

**REQUEST FOR PROPOSAL  
PROFESSIONAL SERVICES FOR A  
REVALUATION FIRM**

**REVALUATION OF ALL REAL PROPERTY FOR ASSESSMENT PURPOSES  
IN THE BOROUGH OF LAUREL SPRINGS, VALUES ARE TO BE AS OF  
OCTOBER 1, 2016 FOR USE IN THE YEAR 2017**

The Borough of Laurel Springs is seeking proposals from a revaluation firm for Revaluation of real property in the Borough of Laurel Springs.

Laurel Springs has approximately 721 line items (see Appendix A). We urge prospective revaluation companies to tour the Borough before submitting a proposal. Work shall be completed in a timely manner in order to be filed as the 2017 Tax List.

All proposals shall conform to this specification and to the standards set forth in the laws of the State of New Jersey and the Directives of the Director, Division of Taxation, and Department of the Treasury.

The vendor must be familiar with Microsystems as this will be our CAMA system in place.

It is understood by the vendor that this proposal is submitted on the basis of specifications prepared by the Borough of Laurel Springs and the fact that any vendor is not familiar with these specifications or conditions will not be accepted as an excuse.

The following specific factors will be used in reviewing the proposals and determining which proposal is most acceptable to the Borough: knowledge of Microsystems, cost of the proposal, experience of vendor, location of vendor in relation to Laurel Springs, information obtained from other municipalities pertaining to the performance of the vendor, and experience and training of employees.

Contracts will not be granted based on lowest bid but in consideration of all of the above criteria.

Proposals are to be submitted to the Borough of Laurel Springs Clerk's Office, 135 Broadway, Laurel Springs 08021 **no later than 6 p.m. on Wednesday, March 9, 2016**. NO PROPOSALS will be accepted after that time.

The revaluation firm must advise if your corporation, any former corporate identities, or parent company has previously or is currently involved in any form of litigation or arbitration concerning any of your products or service, in order for you to be considered for eligibility, you must disclose the full details of the suit(s).

Revaluation firm shall include with their proposal the following items:

- Sample form of Progress Reports to be used.
- Sample form of Payment Schedule and/or Monthly Billing Summary.
- Sample of Property Record Cards to be used.

- Sample of any other supportive material to be used.
- Resume or qualifications of employees who will be performing work for the Borough of Laurel Springs during this contract.

## **I. Contract Approval**

1. This contract is contingent upon approval of the Director of the Division of Taxation.
2. No change will be permitted in this contract except upon the mutual consent of the revaluation firm and the Borough of Laurel Springs, the surety company, and with the permission of the Director of the Division of Taxation.

## **II. Conflict of Interest and Confidentiality**

1. No commissioner or employee of the Camden County Board of Taxation shall have any interest with the revaluation firm.
2. The revaluation firm shall not represent any taxpayer filing an appeal with respect to this revaluation.
3. In the event the revaluation firm or any officer, employee or staff member of the revaluation firm owns an interest in real property situated within the Borough, the revaluation firm, employee, or staff member shall disclose in writing to the Borough Assessor the name, address, and block and lot number of the property owned within ten days after learning of the conflict.
4. The revaluation firm agrees not to disclose to anyone, except the Assessor and the Director of the Division of Taxation, Department of the Treasury, for any purpose, or to permit anyone to use or peruse any of the data on file, in connection with the revaluation. Any confidential information supplied to the revaluation firm in connection with this program shall remain in possession of the revaluation firm and not be subject to the freedom of information provision. At the conclusion of the program all such information shall be turned over to the Borough of Laurel Springs.

## **III. Qualifications**

The principals and the employees of the revaluation firm directly engaged in municipal revaluation programs in this state must meet the following minimum requirements:

1. Principals shall have a minimum of ten (10) years of practical and extensive appraisal experience in the valuation of the four classifications of property, at least five (5) years of this experience shall have been in the mass appraisal field and have occurred within the past seven (7) years.
2. Supervisors shall have a minimum of three (3) years of practical and extensive appraisal experience in the appraisal of the particular type of properties for which they are responsible, three (3) years of this experience must have been in the mass appraisal field and occurred within the past five (5) years.

3. Field personnel, building enumerators and listers shall have received a minimum of 150 hours of in-service training pertaining to their particular phase of work and shall be generally aware of the other phases of the revaluation project before starting actual field work.
4. Personnel determining final land values shall meet the qualifications prescribed for supervisors in direct charge of the work.
5. Resumes shall be submitted on behalf of principal appraisers and supervisors with bid submittal.
6. The revaluation firm shall submit a listing of all field personnel with a summary of their experience prior to starting field work.

#### **IV. Additional Requirements**

The revaluation firm shall submit:

1. A list of their clients for the past five years including their names, addresses, telephone number and a contact person.
2. A statement regarding the adequacy of their financial resources.
3. The name of the company representative who will be responsible for supervising this project.
4. A statement of the portion of the work in the Borough of Laurel Springs that will be performed by those individuals.
5. A statement of qualifications of the supervisory staff.
6. A statement of the experience in the field of municipality wide revaluation of the individuals (other than qualified supervisory personnel), representative to be available for assignment to a revaluation program for the Borough of Laurel Springs.
7. Samples of property record cards, **both digital (Microsystems) and hard copy** proposed for the various classes of properties to be appraised in the Borough of Laurel Springs.
8. Samples of supportive material used in the appraisal of income producing property in other municipality-wide revaluation projects.
9. Samples of public relations material.
10. List any litigation resulting from appraisal projects revaluation firm has been engaged in during the past 10 years.
11. The firm shall at all times abide by the Affirmative Action Guidelines P.L.1975, C.127 (N.J.A.C. 17:27).
12. The firm shall comply with P.L. 2004, Chapter 57 and submit proof of business registration issued by the New Jersey Department of Treasury. Non-compliance when submitting a proposal (or bid) is considered a non-waivable defect and will result in a denial of the contract to the firm.

## V. Borough Responsibilities

The Borough of Laurel Springs shall facilitate the revaluation firm's performance by providing the following:

1. An appropriate number of copies of an up-to-date tax map of the Borough determined suitable for revaluation use by the Local Property and Utility Branch and the Director, Division of Taxation of the State of New Jersey.
2. Access to all pertinent records of the Borough Assessor's Office including: Field books, sales records, zoning ordinances, zoning and flood plain maps, deeds, and SR1A's. **The existing property record cards will not be provided. This is to ensure a fresh data card from scratch.** The revaluation firm shall not remove any record, map, ordinance or document from the Assessor's office without written permission.
3. Letters of introduction to all field inspectors to facilitate their access to properties.
4. A mailing list of each Borough's property owners, via the most recent magnetic tape (1 copy).
5. Office space to hold the informal taxpayers reviews.
6. Final signed subdivision approvals in order that they may be included in the revaluation.
7. The revaluation firm shall furnish all office equipment, property record cards, measuring tapes, machines and supplies required in connection with the revaluation. The Borough has limited office space for the revaluation firm.

## VI. Scope and Method

The revaluation firm shall value all real property, land and improvements, within the Borough of Laurel Springs including exempt property. This shall include all real property in the process of being constructed or altered while the revaluation project is underway.

The revaluation firm shall appraise all real property (land and improvements) in the Borough of Laurel Springs utilizing the three customary, recognized approaches to value wherever applicable. These approaches are the cost approach, the sales comparison approach and the income capitalization approach to value.

## VII. Vacant Land

1. The revaluation firm shall prepare a land value map of the Borough indicating neighborhood units and identifying land values used within each neighborhood for vacant land, residential land, farm homesites, farm acreage, buildable lots, and commercial, industrial and apartment lots where applicable.
2. The revaluation firm shall inspect and appraise each parcel of vacant land based upon the unit front foot, square foot, acreage, site value or a combination thereof, as may be appropriate in their judgment and subject to the consent of the assessor.
3. Qualified farmland shall be appraised as a qualified farm.

4. All vacant land appraisals shall be made according to the standards and procedures provided in the Real Property Appraisal Manual for New Jersey Assessors.

## **VIII. Residential Property**

1. The revaluation firm shall inspect the interior and exterior of all residential property including all accessory structures and outbuildings, including those structures to which no value is ascribed. Each building shall be accurately measured and diagrammed. Said inspection shall also result in a list of component parts including, but not limited to:
  - a. the quality of construction
  - b. the class of construction
  - c. the story height of each section
  - d. physical depreciation observed
  - e. functional obsolescence
  - f. locational or economic obsolescence
  - g. number of living units
  - h. age of the structure and year built
  - i. overall condition
  - j. monthly rent, if tenant occupied
  - k. foundation type and material
  - l. basement area, crawl space, and or slab
  - m. finished basement area
  - n. first floor area, upper floor(s) areas
  - o. attic area (designate part finished, unfinished)
  - p. finished half-story area (areas are to be actual)
  - q. exterior wall construction measurements
  - r. insulation (as can be determined)
  - s. roof type and roof cover material
  - t. floor structure and material
  - u. degree of interior finish
  - v. heating, ventilation and air conditioning source, type and area serviced
  - w. number, quality and height of fireplaces
  - x. number and type of rooms
  - y. number of bathrooms and their fixtures
  - z. built-in kitchen appliances
  - aa. modernization of kitchens and bathrooms
  - bb. decks, patios, terraces, and balconies (measurements)
  - cc. garages, ie. attached, built-in or detached, porches, breezeways and their location in relation to the main structure
  - dd. built-in pools, tennis courts
  - ee. any other item or amenity that would significantly affect the market value of the property

2. All of the available information shall be printed on a property record card acceptable to the Borough Assessor.
3. Where more than one property card is required, all cards shall be assembled and properly labeled.
4. Each property record card shall identify the individual making the inspection and set forth the date when the interior inspection was made. A signature of the owner or tenant must be obtained, if possible.
5. All residential property appraisals shall be made according to the standards provided in the Real Property Appraisal Manual for New Jersey Assessors.
6. All structures are to be measured with a measuring tape. No measuring sticks will be permitted. Measuring wheels will be permitted for site work only.
7. A final (100%) drive-by visual field inspection is required and review of all land and buildings must be made upon completion of field and office computations by experienced firm (Supervisor) personnel to insure accuracy of all data recorded on a hard copy of the computer data files. The purpose of this review will be to account for and adjust for factors which may have direct bearing on the market value of properties as well as to ensure a property's equitable relationship to surrounding properties. This review shall be accomplished by a supervisor level employee of the firm.

## **IX. Commercial Property**

1. The revaluation firm shall physically inspect the interior and exterior of commercial property included in this contract. Also include all accessory structures and outbuildings, and those structures to which no value has been ascribed. Each building shall be accurately measured, and diagrammed. They shall have all the same information noted as RESIDENTIAL PROPERTY but in addition, the following items are required:
  - a. The revaluation firm shall provide an analysis of income and expenses, and capitalize the Net Operating Income into an indication of value by the Income Capitalization Approach. Such analysis shall be made on a form acceptable to the Borough Assessor and presented in a clear, concise and readable format. The sketch produced shall clearly delineate the separate retail units within a shopping center or group of strip stores, and identify the tenant occupying such at the date of inspection. Finished retail area, mezzanine area and unfinished warehouse or storage area shall also be clearly delineated and its area calculated. Each building will be separately diagrammed and an overall sketch plan of all structures will be either provided or drawn.
  - b. The revaluation firm shall provide an analysis of income and expenses, and capitalize the Net Operating Income into an indication of value by the Income Capitalization Approach. The sketch produced shall clearly delineate the various sections of the building and describe the type of finish and occupancy.

2. The firm should do vector sketches of all commercial and improved exempt properties into the CAMA file unless, in the opinion of the Assessor, the complexity of a property would prevent a vectored sketch. A note shall be made on said property record card in such event.
3. All commercial, industrial and apartment appraisals shall be made according to the standards provided in the Marshal & Swift Commercial Cost Valuation Service Manual, if appropriate.
4. In addition to the items enumerated under RESIDENTIAL PROPERTY, these items should be noted on commercial property record cards.
  - a. overhead doors, loading docks, canopies
  - b. concrete paved parking area
  - c. drive-thru windows, pneumatic tubes, vaults
  - d. sprinkler systems
  - e. lighting systems (interior and exterior)
  - f. structural framework
  - g. mezzanine and finish
  - h. craneways
  - i. any other item that would affect the Market Value of the property

#### **X. Exempt Property**

All Class 15 properties shall be physically inspected, measured and diagrammed by the revaluation firm on the exempt property record format approved by the Assessor. The component should be listed and valued according to the Marshall and Swift format, if appropriate. They shall be listed separately when submitted to the Assessor.

#### **XI. Inspection Procedures**

Each property in the Borough should be inspected.

1. The revaluation firm shall mail to each property owner on the tax list a letter explaining the revaluation and advising the property owner of the forthcoming inspection. Said letter shall be mailed by the revaluation firm three weeks prior to the commencement of field work. The Borough shall determine the content of the letter with the advice and consent of the revaluation firm. The Borough shall supply the revaluation firm with the most recent tax list available.
2. The revaluation firm shall inspect all properties between the hours of **9:00am and 7:00pm, Monday through Friday and on Saturdays between 10:00am and 4:00pm**. Sunday inspections shall not be scheduled, except by appointment and at the request of the taxpayer.
3. No less than **four** attempts shall be made to gain entry to each property.
4. The initial visit of the field person shall be announced by the post card or letter only; no advance appointment shall be required. During the initial visit to the property, the field person shall knock and announce their arrival, identify

themselves, state the purpose of the visit, measure, describe and diagram the improvements and the subject site. An interior inspection shall also be made, subject to approval of the property owner, tenant or agent. If no one is home, the fieldperson shall leave a card explaining the purpose of the visit and informing the property owner or tenant that there will be another call back. .

5. If upon the second call back visit, entry is not gained, the fieldperson shall leave a card asking the occupant to arrange a mutually convenient appointment to inspect the property. The card shall contain a toll-free telephone number that may be called by the property owner for the scheduling of appointments. The card shall also state that unless an appointment is scheduled by the property owner, the revaluation firm shall estimate the interior of the dwelling from information available through Assessor's records or other sources.
6. Each property data lister shall record the name or code of the person making the inspection and the date of the inspection as well as the **signature of the occupant** verifying that an interior inspection has been conducted. Actual interior inspection is required and at no time shall the property owner's description be accepted in lieu of inspection. The signature of the party present at the time of the inspection shall be requested and be a part of the inspection documentation. The data collection worksheets will be returned by the field staff after which they shall be reviewed for accuracy and encoded into a computer data system. A hard copy or computer access to field work shall be forwarded biweekly to the Borough Assessor's Office after encoding and a preliminary calculation so that it can be progressively reviewed by the Assessor. Upon completion of a review by the Assessor, should discrepancies appear in the firm's listings, the firm shall make the necessary corrections **at its own expense**.
7. If the property owner refuses either exterior or interior inspections to the property, the fieldperson shall courteously leave the property and inform the Borough Assessor within 7 days.
8. No less than three (4) attempts shall be made to gain entry to each property. The Firm shall make all reasonable efforts to inspect the interior of all residential properties.
9. The revaluation firm shall notify the Borough Assessor of any properties discovered not to be on the current year's tax list so that they may be picked up as added or omitted assessments on their respective tax rolls. Notification shall be made within fourteen (14) days of discovery.
10. All field personnel, at any time they are on private property within the Borough, shall plainly wear an identification badge which shall contain a clear, color photograph of the individual, the revaluation firm's name, the individual's name and signature, and the signature of a designated Borough Official. Field personnel will carry a Borough-issued letter of introduction.
11. The Tax Assessor of the Borough of Laurel Springs shall have the right to require the removal of any field person from the work in the Borough.
12. The revaluation firm's Project Manager shall be responsible for the quality and quantity of all field work performed by revaluation firm. They shall review the raw data collected by the fieldperson to insure the accuracy of the data reported and the diagram and measurements recorded before the card is key punched.

13. Spot checks of the field work shall be conducted by the Borough Assessor, who may also require the Project Manager to accompany him on the spot checks. Faulty, incorrect field work shall be returned to revaluation firm for correction.
14. Final value computations shall be reviewed by the Project Manager and the Borough Assessor before the final property record cards are printed. **The Assessor shall have final jurisdiction as to the acceptability of the final values.**
15. The revaluation firm shall provide a written, weekly schedule of field work, including: name of the field inspector, the vehicle type and license number of said vehicle, the neighborhood to be inspected and the number of days the Field Inspector is expected to be in said neighborhood.
16. With regard to real property being constructed or altered, the revaluation firm shall determine the percentage of completion and the appraised value of such property as of October 1, 2016.

## **XII. Public Relations**

The Revaluation firm shall be required to assist the Borough in conducting a taxpayer orientation and education program regarding the revaluation. The program shall include, but not necessarily be limited to the following:

1. Press releases describing the purpose and nature of the revaluation program. The timing of these releases should be approved by appropriate Borough personnel.
2. Meetings with public groups in the community.
3. The preparation and mailing of informational letter to taxpayers.
4. The public relations function should be ongoing during the terms of the revaluation.

## **XIII. Informal Reviews**

Once values have been determined, taxpayers should be provided with an opportunity to review the proposed assessment of their property. Before the new values are mailed out, those properties with an unusually high percentage of change will be reviewed by the Assessor.

1. Revaluation firm shall provide written notice advising the property owner of the new appraisal that revaluation firm has determined for the taxpayer's property. Said notice shall be by first class mail and the notice shall be in a format to be approved by the Borough. The notice shall specify when and how an appointment for an informal review of the property record card, new valuation, valuation methods and sales activity may be arranged by the property owner. Each property owner attending the informal review shall be afforded an individual meeting with a member of revaluation firm qualified to discuss the data collected and the Market Value of each property. Sufficient time shall be allowed to hear and conclude reviews on or before November 1, 2016.

2. Taxpayers shall have a choice of a weekday, evening or a Saturday for this review. The Assessor reserves the right to attend these hearings.
3. Revaluation firm shall provide sufficient telephone lines and staff in the revaluation firm's office on or before the day the letters of notification are mailed to the property owners. Said telephone lines shall be toll-free from all Borough of Laurels Springs exchanges. No less than **three** telephone lines shall be provided by revaluation firms.
4. Revaluation firm shall summarize each and every informal taxpayer review on a form that shall contain: date of the review, name of the reviewer, name of the taxpayer and/or agent, block and lot number of the property reviewed, comments from the taxpayer, any written submission from the taxpayer or appraisals reports along with the final determination made by the Project Manager upon final review. This written record shall be forwarded to the Borough Assessor for review and comment, before the final value is changed. Upon review and approval of the Borough Assessor the changes shall be delivered to the revaluation firm.
5. The revaluation firm shall make all necessary revisions or corrections on or before December 15, 2016. Each and every taxpayer that responded to the informal review shall be notified of the final determination made by revaluation firm within thirty (30) days of the conclusion of the informal taxpayer reviews. Revaluation firm shall notify the taxpayer in writing and said notification shall be sent by First Class mail.
6. The informal taxpayer reviews shall be conducted at the Borough of Laurel Springs Municipal Building, 135 Broadway, Laurel Springs, New Jersey.
7. **The Project Manager shall be available to meet with the class 4 property owners personally.**

#### **XIV. Required Communication**

Throughout the revaluation, the revaluation firm shall perform its work in accordance with the plan and time frames approved by the Borough Assessor. They shall submit monthly progress reports to the Borough Assessor and prepare all other reports required by the State of New Jersey and the County of Camden during the revaluation proceedings. In addition, weekly oral communication with the Borough Assessor will be required.

#### **XV. Delivery Upon Completion**

As the revaluation is completed, the revaluation firm will be responsible for the delivery of the following articles to the Assessor:

1. **A comprehensive, clearly written manual of the methods and data used in this revaluation. A copy of the New Jersey Manual and Marshall Valuation Service together with the cost data investigation results and adjustments used in the valuation of residential, commercial and industrial properties shall be**

**summarized and furnished to the Assessor. The revaluation firm shall instruct the Assessor in the use of the manual so that he will have a thorough understanding of the appraisal process being utilized.**

2. All land value/sales maps, property record cards and accompanying digital photographs, any short narrative appraisals, additional blank property record cards, taxpayer review forms, and any other items appropriate.
3. A magnetic tape or digital file containing the new revaluation assessment values, in a format consistent with the New Jersey Property Tax System Mod IV, shall become the Borough's new Master File.
4. **The revaluation firm shall provide the Assessor with completed property record cards filed in sequence by block and lot numbers of taxable and exempt properties. All supporting data, documentation and special procedures used in deriving values shall also be provided to the Assessor in neat legal size folders. The firm shall make available qualified personnel for the purpose of giving full explanation and instructions to the Assessor and his staff with regard to all materials submitted in all phases of the final revaluation. Forty (40) hours shall be allocated for this purpose.**
5. The resulting data base becomes the property of the Borough of Laurel Springs.

#### **XVI. Defense of Appealed Values**

1. Without additional charge to the Borough, the revaluation firm shall furnish the Project Manager as the revaluation firm's expert to testify before the Camden County Board of Taxation when the revaluation firm's appraised value is being challenged. The expert shall appear with the Borough Assessor and/or the Borough Attorney at all hearings, settlement conferences and other legal proceedings, if requested, by the Borough Assessor and/or Borough Attorney. The Project Manager shall defend revaluation firm's appraised value of properties appealed to the County Board of Taxation for the tax years of 2017, 2018 and 2019. The Borough Assessor and Borough Attorney shall appear before said tribunals, represent the Borough, examine witness and actively participate in related legal phases of the defense of tax appeals.
2. In cases where the decision of the Camden County Board of Taxation shall be further appealed to the Tax Court of the State of New Jersey, either by the appellant or by the Borough, the revaluation firm will provide the Project Manager as an expert witness for the Borough, if requested at the agreed upon hourly rate and said rate shall remain in effect during the term of this contract and the conclusion of all state tax appeals filed through the 2017 Tax Year.

#### **XVII. Surety and Insurance**

Prior to commencement of this contract, the revaluation firm shall carry adequate Public Liability, Automobile Liability and Workmen's Compensation Insurance or coverage which shall indemnify and save harmless the Borough of Laurel Springs, demands and

causes of action rising from any act of commission or omission of the revaluation firm, its agents and employees, in the execution of their work under the terms of the contract, including claims relating to labor and material furnished. Certificate of Insurance will be submitted upon award of contract naming Laurels Springs as an insured party.

1. The revaluation firm shall furnish to the Borough of Laurel Springs a Performance Surety Bond in the amount of the contract, the condition of which shall be the performance of the contract, which bond shall be issued by a reputable bonding company authorized to do business in the State of New Jersey. Said bond shall include the defense requirements of these specifications. Also, said bond shall be in a form satisfactory to and approved by the Borough Attorney. Policies or certificates of insurance and the performance bond may be reduced to 10% of the contract price upon acceptance of the completed revaluation by the Assessor and the Governing Body. The reduced amount of the bond shall remain in effect for the period necessary to cover the defense requirements of these specifications.
2. Prior to commencement of this contract, the revaluation firm shall provide Workers' Compensation insurance coverage to all its employees in accordance with all regulations promulgated by the State of New Jersey and Federal Law. A certificate of said insurance coverage shall be provided to the Borough evidencing the coverage provided by the Revaluation firm.
3. All sureties and Certificates of Insurance shall provide for a thirty (30) day notice of cancellation to the Borough Clerk and Borough Attorney.

### **XVIII. Computer Assisted Mass Appraisal System**

The Borough of Laurel Springs Assessor's Office has utilized Micro System, Inc. CAMA Programs. Data collection will be performed via electronic data collection software compatible and integrated with Micro Systems, Inc. CAMA System. The electronic data collection software will be capable of both real time and batch uploading. The Firm will be responsible for any license and/or fees associated with the electronic data collection software.

### **XIX. Payment**

Payments will be made in accordance with Borough payment schedule. The revaluation firm shall submit a monthly statement of the extent and value of work completed.

The Borough of Laurel Springs pays invoices monthly in accordance with Borough code. The revaluation firm can submit proper vouchers and invoices monthly.

Payment will be made ONLY on work completed. Payments to be made to the revaluation firm shall be calculated by applying the appropriate dollar value to the work completed and accepted by the Tax Assessor and subject to a ten (10) percent retainage. The revaluation firm will supply the format to be used for invoicing. The format must be

approved by the Borough of Laurel Springs. All bills will be approved by the Borough Committee at regularly scheduled meetings.

Five (5) percent of retainage will be released once the tax list is certified by the Tax Assessor.

Three (3) percent of retainage will be released after first year of tax appeals are completed.

Balance will be released after ALL tax appeals are completed.

**APPENDIX A**

**BOROUGH OF LAUREL SPRINGS  
PROPERTY CLASSIFICATION SUMMARY**

<b><u>Class</u></b>	<b><u>Property Classification</u></b>	<b><u>Number of Line Items</u></b>
1	Vacant Land	x
2	Residential	x
3A	Farm Regular	x
3B	Farm Qualified	x
4A	Commercial	x
4B	Industrial	x
4C	Apartment	x
15A	Exempt Public School	x
15B	Exempt Other School	x
15C	Exempt Public Property	x
15D	Exempt Charitable	x
15E	Exempt Cemeteries	x
15F	Exempt Miscellaneous	x

**TOTAL**

**xxxxxx**

NOTE: THE PRICE SHALL BE BASED UPON THE ABOVE LINE ITEM COUNT, THE CONSOLIDATION OF ANY LINE ITEMS REQUIRED BY THE ASSESSOR WILL NOT BE USED TO ADJUST SAID PRICE AFTER THE EXECUTION OF THIS AGREEMENT.

