

Appendix 'A': Copy of Contract Specific to this Report

CYCLICAL REVALUATION CONTRACT

SUBJECT: A CYCLICAL REVALUATION analyzing Commercial/Industrial and Apartment market sales throughout the entire municipality to identify and implement needed value changes to the affected areas or classes of property at the municipality's general level of assessment {602.02 (a), 601.23(c) and Asb 301.09(d)} of all such taxable property for tax assessment purposes, in accordance with the standards set forth in the laws of the State of New Hampshire and Administrative Rules adopted by the Department of Revenue Administration (DRA) and the Assessing Standards Board (ASB).

The Municipality of Portsmouth, NH, a municipal corporation organized and existing under the laws of the State of New Hampshire, hereinafter called the Municipality; and Property Valuation Advisors having a principal place of business at 63 Hill St., Newburyport, MA 01950 hereinafter called the Company, hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION and DEFINITIONS {602.02 (b)}

1.1 Name of Municipality:	City of Portsmouth
1.2 Mailing Address of Municipality:	1 Junkins Ave., Portsmouth, NH 03801
1.3 Contracting Officer for the Municipality:	John P. Bohenko, City Manager
1.4 Telephone and fax numbers	Ph.: 603-610-7249
1.5 E-mail Address, if applicable	jphohenko@cityofportsmouth.com
1.6 Name of Company:	Property Valuation Advisors
1.7 Mailing Address of Company:	63 Hill St., Newburyport, MA 01950
1.8 Principal place of business, if different from b. above	Same
1.9 E-mail address, if applicable	straub@shore.net
1.10 Telephone and fax numbers	978-462-4347
1.11 Name and Title of Company Signer:	Stephen Traub, Proprietor & Chief Appraiser
1.12 Type of business organization	Sole Proprietorship

DEFINITIONS:

Cyclical Revaluation Rev 601.08 "Cyclical revaluation" means the process of performing a full revaluation utilizing a systematic measure and listing of all properties over 3, 4, or 5 years and full statistical updates, analyses, and ratio studies, as prescribed in Rev 602.06 and Rev 602.07, performed in the year that new market values are applied.

Full Revaluation Rev 601.11 "Full revaluation" means a complete measure, listing and valuation of all taxable and nontaxable properties in a municipality with or without use of, or access to, existing or prior appraisal data.

Listing Rev 601.13 "Listing" means recording a description of the interior and exterior attributes of any improvements.

Measure Rev 601.16 "Measure" means a physical inspection and recording and sketching of the exterior dimensions of any improvements.

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Measure Rev 601.16 "Measure" means a physical inspection and recording and sketching of the exterior dimensions of any improvements.

Partial Revaluation Rev 601.21 "Partial revaluation" means a valuation of:

- (a) A specified portion of a municipality or any individual property or properties using a full data collection effort completed with or without use of or access to existing or prior appraisal data; or
- (b) A specified portion of a municipality using less than a complete data collection effort.

Statistical Update Rev 601.24 "Statistical update" means to maintain proportionality by analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas or classes of property.

DRA Certified Building Measurer and Lister Duties Asb 304.01

- (a) A DRA certified building measurer and lister shall, be authorized, to collect data for the sales survey.
- (b) A DRA certified building measurer and lister shall not be authorized to validate or invalidate any sales properties.

DRA Certified Property Assessor Assistant Duties. Asb 304.02 A DRA certified property assessor assistant shall, under the guidance of a DRA certified property assessor or DRA certified property assessor supervisor, be authorized to:

- (a) Appraise residential real estate for tax purposes; and
- (b) Validate or invalidate sales for the sales survey.

DRA Certified Property Assessor Duties. Asb 304.03

- (a) A DRA certified property assessor shall be authorized to:
 - (1) Appraise property for tax purposes including:
 - a. The annual maintenance of assessments by using sales surveys, charts, and schedules; and
 - b. Using cost data established by a DRA certified property assessor supervisor during the year of the last revaluation;
 - (2) Validate or invalidate sales for the sales survey; and
 - (3) Submit a signed and dated statement to the department attesting to the qualifications of a building measurer and lister working under the assessor supervisor to be true accurate and correct.
- (b) A DRA certified property assessor shall not be authorized to adjust the cost, land, depreciation, or other tables resulting in a change to the values without the approval of a DRA certified property assessor supervisor.

DRA Certified Property Assessor Supervisor Duties. Asb 304.04 A DRA certified property assessor supervisor shall be authorized to:

- (a) Exercise general supervision over a revaluation;
- (b) Conduct sales surveys and establish base values for land and buildings;
- (c) Prepare the sale survey;
- (d) Establish charts and schedules to be used in the revaluation;
- (e) Prepare reports;
- (f) Supervise informal reviews of property assessments with the property owner;
- (g) Oversee any revaluation by assisting the municipality to ensure the revaluation is performed in accordance with state laws and rules;

- (h) Assist the municipality to ensure that compliance with the contract is adhered to;
- (i) Submit a signed and dated statement to the department attesting to the qualifications at all levels of certification to be true, accurate and correct.

2. SPECIFIC SERVICES TO BE PERFORMED BY THE COMPANY {Rev 602.06}

2.1 Appraise all property as indicated A) in City of Portsmouth's RFP# 57-14 Cyclical Revaluation – Commercial/Industrial and Exempt and Non-Taxable properties ; B) in the Company's response to the RFP; and C) as follows:

- 2.1.1 The Company will update all taxable Commercial, Industrial, and Apartment property and Exempt properties within the municipality in a good and workmanlike manner according to New Hampshire RSA 75:1.
- 2.1.2 The Municipality (not the Company) will update taxable primarily residential property within the taxing jurisdiction of the Municipality.
- 2.1.3 The Municipality (not the Company) shall re-measure, re-list and verify sales of Commercial, Industrial, and Apartment property used as benchmarks for the update.
- 2.1.4 The Municipality (not the Company) shall measure and list new construction via building permits, inventories and any other source.

2.2 Completion of Work: {602.02 (b)(3),(4),(5)}

- 2.2.1 The Company shall complete all work and deliver the same in final form to the Assessors on or before 7/1/15
- 2.2.2 A penalty of \$200 per day shall be paid by the Company for each day required for completion beyond the above stated completion date for delays caused by the Company.
- 2.2.3 The Company shall provide to the Municipality a list of all products to be delivered and the dates of delivery thereof. These products include but are not limited to property record cards in hard copy, electronic or both formats, the USPAP Standard 6 Compliant Final Appraisal Report as described in 3.2.1, and any other products as deemed necessary by the Municipality.
- 2.2.4 The update shall be considered complete and in its final form only when {602.20 (a & b)}
 - 2.2.4.1 The informal review of assessments has been completed;
 - 2.2.4.2 The value adjustments are made;
 - 2.2.4.3 The final values are submitted to and accepted by the assessing officials;
 - 2.2.4.4 The DRA has completed its final monitoring report;
 - 2.2.4.5 All products required by the contract are delivered to the municipality and the DRA; and
 - 2.2.4.6 All other terms of the contract are fulfilled.

2.3 Personnel {602.03(a)(b)}

- 2.3.1 For the grading, classifying, appraising and data collection of all property covered by this contract, the company shall only employ personnel who are:
 - 1. Certified by the DRA, in accordance with New Hampshire Code of Administrative Rules, Asb 303 for the work they will be performing; and

2. Approved by the Municipality.

2.3.2 The Company shall not compensate, in any way, a municipal official or employee or any immediate member of the family of such official or employee in the performance of any work under this contract.

2.3.3 Upon approval of the contract and before the update begins, the Company shall forward to the DRA a list of the approved employees assigned to the update project.

2.3.4 The Company shall ensure when on site, that a DRA certified assessor supervisor will be on site for the update 100% of the time.

2.4 Public Relations. {602.04(a-b)}

2.4.1 The Company and the Municipality, during the progress of the work, shall each use its best efforts and that of its employees to promote full cooperation and amiable relations with the taxpayers. All publicity and news releases shall be cleared with the Assessors and include the DRA public announcement. The Company, upon request of the Municipality, shall make available speakers to acquaint groups with the nature and purpose of the reappraisal.

2.5 Confidentiality. {602.04 (c)(1-2)}

2.5.1 The Company agrees to not disclose to anyone except the Assessors or designee and the Commissioner of the DRA or designee, any preliminary values or new values discovered, for any purpose, or to permit anyone to use or examine any of the data on file in connection with the update.

2.5.2 The Company agrees that the data regarding the update in possession of the Company shall be released, upon request, to the New Hampshire Department of Revenue Administration staff member assigned to monitor the update.

2.6 Compensation and Terms. {602.05}

2.6.1 The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of **Ninety-Two Thousand Dollars (\$92,000)** in manner and form as follows (assuming Municipality to do Data Processing):

2.6.2 Payment shall be made in monthly installments as the work progresses based on 90% of the estimated proportion of the work completed in the preceding month with the 10% balance being held and accumulated until final satisfactory completion of the update as defined in 2.2.4. Rev 602.20 (a), including the DRA final monitoring report

2.6.3 Payment shall be based on monthly progress reports submitted by the Company and after being accepted by the Municipality.

3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY {602.06}

3.1 Development of Unit Costs. {602.06 (a)(1-3), (b)}

3.1.1 The Company shall make a careful study and investigation of the costs of commercial and industrial construction in the area, based upon material costs and prevailing wage rates in the building trades. The Company shall develop data unit costs, which shall include architects and engineer's fees, and contractor's overhead and profits. Before using such unit costs, the Company shall make tests using costs against actual appraisals of buildings whose actual current costs are known in order to insure accuracy.

3.1.2 Residential Property Appraisal Schedules. N/A.

3.2 Manuals of Appraisal. {602.06 (c),(d)}

3.2.1 **USPAP Standard 6 Compliant Final Appraisal Report** {RSA 21-J:14-b, 1, (c)} This report shall comply with the most recent edition of the Uniform Standards of Appraisal Practice (USPAP) Standard Number 6.

The report shall contain the following sections:

1. A letter of Transmittal.
2. A Certification Statement.
- 3) A section detailing the Scope of Work.
- 4) A section detailing sales, income, and cost approaches to value including all valuation premises.
- 5) A section including all tables pertinent to the valuation process along with the cost data and schedules developed along with neighborhood delineation maps for the valuation of commercial, industrial, apartments, and exempt properties.
6. A section including statistical analysis and testing.

The Company for use as an appraisal manual shall bind the USPAP Standard 6 Compliant Final Appraisal Report. The Company shall instruct the Assessors in the use of the manual so that the Assessors shall have an understanding of the appraisal process being utilized. Upon completion of the cyclical revaluation, the Company shall deliver one copy of the manual to the Assessors and one copy to the Department of Revenue Administration.

3.2.2 **CAMA Systems Manual** N/A (System Already in Place)

3.3 Property Record Cards. {602.06 (e-g)}

3.3.1 The Company shall prepare a property record card, 8 1/2 x 11 inches, for each separate parcel of property in the municipality.

3.3.2 The cards shall be so arranged as to show the owner's name, street number, or other designation of the property and the mailing address of the owner, together with the necessary information for determining land value and classification, and space for indicating the land value and value of the buildings on the land.

3.3.3 The card shall be so arranged as to show descriptive information of the buildings, pricing detail, depreciation allowed for physical, functional and economic factors and an outline sketch of all principal buildings in the parcel. The property record cards shall be filed as requested by the Municipality.

3.3.4 Any coding used by the Company on the property record card shall be clearly explained in writing elsewhere, on the card, or on an attachment thereto.

3.3.5 The signature or other identifying symbol of the Company's employee appraising the property shall be noted on each property record card.

3.4 Sales Survey. {602.07}

3.4.1 A DRA Certified Property Assessor Assistant pursuant to Asb 304.02 under the guidance of a DRA Certified Property Assessor pursuant to Asb 304.03 or DRA Certified Property Assessor Supervisor pursuant to Asb 304.04 may validate sales data. A DRA Certified Property Assessor Supervisor pursuant to Asb 304.04 shall prepare the company's sales survey. (See Definitions section)

- 3.4.2 In order to ensure that appraisals will reflect full and true value, the Municipality shall provide to the Company a copy of all property transfers for a minimum of three (3) years immediately preceding the effective date of the revaluation.
- 3.4.3 A sales analysis shall be conducted using accepted appraisal methods in order to determine land, building and total property values. Such analysis shall include documentation of the methods employed and examples of the analyses. Accepted methodology shall include the consideration of all sales given by the municipality to the Company and their inclusion in the sales survey book with appropriate notations for those sales not used in the correlation of values.
- 3.4.4 All property sales shall be included in the sales book by photocopy or printout of the property assessment record card and a photograph of the principal buildings shall be attached thereto.
- 3.4.5 The sales price and terms of the sale shall be verified by the Company and a notation to that effect made on the property assessment record card along with the sale price, date of the sale, and date of inspection.
- 3.4.6 Land values shall be determined from land only sales whenever possible, however, in the absence of an adequate number of land sales, the DRA Certified Property Assessor Supervisor may use the land residual or abstraction technique to assist him in the determination of land values. The analysis portion of the sales survey shall show the sale price and supporting adjustments made in detail that are understandable by the municipal officials and the taxpayers.
- 3.4.7 The indicated land values shall be shown as, but not limited to, site, front foot, square foot, front acre or rear acre units or other appropriate units of comparison.
- 3.4.8 The completed sales survey showing the sales used and the analysis to indicate property values with documentation of the method employed and any location factors, together with neighborhood delineation maps showing front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison shall be delivered to the Assessors for approval and shall become the property of the Municipality with a copy provided to the DRA at the completion of the revaluation.

3.5 Informal Reviews.

- 3.5.1 The MUNICIPALITY shall mail, first class, to all property owners of the properties appraised by the Company, the notification of the newly estimated value of the property by sending to the property owner either of the following: (1) a list of all property owners and the valuations of all properties in the Municipality or (2) a letter stating the newly estimated value of the property. If a letter is sent then the MUNICIPALITY shall either publish a list showing all property values within the Municipality in a newspaper of general circulation for the entire Municipality or post in 2 public places, a list showing all property values within the Municipality. The notice shall also contain the date, time and location of the informal review process including instructions on obtaining an informal review, the time frame in which the reviews shall be scheduled and instructions relating to the appeal of the informal review process.
- 3.5.2 The notification shall contain instructions regarding the appeal process for abatements pursuant to RSA 76:16, 76:16-a and RSA 76:17.
- 3.5.3 The Assessors shall approve the informal review schedule in advance, or designee after the DRA has reviewed preliminary valuation analysis and the Assessors or designee may monitor the informal review process. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners of property appraised by the Company who request such review. A combination of daytime, evening and weekend hours shall be scheduled to accommodate all taxpayers.

3.5.4 Notwithstanding Rev 602.04 (c) (2) (Confidentiality) and Section 2.5.1 of this contract, the Company shall make available to all property owners the documentation related to their individual valuation(s).

3.5.5 The MUNICIPALITY shall notify by first class mail all property owners addressed during the informal reviews of the disposition of their review stating whether or not a change in value has resulted, and the amount thereof along with complete instructions for an appeal of the informal review process.

3.6 Defense of Values:

3.6.1 The Company agrees to furnish the services of a qualified representative to support the values established for the revaluation tax year upon appeal to the BTLA or Superior Court, in all cases where the appeals have been entered within the time prescribed by law at a charge of \$125 per hour plus expenses. Such appeals defense will be performed in an unbiased manner with consideration given to any additional or new data that becomes available or is brought to light and will conform to USPAP. This contract does not include Utility properties.

4. CONDUCT OF VALUATION OF RESIDENTIAL AND COMMERCIAL PROPERTY {602.10}

4.1 Inspection. {602.10 (a-b)}

The exterior and interior of each taxable commercial industrial and apartment building and all appurtenant buildings that sold during the update period shall be carefully inspected, measured and listed by the MUNICIPALITY.

4.1.1 "Measure" means a physical inspection and recording and sketching of the exterior dimensions of any improvements. {Rev 601.16 and Asb 301.09}

4.1.2 "Listing" means recording a description of the interior and exterior attributes of any improvements. {Rev 601.13 and Asb 301.08}

4.2 Entrance {602.10 (c-h)}

Except for vacancies, refusals, unsafe structure, inhabitants that appear dangerous or threatening and those properties where the Assessors are unable to make arrangements for interior inspection, the MUNICIPALITY shall attempt 100% interior inspection of all commercial industrial and apartment property sales in the Municipality.

The MUNICIPALITY shall send a letter to the property owner requesting the property owner arrange an appointment for an interior inspection. If no response is received from the property owner, the MUNICIPALITY or its designee will attempt to inspect the property. When entrance to a building is refused or the occupants are not present, the MUNICIPALITY shall make a note, together with the date and time, on the property record card.

If the Assessors or designee is unable to perform an interior inspection, the Company shall estimate the value of the building using the best available evidence. The property record card shall be appropriately documented.

In all cases of entry, the property owner or occupant, must be at least 18 years of age, shall be asked to sign the property record card as evidence of interior inspection.

4.3 Measurement. {602.10 (i)}

The MUNICIPALITY shall show on the property record card, or an attachment thereto, a diagram of the principal buildings and their dimensions, with the street side or waterfront toward the bottom of the diagram.

4.4 Listing The MUNICIPALITY shall accurately describe and record all listing items whether affecting market

value or not to both interior and exterior features.

4.5 Construction. {602.10 (j)}

In accordance with Rev. 600 rules the quality of construction and approximate age shall be noted and the specific details of the following features, as applicable, such as foundation, basement area, insulation, roofing, flooring, exterior cover, interior finish, fireplaces, heating and air conditioning systems, solar collectors, plumbing and plumbing fixtures, tiling, electric service, the number of rooms and bedrooms, sprinkler systems, elevators and any other data which would influence value. **The COMPANY shall field review all such sales that were measured and listed by the MUNICIPALITY and make any adjustments it deems appropriate such as story heights, sketch labels, style/use and model classifications, quality grades and depreciation ratings, etc.**

5. How The Company Values Property {602.11}

- 5.1 Replacement cost shall be computed using the schedules described in sub-paragraph 3.2. These values shall then be depreciated according to age, condition, utility, and desirability, and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.
- 5.2 If the residential property contains 4 or more separate apartments or residential areas, and if the rental charges are at market level, the earnings may be examined to establish a basis of rent capitalization to be used as a comparison to other property indications of value.
- 5.3 Before the final values are estimated, a DRA Certified Property Assessor Supervisor as described in RSA 21-J:14-f, I and II, shall compare the preliminary values with the sales utilized in the sales survey to ensure all values reflect the market as of April 1 of the year of the update.
- 5.4 When computations of the data obtained from the inspection have been completed a final review shall be made by a DRA Certified Property Assessor Supervisor as described in RSA 21-J:14-f, I and II, parcel by parcel, block by block, to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.

6. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY {602.12}

- 6.1 The municipality shall notify the company, in writing, which properties within the taxing jurisdiction are exempt from taxation.
- 6.2 The Municipality shall furnish to the Company information pertaining to ownership of all property in the municipality, a set of current tax maps, zoning maps, charts, plans, and sales information, and additional copies if requested by the Company.
- 6.3 The Municipality shall keep the company informed of all sales of property taking place during the progress of the update of which it has knowledge.
- 6.4 The Municipality shall make corrections to tax maps as of April 1, of the update year where lots have been subdivided or apportioned and notify the Company of all ownership, name and address changes of which it has knowledge.

6.5 Office Space and Equipment, {602.02 (b) (6)} The Municipality shall provide suitable office space with desks, tables, and chairs for the use of the agents and employees of the Company in performing their necessary work. The Company shall furnish any needed telephones, and other such equipment necessary to complete the work. The municipality shall provide (its existing) appraisal software and hardware and access to the City's existing CAMA assessment system.

7. CONDUCT OF VALUATION OF PUBLIC UTILITY PROPERTY {602.13}

N/A

8. INDEMNIFICATIONS AND INSURANCE {602.14}

8.1 The Company agrees to defend and indemnify the Municipality against claims for bodily injury, death and property damage that arises in the course of the Company's performance of this agreement and with respect to which the Municipality is free from negligence on the part of itself, its employees and agents.

8.2 The Company shall not be responsible for consequential or compensatory damages arising from the late performance or non-performance of the agreement caused by circumstances beyond the Company's reasonable control.

8.3 The Company shall maintain Public Liability Insurance, Automobile Liability Insurance and Workmen's Compensation Insurance.

8.3.1 The Public Liability Insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of \$1,000,000 each person and \$1,000,000 each occurrence for bodily injury liability, and \$1,000,000 each occurrence for property damage liability.

8.3.2 The Automobile Liability Insurance shall be in the form of comprehensive automobile liability and shall provide limits of \$1,000,000 each person and \$1,000,000 each occurrence for bodily injury liability. A copy of the insurance certificate shall be forwarded to the DRA before starting any work.

8.4 The Company shall provide certificates of insurance to the Municipality and the DRA before starting the update confirming the required insurance coverage and providing that the Municipality shall receive ten (10) days written notice of the cancellation or material change in the required insurance coverage.

9. PERFORMANCE BOND {602.15}

9.1 N/A

10. ESTIMATED SIZE OF UPDATE {602.16}

It is agreed between the parties that the entire Commercial, Industrial and Apartment update consists of an estimated 1,733 tracts/parcels (1,460 taxable and 273 exempt) as defined by RSA 75:9, and that in the event that the total number should exceed 102% of said total estimate, the Company shall be entitled to additional remuneration of \$75 per tract. The COMPANY'S responsibilities do not include: 1) Interior Inspections and Measuring and Listings of Sale Properties (to be done by the MUNICIPALITY); 2) updating of building permits (to be done by the MUNICIPALITY); 3) Income and Expense (I&E) Questionnaire mailings and postage to be performed by MUNICIPALITY (the COMPANY will supply I&E forms); 4) Data Processing (to be done by the MUNICIPALITY); 5) New valuation (impact) notice mailings and postage (to be done by the MUNICIPALITY); 6) Valuation of utility property (to be performed by another appraisal company).

PRELIMINARY PROJECT SCHEDULE

- Startup Meeting and Review Contract with MUNICIPALITY

- and DRA Monitor, Receive MUNICIPALTY Deliverables 9/1/14
- Print set of property sale cards 9/1/14
- Perform complete Improvement Analysis (Building Rates) for all commercial building types 9/1/14
- Field Review all C/I Sale Properties 9/1/14 -- 4/15/15
- Data Entry (by Municipality) 9/15/14 -- 4/16/15
- Perform complete land analysis of all C/I areas and zones & establish Land Valuation Parameters for all commercial areas 9/1/014 -- 4/16/15
- Assessor to send I&E Questionnaires 12/1/15
- Implement new Valuation Parameters to existing C/I property inventory 12/1/15 -- 1/2/15
- Recalculate Files 1/2/15
- Print Full Set of C/I Cards 1/2/15
- Perform individual field review on each property using the Vision valuation system and new property card documents. 1/5/15 -- 3/1/15
- Data Entry (by Municipality) 2/1/15 -- 3/15/15
- Perform Income Analysis for all types of Income Properties 2/1/15 -- 4/15/15
- Perform an independent and individual income value approach on each property 3/1/15 -- 4/20/15
- Data Entry (by Municipality) 3/15/15 -- 4/22/15
- Individually reconcile cost, market, and income valuation indicators on each property. 3/10/15 -- 4/30/15
- Perform old-to-new value checks scanning for extreme ratio changes and reconcile 3/15/15 -- 5/1/15
- Create both preliminary and final documentation and supporting documents 4/15/15 -- 5/15/15
- Final Valuation Before Informal Hearings 5/15/15
- Municipality Prepare Hearing Notices 5/15/15 -- 5/17/15
- Mail Hearing Notices (Municipality) and post New Values in accessible areas including on the Web 5/17/15
- Municipality Schedule Hearings for Company 5/18/15 -- 6/5/15
- Informal Hearings Performed by Company 5/30/15 -- 6/21/15
- Hearings Field Work/Adjustments 6/15/15 -- 6/22/15
- Hearing Changes Data Entry 6/1/15 -- 6/23/15
- Final Valuation Turnover 7/1/15

11. SIGNATURE PAGE (Rev 602.18)

Date: _____

8/11/2014

In the Presence of:

ROSANNE LEITZ
Witness

(SGT)

Municipality of: Portsmouth

By Municipal Official(s):

[Signature]

In the presence of:

ROSANNE LEITZ
Witness

(SGT)

By Company:

[Signature]
Proprietor/Chief Appraiser

12. ADDENDUMS, AMENDMENTS AND APPENDIXES (602.17)

12.1 Addendums, Amendments and appendixes may be added only by separate instrument in writing and shall meet all requirements of Rev. 602.