



Town of Salem NH Assessing Department

Complete Statistical Revaluation of the Town of Salem NH RFP (2020-018)

SALEM PURCHASING

Christine Wholley, Purchasing Agent
cawholley@ci.salem.nh.us

Christopher Dillon, Town Manager

Prepared for and in coordination with the
Salem NH Assessing Dept.
Chief Assessor Chris Ruel
603-890-2018
cruel@salemnh.gov

**Town of Salem
Salem, New Hampshire
Assessing Department**

COMPLETE STATISTICAL REVALUATION OF THE TOWN OF SALEM, NH

**REQUEST FOR PROPOSAL
2020-018**

The Town of Salem, NH Assessing Department is seeking proposals for the complete statistical revaluing of all taxable and exempt properties situated within the Town of Salem, NH in accordance with State of New Hampshire and Department of Revenue guidelines, utilizing the Town's current CAMA system (Vision Version 8). The effective date of value for the project shall be April 1, 2021.

Sealed proposals, **plainly marked, RFP 2020-018 Statistical Revaluation – COMPLETE STATISTICAL REVALUATION on the outside of the mailing envelope as well as the sealed envelopes shall be addressed to the** Purchasing Agent, Christine Wholley, Town Hall, 33 Geremonty Drive, Salem, New Hampshire, 03079. **Proposals will be accepted until October 13, 2020 @ 11:00am** at which time RFP's will be opened and reviewed. A copy of RFP 2020-018 can be found on the Towns website www.townofsalemnh.org under purchasing and current bids and proposals.

Salem covers approximately 25.9 square miles with 12,884 parcels.

Utility Properties not included:

- Granite State Gas Transmission, Inc.
- Hampstead Area Water Company
- Liberty Utilities (Granite State Electric) Corp.
- New England Power Company
- Pennichuck Water Works, Inc.
- Tennessee Gas Pipeline
- Northern Utilities, Inc.
- Comcast Corporation (Public Rights-of-Way only)
- Consolidated Communications-Poles and Conduit
- Electric and/or Gas Transmission and Distribution Easements/Rights-of-Way
- Use of Public Rights-of-Way

Questions about the project may be directed to the Assessing Department Chief Assessor Chris Ruel cruel@salemnh.gov or (603) 890-201. Questions about the RFP may be directed to cawholley@salemnh.gov. Addenda to this proposal, if any, including written answers to questions, will be posted on the Town's website under the project heading.

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

REQUEST FOR PROPOSAL

I. INTRODUCTION

The Town of Salem, New Hampshire seeks proposals from qualified Companies to complete a statistical revaluation (complete statistical revaluation of the Town of Salem, NH) throughout the Town in accordance with State of New Hampshire and Department of Revenue guidelines. By way of background, as of April 1, 2020, the Town has approximately 12,884 parcels. The Assessing staff consists of (3) full time assessing positions.

For the purposes of this project, residential real estate is comprised of single family homes, condominiums, manufactured homes, accessory buildings, and multi-family buildings up to 4 units. Commercial real estate is comprised of but not limited to retail, restaurants, apartment buildings with 5 or more units including apartment complexes, mixed use buildings, shopping plazas, office space and buildings including but not limited to corporate headquarter buildings, gas stations, hotels and hospitality properties, storage facilities, medical offices and banks. Industrial properties include but are not limited to manufacturing properties. Additionally, vacant land zoned for residential, commercial and industrial uses is also included.

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

Addenda to this proposal, if any, including written answers to questions, will be posted on the Town of Salem website at <http://www.TownofSalem.com/finance/purchasing.htm> under the project heading. Addenda and updates will NOT be sent directly to Companies.

Companies submitting a proposal should check the web site for addenda and updates after the release date. Companies should print out, sign and return addenda with the proposal. Failure to do so may result in disqualification.

The effective date of this project shall be as of April 1, 2021. The project, in its entirety, must be complete by September 27, 2021.

II. SUBMITTAL REQUIREMENTS

Company submission shall consist of two parts; a proposal outlining the Company's qualifications and, in a separate sealed envelope, a price proposal. **Proposals will be accepted until October 13, 2020 @ 11:00am** Proposals received after the time opening of the proposals will be returned to the Company, unopened. Faxed/mailed proposals are not acceptable.

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

- a) Cover letter with contact information: A cover letter identifying the Consultant, their place of business, and the name and telephone number of the person to contact about the proposal. The Cover Letter shall be signed by a

- b) Representative of the Consultant that is authorized to enter into contracts. Provide a statement of full understanding and ability to complete the project no later than September 1, 2021 with current workload; cite any conflicts of interest; and provide a 90-day guarantee on terms.
- c) Proof of Certification. Each Company, corporation, partnership, or individual must hold from the time of submission of the proposal through the completion of all work hereinafter required, written certification of approval by the Department of Revenue Administration pursuant to Part 600, Administrative Rules.
- d) Description of the Company's Qualifications. The Proposal shall include a statement describing the Company's qualifications and experience and identifying the number of years actually engaged as a company, corporation, partnership, or individual specializing in governmental tax revaluation services.
- e) References. Company shall submit a complete client list of municipalities to which it has rendered services during the last (5) years. At least (3) such projects shall have been performed for a municipality whose assessment list is comparable or larger than the Town of Salem.
- f) Assigned Personnel. The Company shall submit the written qualifications of all personnel assigned and identifying the project lead to this project in the form of a resume. Assigned personnel requires at least one designated MAI (Member Appraisal Institute).
- g) Proposed timeline/schedule.
- h) Conflict of Interest: The Consultant shall include a Conflict of Interest statement. Describe any and all current or potential conflicts of interest related to the performance of work for the Town of Salem, NH. If there is a potential or present conflict of interest the Consultant must identify the methods they will employ to address said conflicts.
- i) Executed Statement of Non-Collusion
- j) Executed Indemnification Agreement

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

- A fee schedule broken down by task.
- Identification of reimbursable expenses.
- Fees and costs that would be charged in the event of an appeal to the Board of Tax and Land Appeals or Superior Court.
- Any sub-consultant fee schedule for work being done in association with this proposal.

- A cover letter must be included which is signed by an authorized owner or agent of the Company, committing the Company's resources to complete the project on time and within the fee.

III. SELECTION CRITERIA AND CONTRACT PROCESS

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

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

Upon review of the non-price proposals, and after conducting interviews, if so used, the Town shall rate the Companies in order of preference. The Town will then open the price proposals of the three top Companies which may result in re-ranking based on price. The top-rated Company shall be notified of its standing and invited to enter into contract negotiations. If the Town is unsuccessful in reaching a satisfactory contract with the top-rated Company, it may terminate the negotiations without prejudice and commence negotiations with the second-rated Company. If no agreement can be reached with the second-rated Company, the Town shall move to the third, and so forth. Once negotiations are terminated with a Company, they may not be reopened.

IV. RESERVATION OF RIGHTS

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

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

V. DISQUALIFICATION OF PROPOSERS

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

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

VI. DEFINITIONS

Abatement Review means to make an assessment recommendation to the municipal assessing officials or to make a change to an assessment that is in response to an abatement request from a taxpayer. **Rev 601.01**

Appraisal means the act or process of developing a market value estimate of property which will be used as the basis for valuation, fulfilling a municipality's statutory duties relative to property tax administration including, but not limited to those pursuant to RSA 75:1. **Rev 601.02**

Assessing Services means the making of appraisals, reappraisals, assessments, or providing other services on behalf of municipal assessing officials for the statutory administration of property valuation and assessment including, but not limited to those pursuant to RSA 75:1. **Rev 601.05**

Assessing Standards Board (ASB) means the State of New Hampshire assessing standards board as established pursuant to RSA 21-J:14-a. **Rev 601.06**

Assessment means an estimate of the quality, amount, size, features, or worth of real estate which is used as a basis for a municipalities' valuation in accordance with statutory requirements including, but not limited to those pursuant to RSA 75:1. **Rev 601.07**

Base Year means the tax year in which the municipality performed a revaluation of all properties. **Rev 601.08**

BTLA Reassessment means an order by the State of New Hampshire board of tax and land appeals for a revaluation or partial update of a municipality's property assessments. **Rev 601.09**

Calibration means the process of ensuring the predictive accuracy of the CAMA model(s), through testing, which may include but not be limited to; determining the variable rates and adjustments from market analysis for land and land factors, costs and depreciation for a cost model, valuation rates and adjustments for a sales comparison model, and market rents and capitalization rates for an income model. **Rev 601.10**

Computer Assisted Mass Appraisal System (CAMA) means a system of appraising property that incorporates computer-supported tables, automated valuation models and statistical analysis to assist the appraiser in estimating value for a revaluation, assessment data maintenance and valuation update. **Rev 601.11**

Contract means any agreement between the municipality and the contractor for making appraisals, reappraisals, assessments, or for appraisal work on behalf of a municipality with the State of New Hampshire. **Rev 601.13**

Contractor means the person, firm, company, or corporation with which the municipality has executed a contract or agreement for assessing services. **Rev 601.14**

Cyclical Inspection means the process of a systematic measure and listing of all properties within a municipality over a specified period of time. The term includes "data collection" and "data verification". **Rev 601.15**

Cyclical Revaluation means the process of combining a full statistical revaluation of the entire municipality with a cyclical inspection process. **Rev 601.16**

Data Collection means the inspection, measuring, or listing of property within a municipality. The term includes data verification. **Rev 601.17**

DRA-certified means a level of certification attained by a person as set forth by the ASB in Asb 300 pursuant to RSA 21-J:14-f. **Rev 601.20**

Executed means to transact, agree to, carry into effect, sign or act upon a contract or agreement to perform assessing services for a municipality. The term includes “executing”. **Rev 601.22**

Final Monitoring Report means the DRA’s final letter to the municipality for any revaluation or partial update. **Rev 601.23**

Full Revaluation means the revaluation of all taxable and nontaxable properties in a municipality, with a complete measure and listing of all taxable and nontaxable properties to occur at the same time of the establishment of the new base year, to arrive at full and true value as of April 1. The term includes “full reappraisal” and “full reassessment.” **Rev 601.24**

Full Statistical Revaluation means the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value as of April 1. The term includes “statistical update” and “statistical reassessment”. **Rev 601.25**

Highest and Best Use means the physically possible, legally permissible, financially feasible, and maximally productive use of a property, as appraised in accordance with RSA 75:1. **Rev 601.26**

Improvement means any physical change to either land or to buildings that may affect value. **Rev 601.27**

In-house Work Plan means a written set of goals, objectives, processes, and timelines that the municipality intends to rely upon to perform revaluations, partial updates, or cyclical inspections. **Rev 601.29**

Listing means recording a description of the interior, exterior, and attributes of any improvements or the recording of the description of land features and attributes. The term includes “list”. **Rev 601.30**

Market Analysis means the study and processes utilized to determine the response of buyers and sellers of real estate, in a geographic area, to various data elements through the analysis of cost data, income data, and sale transactions in the performance of mass appraisal. **Rev 601.31**

Market Value means the value of a property that:

- (a) Is the most probable price, not the highest, lowest or average price;
- (b) Is expressed in terms of money;
- (C) Implies a reasonable time for exposure to the market;
- (d) implies that both buyer and seller are informed of the uses to which the property may be put;
- (e) assumes an arm’s length transaction in the open market;

(f) Assumes a willing buyer and a willing seller, with no advantage being taken by either buyer or seller; and,

(g) Recognizes both the present use and the potential use of the property.

The term includes “full and true value”. **Rev 601.32**

Mass Appraisal means the utilization of standard commonly recognized techniques to value a group of properties as of a given date, using standard appraisal methods, employing common data and providing for statistical testing. **Rev 601.33**

Measure means the physical inspection, verification, sketching and recording of the exterior dimensions and attributes of any improvements made to a property. **Rev 601.34**

Municipal Assessing Officials means those charged by law with the duty of assessing taxes and being the:

(a) Governing body of a municipality;

(b) Board of assessors or selectmen of a municipality; or

(c) County commissioners of an unincorporated place.

Rev 601.36

Municipality means a Town, Town or unincorporated place. **Rev 601.37**

Partial Update means the process of analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas, or classes of property, to bring those properties to the municipality’s general level of assessment utilizing the existing base tax year and providing an addendum to the existing USPAP compliant report. The term includes “partial revaluation.” **Rev 601.38**

Revaluation means the act of re-estimating the worth of real estate of the entire municipality using standard appraisal methods, calibration of the CAMA tables and models, establishment of a new base year with a USPAP compliant report, and providing for statistical testing whether by either:

(a) A full revaluation; or,

(b) A full statistical revaluation.

The term includes “reappraisal,” “reassessment,” and “value anew”. **Rev 601.40**

Sale Validation means the process of verifying a real estate sale transaction to determine whether the sale was a valid or an invalid indicator of the market value of the sold property. The term includes “sale verification” and “sale qualification.” **Rev 601.41**

Statistical Testing means the use or application of numerical statistics to understand the results of a reappraisal or the need for a reappraisal. **Rev 601.42**

Uniform Standards of Professional Appraisal Practice (USPAP) means the generally accepted and recognized standards of appraisal practice printed by The Appraisal Foundation as authorized by Congress as the source of appraisal standards and appraiser qualifications. **Rev 601.44**

USPAP Compliant Report means an appraisal report based upon the standards established by the ASB pursuant to RSA 21-J:14-b I, (c.) **Rev 601.45**

DUTIES OF:

DRA-Certified Building Measurer and Lister Duties Asb 304.01

- (a) A DRA-certified building measurer and lister may collect data as described in Asb 303.02 for the sales survey.
- (b) A DRA-certified building measurer and lister shall not validate or invalidate any property sales.
- (c) A DRA-certified building measurer and lister shall not determine, or change, the quality grade or depreciation of structures.

DRA-Certified Property Assessor Assistant Duties Asb 304.02 A DRA-certified property assessor assistant may, under the guidance and review of a DRA-certified property assessor or DRA-certified property assessor supervisor in accordance with Asb 303.03:

- (a) Appraise various types of real estate for tax purposes; and,
- (b) Validate or invalidate sales for the sales survey.

DRA-Certified Property Assessor Duties Asb 304.03

(a) A DRA-certified property assessor may, in accordance with Asb 303.04:

- (1) Appraise property for tax purposes including:
 - (a) The annual maintenance of assessments by using sales surveys, charts, and schedules; and,
 - (b) Using cost data established by a DRA-certified property assessor supervisor during the year of the last revaluation;
- (2) Validate or invalidate sales for the sales survey; and,
- (3) Submit a signed and dated statement to the DRA attesting to the qualifications of a building measurer and lister working under the DRA-certified property assessor's supervision to be true, accurate and correct.
- (b) A DRA-certified property assessor shall not adjust the cost, land, depreciation, or other tables resulting in a change to the values without the approval of a DRA-certified property assessor supervisor.

DRA-Certified Property Assessor Supervisor Duties Asb 304.04 A DRA-certified property assessor supervisor, may, in accordance with Asb 303.05:

- (a) Exercise general supervision over a revaluation;
- (b) Conduct sales surveys and establish base values for land and buildings;
- (c) Prepare the sales survey;
- (d) Establish charts and schedules to be used in the revaluation;
- (e) Prepare reports;
- (f) Supervise informal reviews of property assessments with the property owner;
- (g) Oversee any revaluation by assisting the municipality to ensure the revaluation is performed in accordance with state laws and rules;

- (h) Assist the municipality to ensure that compliance with the contract is adhered to; and,
- (I) submit a signed and dated statement to the DRA attesting to the qualifications at all levels of Certification to be true, accurate and correct.

VII. SCOPE OF SERVICES

1. Good Faith:

The Company shall, in good faith, use their best efforts to assist the Town of Salem in determining accurate and proper market valuations for the complete statistical revaluing of all taxable and exempt properties, and will work closely with the Town's Chief Assessor and Deputy Assessor to ensure a successful project.

2. Confidentiality:

The Company agrees to not disclose to anyone except the Chief Assessor, Finance Director, or Town Manager any preliminary values or new values discovered, for any purpose, or to permit anyone to use or examine any of the data on file in connection with the revaluation.

3. Public Relations:

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

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

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

Additionally it is expected that the contractor be available to present before the Salem, NH Board of Selectmen at least twice. Once to outline the project giving a sense of what is going to take place and to begin to build public trust. The second presentation will be to present the results of the revaluation. It is also expected that the contractor provide an informative program (interview) on the local government channel.

4. Personnel:

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

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

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

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

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

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

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

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

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

5. Supplies, Office Space and Hours of Operation:

If required, the Town of Salem may furnish the appraisal firm with sufficient office space/furniture and allow access to telephones and other equipment, as necessary, to carry out the terms of this contract. The Assessor's office shall be open during the regular hours maintained by the Town of Salem.

6. Forms:

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

All documents, records, data and other material, in manual, mechanized or electronic form, procured or produced in the performance of the project will be the sole property of the Town at the conclusion of the project, as determined by the Town's Chief Assessor.

7. Assessor's Records:

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

8. Data Collection:

All data collection has been performed by the Town in accordance with the revaluation procedures established by the Chief Assessor. Any parcel having had a permit since April 1, 2021, will be reviewed by the Assessor's Office with any changes recorded for the revaluation.

- a) Unmapped real estate, including poles, pipes, conduits, transmission lines and distribution facilities will be the responsibility of the Contractor.

9. CAMA System:

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

10. Maintenance Procedures:

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

- a) the Town, on a regular basis, shall deliver to the Company all parcel splits, transfers, or changes of ownership throughout the course of the project;
- b) The Town shall update all ownership and sales files as new information becomes known over the course of the project.

- c) The Town shall deliver, on a regular basis, all building permits issued through April 1, 2021. The Town will enter this information into the CAMA system, and take appropriate follow through actions.
- d) The Town shall have in place procedures to ensure that data incoming in from the field is accurately maintained in the CAMA system.-
- e) The Company shall put into place field and record edits, including range and table edits and cross-edits to ensure the consistency and completeness of data entered into the CAMA system.
- f) The Company shall put into place procedures which ensure that changes in data or values as a result of appraisal reviews, informal hearings, and any other activities are duly reflected in the CAMA system.

11. Sales Review:

A DRA Certified Property Assessor pursuant to ASB 304.03 or DRA Certified Property Assessor Supervisor pursuant to ASB 304.04 may validate sales data.

In order to ensure that appraisals will reflect full and true value, the Town shall provide to the Company a copy of all property transfers located within the Town for a minimum of two (2) years immediately preceding the effective date of the Statistical Update.

All property sales shall be field reviewed and included in the sales book by photocopy or printout of the property assessment record card and a photograph of the principal building(s) shall be attached thereto.

The sales price and terms of the sale shall be verified by the Company and a notation to that effect made on the property assessment record card along with the sale price, date of the sale, and date of inspection.

The completed sales survey showing the sales used and the analysis to indicate property values with documentation of the method employed and any location factors, together with neighborhood delineation maps showing front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison shall be delivered to the Town Assessor for approval and shall become the property of the Town with a copy provided to the DRA at the completion of the Statistical Update.

12. Sales Analyses:

A sales analysis shall be conducted to include sales from within the Town of Salem and throughout the State of New Hampshire using accepted appraisal methods in order to determine land, building and total property values. Such analysis shall include documentation of the methods employed and examples of the analyses. Accepted methodology shall include the consideration of all sales given by the municipality to the Company and their inclusion in the sales survey book with appropriate notations for those sales not used in the correlation of values.

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

The development history and all analyses performed throughout the Statistical Update shall be documented and left with the Town at the conclusion of the project as a part of the project deliverables.

1. Land Analysis:

- a) All verified vacant land sales shall be inspected for unusual physical characteristics.
- b) Residual techniques shall be employed as a cross-reference to unit values developed via the analysis of raw land sales.
- c) Review existing assessing neighborhoods and development of new assessing neighborhoods.

2. Building Analysis:

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

3. Depreciation Analysis:

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

4. Economic Rent Analysis:

- a) An analysis of economic rent levels for all commercial and industrial and apartment space shall be performed.
- b) Information providing the basis of these analyses shall be taken from interviews with tenants, managers, and brokers, and through income and expense questionnaires mailed to owners of leased commercial, industrial, and apartment space throughout Salem, to be mailed at the Town's expense.

- c) Questionnaires sent to wholly owner occupied properties will request that the expense section be completed.
- d) All information received shall be of a confidential nature and shall not be disclosed to anyone outside the Company or assessing staff.
- e) Data received through this collection process shall be compiled in spreadsheet form, and will form the basis of raw data to be analyzed.
- f) Separate income, vacancy, and expense models shall be developed for each classification of commercial, industrial, and apartment property throughout the Town.
- g) Income and expense models shall be sufficiently flexible in order to reflect the varying characteristics of the Town, physical conditions and desirability of the various spaces.
- h) Final models will be indexed and tabulated in schedule form, with instructions for appraiser application.
- i) Final models will be tested against sales or known market values for tests of reasonability and accuracy.
- j) Final models and market tests shall be presented to the Town for review and approval prior to the application in the final review process.

5. Capitalization Rates:

- a) An analysis shall be undertaken to determine proper capitalization rates for the various income producing space throughout Salem.
- b) Where possible, rates should be determined from the sales of income producing space where the income and expenses are known.
- c) Market surveys will be performed utilizing standard and acceptable sources of economic data publications.
- d) Final capitalization rates shall be indexed and tabulated according to the property types, classes, and locations to be applied.
- e) Final models and market tests shall be presented to the Town for review and approval prior to the application in the final review process.

The completed sales survey showing the sales used and the analysis to indicate property values with documentation of the method employed and any location factors, together with neighborhood delineation maps showing front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison shall be delivered to the Town Assessor for approval and shall become the property of the Municipality with a copy provided to the DRA at the completion of the Revaluation.

13. Valuation Process:

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

- a) Preliminary Values: After submission and acceptance of the various analyses and final models as described in the previous section, preliminary values shall be generated. A preliminary ratio study will be performed at that time and delivered to the Town for reference.
- b) Final Reviews: All properties will be reviewed in-field by a DRA Certified Property Assessor pursuant to ASB 304.03 or DRA Certified Property Assessor Supervisor pursuant to ASB 304.04. The appraiser will review each property for:
 - 1) proper classification
 - 2) data accuracy
 - 3) accurate assignment of codes and parameters
 - 4) accurate assignment of percent complete as of 4/1/21 as applicablereasonability of the various indications of value

c) Vacant Land:

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

d) Multi-Family Apartment Properties:

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

14. Town Review:

- a) The Company, after performing maintenance of values, shall turn over the refined preliminary estimates to the Town Assessor for review of conclusions no later than August 13, 2021.
- b) Upon completion of the final reviews, maintenance, and final pricing, the Company shall perform a sales ratio analysis and deliver to the Town for review.
- c) Upon completion of the reviews by the Town, the records will be returned to the Company, with the results of their reviews and recommendations for action, if any.
- d) The Company shall review the recommendations and perform those requests for action or discuss alternate measures.

15. Notification and Informal Hearings:

- a) The Company shall notify each owner of record via first class mail, in accordance with the project work-plan, and at the Company's expense, setting forth the preliminary estimate of value (ad valorem only) assigned to the property identified in the notice. The notice shall also contain information concerning the scheduling of informal hearings to discuss the preliminary values with the Company.
- b) Valuation List: three (3) lists will be printed by the Town, showing the preliminary estimates of values for all properties in the Town for the purpose of public perusal at specified public places.
- c) Valuation Documentation: The Company shall provide to the Town revaluation information and documentation as requested by the assessor to be placed on the Town's Website. The Company shall provide a **preliminary USPAP Manual and/or relevant documentation for taxpayers to be able to review once preliminary values are mailed.**
- d) Informal Hearings: the Company shall allow taxpayers or their authorized representatives to schedule informal hearings with either a DRA Certified Property Assessor pursuant to ASB 304.03 or a DRA Certified Property Assessor Supervisor pursuant to ASB 304.04 of the Company's appraisal staff.
- e) Hearing officers will be prepared to explain how the value was generated for their property, and will review the data on record with the taxpayer to ensure data accuracy.
- f) Any information presented by the taxpayer will receive consideration by the Company, with adjustments made where warranted.
- g) Additional field reviews will occur by the Company where information was brought forward at the informal hearing indicating such a need.
- h) The Company shall consider letters sent by those taxpayers not able to attend the informal hearings. Such occurrences will constitute an informal hearing and review of value, and will be processed in the same manner as other informal hearings,
- i) Re-notifications: any taxpayer who attended an informal hearing shall receive a notice, at the Company's expense, stating either the revised estimate of value or that no change in value is warranted.
- j) Information will also be included in the re-notification setting out the abatement procedure should the taxpayer not be satisfied with the result of their reviews.

16. Informal Reviews:

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

17. Training:

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

18. Formal Appeals:

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

19. Turnover:

Upon final maintenance of all properties by the Company, no later than September 1, 2021, the Company shall deliver to the Chief Assessor, in completed and final form and in good order, the following deliverable products:

- a) an estimate of fair market value for all residential exempt and non-exempt properties situated within the Town which were appraised by the Company;
- b) A final property (Vision) record card, with data and value current and accurate, for all parcels in the Town which were appraised by the Company.
- c) **USPAP Standard 6 Compliant Final Appraisal Report for Residential and Commercial** {RSA 21-J: 14-b, 1, (c)} this report shall follow closely the most recent Edition of the Uniform Standards of Appraisal Practice (USPAP) Standard Number 6. The report shall contain the following sections:
 - A Letter of Transmittal
 - A Certification Statement.
 - A section detailing the Scope of Work.
 - A section detailing sales, income, and cost approaches to value including all valuation premises.
 - A section including all tables pertinent to the valuation process along

with the cost data and schedules developed along with neighborhood delineation maps for the valuation of residential exempt and non-taxable properties.

- A section including statistical analysis and testing. The Company shall bind the USPAP Standard 6 Compliant Final Appraisal Report for use as an appraisal manual. The Company shall instruct the Assessors in the use of the manual so that the Assessors shall have an understanding of the appraisal process being utilized. Upon completion of the Revaluation, the Company shall deliver **four** copies of the manual to the Assessor's Office and one copy to the Department of Revenue Administration.
- All information utilized in the completion of this project shall be turned over to the Town by September 1, 2021. All data shall be accepted by the Town Assessor, including a compliant USPAP Standard 6 Report, before the project can be considered complete.

20. Services to Be Performed By the Municipality:

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

The Municipality shall furnish to the Company information pertaining to ownership of all property in the municipality, a set of current tax maps, zoning maps, charts, plans, and sales information, and additional copies if requested by the Company.

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

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

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

21. Completion of Work:

The Company shall complete all work and deliver the same in final form to the Chief Assessor on or before September 1, 2021.

A penalty of \$500 per day shall be paid by the Company for each day required for Completion beyond the above stated completion date for delays caused by the Company.

The Company shall provide to the Municipality a list of all products to be delivered and the dates of delivery thereof. These products include but are not limited to property record cards in hard copy, electronic or both formats, the USPAP Standard 6 Compliant Final Appraisal Report as described in #19, the CAMA Systems Manual and any other products as deemed necessary by the Municipality.

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

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

22. Public Relations:

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

- j) necessity of a Revaluation program
- k) progress and status of the project
- l) goals of the project
- m) roles of the Town and Company
- n) necessity of data collection or verification
- o) qualifications of the Company and Town Assessing Department
- p) necessity of property owner cooperation
- q) disclosure aspects throughout the project
- r) on-going nature of completed assessment system

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

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

23. Completion Date and Time Schedule

Time Schedule

Revaluation Update Project work shall start in the Town no later than thirty (30) days after signing of the contract.

All corrected and finalized appraisal cards shall be completed and turned over to the Town no later than September 30, 2021.

All electronic files (including data, word processing, spreadsheets, etc.) created and/or used by the Company in fulfillment of this project shall be turned over to the Town no later than September 30, 2021. New or updated databases and/or files after that date

shall be turned over as soon as possible following their creation/update. All such files shall be turned over using media as determined by the Chief Assessor.

The various phases of the Revaluation Update Project shall be completed in compliance with the following schedule: **The Company may submit an alternative schedule to that submitted below. However, the schedule submitted shall include all procedures set forth in the schedule below and must provide for final reconciled values in September 2021, including all associated documentation and appraisal cards. Of particular importance is the timely completion of hearings in September 2021 to provide adequate time to complete reconciliations and final acceptance of values.**

24. **Project Size and Scope**

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

PROPERTY TYPE	PARCEL COUNT
Residential Improved	8,684
Residential Vacant	562
Residential Mobile Home	729
Residential Condo	1,437
Residential Apartments	57
Commercial Improved	566
Commercial Vacant	44
Industrial Improved	215
Industrial Vacant	14
Utilities	13
Exempt	518
Regular Open Space	0
White Pine	2
Hardwood	10
Other Forest	13
Farm Land	10
Wet Land	10
UNKNOWN	0
Totals	12,884

25. **Revisions, Modifications and Subletting**

The COMPANY shall not change, modify, assign, transfer, delegate or sublet the CONTRACT, or any interest or part therein without first receiving written approval from the Town, the Department of Revenue Administration and the bonding company. It shall be mutually agreed and understood that said consent by the Town shall in no way release the COMPANY from any responsibility or liability as covered in these specifications and contract.

AWARD OF CONTRACT: it is the policy of the Town of Salem, NH that contracts are awarded only to responsible bidders. In order to qualify as responsible, a prospective Contractor must meet the following standards as they relate to this request:

- Have adequate financial resources for performance or have the ability to obtain such resources as required during performance.
- Have the necessary experience, organization, technical and professional qualifications, skills and facilities.
- Be able to comply with the proposed or required time of completion or performance schedule; and
- Have a demonstrated satisfactory record of performance.
- Adhere to the specifications of this bid and provide all documentation required of this bid.

The contract will be awarded to a responsive & responsible Bidder based on the qualifications and experience of the bidder, the quality of the equipment/product /materials/services to be provided and the support that the bidder offers during the duration of the supply terms. No award will be made to any Bidder who cannot satisfy the Owner that he has sufficient ability and experience in this class of work and sufficient capital and plant to enable him to prosecute and complete the Work successfully. The Owner's decision or judgment on these matters shall be final, conclusive, and binding. The Owner may make such investigations as it deems necessary, and the Bidder shall furnish to the Owner, under oath if so required, all such information and data for this purpose as the Owner may request.

EXECUTION OF AGREEMENT: The successful Bidder shall sign (execute) the necessary agreements for entering into the contract and return such signed agreements to the town within ten (10) calendar days from the date mailed or otherwise delivered to the successful Bidder.

FAILURE TO EXECUTE AGREEMENT: Failure of the successful Bidder to execute the agreement at the date and time agreed upon by the Town and the successful Bidder shall be just cause for cancellation of the award and forfeiture of all deposits.

CONTRACT TERMINATION: If at any time the Bidder fails to provide proper services during the contract period, the Town of Salem, NH will have the option to terminate the contract at any time without notice.

FAILURE TO SUPPLY GOODS OR SERVICES: If during the contract period the successful vendor fails to supply the Town of Salem, New Hampshire with the equipment/service (s). The Town of Salem, will purchase this product/service(s) on the open market and the vendor will compensate the Town of Salem, New Hampshire with the difference between the bid price and the price incurred on the open market.

RIGHT TO REJECT BIDS: The Town reserves the right to reject any and all sealed bids, should the Town deem it to be in the best interest of the public.

INSURANCE CERTIFICATES: Prior to the award of this contract, the Contractor shall be required to provide a Permit and License Bond in the amount of \$5,000 which shall be in effect for the duration of the contract and warranty period.

Prior to award of this contract, the Contractor shall submit insurance certificates indicating coverage for all vehicles, public liability and property damage in the following amounts:

Comprehensive General Liability	\$ 1,000,000/\$ 3,000,000
Auto Liability: Property Damage	\$ 1,000,000/\$ 1,000,000
Personal Injury	\$ 1,000,000/\$ 3,000,000
Workmen's Compensation	as required by the State of New Hampshire

PRICING: Unless otherwise specified all prices listed are firm for the term of the contract. All prices should include all labor and material costs, and any discounts offered. All services, materials, labor, and equipment required for the Work, will be supplied at the prices provided in the submitted Bid Form and are intended to provide a complete project.

DELIVERY: Pricing so stated on the Bid Form shall be inclusive of delivery and any other shipping charge. No additional compensation shall be granted for delivery or any shipment requirement unless specifically provided for. Deliveries are to be made only to the department or division indicated on the order and in accordance with accepted commercial practices.

OR-EQUAL: The name of manufacturer, trade name, or catalog number mentioned in this request for bid description is for the purpose of designating a minimum standard of quality and type. Such references are not intended to be restrictive, although specified color, type of material and specified measurements may be mandatory.

Proposals will be considered for any brand that meets or exceeds the quality of the specifications listed. On all such proposals, the bidder shall specify the product they are proposing and shall supply sufficient data to enable a comparison to be made with the particular brand or manufacturer specified. Failure to submit the above may be sufficient grounds for rejection of the proposal.

GUARANTEES AND WARRANTIES: All work performed under this contract shall be guaranteed for a period of one year from the date of project acceptance and issuance of final payment. The Contractor shall be responsible for promptly repairing/replacing any area which is deemed unacceptable by the Town. The Contractor shall reimburse all damages or losses due to deficient materials or workmanship.

FORCE MAJEURE: Neither party shall be liable for any inability to perform its' obligations under any subsequent agreement due to war, riot, insurrection, civil commotion, fire, flood, earthquake, storm or any other act of God.

Specifications Exception Form

In the interest of fairness and sound business practice, it is mandatory that you state any exceptions taken by you to our specifications.

It should not be the responsibility of the Town of Salem to ferret out information concerning the materials, which you intend to furnish.

If your bid/proposal does not meet all our specifications you must state it in the space provided below.

Bids/proposals on equipment, vehicles, computers, supplies, services and materials not meeting specifications may be considered by the Town, however, all deviations must be listed above.

If your bid does not meet our specifications, and your exceptions are not listed above or in space provided, the Town of Salem may claim forfeiture on your bid, if submitted.

Signed _____
I DO meet specifications

Signed _____
I DO NOT meet specifications as listed in this bid, exceptions are in space provided.

Failure to submit this form with your Bid/Proposal response may result in your Bid/Proposal being rejected as unresponsive.

**Request for Taxpayer
Identification Number and Certification**

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C-C corporation, S-S corporation, P-partnership) ▶ <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.)	Requestor's name and address (optional) Town of Salem, NH 33 Geremonty Drive Salem, NH 03079
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number								
				-				
or								
Employer identification number								
				-				

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/w9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filed-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.