

**Lackawanna County Commissioners
REQUEST FOR PROPOSAL**

Real Property Reassessment Project

RFP# 266-21-100

APPENDIXES A thru J

Issue Date: August 16, 2021

Response Date: 11:00AM September 23, 2021

APPENDIX A - Sample Vendor Evaluation Checklist

Lackawanna County Reassessment and Tax Administration Project

Prospective Vendor: _____

Evaluator: _____ Date: _____

Bid Scoring Summary

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

A. UNDERSTANDING THE PROJECT

Maximum Points: 200

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

B. VENDOR QUALIFICATIONS

Maximum Points: 227

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

C. PERSONNEL QUALIFICATIONS

Maximum Points: 220

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

D. SOUNDNESS OF APPROACH

Maximum Points: 375

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

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

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

Comments:

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

Comments:

40 _____

Subtotal: Soundness of Approach

375 _____

E. COST AND PRICE

Maximum Points: 150

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

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

Subtotal: Cost and Price **150** _____

APPENDIX C - Public Relations Program Agreement

Insert Public Relations Program Agreement here.

To be determined prior to contract award.

APPENDIX D - Data Collector Standards

A. Definitions

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

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

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

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

B. Role of the Data Collector

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

C. Standard for Representing the County and County Assessment Office

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

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

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

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

2. Professional responsibilities for data collectors will also require a data collector to respond appropriately in special circumstances. For example, relative to a residential property, a data collector should:

- Not enter property grounds if the property is posted with “no trespassing” signs or the perimeter of the property is fenced in with the access gate locked or unlocked.
- If met by a minor after entering property grounds, ask if the parents are home. If the minor indicates the parents are at home, ask the child to tell the parents someone is at the door. When minors are present on property grounds, do not measure the exterior of the property until an adult has given permission. If the minor indicates no parent/adult is present, do not measure the exterior of the property and plan a revisit.
- Plan a revisit if there has been illness or death in the family.

D. Standards for Visitation Procedures

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

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

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

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

E. Training and Quality Assurance Standards

1. The data collector¹ should bring to the **position basic skills** including, but not limited to, basic observational and mathematical skills required to collect data and perform arithmetic and possess communication skills. In some communities, bilingual skill may be desirable.
2. The data collector **must be trained to:**
 - Generally, understand property valuation as it relates to assessment and the purpose of a reassessment as it relates to general Countywide reassessment or daily field property review and the data collector's role in the assignment or project.
 - Understand the data to be collected and the property record fields to be verified and completed.
 - Accurately and fully complete relevant fields on the property record card² based on the training or operational manual with instructions for its completion.
 - Accurately and consistently verify or collect new property characteristics and record property characteristics, square footage, angles, sketches, and dimensions for appropriate field documents.
 - Take clear digital images of properties.
 - Gather cost and sales information and records on appropriate field documents, if required. [Note Well: This step relative to cost and sales information may be considered as "valuation" and not in the purview of the data collector. In the sales comparison, the comparable selection process requires the selection of comparable properties which is subjective and should only be done by Certified Pennsylvania Evaluators (CPEs).]
 - Document/update data on the physical condition of buildings based on objective property characteristics (e.g., the presence or absence of a structure).
 - Complete logs and control forms and required documentation, as required.
 - Bring to the attention of the field supervisor issues that may be identified regarding mapping, or inaccuracies on the parcel identification and property record card (e.g., the presence or absence of a structure).

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

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

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

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

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

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

Attachment __
-----COUNTY
OFFICE OF TAX ASSESSMENT

Rights and Procedures of a CPE Appraiser/Assessor and Your Property

An assessor has a responsibility to seek, discover, list and value all real property in the jurisdiction they are employed. However, we also want to be respectful of your individual property rights and your right to privacy. Accordingly, _____ County has the following policy to govern when an Assessor/Appraiser may enter onto and/or into your property.

An assessor may not proceed onto a property where it is clear the resident or owner has taken affirmative steps to keep the public from entering their land. An assessor will not enter those areas clearly marked with "No Trespassing" signs or if there are chains, gates or fences enclosing all or part of a property, unless they have received written or verbal consent to do so.

An assessor may enter onto a property if it not clearly indicated that the property is off limits¹. Additionally, if you are renting a property, an assessor may enter onto the property despite "No Trespassing" signs or similar markings if the property owner has given permission.

Entry onto the property without explicit permission will be limited to what is legally known as the curtilage, which is the land and yard immediately surrounding your house.

An assessor will not enter your house or dwelling unless they have specific permission.

¹Is an assessment subject to the 4th Amendment?

One of the most common questions we get asked is whether an assessor who enters a property without explicit permission is a violation of the 4th Amendment. The answer is that they are generally not. An assessment is **not** considered a "search" because the assessor is making observations of a house's plainly visible exterior attributes and dimensions without entering or looking into the house. See *Widgren v. Maple Grove Township*, 429 F.3d 575 (2005).

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

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

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

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

Attachment __
----- COUNTY

OFFICE OF TAX ASSESSMENT

[DATE]

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

RE: Property ID Number: [_____]

Dear Property Owner:

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

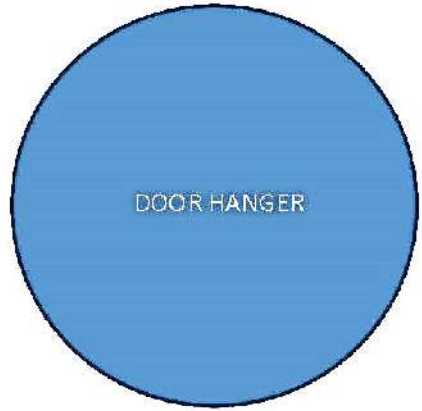
If you would, contact [Assessor Name at Phone Number], our assessor/appraiser to set an appointment for a re-visit. If our staff does not hear from you within 15 days, in lieu of a personal inspection of the property, an estimate of the improvements will be made and the property assessment adjusted accordingly.

Thank you for your cooperation in this matter.

Very truly yours,

Director

bcc



_____ COUNTY

SORRY WE MISSED YOU

Reason for visit: _____

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

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

_____ COUNTY OFFICE OF ASSESSMENT
Office Hours: Monday – Friday, __ am – ____ pm



APPENDIX E - Recommended Board Training Standards

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

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

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

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

APPENDIX F - STEB Use Codes and Monthly Sales Export File



State Equalization Board Land Use Codes and Monthly Sales Export File

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

PA-TEDtrac UPLOAD DOCUMENT PROCESS

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

File Document Information

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

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

Possible Flag Errors

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

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

The default string details:

Example String

1021400000671111000099000000000200000000020000312P

Using Zero’s (preferred method)

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

[‡] indicates current unused locations

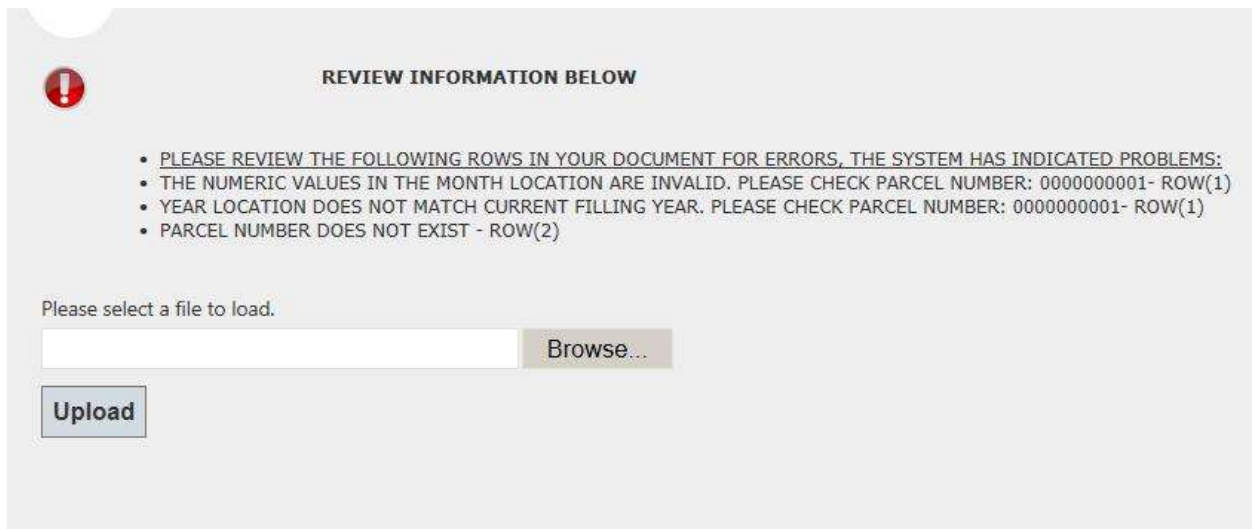
Total String Length	100 digits: first 50 digits to and including the P (parcel number) and the following additional 50 digits after	If string is greater than 100, a flag error will be triggered
G1 (1)	1-digit: default indicator	Must be the numeral 1, if not 1 it will cause a flag error
G2 (2) Month	2-digit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

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

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

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



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

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

Contact

If you require assistance, please contact the STEB staff:

Phone:

Main: 717-787-5950

Email:

Support: PA-TED@pa.gov

Address:

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

APPENDIX G - IAAO Technical Standards

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

(See http://www.iaao.org/wcm/Resources/Technical_Standards/wcm/Resources_Content/Pubs/Technical_Standards.aspx?hkey=cbaaa52a-c99f-4ded-aaf0-d33d364d8912.)

APPENDIX H - Special Laws and Programs

County Considerations as Part of the Reassessment Project.³

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

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

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

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

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

TAX ABATEMENT and DEFERRAL PROGRAMS

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

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

³ This list is only a guide and may not be exhaustive.

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

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

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

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

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

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

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

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

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

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

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

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

HOMESTEAD AND FARMSTEAD EXCLUSIONS

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

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

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

KEYSTONE OPPORTUNITY ZONES and KEYSTONE OPPORTUNITY EXPANSION ZONES

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

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

AGRICULTURAL LAND AND OPEN SPACE

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

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

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

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

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

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

DISABLED VETERANS' REAL ESTATE TAX EXEMPTION

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

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

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

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

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

APPENDIX I - IAAO Mass Appraisal Revaluation Template (adapted)

Mass Appraisal Revaluation Outline

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

A. Identify client and intended users.

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

B. State the intended use.

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

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

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

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

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

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

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

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

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

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

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

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

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

F. Identify the property rights appraised.

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

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

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

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

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

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

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

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

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

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

B. Identify the properties to be appraised.

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

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

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

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

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

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

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

D. Results of preliminary testing

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

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

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

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

Land Valuation

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

- Abstraction
- Sales comparison
- Allocation
- Capitalization of ground rent
- Land residual

Data Requirements:

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

Data Collection Procedures:

What we have done is:

The characteristics that we can rely upon are:

The characteristics that may present data inaccuracy are:

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

Ratio study

Review of model coefficients

Review of model estimates

Individual value estimates

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

Cost Approach

Model Specification (Describe the source of cost model.)

Data Requirements

Data Collection Procedures

What we have done is:

The characteristics that we can rely upon are:

The characteristics that may present data inaccuracy are:

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

Ratio study

Review of model coefficients

Review of model Estimates

Individual value Estimates

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

Sales Comparison Approach

Model Specification

Data Requirements

Data Collection Procedures

What we have done is:

The characteristics that we can rely upon are:

The characteristics that may present data inaccuracy are:

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

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

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

Income Approach

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

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

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

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

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

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

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

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

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

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

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

H. Public disclosure

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

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

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

___ The statements of fact contained in this report are true and correct.

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

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

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

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

___ My engagement in this assignment was not contingent upon developing or reporting predetermined results.

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

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

- ___ I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs the report, this certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property).**

- ___ No one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated.)**

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

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

Mass Appraisal Revaluation Template

_____ County Assessor

Mass Appraisal Revaluation Template

20__ Mass Appraisal of _____ for 20__ Property Taxes

I. A. *Client and Intended Users:*

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

B. *Intended Use:*

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

C. *Effective Date of the Appraisal:*

D. *Date of Report:*

E. *Type and Definition of Value:*

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

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

H. *Property Rights Appraised:*

II. A. *Scope of Work:*

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

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

B. *Identification of Properties:*

C. *Highest and Best Use:*

D. *Preliminary Testing Results:*

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

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

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

F. *Final Testing:*

G. *Reconciliation:*

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

H. *Public Disclosure:*

I. *Certification:*

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

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

Signature: _____ Date: _____

Individuals providing significant mass appraisal assistance and work performed:

APPENDIX J – Non-collusion Affidavit

Affidavit

_____, being duly sworn, deposes and says:

(NAME)

1. They are, and continues to be,

(TITLE)

(FIRM NAME)

2. They are familiar with the attached proposal for professional service for

_____.

(NAME OF COUNTY)

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

(SIGNATURE)

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

(NOTARY PUBLIC)

