

Town of Naples, Maine
Request for Proposals
Revaluation Services

The Town of Naples, Maine seeks proposals from qualified Contractors to revalue all taxable real property in the Town, effective April 1st, 2023

Contractors interested in providing the revaluation services outlined in the attached specifications are invited to submit six (6) copies of their proposals to the Assessors of the Town of Naples no later than **Noon, September 23, 2020.**

All proposals shall be sealed, addressed to **Town Assessors, Town of Naples, P O Box 1757, 15 Village Green Lane, Naples ME 04055.** All bids shall be in writing, sealed, and placed within an outside envelope or wrapper boldly marked **“Town of Naples, Proposals for Revaluation Services.”**

All information about the Contractor’s technical and managerial approach to completing this project, as well as the proposed price, timetable, and staffing plan, shall be presented in the proposal. The proposal must address, at a minimum, each of the issues outlined in the Request for Proposals for it to be considered responsive.

The Town of Naples reserves the right to amend this request for proposals for revaluation services and the other services described at any time before the deadline for submission of proposals and to reject any or all proposals received if it determines it to be in its best interest to do so.

The Town will maintain a license to utilize the latest version of *TRIO*. The Trio system shall be fully loaded with the appropriate year’s assessment data on or before July 15th. Proposals shall address the method and costs associated with the conversion of any pertinent existing data housed in the Town’s Software and methods and procedures for maintaining an online database and updating values in-house in the future. Conversion from the present system is solely the Contractor’s responsibility. All data entry shall be the responsibility of the Contractor. The Contractor shall propose a solution to include off-site data entry and computer facilities, and to complete the project without unduly impacting the day-to-day operations of the Assessing Office. The Contractor shall be responsible for any special software licensing cost associated with completing the revaluation, over and above those paid by the Town as part of its TRIO municipal software licensing package.

The Town intends to implement use of the internet for purposes of sharing assessment and valuation data with the public, including GIS-related data. The Contractor is requested to include their internet solution (if any) as a part of its proposal.

I. BID PROPOSAL DOCUMENT

This document is to be included in the bid package, clearly marked

“BID PROPOSAL – PROPERTY REVALUATION”

Service	Total Price
Revaluation of all real property or...	\$
...Alternate cost to achieve an 80% interior inspection rate	\$
Internet services during the revaluation public disclosure period	\$
Internet services after revaluation (including web G.I.S.).	\$
Any other services available	\$
Software training	\$
Software costs	\$
Additional support	\$

In addition to the above prices, provide the cost of Cama and sketching licenses, online assessing services, cost of expected version upgrades or conversions, and any potential setup costs (such as posting G.I.S. data) for the five years after the year covered by the revaluation contract. The above prices are to be considered separate, unbundled amounts. The Town of Naples reserves the right to select or reject any or all prices, whichever arrangement it believes best serves its interests.

Indicate whether your company provides annual assessor’s agent services following the revaluation and a two-year cost for such services.

The revaluation of real property is to include data, loaded, and operational in the Town’s licensed TRIO software. Bids shall include the following information. Indicate with an (x) in the left-hand column those included in your response:

- | X | No. | Item |
|--------------------------|------------|---|
| <input type="checkbox"/> | 1. | Name and telephone number of the person to be contacted for further information and clarification. |
| <input type="checkbox"/> | 2. | List of all municipal revaluations completed during the past five (5) years, including client contact, and telephone number. |
| <input type="checkbox"/> | 3. | The number of years engaged as a Contractor, corporation, partnership, or individual specializing in governmental tax revaluation services. |
| <input type="checkbox"/> | 4. | Name of the project supervisor to be assigned to this project, along with his/her resume. |
| <input type="checkbox"/> | 5. | The time schedule filled out according to the Contract Specifications. |

- 6. Staged fee payments filled out as provided in Contract Specifications.
- 7. Contractor's proposed payment schedule for services rendered and upon completion of the project.

II. CONTRACT SPECIFICATIONS

SCOPE OF THE REVALUATION PROJECT

1. The revaluation project requires the complete revaluation of all taxable real property located within the corporate limits of the Town of Naples, Maine.
2. Contractor shall furnish all labor, materials, supplies and equipment unless otherwise noted, and shall perform all work for the project in conformity with these project specifications.
3. The scope of the PROJECT shall be subject to the approval of the Town. The Town Assessors shall have final approval of personnel, forms, records and materials utilized in this PROJECT. The PROJECT shall conform to the Standards and Qualifications defined in Rules of the Maine Revenue Service.
4. The values to be determined shall be just value as defined by 36 M.R.S.A § 701-A and interpreted by Maine Supreme Court decisions. Basis of valuation shall be derived through recognized methods of appraising real property, as approved by Maine Revenue Services in accordance with the provisions of 36 M.R.S.A § 112, § 328, § 330 and § 331 and revaluation guidelines by rule established in accordance with the Maine Administrative Procedure Act, Title 5 chapter 375.
5. The valuation of all taxable real property produced by this PROJECT shall reflect just value as of April 1st, 2023.
6. The approximate number of land parcel accounts as of April 1st, 2020 is 4,200.
7. Pertinent Town Data:
 - i. Last completed Land and Building revaluation was in 2009
 - ii. Population as of the 2010 census is 3,872, estimated 2018 is 3,954
 - iii. Estimated number of building permits per year 170-185.
 - iv. Estimated number of qualified sales per year 185, more or less.
 - v. Current Assessment Ratio (from April 1st, 2018 state ratio study) is 87%.
 - vi. Current Quality Rating (from April 1st, 2018 state ratio study) is 15.
 - vii. Town currently uses the Trio Software installation.

III. GENERAL CONDITIONS

1. PROJECT AWARD. The Town of Naples, Maine reserves the right to reject any part of or all of each bid proposal; to waive informalities and technicalities; and, to accept that proposal or portion of a proposal which the Town in its sole, exclusive judgment deems to be in its best interest. Proposal price shall be a consideration, but the lowest price shall not be the sole criterion on which the award shall be based. Consideration shall also be given to the background and experience of the Contractor, the training and experience of its personnel, and its record of achievement with generally similar revaluation projects. Project award shall be contingent upon Town Meeting approval.
2. CONTRACTOR. Each prospective Contractor must be classified as a qualified firm by Maine Revenue Services Property Tax Division to provide revaluation services in the State of Maine and must maintain this qualification through the completion date of this project.
3. PERSONNEL. The Contractor shall provide experienced and qualified personnel employed by it in compliance with the Equal Employment Opportunity provisions of federal and state governments. The Contractor shall submit to the Town written qualifications of all personnel assigned to this project. All personnel assigned to this project shall be subject to the approval of the Town and shall be removed from this project for cause by the Contractor upon written request of the Town.
 - a. Office Space, Hours, Staffing. The Town shall furnish the Contractor with sufficient office space, necessary office furniture, access to telephones and copier equipment to carry out the terms of this project. Contractor shall be responsible for all associated telephone and copier charges and expenses. Contractor shall notify the Town of the names of Contractor's representatives, supervisor and staff that will be working on this project.
 - b. Minimum Qualifications. The Contractor shall employ qualified personnel to perform the work required in this project. Personnel shall, at a minimum, possess the minimum qualifications and professional designations established below.
 - i. The Contractor's project supervisor shall have at least five (5)- years appraisal experience, review appraisers shall have at least three (3)-years appraisal experience, and measurers and listers shall have at least one (1)-year of appraisal experience. The Town requires that a minimum of one (1) project supervisor or review appraiser dedicated to the project be a certified Maine assessor by Maine Revenue Services.
 - ii. One measurer and lister trainee may be used on the project for each two experienced measurers and listers used and must serve under the direct supervision of a measurer and lister with at least two years of appraisal experience at all times.
 - iii. One review appraiser trainee may be used on the project under the direct supervision of the project supervisor. It is expressly understood that the number of review appraisers on the project shall be limited to not more than two and that whenever possible the project supervisor shall operate

as the sole review appraiser.

4. Identification. All Contractor personnel shall carry suitable I.D. cards, which shall include an up-to-date photograph supplied by the Contractor. All automobiles used by field personnel shall be recorded with the Town of Naples, Maine by the furnishing of vehicle license number and the state of registration, together with the owner's name and the make, model, year, and color of the vehicle. The Contractor shall consent to pictures of all authorized project personnel and or vehicles to be published or displayed in public media in order to identify them as authorized members of the revaluation team. In the event of rotation of personnel, new pictures will be published or displayed.
5. Conflict of Interest. No resident or Town employee shall be employed by the Contractor on this project without the express written consent of the Assessor and the Town Manager.

IV. PROTECTION OF THE TOWN

1. Indemnification and Insurance
 - i. The Contractor agrees to defend and indemnify the Town against claims for bodily injury, accidental death, and property damage, which may arise in the course of the Contractor's performance of the contract, and, in all other respects, to hold the Town harmless from both inadvertent and negligent acts of the Contractor, its employees, and agents.
 - ii. The Contractor shall not be responsible for consequential or compensatory damages arising from the late performance or non- performance of the contract caused by special or unusual circumstances beyond its reasonable control, such as acts of God or force majeure.
 - iii. The Contractor shall maintain public liability insurance, automobile liability insurance and workmen's compensation insurance.
 - iv. The public liability insurance shall be in the form of a standard commercial general liability policy with the inclusion of contractual liability coverage and shall provide coverage against claims for personal injury, death or property damage with limits of at least:
 1. \$400,000, each person;
 2. \$400,000, each occurrence, for bodily injury liability, and
 3. \$400,000, each occurrence, for property damage liability.
 - v. The automobile liability insurances shall be in the form of a standard comprehensive automobile liability policy.
 - vi. The Contractor shall not deny liability because of any legal defense to which the municipality is entitled by reason of being a municipality.
 - vii. The Contractor shall carry valuable papers insurance on any and all records

applicable to the project against the loss or destruction of such records.

- viii. Liability limits shall not be less than the limits established in the Maine Tort Claims Act, 14 M.R.S.A §8101-8166, as they may be amended from time to time.
- ix. The Contractor shall provide to the Town:
 - 1. Certificates of insurance, written by an insurer or insurers licensed to do business in the State of Maine, confirming that required insurance coverage is in effect on the date of execution of the Project Contract, and
 - 2. An agreement by insurer(s) that a 10-day written notice of impending cancellation or material change in insurance coverage by insurer(s) will be provided to the Town before cancellation or change shall occur.

2. Liquidated Damages.

- i. The Contract due date will be July 15th, 2023 with a 30-day grace period available at the request of either the Town or the Contractor without penalty. Failure of the Contractor to provide values in the Trio software ready for tax commitment by August 15th, 2023 will allow the Town to demand \$100 per calendar day thereafter.
- ii. Liquidated damages, if applied, shall be deducted from the contract price to the extent there are sufficient undisbursed funds remaining in the contract, exclusive of retainage, otherwise they will be paid by Contractor from other sources or by its surety upon submittal of a statement by the Town. Delays occasioned by acts of God, order of court of competent jurisdiction, or force majeure are exempted.

V. COMPLETION DATE AND TIME SCHEDULE

1. Changes and subletting of contract.

- i. Revisions, Modifications and Subletting. The Contractor shall not change, modify, assign, transfer, delegate or sublet the Contract, or any interest or part thereof.

2. Time Schedule.

- i. Revaluation work shall start in the Town no later than July 15th, 2022.
- ii. All corrected and finalized appraisal cards shall be completed and turned over to the Town no later than July 15th, 2023 at which time CAMA data shall be fully loaded, tested and operational on the Town's computer system.
- iii. The Contractor will provide a comprehensive schedule of the project that meets the July 15th, 2023 delivery date.
- iv. Assessment Date. The completed appraisals, upon approval of the ASSESSORS,

will be the basis for the municipal property Assessment effective April 1st, 2023. All data contained on the appraisal cards, and the software package shall reflect an assessment date of April 1st, 2023.

VI. RESPONSIBILITIES OF THE REVALUATION CONTRACTOR

1. GOOD FAITH. The Contractor shall use its best efforts to assist the ASSESSOR in determining accurate and proper market valuations, and shall not undervalue or overvalue any land, building or other property to avoid or minimize its responsibilities under Section VII. B.
2. PUBLIC RELATIONS. The parties to this revaluation PROJECT recognize that a good public relations program is required in order that inhabitants of the Town may be informed as to the purpose, benefits and procedures of the revaluation.

The Contractor shall, with Assessor's approval and participation, conduct a program of public information. The Contractor shall participate in meetings with citizens, service clubs and property-owner groups as a means of establishing understanding and support for the revaluation program and sound assessment administration. The Contractor shall supply visual aids and other media at its disposal to this end. The Contractor shall be responsible for providing information notices advising the Assessor and citizens of project progress. All public information releases shall be approved by the Assessor prior to release.

3. CONDUCT OF CONTRACTOR EMPLOYEES. As a condition of the CONTRACT, Contractor's employees shall at all times treat residents, employees and taxpayers of the Town of Naples with respect and courtesy. The Contractor shall take prompt and appropriate disciplinary measures against Contractor employees who violate terms of its contract with the Town.
4. RECORDS.
 - i. General Provisions. The Contractor shall provide all appraisal cards, computer supplies, office supplies, equipment, forms, and literature at its sole cost and expense. The Town shall make available all existing computerized Assessor records.
 - ii. Records are Town Property. The original or a copy of all records and computations, including machine readable data bases, made by the Contractor in connection with any appraisal of property in the Town shall at all times be the property of the Town and, upon completion of the PROJECT or termination of the contract by the Town, shall be left in good order in custody of the Assessor. Such records and computations shall include but not be limited to: (1) tax maps (2) land value maps (3) data collection cards (4) final property record cards with property valuations (5) cost sheets (6) comparable sales data and analysis (7) depreciation tables (8) computation of land and building values (9) written communications with individuals or groups explaining methods used in appraisals (10) photographs.
 - iii. Assessor's Records. The Contractor shall use a system, approved by the Assessor,

for the accurate safe-keeping and accounting of all records and maps, which may be taken from the files of the Assessor in connection with appraisal work. All such records and maps shall be returned immediately. None of the Assessor's records shall be taken outside of the corporate limits of the Town without prior permission of the Assessor.

- iv. Appraisal Cards. All physical improvements shall be measured giving a listing of all interior and exterior quality of construction, age and condition. The "Final Property Record Cards" will be available for printing from the Cama software. These cards shall contain all information collected at the property as well as all information necessary to the valuation process. This information will include a sketch of buildings and structures along with all- physical data, replacement cost, depreciation, grade, age, condition, and fair market value estimates of the land and building.
 - v. Sketches. Sketches of all major buildings and structures shall be created in digital sketch software with sketch images linked to the property record in the cama software and printed on the "Final Property Record Card".
5. ASSESSMENT NOTICES. At the close of the revaluation, a notice shall be sent, at the Contractor's expense by first class mail, to the owner of record of each real estate parcel setting forth the valuation that has been placed upon the property identified in the notice. The Contractor will provide the information contained in the notice. Also enclosed will be a letter specifying the dates, times, and location of informal public hearings. Such notices and letter shall be subject to approval by the Assessor and shall include appeal procedures available to taxpayers.
 6. INFORMAL PUBLIC HEARINGS AND FURTHER APPEALS. At a time mutually agreed by the Assessor and the Contractor, the Contractor shall hold public hearings so that the owners of property, or their authorized representatives, may appear at specified times to discuss with qualified members of the Contractor's staff, the assessed valuations of their property. The Contractor's personnel shall explain the manner and methods of arriving at value. Contractor, with the approval of the Assessor, shall schedule a sufficient number of hearings in order to expeditiously and fairly handle all taxpayer inquiries pertaining to the proposed assessments of their property. Any information offered by property owners shall be given consideration and adjustments shall be made where warranted. If a property owner is not satisfied with the results of the informal hearing and elects to appeal Contractor's request to the Assessor or subsequently appeal the Assessor's decision, the Contractor will provide personnel to attend such appeals to testify in defense of the assessment.
 7. INFORMATION. Throughout the appraisal process, the Contractor shall satisfy all requests made by the Assessor for information related to the Contractor's planned work schedule for the PROJECT, personnel employed on the PROJECT, appraisal methods and procedures utilized, and the status of the work. Written bimonthly status reports shall be required, at a minimum, throughout the duration of the PROJECT.
 8. BUILDING COST SCHEDULES.

- i. General. The Contractor shall prepare building cost schedules to be used in the revaluation. These schedules will reflect the unit cost method most commonly used to value the various types of structures and improvements located in the Town. These schedules shall be used in computing the replacement cost of structures and land improvements for all residential, commercial and industrial types of construction. Before final acceptance, they shall be documented and tested against known construction contracts or sales. Final schedules shall be approved by the Assessor before adoption and usage by the Contractor.
- ii. All documentation produced by the Contractor in the investigation of local costs, including labor costs and rates, material costs, depreciation rates, etc. used to compile the cost schedules shall become the property of the Town.
- iii. Types of Cost Schedules Cost schedules shall include schedules for various classifications, types, models and story heights on a per- square-foot basis, as normally associated with residential and commercial buildings. The schedules shall be flexible with costs for different types of primary and secondary structures, additions, porches, garages etc. and schedules for other improvements frequently found such as swimming pools, barns, sheds, tennis courts, etc.
- iv. Depreciation Schedules. Physical depreciation shall be applied to each structure or other improvement to reflect the amount of accrued depreciation. Functional and economic obsolescence, if any, shall be analyzed and calculated on an individual property basis using generally acceptable methods and techniques.
- v. Schedules for Town. The Contractor shall furnish the Town with not less than two (2) copies of all building cost schedules for Town usage, one copy of which shall be turned over to the Assessor following its approval of these schedules.

VII. APPRAISAL SPECIFICATIONS

1. APPRAISAL OF LAND. The Contractor shall appraise all taxable land within the Town. The Town shall provide two (2) sets of maps, including tax, zoning and wetlands maps, and information regarding variances and special exceptions granted by the Town.
 - i. Land Inspection. The Contractor shall be responsible for identifying and considering in its valuation of each land parcel the physical, legal, and economic factors which may affect its use and value.
 - ii. Land Value Study.
 1. Vacant land sales data shall be analyzed, at a minimum, for arms- length transactions occurring during the two-year period immediately preceding April 1st, 2023.
 2. Improved property sales data shall be analyzed, at a minimum, for arms-length transactions occurring during the two (2) year period immediately preceding April 1st, 2023, in order to estimate land values by the residual method.

3. Zoning designation shall be noted on each property, and the results of (a) and (b) above shall be organized and presented in a format stratified by zoning designation and neighborhood.
 4. The Contractor shall consult owners, realtors, appraisers, and other sources for information relative to land values in the Town.
 5. The Contractor shall consider factors affecting land value, such as location, zoning, available utilities, size, shape, topography, view, improvements, special exceptions or zoning variances, non-conforming uses, flood plains, flood zones, and special purpose uses.
 6. All factors affecting value and valuation computations, including but not limited to those listed above, shall be entered on the master file and the appraisal cards.
- iii. Land Value Unit. The Assessor, in consultation with the Contractor, shall determine what type of land unit values and formulas shall be used for the various types of property and property locations. The front foot, square foot, acreage, fractional acreage and per lot units shall be considered, among other possibilities.
 - iv. Land Value Map. The Contractor shall delineate the land value units on all streets and acreage in the Town on a suitable map to be provided by the Town. The land value map shall be returned to the Town prior to the completion of the revaluation PROJECT.
 - v. Neighborhood Delineation. After consideration of the physical environmental, economic, market and social characteristics of the Town, the Contractor shall, with the cooperation and approval of the Assessor, delineate “neighborhood” units within the Town. Properties within each neighborhood unit will exhibit certain homogeneous characteristics. Each neighborhood unit will be assigned a separate identification code, which will be used in the valuation process. Neighborhood numbers shall be recorded and maintained on street cards, Town maps and in the computer database.
2. APPRAISAL OF BUILDINGS AND STRUCTURES. All buildings shall be inspected, classified, measured, photographed, valued and reviewed. The process shall include the listing of physical construction details and all structural improvements appurtenant to residential property on forms and documents previously reviewed in these specifications. The Contractor will be responsible for conversion of all pertinent data elements stored on the Town’s current appraisal master file. This conversion shall be performed either electronically or manually at the Contractor’s discretion.
 - i. Exterior Inspection
 1. The perimeter of all buildings and improvements shall be carefully measured. The Contractor is responsible for the accuracy of all exterior information.

2. All buildings shall be measured to the nearest one foot. Story heights of the various sections and subsections shall be noted on the property record card.
 3. An outline sketch, prepared to scale, shall be made for each primary structure.
 4. Physical data of the parcel shall be obtained from site inspections recorded at the sites and if necessary, existing Town records, and verified and recorded at the site.
 5. Contractor shall make note of missing house numbers and report to the Town's Code Enforcement Officer for enforcement.
- ii. Interior Inspection. The Contractor shall outline in its proposal, the program which the Contractor shall employ to achieve interior inspections. The Contractor will present an alternate cost to achieve an 80% interior inspection rate if the proposed rate is less than 80%.
- iii. Inspection Refusal
1. The Contractor shall make a complete exterior/interior inspection of all improved residential properties except as follows:
 - a. Where the owner has refused entry to the property.
 - b. Where structures are deemed unsafe by the Assessor and Contractor.
 - c. Where inhabitants are hostile and threatening.
 - d. Where no response to a notification letter has been received and no other provision for entry has been made.
 - e. Where Assessor and Contractor agree there is not sufficient cause to do so. A documented list of all exceptions shall be maintained by the Contractor and turned over to the Assessor.
 2. When entrance to a building for inspection is refused, the lister shall make note of the fact and include written notice in the bimonthly report to the Assessor. The Assessor shall review the situation and if he shall be unable to gain the cooperation of the party involved, he shall notify the Contractor and they shall proceed to estimate the value of the building on the basis of facts ascertainable without entry and make adequate notations of the lack of cooperation and the manner of arriving at value, conspicuously on the card.
- iv. Review. All properties shall be reviewed by the Contractor's qualified reviewers, as previously prescribed in these specifications. The properties shall be reviewed for classification, final value, and correct listing information and to assure that they

are correlated to comparable properties. The Assessor shall be so notified of the dates of reviewing and be entitled to accompany the reviewers during this phase of the PROJECT.

- v. Valuations. The final valuation shall be the market value of all buildings and land and land improvements. In arriving at the market value of buildings and improvements, replacement cost less depreciation from all causes may be considered along with other factors affecting the value of the property, all of which shall be noted on the appraisal card. It will be the judgement of the Contractor where the income approach to value will be used. Income and expensed information provided to the Contractor will not be the property of the Town without the approval of the property owner. It will be the judgement of the Contractor where gross rent multipliers will be used.
- vi. Sales Analysis. Prior to the data verification phase of this project, a property sales analysis of residential properties shall be performed as a means of determining the accuracy of cost and depreciation schedules used in the project and for substantiating neighborhood boundaries. This analysis shall be done in the aggregate for all residential properties and for each of the delineated neighborhoods. The sales analysis shall include, at a minimum, sales ratios and coefficients of variation and dispersion. Additional requests for sales ratio studies by the assessor shall be performed. The sales analysis shall be in the same manner as that used by Maine Revenue Services in the State Valuation.

3. CONTROL AND QUALITY CHECKS.

- i. Field Checks. The Assessor shall conduct spot checks in the field on properties chosen at random by the Assessor, with or without the assistance or knowledge of the Contractor's supervisor.
- ii. Building Permits. The Assessor shall make available to the Contractor, on a timely basis, copies of all building permits issued during the course of the revaluation to allow for the inclusion of all new construction, additions to and remodeling of buildings in the Contractor's appraisals.
- iii. Incomplete Construction. The Contractor shall identify in the master file those properties which have incomplete improvements as of April 1st, 2023. Individual property cards on such properties shall list proposed improvements and show the percentage of completion and estimated value of completed construction as of that date.
- iv. Accuracy. The Contractor's revaluation work shall be sufficiently accurate to achieve a minimum assessment ratio of 95% and a maximum quality rating of 10 for all major categories of taxable properties when evaluated by the State Tax Assessor pursuant to 36 M.R.S.A. sec. 327 upon filing of the Town's annual return under 36 M.R.S.A. sec 383 for tax year 2023-2024. In the event the contractors work fails to achieve the required assessment ratio or quality rating with respect to one or major categories of taxable properties, the Contractor shall perform all necessary corrective work to achieve the required standards at no additional charge. "Major Categories of taxable property shall consist of Commercial, Industrial, Residential and Waterfront properties.

VIII. RESPONSIBILITIES OF THE TOWN

1. Nature of service. It is understood and agreed that the services rendered by the Contract are in the nature of assistance to the Assessor and all decisions as to final valuations shall rest with the Assessor.
2. Cooperation. The Town's Assessor, Manager, and other Town employees will cooperate with and render all reasonable assistance to the Contractor, its employees and agents throughout the revaluation process.
3. Items Furnished by the Town.
 - i. The Town shall furnish the following:
 - ii. Maps. The Town shall furnish two (2) sets of its most recently updated tax maps showing streets, property lines, and parcel identification numbers. Maps shall be provided to Contractor within thirty (30) days of execution of the revaluation contract.
 - iii. Land Dimensions. The Town shall provide to Contractor available size and dimension data on each land parcel, together with reasonable estimates when complete data is not available. The Town shall also provide assistance during informal reviews with property owners to resolve discrepancies in land sizes, boundaries and related issues.
 - iv. Zoning. The Town will provide two (2) sets of current Town zoning regulations and zoning maps, as well as information regarding variances and special exceptions granted by the Town. List of parcels and primary zone.
 - v. Property Transfers. The Town shall notify the Contractor, on a regular basis, of property splits and transfers occurring after the initial property file has been completed by the Contractor. The Contractor shall update appraisal cards and the master file accordingly.
 - vi. Building Permits. The Town shall make available copies of all building permits issued during the course of the revaluation project up to April 1st, ~~2022~~ 2023.
 - vii. Signing of Communications. The Town Assessor and the Contractor's project supervisor shall sign communications for approval of mailings, at Contractor's expense, related to contacting property owners for inspections, obtaining income and expense information for the income approach to value, ~~personal property inventories~~ and other necessary and appropriate procedures.
 - viii. Mailing Address. The Town shall make available, through the Assessor's office, the current mailing address of all property owners.

IX. TRANSMITTAL OF RECORDS TO THE ASSESSOR

Contractor shall make periodic delivery of appraisals to the Assessor for its review in accordance with a schedule worked out between the Assessor and the Contractor. All completed and corrected property valuation records shall be turned over to the Town by July 15th, ~~2020~~ 2023. The final inspection and review shall take into consideration any known or apparent changes in individual properties since they were inspected in order that the final value of properties shall reflect their status and condition as of April 1st, ~~2020~~ 2023. Proposed valuation of all taxable properties shall be made available to the public prior to the start of informal hearings.

X. GENERAL CONDITIONS

1. Defense of Values. For requests for abatements or appeals of April 1st, 2023 assessments, the Contractor will follow the following procedures.
 - i. The Contractor agrees that the Project Manager or Field Appraiser of the Naples project shall be present or available at the request of the Assessor for the period of time necessary to assist the Assessor in considering abatement requests and to assist the Assessor and/or designated representative in explaining the basis of the revaluation to property owners.
 - ii. The Contractor agrees that the Project Manager in charge of the Naples project shall be present if requested at any hearing of local, county and/or state body of assessment appeals following completion of the project and to defend the values.
 - iii. In the event of any appeal to the courts, the Project Manager in charge of the Naples project will be present at the hearing to testify as a witness, to outline the steps taken and give his opinion of the value of the property which has been or is the subject of appeal.
 - iv. The Contractor agrees to assume all costs for services rendered by it in connection with any hearings or reviews to the level of county board of assessment review or the state board of property tax review provided the filing of such hearing or review is commenced within one (1) year after the current commitment date representing the values resulting from the contract.
2. Excusable Delays. In no event shall either party be liable to the other for any delay or failure to perform which is due to any act of God, or is beyond the control and without the fault or negligence of the party claiming such delay.
3. Deliverable Products. All documents, records, data and other material, in either manual, mechanical or electronic form, procured or produced in the performance of the PROJECT will become the sole property of the Town at the conclusion of the PROJECT, as determined by the Assessor. The documents, records, data and other materials will include, without limitation:
 - i. Documentation of procedures used throughout the PROJECT.
 - ii. All training materials and manuals used in any phase of the PROJECT.
 - iii. Data collection and valuation manuals for use in maintaining and updating values.

- iv. Detailed valuation manuals, including tables and formulas used in applying the cost, sales comparison and income approaches to property valuation.
- v. Source information used in the development of cost, sales comparison and income approach schedules.
- vi. A property field inspection card (field data source document used by data gatherers) and a final computer-generated property record card for each parcel.
- vii. All manual and computerized reports supporting valuation formulas and values for vacant land and improved properties.
- viii. All sales ratio studies used in the project.
- ix. Field review documents reflecting preliminary values, adjusted preliminary values, and any notes relative to informal review actions.
- x. A report of all informal hearings among property owners and Contractor's representatives, showing the number of hearings, the number and amounts of values changed, and the number and amounts of values
- xi. unchanged, by property owner, property map and lot number.

4. Contract

The Municipality and company shall enter into a formal contract, and all or some of the papers of the proposal, shall be considered as an integral and inseparable part of said contract as agreed upon by both Parties.

Any questions, comments or requests for additional information shall be addressed to:

Town of Naples
John Hawley, Town Manager
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