

**City of Portsmouth
Portsmouth, New Hampshire
Assessing Department**

**“CYCLICAL REVALUATION –
COMMERCIAL/INDUSTRIAL/APARTMENT/UTILITY/EXEMPT &
NON-TAXABLE PROPERTIES”**

REQUEST FOR PROPOSAL

Sealed proposals, **plainly marked**, **“RFP# 57-14 Cyclical Revaluation – Commercial/Industrial/Utility Properties” on the outside of the mailing envelope as well as the sealed envelopes shall be addressed to the** Finance/Purchasing Department, City Hall, 1 Junkins Avenue, Portsmouth, New Hampshire, 03801. Proposals will be accepted until 1:00 p.m., April 3, 2014.

SCOPE OF WORK: The City of Portsmouth Assessing Department seeks proposals from qualified Companies capable of revaluing commercial, industrial and utility properties throughout the City in accordance with State of New Hampshire and Department of Revenue guidelines. It is anticipated, but not mandated, that the City may award this request for proposal to more than one proposer if it is in the best interest of the City.

The Request For Proposal is available at <http://www.cityofportsmouth.com/finance/purchasing.htm> or by contacting the Finance/Purchasing Department at the following number: (603) 610-7227. Questions may be directed to the Finance/Purchasing Department. Addenda to this proposal, if any, including written answers to questions, will be posted on the City’s website under the project heading.

The City of Portsmouth reserves the right to reject any or all proposals, to waive technical or legal deficiencies, and to accept any proposal that it may deem to be in its best interest.

REQUEST FOR PROPOSAL

I. INTRODUCTION

The City of Portsmouth, New Hampshire seeks proposals from qualified Companies to revalue commercial, industrial, apartment, utility, non-taxable and exempt commercial properties throughout the City in accordance with State of New Hampshire and Department of Revenue guidelines. By way of background, as of April 1, 2013, the City has approximately 1758 commercial, industrial, apartment, exempt, non-taxable and utility parcels. The Assessing staff consists of (4) full time assessing positions and (1) part time permanent assessing clerk. It is acceptable for companies that are not qualified or specialize in certain properties to submit separate proposals or combination of proposals as follows:

- Companies may submit proposals for the revaluation of all of the above, or may submit a proposal for the commercial, industrial, and apartment only, which will include all properties/parcels listed on page 18 with the exceptions of the gas/oil pipeline utility property (includes ROW) electric utility property (includes ROW, transmission, distribution and the Schillier Power Plant and communication property (i.e. cell towers, poles and conduits and ROW).
- Companies may submit proposals for the revaluation of all of the above and include one or more of the utilities: gas/oil, electric or communication property/parcels.
- Companies may submit a proposal for all of the utilities combined, or each individual utility.

The Scope of Services to be performed is set forth in Section VII below.

Addenda to this proposal, if any, including written answers to questions, will be posted on the City of Portsmouth website at <http://www.cityofportsmouth.com/finance/purchasing.htm> under the project heading. Addenda and updates will NOT be sent directly to Companies. Companies submitting a proposal should check the web site for addenda and updates after the release date. Companies should print out, sign and return addenda with the proposal. Failure to do so may result in disqualification.

II. SUBMITTAL REQUIREMENTS

Company submission shall consist of two parts; a proposal outlining the Company's qualifications and, in a separate sealed envelope, a price proposal. **Proposals will be accepted until April 3, 2014 @ 1:00 p.m..** Proposals received after the time opening of the proposals will be returned to the Company, unopened. Faxed proposals are not acceptable.

Company shall submit three (3) copies of its proposal outlining its qualifications. Each proposal shall consist of the following:

- a) Cover letter with contact information
- b) Proof of Certification. Each Company, corporation, partnership, or individual must hold from the time of submission of the proposal through the completion of all work hereinafter required, written certification of approval by the Department of Revenue Administration pursuant to Part 600, Administrative Rules.
- c) Description of the Company's Qualifications. The Proposal shall include a statement describing the Company's qualifications and experience and identifying the number of years actually engaged as a company, corporation, partnership, or individual specializing in governmental tax revaluation services.
- d) References. Company shall submit a complete client list of municipalities to which it has rendered services during the last (5) years. At least (3) such projects shall have been performed for a municipality whose assessment list is comparable or larger than the City of Portsmouth.
- e) Assigned Personnel. The Company shall submit the written qualifications of all personnel assigned to this project in the form of a resume.
- f) Proposed Fee Schedule.

Company shall submit in a separate sealed envelope a price required to complete the services described in the proposal. The price proposal should include:

- A fee schedule broken down by task.
- Identification of reimbursable expenses.
- Fees and costs that would be charged in the event of an appeal to the Board of Tax and Land Appeals or Superior Court.
- Any sub-consultant fee schedule for work being done in association with this proposal.
- A cover letter must be included which is signed by an authorized owner or agent of the Company, committing the Company's resources to complete the project on time and within the fee.

III. SELECTION CRITERIA AND CONTRACT PROCESS

All responsive submittals shall be reviewed. The City may conduct interviews of short-listed Companies. Each Company shall be evaluated initially based on the following criteria:

- Company's qualifications including experience of personnel, competence, ability to interact positively with the public, reputation for timeliness, sufficient equipment and other resources for the work, and licensing status;
- Company's proposed personnel assigned to this project;
- Company's successful experience with similar projects of scope and size;
- Responsiveness and completeness of the proposal.

Upon review of the non-price proposals, and after conducting interviews, if so used, the City shall rate the Companies in order of preference. If the City elects to award just one company, the City will then open the price proposals of the three top Companies which may result in re-ranking based on price. If the City elects to award this request for proposal to more than one company, the City will open the price-proposals according to the ranking and is not limited in the number of price-proposals that may be opened. The top-rated Company(ies) shall be notified of its standing and invited to enter into contract negotiations. If the City is unsuccessful in reaching a satisfactory contract with the top-rated Company(ies), it may terminate the negotiations without prejudice and commence negotiations with the second-rated Company(ies). If no agreement can be reached with the second-rated Company(ies), the City shall move to the third, and so forth. Once negotiations are terminated with a Company, they may not be reopened.

IV. RESERVATION OF RIGHTS

The City of Portsmouth reserves the right to reject any, or any part of, or all proposals; to waive informalities and technicalities; and to accept that proposal which the City deems to be in its best interest.

The City reserves the right to undertake such investigation of the Company as it deems necessary to evaluate qualifications. The Company may be asked to execute releases to facilitate reference checks. Failure to execute a release if requested may result in disqualification

V. DISQUALIFICATION OF PROPOSERS

Any of the following reason may be considered as being sufficient for the disqualification of a proposer and the rejection of the proposal:

- (a) More than one proposal for the same work from an individual, company, or corporation under the same or different name.
- (b) Evidence of collusion among proposers.
- (c) Failure to submit all required information as requested.

VI. 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.

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
 - (1) 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.

VII. SCOPE OF SERVICES

1. Appraise all Property

The Company shall appraise all commercial/industrial, and utility properties within the City of Portsmouth in a good workmanlike manner according to RSA 75:1.

The Company shall appraise all commercial/industrial, utility, tax exempt and non-taxable property within the City of Portsmouth in the same manner as taxable property.

2. Completion of Work:

The Company shall complete all work and deliver the same in final form to the City Assessor on or before July 1, 2015.

A penalty of \$200.00 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.

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 #20, the CAMA Systems Manual and any other products as deemed necessary by the Municipality.

The revaluation shall be considered complete and in its final form only when

- The informal review of assessments has been completed;
- The value adjustments are made;
- The final values are submitted to and accepted by the City Assessor;
- The DRA has completed its final monitoring report;
- All products required by the contract are delivered to the municipality and the DRA; and
- All other terms of the contract are fulfilled.

Contract satisfaction shall include values that have been defended through the municipal abatement process as described under RSA 76:16 if requested.

3. **Public Relations:**

The Company will assist the City in taking measures at all stages of the operation to foster and maintain good relations with the taxpayers of the City, City Officials, Agents, and City Employees. The Company will further present a plan for the dissemination of information to the taxpayers via appropriate local media that will serve to inform and educate the public at large of the following points:

- a) necessity of a Revaluation program
- b) progress and status of the project
- c) goals of the project
- d) roles of the City and Company
- e) necessity of data collection or verification
- f) qualifications of the Company and City Assessment Department
- g) necessity of property owner cooperation
- h) disclosure aspects throughout the project
- i) on-going nature of completed assessment system

The Company shall make available a supervisor of the Company, skilled at public speaking endeavors, to meet with and address citizens groups, service clubs, and other interested groups as a means of establishing and promoting understanding and support for the Revaluation program and sound assessing procedures and administration.

4. **Personnel:**

The Company's employees shall at all times treat the taxpayers, residents, and City employees with respect and courtesy. The Company shall take appropriate and meaningful disciplinary measures against those who violate the terms of this provision.

The City, at its sole discretion, shall have the right to request that any employee involved in the project be removed for any reason it deems appropriate or in the best interests of the City.

The Company shall comply with this provision upon request in writing by the Assessor.

The Company shall not employ or compensate, in any way, a City Officer, agent, or employee or any member of the family of such officer or employee in the performance of any work under the Contract.

For the grading, classifying, appraising and data collection of all property covered by this contract, the Company shall only employ personnel who are:

- a) Certified by the DRA, in accordance with New Hampshire Code of Administrative Rules, ASB 303 for the work they will be performing; and
- b) Approved by the Municipality.

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

The Company shall ensure that DRA certified assessor supervisor will be on the revaluation 100% of the time.

All employees working outside the City Hall or assigned office quarters will, at all times, wear an identification card, in a format acceptable to the Assessor, on a conspicuous location upon their person. All employees will be required to allow close inspection of the identification by any interested City taxpayer or resident upon request.

5. **Confidentiality:**

The Company agrees to not disclose to anyone except the City Assessor or her authorized representative 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 revaluation.

6. **Supplies:**

The Company shall provide all records, appraisal and data cards, literature, calculators, and the like, adequate for the successful execution of the Contract.

The City shall supply office space, with heat, air conditioning, lighting and furniture adequate for the purposes of executing the Contract, and shall further supply the software, computers, and printer for the facilitation of data storage, processing, file maintenance and CAMA valuation processing. The City shall also supply computer supplies and stock paper.

7. Forms:

All forms utilized throughout the project shall first be approved by the City; as to format, design, content, shape, size, color and quality. Such forms are to include, but are not limited to data collections forms, assessment record cards, income and expense forms, file control forms, quality control forms, telephone log forms, incident forms, inventory content forms, and the like.

8. Assessor's Records:

The Company shall use a system of parcel accounting that is acceptable to the City. Existing information will be provided to the Company; by the City electronically on the Vision CAMA system. Existing manual assessing records may be reviewed upon request to the City; however, records are not to be removed from the assessor's office without the express permission of the City.

9. Data Collection:

All data collection will be performed by the City in accordance with the revaluation procedures established by the City Assessor. Any parcel having had a permit since April 1, 2015, will be reviewed by the Assessors Office with any changes recorded for the revaluation.

Public Utility Property Data Collection:

Unmapped real estate, including poles, pipes, conduits, transmission lines and distribution facilities will be the responsibility of the Company.

Tax Exempt Land and Buildings:

The Company will be responsible for the data appraisal of commercial/industrial, utility tax exempt and non-taxable parcels.

10. CAMA System:

The Company will use the Vision CAMA system provided to the City by Vision Appraisal under a separate agreement.

11. Maintenance Procedures:

The City and the Company, throughout the course of the project, shall take all measures to ensure accurate maintenance of all records, manual or mechanized.

- a) the City, on a regular basis, shall deliver to the Company all parcel splits, transfers, or changes of ownership throughout the course of the project;

- b) The City shall update all ownership and sales files as new information becomes known over the course of the project.
- c) The City shall deliver, on a regular basis, all building permits issued through April 1, 2015. The City will enter this information into the CAMA system, and take appropriate follow through actions.
- d) The City shall have in place procedures to ensure that data incoming in from the field is accurately maintained in the CAMA system.
- e) The Company shall put into place field and record edits, including range and table edits and cross-edits to ensure the consistency and completeness of data entered into the CAMA system.
- f) The Company shall put into place procedures which ensure that changes in data or values as a result of appraisal reviews, informal hearings, and any other activities are duly reflected in the CAMA system.

12. Sales Survey:

A sales analysis shall be conducted to include sales from within the Municipality and throughout the State of New Hampshire 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.

Final unit values for all components used in the Revaluation shall be presented to the City Assessor for review and critique before valuation. This review by the City Assessor will involve a complete review of each analysis conducted, and the documentation of the verification and adjustment process.

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.

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 located within the Municipality for a minimum of two (2) years immediately preceding the effective date of the Revaluation. The Municipality may also furnish property transfers which have occurred throughout the State of New Hampshire.

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.

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.

13. Sales Analyses:

Final unit values for all components used in the Revaluation shall be presented to the City Assessor for review and critique before valuation. This review by the City Assessor will involve a complete review of each analysis conducted, and the documentation of the verification and adjustment process.

The development history and all analyses performed throughout the Revaluation shall be documented and left with the City Assessor at the conclusion of the project as a part of the project deliverables.

I. Land Analysis:

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.

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.

II. Building Analysis:

- a) Building unit values shall be determined by the analysis of construction costs in the local area.
- b) The ultimate result of the construction cost analysis shall be the establishment of replacement costs new for all types of structures found throughout the City.
- c) Replacement costs new shall be the starting point for all other calculations utilized in the cost approach to value.

III. Depreciation Analysis:

- a) Depreciation analyses shall be performed on all sales of older buildings.
- b) Replacement costs new shall be the starting point for the calculations of all depreciation influences in the market.
- c) High and low end points, as well as depreciation curves and final depreciation schedules shall be taken directly from the local market.

- d) Final depreciation schedules of all kinds will be documented before final reviews and establishment of final values.

IV. Economic Rent Analysis:

- a) An analysis of economic rent levels for all commercial, industrial and apartment space shall be performed.
- b) Information providing the basis of these analyses shall be taken from interviews with tenants, managers, and brokers, and through income and expense questionnaires mailed to owners of leased apartment space throughout the City, to be mailed at the City's expense.
- c) Questionnaires sent to wholly owner occupied properties will request that the expense section be completed.
- d) All information received shall be of a confidential nature and shall not be disclosed to anyone outside the Company or assessing staff.
- e) Data received through this collection process shall be compiled in spreadsheet form, and will form the basis of raw data to be analyzed.
- f) Separate income, vacancy, and expense models shall be developed for each classification of apartment property throughout the City.
- g) Income and expense models shall be sufficiently flexible in order to reflect the varying characteristics of the City, physical conditions and desirability of the various spaces;
- h) Final models will be indexed and tabulated in schedule form, with instructions for appraiser application.
- i) Final models will be tested against sales or known market values for tests of reasonability and accuracy.
- j) Final models and market tests shall be presented to the City Assessor for review and approval prior to the application in the final review process.

V. Capitalization Rates:

- a) An analysis shall be undertaken to determine proper capitalization rates for the various income producing space throughout the City.
- b) Where possible, rates should be determined from the sales of income producing space where the income and expenses are known.

- c) Market surveys will be performed utilizing standard and acceptable sources of economic data publications.
- d) Final capitalization rates shall be indexed and tabulated according to the property types, classes, and locations to be applied.
- e) Final models and market tests shall be presented to the City Assessor for review and approval prior to the application in the final review process.

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 City Assessor for approval and shall become the property of the Municipality with a copy provided to the DRA at the completion of the Revaluation.

14. Valuation Process:

The Company shall assign estimates of fair market value as of the effective date of valuation for all taxable properties in the City that are part of the Company's responsibilities. The Company shall also make diligent efforts to ensure uniformity in the application of influence factors and schedule assignments, as well as the accuracy of codes, classification and data.

a) Development of Unit Costs.

(1). The Company shall make a careful study and investigation of the costs 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.

(2). Commercial/Industrial/Utility Property Appraisal Schedules.

The Company shall use unit costs as the basis of appraisal of commercial/industrial, multi-family >3 units and utility properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall be complete for various story heights and cover ground areas adequate for the valuation of all types of houses with tables for additions and deductions for variations from base specifications including schedules for garages.

b) Preliminary Values:

After submission and acceptance of the various analyses and final models as described in the previous section, preliminary values shall be generated for all properties in the City. A preliminary ratio study will be performed at that time and delivered to the City Assessor for reference.

c) Final Reviews:

All properties will receive an on-site review by an experienced, qualified, and accepted appraiser. The appraiser will review each property for:

- 1) proper classification
- 2) data accuracy
- 3) accurate assignment of codes and parameters
accurate assignment of percent complete as of
4/1/15 as applicable reasonability of the various
indications of value

d) Vacant Land:

The review appraiser shall review each valuation of vacant tracts, viewing the tracts in-field.

e) Multi-Family Apartment Properties:

Properties of this category will be appraised via the cost approach, income approach, and the market approach to value. Each parcel will be reviewed in-field, by an experienced and qualified appraiser, for reasonability of the preliminary estimates of value, and will modify the valuation parameters as required.

f) Pease Trade Port Properties:

Properties of this category will be appraised via the cost approach, income approach, and the market approach to value. Each parcel will be reviewed in-field, by an experienced and qualified appraiser, for reasonability of the preliminary estimates of value, and will modify the valuation parameters as required.

g) Special Purpose Properties:

Special purpose properties will be appraised via the cost approach to value. Data must be sufficient in quantity to establish the classification as special purpose. The review appraiser will review the preliminary value in-field for accuracy and reasonability.

15. City Review:

- a) The Company, after performing maintenance of values resulting from field reviews, shall turn over the refined preliminary estimates to the City Assessor for review of conclusions.
- b) Upon completion of the in-field final reviews, maintenance, and final pricing, the Company shall perform a sales ratio analysis and deliver to the City for review.
- c) Upon completion of the reviews by the City, the records will be returned to the Company, with the results of their reviews and recommendations for action, if any.
- d) The Company shall review the recommendations and perform those requests for action or discuss alternate measures.

16. Notification and Informal Hearings:

- a) Notice: the Company shall notify each owner of record via first class mail, in accordance with the project work-plan, and at the Company's expense, setting forth the preliminary estimate of value (ad valorem only) assigned to the property identified in the notice. The notice shall also contain information concerning the scheduling of informal hearings to discuss the preliminary values with the Company.
- b) Valuation List: three (3) lists will be printed by the Company, showing the preliminary estimates of values for all properties in the City for the purpose of public perusal at specified public places.
- c) Informal Hearings: the Company shall allow taxpayers or their authorized representatives to schedule informal hearings with either a DRA Certified Property Assessor Assistant pursuant to ASB 304.02, a DRA Certified Property Assessor pursuant to ASB 304.03 or a DRA Certified Property Assessor Supervisor pursuant to ASB 304.04 of the Company's appraisal staff.
- d) Hearing officers will be prepared to explain how the value was generated for their property, and will review the data on record with the taxpayer to ensure data accuracy.
- e) Any information presented by the taxpayer will receive consideration by the Company, with adjustments made where warranted.
- f) Additional field reviews will occur where information was brought forward at the informal hearing indicating such a need.

- g) The Company shall consider letters sent by those taxpayers not able to attend the informal hearings. Such occurrences will constitute an informal hearing and review of value, and will be processed in the same manner as other informal hearings,
- h) Re-notifications: any taxpayer who attended an informal hearing shall receive a notice, at the Company's expense, stating either the revised estimate of value or that no change in value is warranted.
- i) Information will also be included in the re-notification setting out the abatement procedure should the taxpayer not be satisfied with the result of their reviews.

17. Informal Reviews:

The Municipality shall post in 2 public places, a list showing all property values within the Municipality. The notification shall contain instructions regarding the appeal process for abatements pursuant to RSA 76:16, 76:16-a and RSA76:17.

18. Training:

The Company shall provide training to the assessing staff in the methodologies and procedures used in the project sufficient for the staff to maintain the methodology until the next revaluation.

19. Formal Appeals:

The Company agrees to furnish the services of a qualified representative for the Revaluation tax year upon appeal to the N.H. Board of Tax and Land Appeals (BTLA) or Superior Court, in all cases where the appeal has been entered within the time prescribed by law. The Company shall continue to be responsible for providing a qualified representative even if the City Assessor has reduced the value as part of the proceedings defined in RSA 76:16. However, if the City Assessor increases any value established by the Company, they forfeit their right to Company representation.

The Company agrees to furnish the services of a qualified representative 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 the fees set forth in the Price Proposal.

20. Turnover:

Upon final maintenance of all properties by the Company, no later than July 1, 2015, the Company shall deliver to the City Assessor, in completed and final form and in good order, the following deliverable products:

- a) an estimate of fair market value for all commercial/industrial, apartment and utility exempt and non-exempt properties situated within the City which were appraised by the Company;
- b) a final property (Vision) record card, with data and value current and accurate, for all parcels in the City which were appraised by the Company.
- c) **USPAP Standard 6 Compliant Final Appraisal Report** {RSA 21-J:14-b, 1, (c)} This report shall follow closely the most recent Edition of the Uniform Standards of Appraisal Practice (USPAP) Standard Number 6. The report shall contain the following sections:
 - A Letter of Transmittal
 - A Certification Statement.
 - A section detailing the Scope of Work.
 - A section detailing sales, income, and cost approaches to value including all valuation premises.
 - 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, apartment and utility, commercial, industrial, manufactured housing and exempt properties.
 - A section including statistical analysis and testing. The Company shall bind the USPAP Standard 6 Compliant Final Appraisal Report for use as an appraisal manual. 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 Revaluation, the Company shall deliver **four** copies of the manual to the Assessors Office and one copy to the Department of Revenue Administration.

21. Services To Be Performed By The Municipality:

The Municipality shall notify the Company, in writing, which properties within the taxing jurisdiction are exempt from taxation.

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.

The Municipality shall keep the Company informed of all sales of property taking place during the progress of the revaluation of which it has knowledge.

The Municipality shall make corrections to tax maps as of April 1, of the revaluation year where lots have been subdivided or apportioned and notify the Company of all ownership, name and address changes of which it has knowledge.

The Municipality shall provide suitable work space with computers, printers, desks, tables, and chairs for the use of the agents and employees of the Company in performing their necessary work.

22. Conduct of Valuation of Public Utility Property:

The Company may, upon approval of the City Assessor, use the values of public utility properties determined either by the DRA or by an individual certified by the DRA pursuant to RSA 21-J:14-f,I.

22. Project Size and Scope

The project includes the following parcels, which have been grouped into several major categories of Commercial/Industrial/Apartment and Utility property for project responsibility.

		GYMS	3	PUB TANKS MDL-00	3
		HARD WOOD W/O	2	R-D FACIL	3
		HOSP PVT	2	REST/CLUBS	37
		HOTELS	13	RETAIL	72
		HRDWARE ST	1	RTL CONDO MDL-06	105
		HSNG AUTH	6	SAND&GRAVL	1
		IND BLDG	4	SHOPNGMALL	14
		IND CONDO MDL-06	42	STORE/SHOP	13
		IND CONDO MDL-00	2	TEL POLE/CONDUIT	1
		IND LD DV	10	TEL ROW	3
		IND LD PO	1	TEL X STA	3
		IND LD UD	8	TRANSPORT	2
		IND OFFICE	10	UNDEV LAND	25
		IND WHSES	60	UNPRODUCTIVE	2
		INNS	3	US GOVT MDL-94	4
		LUMBER YRD MDL-94	1	EXEMPT/NON-TAXABLE	258
		MH PARK	1		
		MH PARK MDL-00	1	TOTAL	1758
		MIX C	1		
		MOTELS	2		
		MOVIE THTR	1		
		NURSING HM	3		
		OFF CONDO MDL-06	384		
		OFFICE BLD	110		
		OTHER CULT	2		
		OTHER W/O	4		
		OTHR OUTDR	1		
		PARK GAR	1		
		PARK LOT	28		
		POT DEVEL	2		
		PRI COMM	125		
		PROF BLDG	5		
		PUB TANKS	2		
APT 4-7 UN MDL-94	127				
APT OVER 8	29				
AUTO REPR MDL-94	17				
AUTO S S&S	4				
AUTO V S&S	12				
BANK BLDG	15				
BOARDING HS MDL-94	2				
CABLE ROW	3				
CAR WASH	3				
COMM BLDG	11				
COMM CONDO MDL-06	31				
COMM WHSE	12				
CONDO/XMPT MDL-06	5				
CONV FOOD	1				
DAY CARE	2				
DEVEL LAND	29				
DOCKYARDS	4				
EDUC BLDG	2				
ELEC PLANT	2				
ELEC PLANT MDL-00	7				
ELEC ROW	4				
ELECSUBSTA -MDL-00	1				
FACTORY	15				
FRATNL ORG	4				
FUEL SV/PR	14				
FUNERAL HM	1				
GAS PLANT	2				
GAS ROW MDL-00	6				
GAS ST SRV MDL-95	5				
GAS STG	1				