estate taxes for an individual who is 65 years of age or older and meets the income eligibility requirements of the act.

**Act 50 of 1998: Real Estate Tax Deferral Program Act** (53 Pa.C.S. § 8571 et seq.)

- Applies to all counties, municipalities and school districts, except Philadelphia.
- Authorizes annual property tax deferrals to assist low-income elderly and disabled persons.

## HOMESTEAD AND FARMSTEAD EXCLUSIONS

### **Act 50 of 1998: Homestead Property Exclusion Program Act** (53 Pa.C.S. § 8581 et seq.)

(See also Act 1, Special Session 1, of 2006 “The Taxpayer Relief Act”; The Pennsylvania Constitution, Article VIII, (2) (b) (vi).)

- Applies to all counties, municipalities and school districts.
- Authorizes a portion of the assessed value of homestead property to be excluded from property taxes.

## KEYSTONE OPPORTUNITY ZONES and KEYSTONE OPPORTUNITY EXPANSION ZONES

### **Act 92 of 1998: Keystone Opportunity Zone, Keystone Opportunity Expansion Zone and Keystone Opportunity Improvement Zone Act** (73 P.S. § 820.101 et seq.)

- Applies to counties, municipalities and school districts.
- Provides state and local tax abatements, waivers or exemptions, including local property taxes, for the purpose of reviving underdeveloped and underutilized property within a specific geographical area.
- Length of the tax abatements, waivers or exemptions varies by zone.

## AGRICULTURAL LAND AND OPEN SPACE

### **Act 442 of 1968: Preserving Land for Open Air Spaces** (32 P.S. § 5001 et seq.)

- Authorizes the Commonwealth, counties and other local government units to preserve, acquire or hold land for open space uses.
- Specific authorization is given to local governments to impose new taxes for open space purposes, subject to voter approval.

### **Act 43 of 1981: Agricultural Area Security Law** (3 P.S. 901 et seq.)

- *Agricultural Conservation Easement Purchase Program*. Provides a mechanism, criteria and funding for the purchase or donation of development rights of farmland in order to preserve its use in agriculture, a portion of which may be used for commercial equine activity.
- *Agricultural Security Area (ASA)*. Must contain at least 250 acres of viable agricultural land in one local government unit or, under certain conditions, in more than one local government unit. An ASA provides protection from nuisance ordinances and requires additional levels of review for projects involving condemnation.

### **Act 29 of 2001: Conservation and Preservation Easements Act** (32 P.S. § 5051 et seq.)

- Provides for uniform conservation and preservation easements.
- May be perpetual in duration but in no event shall the duration be less than 25 years.

## DISABLED VETERANS' REAL ESTATE TAX EXEMPTION

**Act 60 of 1988** (51 Pa.C.S. § 8901 et seq.)

- The program provides for a real estate tax exemption on a principal dwelling for any honorably discharged veteran who is 100% disabled, a resident of the Commonwealth and has a financial need.
- The dwelling must be owned by disabled veteran solely, with his or her spouse or as an estate by the entirety.
- The need for the exemption from the payment of real estate taxes has been determined by the State Veterans' Commission.

## INCENTIVES FOR MUNICIPAL VOLUNTEERS OF FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICES AGENCIES

**Act 172 of 2016** (35 Pa.C.S. § 79A01 et seq.)

- Applies to any city, borough, incorporated town, township, home rule municipality, optional plan municipality.
- Authorizes the governing body to enact a real property tax credit (or income tax credit) for a qualified “active volunteer” of a fire Company or nonprofit emergency medical services agency.

# APPENDIX I - IAAO Mass Appraisal Revaluation Template (adapted)

[This is an IAAO developed template for a report by a vendor on the services/deliverables provided, as specified in the County's RFP and contract. Use of this format is not mandatory, although it is a comprehensive way to ensure that the municipality is left with documentation of what was done by the Vendor as part of the reassessment. This template has been adapted to USPAP Standards 2018-2019 Edition, and should be revised to accommodate successor USPAP editions.]

## ***Mass Appraisal Revaluation Outline***

I. Note to user: Items contained in this section should be boilerplate and not subject to change except when the underlying definitions, such as those contained in statutes change. Standard 6 refers to the items listed below. Also, Advisory Opinion 32 refers to ad valorem property tax appraisal and mass appraisal assignments.

A. Identify client and intended users.

- See USPAP Standards Rule 6-2(a) & Advisory Opinion 36.

B. State the intended use.

- See USPAP Standards Rule 6-2(b) & Advisory Opinion 36.

***Mass appraisals are generally used for ad valorem property tax purposes, but may be used for other purposes. Ad valorem applications might include a statement such as "Use of this appraisal and its conclusions is limited to the administration of property taxes according to the governing laws of this jurisdiction."***

C. State the effective date of the appraisal and the effective date of the report.

- See USPAP Standards Rule 6-2(d) & Advisory Opinion 34.

***The effective date of the appraisal establishes the context for the value opinion, while the date of the report indicates whether the perspective of the appraiser on the market and property as of the effective date of appraisal was prospective, current, or retrospective.***

D. State the type and definition of value and cite the source.

- See USPAP Standards Rule 6-2(e) & Advisory Opinion 34.

***For ad valorem mass appraisal assignments, the definition of value is often defined and found in statute or case law.***

E. Disclose all assumptions, extraordinary assumptions, hypothetical conditions, limiting conditions, and jurisdictional exceptions including any that result in deviation from recognized methods and techniques or that affect analyses, opinions, and conclusions.

- See USPAP Standards Rule 6-2(c).

***For illustration, the following might commonly be found in a mass appraisal report for ad valorem property tax purposes:***

- ***The properties were assumed to be free of any and all liens and encumbrances. Each property has also been appraised as though under responsible ownership and competent management.***
- ***Surveys of the assessed properties have not been provided. We have relied upon tax maps and other materials in the course of estimating physical dimensions and the acreage associated with assessed properties.***
- ***We assume the utilization of the land and any improvements is located within the boundaries of the property described. It is assumed that there are no adverse easements or encroachments for any parcel that have not already been addressed in the mass appraisal.***
- ***In the preparation of the mass appraisal, interior inspections have/have not been made of the parcels of property included in this report. All inspections are made from the exterior only. It is assumed that the condition of the interior of each property is similar to its exterior condition, unless the assessor has received additional information from qualified sources giving more specific detail about the interior condition.***
- ***Property inspection dates will have ranged in time from both before and after the appraisal date. It is assumed that there has been no material change in condition from the latest property inspection, unless otherwise noted on individual property records retained in the assessor's office.***
- ***We assume that there are no hidden or unapparent conditions associated with the properties, subsoil, or structures, which would render the properties (land and/or improvements) more or less valuable.***
- ***It is assumed that the properties and/or the landowners are in full compliance with all applicable federal, state, and local environmental regulations and laws.***
- ***It is assumed that all applicable zoning and use regulations have been complied with.***
- ***It is assumed that all required licenses, certificates of occupancy, consents, or other instruments of legislative or administrative authority from any private, local, state, or national government entity have been obtained for any use on which the value opinions contained within this report are based.***
- ***We have not been provided a hazardous condition's report, nor are we qualified to detect hazardous materials. Therefore, evidence of hazardous materials, which may or may not be present on a property, was not observed. As a result, the final opinion of value is predicated upon the assumption that there is no such material on any of the properties that might result in a loss, or change in value.***
- ***Information, estimates, and opinions furnished to the appraisers and incorporated into the analysis and final report were obtained from sources assumed to be reliable, and a reasonable effort has been made to verify such information. However, no warranty is given for the reliability of this information.***



- ***The Americans with Disabilities Act (ADA) became effective January 26, 1992. We have not made compliance surveys nor conducted a specific analysis of any property to determine if it conforms to the various detailed requirements identified in the ADA. It is possible that such a survey might identify nonconformity with one or more ADA requirements, which could lead to a negative impact on the value of the property(s). Because such a survey has not been requested and is beyond the scope of this appraisal assignment, we did not take into consideration adherence or non-adherence to ADA in the valuation of the properties addressed in this report.***
- ***Possession of this report does not carry with it the right of reproduction, and disclosure of this report is governed by the rules and regulations of the \_\_\_\_\_, and is subject to jurisdictional exception and the laws of \_\_\_\_\_.***

F. Identify the property rights appraised.

- See USPAP Standards Rule 6-2(f).

***Comment: When the property rights to be appraised are specified in a statute or court ruling, the law must be referenced.***

***Due to uniformity, most jurisdictions utilize fee simple; however, should check legal obligations through statutes, rules, regulations, etc.***

II. This is the body of the report that will change with each mass appraisal.

A. Summarize the appraisal assignment dictated by either statutes or local practice. Describe the scope of work used to develop the appraisal; exclusion of the sales comparison approach, cost approach, or income approach must be explained.

- See USPAP Standards Rule 6-2(g) & Advisory Opinion 28 & 29.

***Comment: Because intended users' reliance on an appraisal may be affected by the scope of the work, the report must enable them to be properly informed and not misled. Sufficient information includes disclosure of research and analyses performed and might include disclosure of research and analyses not performed.***

***When any portion of the work involves significant mass appraisal assistance, the appraiser must describe the extent of that assistance. The signing appraiser must also state the name(s) of those providing the significant mass appraisal assistance in the certification, in accordance with Standards Rule 6-3.***

***The scope of work can be contained throughout the document and, therefore, does not require its own section. Its specificity should meet peer and client expectations.***

***Advisory Opinion 28 and 29 provide further discussion and guidance for an acceptable scope of work. The disclosure requirements apply to scope of work performed rather than the scope of work initially planned.***

B. Identify the properties to be appraised.

- See USPAP Standards Rule 6-2(f).

***This identification may include political boundaries, topography, classification, number and type of properties.***

C. When an opinion of highest and best use was developed, discuss how that opinion was determined.

- See USPAP Standards Rule 6-2(k).

***Comment: The mass appraisal report must reference case law, statute or public policy that describes highest and best use requirements. When actual use is the requirement, the report must discuss how use-value opinions were developed. The appraiser's reasoning in support of the highest and best use opinion must be provided in the depth and detail required by its significance to the appraisal.***

***If not addressed in case law or statute, the four tests should be applied for an appropriate analysis:***

- 1. Physically possible***
- 2. Legally permissible***
- 3. Financially feasible***
- 4. Maximally productive***

D. Results of preliminary testing

- See USPAP Standards Rule 6-2(l).

***Ratio studies including performance measures should be used to support the mass appraisal decision.***

E. Summarize and justify the model specification considered, data requirements, and model(s) chosen.

- See USPAP Standards Rule 6-2(h), 6-2(i), and 6-2(j).

### **Land Valuation**

**Model Specification** (Describe which of the following approaches were utilized and why.)

Abstraction  
Sales comparison  
Allocation  
Capitalization of ground rent  
Land residual

Data Requirements:

Number of total sales and percentage of sales used  
Sale date range

Data Collection Procedures:

What we have done is:

The characteristics that we can rely upon are:

The characteristics that may present data inaccuracy are:

**Model Calibration** (Describe calibration methods considered and chosen, and the mathematical form of the final model.)

Ratio study

Review of model coefficients

Review of model estimates

Individual value estimates

**Model Validation** (Describe the appraisal performance tests used and the performance measures attained such as ratio studies, measures of central tendency, appraisal level and appraisal bias.)

### **Cost Approach**

**Model Specification** (Describe the source of cost model.)

Data Requirements

Data Collection Procedures

What we have done is:

The characteristics that we can rely upon are:

The characteristics that may present data inaccuracy are:

**Model Calibration** (Describe calibration methods considered and chosen, the mathematical form of the final model.)

Ratio study

Review of model coefficients

Review of model Estimates

Individual value Estimates

**Model Validation** (Describe the appraisal performance tests used and the performance measures attained such as ratio studies, measures of central tendency, appraisal level and appraisal bias.)

### **Sales Comparison Approach**

**Model Specification**

Data Requirements

Data Collection Procedures

What we have done is:

The characteristics that we can rely upon are:

The characteristics that may present data inaccuracy are:

**Model Calibration** (Describe calibration methods considered and chosen, and the mathematical form of the final model.)

- Ratio study
- Review of model coefficients
- Review of model estimates
- Individual value estimates

**Model Validation** (Describe the appraisal performance tests used and the performance measures attained such as ratio studies, measures of central tendency, appraisal level and appraisal bias.)

### **Income Approach**

**Model Specification** (Describe which of following models were used and why.)

- Direct capitalization
  - GIM
  - GRM
- Yield capitalization
- Data Requirements:
  - Data Collection Procedures
  - What we have done is:
  - The characteristics that we can rely upon are:
  - The characteristics that may present data inaccuracy are:

**Model Calibration** (Describe calibration methods considered and chosen, and the mathematical form of the final model.)

- Ratio study
- Review of model coefficients
- Review of model estimates
- Individual value estimates

**Model Validation** (Describe the appraisal performance tests used and the performance measures attained such as ratio studies, measures of central tendency, appraisal level and appraisal bias.)

***Comment: The appraiser must provide sufficient information to enable the client and intended users to have confidence that the process and procedures used conform to accepted methods and result in credible value conclusions. In the case of mass appraisal for ad valorem taxation, stability and accuracy are important to the creditability of value opinions. The report must include a discussion of the rationale for each model, the calibration techniques to be used, and the performance measures to be used.***

F. Final testing – Similar to the preliminary only final.

- See USPAP Standards Rule 6-2(l).

G. Describe the reconciliation performed, in accordance with Standards Rule 5-7.

***The reconciliation should clearly summarize the quantity and quality of data, the applicability and relevance of the approaches considered, and the methods and techniques employed to ensure accuracy (including recognized testing procedures).***

***“Considering the quantity and quality of data and the reliability of the various models as shown in the performance tests above, we have concluded that the \_\_\_\_\_ approach is the best estimate of market value.”***

H. Public disclosure

***Disclosure to the taxpaying public of values of individual properties should be administered through normal jurisdictional processes. The value in this report may change as a result of processes following that disclosure.***

I. Include a signed certification in accordance with Standards Rule 6-3.

***I certify that, to the best of my knowledge and belief:***

***\_\_\_ The statements of fact contained in this report are true and correct.***

***\_\_\_ The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.***

***\_\_\_ I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest with respect to the parties involved.***

***\_\_\_ I have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.***

***\_\_\_ I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.***

***\_\_\_ My engagement in this assignment was not contingent upon developing or reporting predetermined results.***

***\_\_\_ My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.***

***\_\_\_ My analyses, opinions and conclusions were developed, and this report was prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.***

- I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs the report, this certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property).**
  
- No one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated.)**

**Comment: The above certification is not intended to disturb an elected or appointed assessor's work plans or oaths of office. A signed certification is an integral part of the appraisal report. An appraiser, who signs any part of the mass appraisal report, including a letter of transmittal, must also sign the certification.**

See *Standards Rule 6-3* for more discussion and advisory opinions on this topic.

***Mass Appraisal Revaluation Template***

\_\_\_\_\_ County Assessor

**Mass Appraisal Revaluation Template**

20\_\_ Mass Appraisal of \_\_\_\_\_ for 20\_\_ Property Taxes

I. A. *Client and Intended Users:*

- This report is prepared for \_\_\_\_\_ . Other intended users include \_\_\_\_\_ ; No one else may rely on this report for any purpose.

B. *Intended Use:*

- Use of this appraisal and its conclusions is limited to the administration of property taxes according to the governing law of this jurisdiction.

C. *Effective Date of the Appraisal:*

D. *Date of Report:*

E. *Type and Definition of Value:*

F. *Assumptions, Limiting Conditions, and Jurisdictional Exceptions:*

G. *Extraordinary Assumptions and/or Hypothetical Conditions:*

H. *Property Rights Appraised:*

II. A. *Scope of Work:*

- *(Describe the appraisal assignment dictated either by statutes or local practice. Describe the scope of work used to develop the appraisal; exclusion of the sales comparison approach, cost approach, or income approach must be explained.*

*There is no requirement for the scope of work description to be in a particular or separate section of the report.)*

B. *Identification of Properties:*

C. *Highest and Best Use:*

D. *Preliminary Testing Results:*

E. *Model Specifications Considered, Data Requirements, and Model(s) Chosen*

- Land Valuation:
  - Model Specification:
  - Model Calibration:
  - Model Validation:



- Improved Property Valuation:
  - Cost Approach:
    - Model Specification:
    - Model Calibration:
    - Model Validation:
  - Sales Comparison Approach:
    - Model Specification:
    - Model Calibration:
    - Model Validation:
  - Income Approach:
    - Model Specification:
    - Model Calibration:
    - Model Validation:

F. *Final Testing:*

G. *Reconciliation:*

- Final value determinations were based on a careful analysis of the quantity and quality of data available to each estimation approach as well as validation through the performance statistics produced at the conclusion of each of the approaches used and the final testing validation.

H. *Public Disclosure:*

I. *Certification:*

*I certify that, to the best of my knowledge and belief:*

- The statements of fact contained in this report are true and correct.*
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.*
- I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest with respect to the parties involved.*
- I have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.*
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.*
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.*
- My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.*
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.*
- I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs the report, this certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property).*
- No one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated).*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Individuals providing significant mass appraisal assistance and work performed:

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# APPENDIX J - Affidavit

## Affidavit

\_\_\_\_\_, being duly sworn, deposes and says:

(NAME)

1. He/She was, and continues to be,

\_\_\_\_\_  
(TITLE)

\_\_\_\_\_  
(FIRM NAME)

2. He/She is familiar with the attached proposal for professional service for

\_\_\_\_\_  
(NAME OF COUNTY)

3. The proposed fixed price has been arrived at independently, without collusion, consultation or communication as to any competitor.
4. The said fixed price was not disclosed by the Vendor and was not knowingly discussed prior to the submission, directly or indirectly, to any other Vendor or to any competitor.
5. No attempt was made by the Vendor to induce any other person, partnership, or corporation to submit, or not to submit, a proposal for the purpose of restricting competition.

\_\_\_\_\_  
(SIGNATURE)

Sworn to before me this \_\_\_\_\_ of \_\_\_\_\_, \_\_\_\_\_  
(DAY) (MONTH) (YEAR)

\_\_\_\_\_  
(NOTARY PUBLIC)

