

SPECIFICATIONS

**CONTRACT FOR CYCLICAL REASSESSMENT
OF REAL PROPERTY FOR PROPERTY TAX PURPOSES
COUNTY, INDIANA**

**COUNTY ASSESSOR
Civic Center Complex
1 NW Martin Luther King Jr. BLVD
Evansville, IN 47708
Room 219**

**REQUEST FOR PROPOSALS
FOR CYCLICAL REASSESSMENT
OF REAL PROPERTY FOR PROPERTY TAX PURPOSES
COUNTY, INDIANA**

Due Date: Tuesday, November 14, 2023

I INVITATION TO SUBMIT PROPOSALS:

The Vanderburgh County Assessor (herein “Assessor”) is engaged in “Cyclical Reassessment,” a four-phase process by which all real property parcels in Vanderburgh County are reassessed over a four-year period, which commenced in 2022 and shall be completed by January 1, 2026. This process must be completed in accordance with the Department of Local Government Finance (herein “Department”) 50 IAC 27, IC 6-1.1-4-4.2, and IC 6-1.1-4-21.4. This specific proposal is for Phase 3 and Phase 4 of this process.

Where the word “Contractor” is used herein, it shall mean a Professional Appraiser as the term is defined in IC 6-1.1-4-17(c). A Contractor must be an Indiana Certified Level III Assessor/Appraiser under IC 6-1.1-31.7 in order to be eligible to submit a proposal and be certified as a professional Contractor by the Department. Any Contractor wishing to submit a proposal shall submit the information requested as specified below. Contractors must not have filed any real property appeals against the Assessor since the 2018-22 reassessment and are prohibited from such activity for the contract period and for (2) years following completion of all work.

The Assessor is to provide all documents for assessment purposes, including but not limited to parcel maps, GIS, aerial maps, plat maps, property record cards, new construction permits, et al.

Proposals shall be reviewed based on all criteria including adherence requirements, proposal pricing, and company qualifications per the attached “Proposal Evaluation” sheet (Exhibit 1). Proposing Contractors must submit a COMPLETE RESPONSE to all requirements set forth in this Request for Proposal (RFP), otherwise, the proposal will be rejected. Proposing Contractors must complete the Cost Containment Summary (Exhibit 2) and include a maximum total cost of services for the services detailed in the RFP. All conforming proposals will be considered and scored as long as they meet the standards contained in this RFP. Bidding Contractors interested in providing these technical services are invited to view all appropriate information, which will assist them in preparing their proposal.

All proposals will be reviewed by the County Commissioners (herein “County”). The County and successful vendor shall implement a contract acceptable to the Department of Local Government Finance (herein “Department”).

The prices that are submitted on each proposal must be guaranteed for a period of sixty (60) days from delivery of the proposal.

The cost incurred in preparing the proposals or any other matter by the Contractor in responding to this RFP may not be charged to the County.

The contents of the proposal of the successful vendor will be considered as contractual obligations. Failure to meet those obligations may result in cancellation of the Contract. The Contract will include the provisions of IC 6-1.1-4-19.5.

The County reserves the right to reject any and all proposals or letters of agreement received in response to this request and is not necessarily bound to award the Contract solely on the basis of this request or pay for any information solicited or obtained.

Format for RFP – Each finalized contract proposal should be submitted in the following order:

- Letter of transmittal, Work Plan and Cost Containment Summary
- Detailed final contract proposal, which incorporates these specifications
- Staffing Compliance Summary
- Company Qualifications Package
- Certificate of Insurance

II SUBMISSION

Proposals will be accepted at the following place, date, and time.

PLACE: Vanderburgh County Auditor
Civic Center Complex
1 NW Martin Luther King Jr. BLVD
Evansville, IN 47708
Room 219

DATE: **Until Tuesday, November 14, 2023**

TIME: **Until 2:45 PM CST**

OPENING: **May be delivered after 2:45 PM CST directly to the Board of Vanderburgh County Commissioners in RM 301 of the Civic Center Complex before the start of the meeting at 3:00 PM CST. No late proposals will be accepted.**

The proposals will be opened at the Vanderburgh County Commissioners Meeting on Tuesday, November 14, 2023 at 3:00 PM CST. One original and two copies of the proposal shall be submitted in a sealed envelope, which is clearly marked “Proposal for the Cyclical Reassessment Contract – Vanderburgh County Assessor”.

Any proposal received after the stated date and time may be returned to the Contractor unopened. This applies to proposals sent by mail, as well as those which are hand delivered. The County may elect to conduct interviews with any/all Contractors subsequent to the bidding process. Contractors will be contacted by phone or email as applicable.

Any bidding Contractor may withdraw a proposal by written request at any time prior to the opening of proposals.

Facsimile proposals are not acceptable and telephone or facsimile amendments or withdrawals will not be accepted under any circumstances.

Negligence on the part of a Contractor in preparing the proposal confers no right for the withdrawal of the proposal after it has been opened.

III EVALUATION OF PROPOSALS

All eligible proposals submitted shall be carefully evaluated by the Assessor. The Assessor shall review all eligible proposals, as detailed in Exhibit 1, and score such proposals accordingly. Each proposal will be evaluated on three criteria.

First, each proposal must “pass” the adherence requirements of these proposal specifications in order to proceed to the second criteria (See Exhibit 1). Second, the proposal pricing score is based on methodology used by the Indiana Department of Administration (See Exhibit 2). The proposal pricing score will be determined with the following equation:

$$(\text{Lowest Proposal Price} \div \text{Individual Proposal Price}) \times 40$$

Third, each proposal will receive an overall score per Exhibit 1 based on each Contractor’s qualifications, experience, work history, etc. (See Exhibit 3). The Assessor reserves the right to accept or reject any proposal and waive any irregularities in the proposals. All proposals may be held for a period not to exceed 30 days, during which time no proposal may be withdrawn.

IV OBJECTIVE/PROGRAM DEFINITION

The objective of this project is that the Contractor will rely on sufficient facts, information, and data, and analysis, in order to aid in the determination of the assessed value of each parcel of real property in Vanderburgh County for the Cyclical Reassessment, as well as conduct annual adjustments, ratio studies, and assist in the appeals process. This will be for Phase 3 and Phase 4 of the 2024 -2026 cyclical reassessment.

V CONTRACTOR RESPONSIBILITIES

The Contractor must be fully aware of all laws regarding the assessment of real property in the State of Indiana. The Contractor shall comply with these laws and provide a comprehensive cyclical reassessment to the County.

The Contractor shall understand the confidential nature of appraisal data.

All work performed under the final contract must be organized, supervised, and reviewed by an Indiana Certified Level III Assessor/Appraiser. Additionally, an Indiana Certified Level III Assessor/Appraiser must personally fulfill the following roles and duties: (1) Final value recommendations, (2) Subjective parcel and neighborhood ratings review, (3) Statistical analysis for neighborhood factoring (Trending), (4) Ratio Study completion and submission, (5) On-site project supervisor, (6) All commercial, industrial, utility and exempt assessments, (7) all real property appeal hearings and valuation recommendations involving commercial and industrial property, (8) all commercial and industrial new construction assessments.

The parcels to be reviewed by the Contractor under the final contract are limited to the following classes of real property: Residential, Agricultural, Commercial, Industrial, Exempt, and Utility.

Administrative personnel employed by the Contractor may be used to fulfill the following duties: (1) General office duties only.

Parcel counts are as follows, for a total of 79,395 parcels:
Residential (67,713), Agricultural (3,118), Commercial (4,362), Industrial (1,207), Utility (251)
and Exempt (2,744).

The Contractor shall be responsible the following activities:

1. **Annual Adjustments and Ratio Study (2024-2026), which shall include:**

- **Sales Disclosure Verification & Validation:** The Assessor will perform all site inspections and complete the data collection pertaining to sales in all classes of property, The Assessor shall review all residential sales disclosures to determine validity for use in reassessment and trending. The Contractor will review all commercial and industrial sales disclosures to determine validity for use in reassessment and trending. To the extent the Assessor identifies properties requiring additional review, the Contractor shall assist the Assessor with validation review and site inspection per the Department’s guidelines.
- **Trend Land Values:** Provide trended land values for all property classes, except for agricultural farmland and exempt property. Supporting analysis and documentation shall include, at a minimum, analyzing vacant and improved sales for the appropriate time period and in the event that insufficient sales exist, expanding the time period and making appropriate time adjustments.
- **Neighborhood Stratification:** Stratify and re-delineate commercial, industrial, residential, and agricultural neighborhoods by locational and physical characteristics, and/or other criteria as may be mutually acceptable. Generally rental homes, condominiums, waterfront, and water view shall be accorded unique neighborhoods. Site visits shall be used to assist the Contractor in this process as necessary.
- **Trend Residential & Agricultural Improvements:** The Contractor shall perform residential/Agricultural annual adjustments. Stratification of residential and agricultural neighborhoods shall be performed, and the Contractor shall ultimately measure the market value-in-use of such properties. The Contractor shall input such values to the Computer-Assisted Mass Appraisal (herein “CAMA”) system and provide the means and methodology to do so.
- **Trend Commercial & Industrial Improvements:** Trend all commercial and industrial improvements. This may include the use of updated cost tables, income analysis, and/or sales information. Market adjustment factors emanating from the three approaches to value are allowable and must integrate with the CAMA system.
- **Conduct Ratio Study in 2024-2026 inclusive:** Conduct an assessment ratio study for all classes of properties, including, but not limited to, residential, commercial, industrial, agricultural, and utility property. The Contractor shall work with the DLGF to obtain approval of such ratio studies. No additional billings for this work shall be acceptable.
- **Annual Assessment Report & Equalization:** Following Department approval of the

annual ratio study, the Contractor shall provide to the Assessor a detailed report of assessment changes by parcel, property class, tax district, township or other criteria as deemed necessary by the Assessor. The purpose of such reports is to determine the validity of each assessment as well as the relationship between assessments and adjust accordingly. For all commercial and industrial parcels (improved and unimproved), the Contractor shall conduct equalization studies by property class (office, retail, warehouse, etc.) during the reassessment cycle. These studies shall be provided to the Assessor with findings and recommendations. For property classes subject to such equalization, the Contractor shall provide a detailed parcel-level report showing the impact of recommended changes.

2. Field Reviews of All Commercial, Industrial, Utility & Exempt Parcels: all Phases.

Assessor to perform a physical inspection (site visit, field review, or use of aerial or street view pictures) of all parcels for Phases 2, 3 and 4 of the Cyclical Reassessment. For every year of the contract, *the Assessor* will inspect approximately 25% of all parcels, such that all parcels are inspected no later than January 1, 2026. The *Assessor* will verify property information with an external (and internal inspection as necessary and permissible) inspection of all the major buildings, showing all additions, garages, and appendages with dimensions and necessary identification on the property record card. Each property record card shall be compared to the actual property for correctness and completeness of information.

Contractor will review each property and the data collected by the *Assessor*. **Contractor** will analyze market data including sales, leases, and any additional data or information **Contractor** deems relevant. **Contractor** will make value recommendations to the Assessor for each property and may further make recommendations as to subjective¹ characteristic changes. **The contractor** will make recommendations to correct any errors or omissions so as to arrive at an accurate final market value-in-use of each parcel. **The contractor** will return any parcels with substantial errors and omissions in the property's physical characteristics to the *Assessor* for corrections. **The contractor** will have 60 days from the return of corrected parcels to complete its analysis.

The Contractor shall inspect the records of the Assessor in preparation for this proposal. No actual overages or differences in parcel counts to be collected or reviewed for the cyclical reassessment for any class of property shall be billable to the County.

Data entry will be completed by the Assessor.

Depreciation and cost tables shall be determined by the Department and made available from the County's CAMA system. The Contractor shall provide necessary market adjustment factors to estimate a final market value-in-use.

The Contractor shall provide to the Assessor all Department-required cyclical status reports.

3. New Construction Assessments

¹ For example, effective age, grade, and condition.

Contractor will review each property and the data collected by the *Assessor*. **Contractor** will analyze market data including sales, leases, and any additional data or information **Contractor** deems relevant. **Contractor** will make value recommendations to the Assessor for each property and may further make recommendations as to subjective² characteristic changes. **The contractor** will make recommendations to correct any errors or omissions so as to arrive at an accurate final market value-in-use of each parcel. **The contractor** will return any parcels with substantial errors and omissions in the property’s physical characteristics to the *Assessor* for corrections. **The contractor** will have 60 days from the return of corrected parcels to complete its analysis.

- The Contractor shall complete its review of such parcels within the following deadlines:

Date permit parcel provided to Contractor:	
Prior to November 1 st	Contractor will complete review by March 1 st
November 1 st and thereafter each year	Contractor will complete review within 100 days

4. Technical Support, Appeal Assistance and Legal Assistance

- **Provide Technical Advice and Support:** The Contractor shall provide technical advice and support to the Assessor and the Property Tax Assessment Board of Appeals (herein “PTABOA”) on all issues regarding real property appeals, i.e., property inspections, data collection, income analysis, and expert witness testimony. This shall include unlimited days for all real property appeals during the contract period of appeal reviews and consultation with the assessor and PTABOA. This activity shall include representing the Assessor at Indiana Board of Tax Review (herein “IBTR”) hearings. All such assistance must be with Level III certified staff only, unless otherwise requested by the Assessor.

The Contractor shall also provide unlimited days of legal support for all existing and future commercial and industrial real property appeals during the contract period. This activity shall include representing the Assessor at IBTR hearings, Indiana Tax Court, and Indiana Supreme Court. These functions shall be provided by Indiana licensed attorneys.

The Contractor is not responsible for any technical support or legal assistance regarding personal property returns and appeals or appeals of residential or agricultural real property.

Phone, long-distance phone charges, training manuals, and general office supplies shall be supplied by the Contractor. Any additional expenses and liabilities resulting there from shall be incurred by the Contractor without obligation to the Assessor. Costs associated with appeal hearings such as the engagement of third-party expert witnesses, including written appraisal reports and hourly fees for hearing preparation and testimony; court costs, including but not limited to court reporter fees; and copying charges are the sole responsibility of the County and the Assessor.

² For example, effective age, grade, and condition.

5. Continuing Education

- **Provide Continuing Education Opportunities:** The Contractor shall provide each member of the Assessor's staff with a minimum of fifteen (15) hours of Department-certified continuing education courses in each year of the contract. In addition, Contractor shall provide access to one (1) IAAO course for each member of the Assessor's staff each year. These hours shall include on-line courses and/or IAAO courses sponsored by the Contractor. This requirement shall not include courses offered through the Department or the Indiana County Assessor Association.

VI SUBCONTRACTING

No subcontractors shall be used in the performance of the final Contract. This limitation shall not apply to the purchase of standard supplies, raw materials, and computer systems.

VII CONTRACT REPRESENTATIVE

The Assessor shall be the Contract Representative to serve as the primary contact person for the Contract.

VIII WORK PLAN

The Contractor shall execute the work plan that was submitted by the Assessor and approved by the Department of Local Government Finance according to the provisions of IC 6-1.1-4-4.2. Upon signing the contract, the work plan shall become incorporated by reference into the final Contract.

IX CONTRACT REPORTS AND MONITORING

The Contractor shall be required to provide written progress reports to the Assessor in a form reasonably prescribed by the Assessor or the Department. The reports must include the number of parcels being reviewed by the Contractor and the status of the work being done. The Assessor may require additional information to be included in the reports. The Contractor shall submit the reports to the Contract Representative each month on or before the 10th day of the month, or other schedule as mutually agreeable. The Assessor may at all times inspect the records of the Contractor to verify the progress and evaluate the quality of work performed. The Assessor may accompany the Contractor's personnel in their assigned duties to assure the Contractor's adherence with contractual specifications and approved procedures. The Contractor shall extend its full cooperation to the Assessor by providing access to all program related records, and by making personnel available upon request for the purpose of monitoring quality, performance, and progress.

X TIME AND MANNER OF PAYMENT

The Contractor shall be paid as follows:

Within the first ten (10) days of each month, the Contractor may submit a claim for payment for work done under the Contract during that preceding month or other time period as mutually

agreeable. The amount of each such payment is subject to approval by the Assessor. The County and the Contractor will agree upon an invoicing format that both parties are satisfied with prior to any payments being made by the County. Payment will be made to the Contractor within forty-five (45) days after approval by the County.

If all work is not completed under the final Contract by the completion date specified in the Contract, then all further payments will be suspended at that time until all work has been completed. Upon certification by the Assessor that work has been completed, payment of the suspended amount will be made to the Contractor within thirty (30) days after that certification.

XI PENALTIES

Payments due under the final Contract shall be reduced by the amount of ONE HUNDRED DOLLARS (\$100.00) per business day, for each business day that any part of the work assigned to the Contractor, excluding Saturdays, Sundays, and holidays remains incomplete after the due date specified under the final Contract.

XII RESPONSIBILITIES

The final determination of assessed value is and shall remain the responsibility of the County.

XIII NON-DISCRIMINATION

Pursuant to IC 22-9-1-10, the Contractor, if any, shall not discriminate against any employee or applicant for employment, to be employed in the performance of the final Contract, with respect to the individual's hire, tenure, terms, conditions, or privileges of employment, because of the individual's race, color, religion, sex, handicap, national origin, or ancestry. Breach of this covenant may be regarded as a material breach of Contract.

XIV INVESTMENT IN IRAN

By submitting a proposal, the Contractor hereby certifies that the Contractor is not engaged in investment activities in Iran. See IC 5-22-16.5.

XV E-VERIFY

The Contractor affirms under the penalties of perjury that it does not knowingly employ any unauthorized alien.

The Contractor shall enroll in and verify the work eligibility status of all his/her/its newly hired employees through the E-Verify program as defined in IC 22-5-1.7-3. The Contractor is not required to participate should the E-Verify program cease to exist. Additionally, the Contractor is not required to participate if the Contractor is self-employed and does not employ any employees.

The Contractor shall not knowingly employ or contract with any unauthorized alien. The Contractor shall not retain an employee or contract with a person that the Contractor subsequently learns is an unauthorized alien.

The County may terminate for default if the Contractor fails to cure a breach of this provision no later than thirty (30) days after being notified by the County.

XVI DELAYS

Whenever the Contractor or the Assessor have knowledge that any actual or potential situation is delaying or threatens to delay the timely performance of the final Contract, they shall within 10 days provide written notice of the delay to the other party by certified mail, return receipt requested, including all relevant information with respect to the actual/ potential cause of delay.

XVII TERMINATION

The County may terminate the final Contract, if the Assessor or the County determines that the Contractor has failed to make satisfactory progress toward completion. In such case, the County will transmit a Termination Notice of the fault to the Contractor by certified mail, return receipt requested, at least thirty (30) days prior to the proposed termination date, and the Contractor shall be given thirty (30) days in which to remedy the condition which has caused the Termination Notice, or suffer termination. In the event of termination or suspension, the Contractor shall be entitled to receive payment (at the amounts and rates set forth herein, or if not specifically set forth in this Agreement, at the Contractor's standard or published rates) for all services, software, licenses and/or bonding delivered by the Contractor up to the effective date of the termination or suspension, as the case may be, plus such other charges as may be agreed upon by the parties.

XVIII INDEPENDENT CONTRACTOR

The Contractor will be acting in an individual capacity and not as an agent, employee, partner, joint venturer or associate of the County or the Assessor. The employees or agents of the Contractor shall not be deemed or construed to be the employees or agents of the County or the Assessor for any purpose whatsoever.

XIX LIABILITY

Except as provided below, the Contractor agrees to defend and save harmless the County and all agents, officers and employees of those, against all claims, demands, payments, suits, actions, recovery, and judgments of every kind and description arising out of the performance of this Agreement, for personal injury or property damage brought or recovered against it by reason of any negligent action or omission of the Contractor, its agents, or employees and with respect to the degree to which the County are free from negligence on the part of itself, its employees and agents.

Neither party shall be liable to the other for consequential, indirect, or incidental damages, including, but not limited to, loss of tax revenue or claims related to valuation of property, even if due to the negligence or other fault of the party released.

In any event, the Contractor's liability for damages (except for damage to real or personal property or personal injury as provided above) under any theory of liability or form of action, including negligence, shall not exceed the total amount paid by the County to the Contractor under this agreement.

The Contractor shall carry Public Liability Insurance in the amount of \$1,000,000 including protection for bodily injury and property damage with a combined single limit of \$1,000,000 and \$500,000 for each occurrence only to the extent of the obligation assumed by the Contractor under this Agreement. County shall be named as an insured party under said insurance.

The Contractor shall also maintain Automobile Liability Insurance providing limits of \$1,000,000 per occurrence, and the Contractor shall provide Worker's Compensation Insurance. The Worker's Compensation Insurance shall provide coverage under the Compensation Act of Indiana and shall provide employer's liability insurance in the amount of \$100,000.

As part of the proposal packet, Certificates of Insurance shall be supplied to the County by the Contractor detailing the above coverages prior to the commencement of the work. This certificate will be issued by a carrier authorized to do business within the State of Indiana.

XX MAINTAINING A DRUG-FREE WORKPLACE

Contractor hereby covenants and agrees to make a good faith effort to provide and maintain during the term of the final Contract a drug-free workplace, and that it will give written notice to the County within ten (10) days after receiving actual notice that an employee of the Contractor has been convicted of a criminal drug violation occurring in Contractor's workplace.

XXI CONTRACTOR CERTIFICATION; CONTRACT VOID ON REVOCATION

- a) The Contractor must be certified as a "Contractor" under IC 6-1.1-31.7 in order to enter into the final Contract. The Contractor represents and warrants that it is certified as a "Professional Contractor" under IC 6-1.1-31.7 at the time of entering into the final Contract; and will take all steps necessary to remain certified as a "Professional Contractor" under IC 6-1.1-31.7 through the term of the Contract.
- b) In accordance with IC 6-1.1-31.7-4, the final Contract is void and the Contractor may not receive additional funds under the final Contract if the Contractor's certification as "Professional Contractor" under IC 6-1.1-31.7 is revoked.

XXII DELIVERABLES TO THE COUNTY

The Contractor shall be responsible for the delivery of the following to the Assessor upon completion of the project.

- 1) All copies of parcel maps, property record cards, and worksheets.
- 2) All material and documentation used in improvement- pricing phase including all supporting data.
- 3) Parcel characteristics and assessment data in a manner and format acceptable to the DLGF.

XXIII INCORPORATION INTO CONTRACT

The above specifications will be incorporated in the final Contract. In the event of a conflict

between the provisions of the final Contract and this Specification these Specifications shall control.

XXIV ADDITIONAL COMPENSATION

Additional compensation that may be due the Contractor as the result of services requested by the County that are beyond the scope of this agreement will be invoiced in the month subsequent to the month in which the services were provided. Any additional services must be pre-approved in writing by the County.

XXV CONTRACTOR RIGHT TO STOP WORK FOR NON-PAYMENT

Payment of billings is due within forty-five (45) days after the date of each billing. Failure of the County to make payment when due shall entitle the Contractor, in addition to its other rights and remedies, to suspend, temporarily, further performance of this Agreement without liability.

Exhibit 1
Proposal Evaluation Summary

<u>I. Adherence Requirements (Must Pass Each Criteria)</u>	<u>Pass or Fail</u>
a. Proposal certification / Professional Contractor	Pass/Fail
b. Insurance requirements	Pass/Fail
c. Minimum length of service and work experience	Pass/Fail
d. Minimum staffing requirements (# of Level 3s)	Pass/Fail
e. Completion of Cost Containment Summary (w/ max price)	Pass/Fail
f. Completion of Staffing Compliance Summary	Pass/Fail
<u>II. Proposal Pricing Score (Maximum 40 points)</u>	<u>Points</u>
Lowest overall proposal based on cost containment	0-40 points
<u>III. Company Qualifications (Maximum 60 points)</u>	<u>Points</u>
1. Minimum 10 years' experience with Indiana Reassessments including the 2018-2021 Cyclical Reassessment	10 points
2. Minimum 10 years' experience with Indiana ratio studies including the 2018-2021 Cyclical Reassessment	5 points
3. Minimum of 2 attorneys with 5+ years' experience with Indiana property tax matters	5 points
4. Minimum of 1 attorney with trial experience before Indiana Tax Court and Indiana Supreme Court	5 points
5. Minimum of Four (4) Level 3 IN Assessor/Appraisers on staff	5 points
6. Minimum of 1 employee with 10 years of experience with Indiana personal property abatement and compliance matters	5 points
7. Minimum of 2 employees with 10 years of experience teaching certified Indiana continuing education courses and 5 years' experience instructing IAAO courses	5 points
8. Buy Indiana Initiative (Is company headquartered in Indiana?)	5 points

Exhibit 2

**_____ County Cost Containment Summary
2024-2026 Cyclical Reassessment & Related Services**

Activity or Function	Maximum Cost of Service total 2024-2026
Sales Disclosure Validation / Verification	
Annual Trending / Ratio Study of All Property Classes (includes all annual assessment reports and equalization studies)	
Unlimited Appeal Support, Form Preparation & Mailing (Includes Preliminary Hearings, PTABOA, & State Support)	
Unlimited Legal Support (Includes PTABOA Attendance, All Existing & Future State Appeals & Exemption Review and Filings)	
Continuing Education Courses	
Maximum Total Cost	\$ -

Exhibit 3
Staffing Compliance Summary

1. Detail your company's experience with Indiana real property assessments and the cyclical reassessment process.
2. Detail your company's experience with Indiana annual adjustments, trending, and ratio study process.
3. Provide the names and attorney numbers of at least two attorneys with five (5) or more years' experience in Indiana property taxation and their relationship with your firm.
4. Provide the name of one such attorney with Indiana Tax Court and/or Indiana Supreme Court experience and the involvement of such person with pertinent cases.
5. Provide the names of three Level 3 assessor/appraiser who will be assigned to this project.
6. Provide the name of the Indiana certified Contractor, license number and qualifications and the relationship with your firm.
7. Provide the name of the employee with ten or more years' experience in the Indiana real and personal property abatement compliance processes.
8. Provide the name of employees with your firm that have teaching experience in Indiana, such as assessor conferences, on-line courses and similar. If these persons have experience teaching IAAO courses, please provide this information.
9. State the corporate headquarters of your firm. If the firm is located in Indiana, please provide a Certificate of Existence as issued by the Indiana Secretary of State.