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# STATE OF INDIANA

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## MEMORANDUM

**TO:** Assessing Officials  
**FROM:** Cheryl Musgrave *CM*  
**DATE:** June 19, 2008  
**SUBJECT:** Required Contract for Appraisal Services, after July 1, 2008

### 2008 General Instructions for Use of the Model Contract of Annual Adjustments

On March 24, 2008, House Enrolled Act 1001 was signed into law. The Act prescribes mandatory changes to the way counties may contract with vendors for professional appraisal services and software products and applications. These changes are effective July 1, 2008.

The amendments to Ind. Code § 6-1.1-4-19.5, require the Department of Local Government Finance ("Department" or "DLGF") to be a party to all contracts executed by the counties for assessing or appraisal services as of July 1, 2008.

This memorandum will outline the statutory changes and provide the link to the new model contract that must be used by all counties regardless of the contractor.

The Department requests that county assessors bring any existing contracts for appraisal services into compliance with the requirements as of July 1, 2008.

The model contract for professional appraisal services is provided by the Department to comply with I.C. 6-1.1-4-18.5 and I.C. 6-1.1-4-19.5, as amended by P.L. 2008 (HEA 1001.) The model contract can be accessed at [www.in.gov/dlgf/4702.htm](http://www.in.gov/dlgf/4702.htm).

If a county assessor chooses to employ a professional appraiser to assist with annual adjustments, he or she must use the model contract.

The model contract contains several places for the assessor to provide necessary information and to make their own decisions regarding certain terms. *The DLGF strongly recommends that the county assessor seek the assistance of their county attorney in reviewing the contract to ensure compliance with all county policies and procedures regarding contracts that are specific to each individual county.*

The model contract lists the services to be provided by the professional appraiser in paragraph 2 based on the DLGF's administrative rules for annual adjustments contained in 50 IAC 21. While it is important that all tasks required by 50 IAC 21 be completed, the county assessor and contractor may agree to the division of these tasks based on the individual needs of the County. If the county assessor is responsible for any of the tasks listed in paragraph 2, the task should be moved to paragraph 3, which sets forth the county assessor's responsibilities under the model contract. The county assessors should also feel free to include any other tasks that they would like the professional appraiser to complete. Also, the model contract includes optional language concerning sales disclosure forms which should only be included if the county assessor chooses to have the contractor assist with those tasks.

I.C. 6-1.1-4-19.5(b) specifically requires the following provisions be included in the Model Contract:

- (a) a fixed date by which the professional appraiser or appraisal firm shall have completed all responsibilities under the contract;
- (b) a penalty clause under which the amount to be paid for appraisal services is decreased for failure to complete specified services within the specified time;
- (c) a provision requiring the appraiser, or appraisal firm, to make periodic reports to the County Assessor involved;
- (d) a provision stipulating the manner in which, and the time intervals at which, the periodic reports referred to in subdivision (3) of this subsection are to be made;
- (e) a precise stipulation of the services to be provided and the classes of property to be appraised;
- (f) a provision stating that the DLGF is a party to the contract. No contract shall be approved without this provision. Further, **since the DLGF is required to execute the Contract, the Contract should be fully executed by the Board of County Commissioners, the Assessor, and the Contractor before it is submitted to the DLGF for execution.**
- (g) a provision stipulating that the contractor will generate complete parcel characteristics and parcel assessment data in a manner and format acceptable to the Legislative Services Agency and the Department; and
- (h) a provision stipulating that the Legislative Services Agency and the Department have unrestricted access to the contractor's work product under the contract.

**I.C. 6-1.1-4-18.5(b) requires County Assessor to give notice and receive bids for professional appraisal services prior to entering into a contract with a professional appraiser for any assessment services.**

Many provisions are now mandatory because the Department, and through it the State, is now a party to the contract. These provisions may not be waived under any circumstances. These provisions include:

1. Allowing the Department unlimited access to the records of the contractor.
2. A requirement that the contractor obtain all necessary permits and licenses.

3. A requirement that the contractor keep confidential all parcel data and all personally identifiable information.
4. A requirement that disputes arising under the contract be resolved by submitting writings to the Commissioner of the Department. The decision of the Commissioner shall be final and conclusive; unless either parties choose to litigate the dispute after the dispute resolution process has been exhausted.
5. The inclusion of the certification of a drug-free workplace as presented under Executive Order No. 90-5, April 12, 1990.
6. An indemnification clause wherein the contractor agrees to hold harmless the Department and State of Indiana.
7. Required compliance by the contractor with all state IOT practices, policies, standards, and guidelines.
8. A requirement that the contractor provide a performance bond in an amount equal to the value of the contract.
9. A requirement that the contractor comply with the Indiana Civil Rights Law, I.C. 22-9-1-10, wherein the contractor agrees that it shall not discriminate against any employee on the basis of gender, race, color, national origin, religion, age, disability, ancestry, veteran status, or any other federally protected characteristic.
10. A provision stating that the contract may be terminated, in whole or in part, by the Assessor or the Department whenever, for any reason, the Assessor or the Department determines that termination is in the best interest of whatever interest the Assessor or the Department determines is appropriate.
11. A provision stating that the Department will not reimburse the contractor for any travel expenses.
12. A provision stating that payment to the contractor upon completion of the contract is made solely by the county and not by the Department.

## MODEL CONTRACT FOR ANNUAL ADJUSTMENTS

This Contract is entered into this \_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_, by and between \_\_\_\_\_ (the “Contractor”), the \_\_\_\_\_ County Assessor and the Board of County Commissioners of - \_\_\_\_\_ County, Indiana (hereinafter jointly and severally the “Assessor”), and the Department of Local Government Finance, a party for the limited purposes of approving the employment of the Contractor and exercising statutory oversight pursuant to I.C. 6-1.1-4-17(a).

### **RECITALS**

- A. The Assessor has determined it is in the County’s best interest to employ the Contractor as a technical advisor pursuant to the provisions of I.C. 6-1.1-4-17 for the purpose of completing annual adjustments as required by I.C. 6-1.1-4-4.5 and 50 IAC 21;
- B. The Assessor has advertised for bids as required by I.C. 6-1.1-4-18.5 and has fulfilled all other statutory conditions precedent to the employment of a technical advisor;
- C. The Contractor is a Professional Appraiser as the term is defined in I.C. 6-1.1-4-17(c) and I.C. 6-1.1 -31.7, is certified by the Department pursuant to 50 IAC 15-4 and was the lowest and best bidder meeting all the requirements under law for serving as a technical advisor in the assessment of Property;
- D. The Assessor is awarding the bid to the Contractor, and the Contractor is willing to contract with the Assessor subject to the terms and conditions of this Contract;
- E. This Contract is subject to the provisions of 50 IAC 15, and the Contractor will comply with the provisions of 50 IAC 15 in connection with this Contract; and
- F. The Department has final approval authority for the employment of Contractor pursuant to this Contract, and, as a signatory to the Contract, has the right to exercise its statutory right of oversight of the performance of the Contractor as contemplated by I.C. 6-1.1-4-17(a).

### **AGREEMENT**

In consideration of the promises, mutual covenants and obligations of the parties, the Assessor, the Department and the Contractor agree as follows:

- 1. Incorporation of Recitals.** The foregoing recitals are adopted by the parties as being true and accurate statements, and are hereby incorporated as binding representations of this Contract.

**2. Duties of the Contractor.**

A. The Contractor shall provide technical assistance to the Assessor in connection with the determination of annual adjustments to real property in \_\_\_\_\_ County for the Assessment Year of \_\_\_\_\_, as requested and assigned by the authorized designee of the Assessor, under the terms and provisions of this Contract, in accordance with and furtherance of all rules governing annual adjustments and the assessment of real property promulgated by the Department, and all other applicable laws, statutes, ordinances, or administrative rules.

B. The class(es) of property to be reviewed by the Contractor under this Contract is/are limited to *[Complete as applicable.]* \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_.

C. For the class(es) of property listed in paragraph 2(b) of this Contract the Contractor will complete all responsibilities imposed upon an assessing official under I.C. 6-1.1-4-4.5 and 50 IAC 21 regarding annual adjustments and the completion of required ratio studies, unless specifically retained by the Assessor as listed in paragraph 3 of this Contract, including but not limited to:

- (1) Perform ratio studies using the methods or combination of methods acceptable under the Standard on Ratio Studies published by the International Association of Assessing Officials (“IAAO”) or other acceptable appraisal methods approved by the Department.
- (2) Use a valuation date of January 1 of the year proceeding the year of the assessment date.
- (3) Use verified sales of properties occurring within two (2) calendar years preceding the relevant valuation date in performance of the ratio studies.
  - (a) Sales occurring before or after the assessment date shall be trended if appropriate, in accordance with the IAAO standard and the time adjusted sales price shall become the basis for all ensuing analysis.
  - (b) If available sales data are insufficient to satisfy the IAAO standard, the Contractor may use sales from earlier or more recent time periods, or both, by adjusting and time trending the sales data as described in the IAAO standard.
  - (c) If the Contractor determines that there are insufficient commercial and/or industrial improved property sales in order to determine an annual adjustment factor the Contractor shall review one (1) or more of the following to derive an annual adjustment factor:
    - (i) Marshall and Swift cost and depreciation tables from the last quarter of the calendar year preceding the assessment date.

- (ii) Income data, rental data, market value appraisals, and other relevant evidence derived from appeals of the most recent assessment date and adjusted, as applicable, to January 1 of the year preceding the assessment date.
- (iii) Commercial real estate reports.
- (iv) Governmental studies.
- (v) Census data.
- (vi) Multiple listing services (MLS) data.
- (vii) The independent study performed by the Indiana Fiscal Policy Institute.
- (viii) Other information or data to determine an annual adjustment factor.

(4) Review all neighborhood delineations for the specified class(es) of property established for the most recent assessment date to determine if any adjustments or alterations are desirable.

(5) Review all land values for the specified class(es) of property established for the most recent assessment date to determine if any modifications are needed in order to promote uniform and equal assessments.

(6) Review ratio studies for each listed property class and examine the coefficient of dispersion and price related differential to determine if an annual adjustment factor should be applied and determine the appropriate annual adjustment factor if required.

(7) After any annual adjustment factor is applied, the Contractor shall complete an additional ratio study and provide the results of the ratio study to the Assessor and the Department in the manner and format specified in 50 IAC 14-5-1 through 50 IAC 14-5-3.

(8) Notify the Assessor and the Department if any ratio study reveals a coefficient of dispersion and/or price related differential that is outside the appropriate ranges set in 50 IAC 21-11-1 and recommend appropriate actions to address any identified irregularities in accordance with the procedures set forth in 50 IAC 21.

(9) Conduct any required stratifications and perform ratio studies for each strata until the Contractor determines the properties that are causing a coefficient of dispersion and/or price related differential that is outside of the acceptable range and then make necessary refinements to the valuation for all similarly situated properties.

*(Optional provisions to be included if this Contractor will also be responsible for the following services related to sales disclosure forms. If this Contractor WILL NOT be responsible for the following services related to sales disclosure forms, then strike these provisions.)*

(10) No later than fifteen (15) business days prior to October 1, of the contract year, the Contractor shall submit to the Assessor and the Department all parcel data in the specified formats as required by I.C. 6-1.1-4-25 which are set forth at 50 IAC 23 and on the Department web site at [www.in.gov/dlgf/4702.htm](http://www.in.gov/dlgf/4702.htm) to be utilized by the Department and the Legislative Services Agency (“LSA”) in accordance with I.C. 6-1.1-33.5-3.

(11) The Contractor will generate complete parcel characteristics and parcel assessment data in a manner and format acceptable to the Department and LSA.

(12) Verify all sales disclosure forms forwarded to the Contractor that the Assessor received under I.C. 6-1.1-5.5-3.

(13) No later than fifteen (15) business days before March 1 of each assessment year the Contractor must submit to the Assessor all sales disclosure data for the proceeding year in the electronic format specified by the Department.

D. All direct assessment activities, those activities necessary to make the actual valuation of the property, must be performed by a level two assessor-appraiser certified under I.C. 6-1.1-35.5. All work performed under this Contract must be organized, supervised, or reviewed by a level two assessor-appraiser certified under I.C. 6-1.1-35.5. Additionally, a level two assessor-appraiser certified under I.C. 6-1.1-35.5 must personally fulfill the following duties: *[Specify, in detail, the precise obligations that Assessor desires to be handled personally by the level two county assessor-appraiser.]*

(1) \_\_\_\_\_, (2) \_\_\_\_\_, (3) \_\_\_\_\_,  
(4) \_\_\_\_\_; and (5) \_\_\_\_\_.

E. Administrative personnel employed by the Contractor may be used to fulfill the following duties: *[Specify, in detail, the precise obligations that Assessor does not intend to require a level two assessor-appraiser to handle personally.]*

(1) \_\_\_\_\_, (2) \_\_\_\_\_, (3) \_\_\_\_\_,  
(4) \_\_\_\_\_; and (5) \_\_\_\_\_.

**3. Responsibilities of the Assessor.** The Contractor will not be responsible for the duties contained in 50 IAC 21 that are retained by the Assessor for performance by the Assessor’s staff of are contracted by the Assessor to a third party, as follows:

A. Duties retained by the Assessor for performance by the Assessor’s staff:  
*[Specify, in detail, the precise obligations that the Assessor intends to perform in connection with the annual adjustment duties set forth in 50 IAC 21.]*(1) If any

annual adjustment is applied, send notices of assessment to each affected taxpayer pursuant to I.C. 6-1.1-4-22(a),

- (2) \_\_\_\_\_,
- (3) \_\_\_\_\_,
- (4) \_\_\_\_\_; and
- (5) \_\_\_\_\_.

**B. Duties to be contracted to a third party**

*[Specify, in detail, the precise obligations that the Assessor intends to contract to third parties in connection with the annual adjustment duties set forth in 50 IAC 21.]*

- (1) \_\_\_\_\_,
- (2) \_\_\_\_\_,
- (3) \_\_\_\_\_,
- (4) \_\_\_\_\_, and
- (5) \_\_\_\_\_.

**4. Final Authority To Determine Adjustment Factor.** The final determination of the appropriate adjustment factors and assessed values are and shall remain the responsibility of the Assessor.

**5. Contract Representative.** The Assessor shall be the Contract Representative to serve as the primary contact person under the Contract.

**6. Contractor Employees – Project Manager.** The Contractor shall assign by name an Indiana Level II County Assessor/Appraiser as project manager. The assigned Indiana Level II County Assessor/Appraiser shall be: \_\_\_\_\_ and the current contact information for the assigned person is:

- Address: \_\_\_\_\_
- \_\_\_\_\_
- Work tel: \_\_\_\_\_
- Home tel: \_\_\_\_\_
- Cell tel: \_\_\_\_\_
- Email: \_\_\_\_\_
- DLGF Student ID #: \_\_\_\_\_
- Date of issuance of Level II County Assessor/Appraiser Certificate: \_\_\_\_\_

**7. Work Plan.** Attached hereto, and incorporated fully herein as Exhibit A is the Work Plan developed and approved by the Contractor and the Assessor setting forth the schedule for the completion of work under this Contract. The Contractor and the Assessor warrant and represent that the Work Plan ensures that all values generated by any form of annual adjustment under this Contract will be completed before such values are required by the Department in order to set tax rates.

**8. Performance Bond.** The Contractor shall purchase a performance bond from a surety licensed to do business in the State of Indiana. The performance bond shall be in the

same amount as the price of this contract and shall entitle the Assessor to call upon the surety to complete the contract in one of three ways: 1) the surety completes the contract by hiring a completion contractor; 2) the surety and the Assessor choose a new contractor to complete the contract and the surety pays the costs; or 3) the Assessor alone chooses a new contractor and the surety pays the costs. If the surety chooses to complete the contract by hiring a completion contractor, the surety assumes the same risk as the original Contractor. The performance bond shall be attached as Exhibit B and incorporated by reference to this Contract.

**9. Identification.** All field personnel involved with performance of work for the Contractor shall carry identification cards, which will include a photograph of the individual and the Assessor's signature. All automobiles used by field personnel shall be marked appropriately and registered with the County Sheriff's office, with local police departments located within the county, and with the Assessor's office.

**10. Office Space; Computer Support.** The Assessor shall not be responsible for providing the Contractor with office space or computer support in connection with the performance of this Contract, except as specifically set forth in the Work Plan attached hereto as Exhibit A..

**11. Work Product Delivery.** The Contractor shall be responsible for the delivery of the following products to the Assessor at the completion or termination of this Contract, including all medium in which the materials may be retained:

- A. documentation of procedures used throughout the reassessment program;
- B. any and all training materials and manuals used to train the Contractor's staff;
- C. all field worksheets for each parcel of real property;
- D. all maps and/or other information provided for the Contractor by the Assessor;
- E. all information gathered, created, or reviewed for the verification of sales disclosure; forms, neighborhood delineations, land values, and/or any time adjustments to sales prices, and
- F. all ratio studies and supporting documentation.

**12. Contractor Support for Appeals.** The duties of Contractor in this paragraph shall last until all appeals have been resolved, regardless of the earlier termination of this Contract.

A. The Contractor shall provide \_\_\_\_\_(\_\_\_\_) Consecutive eight hour business days for support of values after mailing of Notices of Assessment, Form 11s, utilizing personnel familiar with the entire annual adjustment process, including re-inspection of property or explanation of ratio studies as may be needed. Days required above the ten (10) Consecutive eight hour business days shall be provided at the request of the Assessor at a rate of (\$\_\_\_\_\_) per business day.

B. If an assessed value and/or annual adjustment factor recommended by the Contractor is appealed to any reviewing body, the Contractor or its employee or

representative shall, if at least \_\_\_\_ days notice is given to the Contractor, appear at any hearing scheduled on the appeal of the parcel to explain its calculations and defend the recommendation. A fee of (\$\_\_\_\_\_) per hour shall be paid to the Contractor for services rendered in connection with the assistance on the appealed parcel. This duty of the Contractor shall terminate when all appeals have been resolved.

**13. Consideration.** The Assessor shall pay the Contractor as a fee of \_\_\_\_\_*select desired amount and provisions* in full payment for the complete performance of all duties, responsibilities and activities set out in this Contract and on the Work Plan mutually agreed to under paragraph 7 of this Contract to be attached as Exhibit A. The fee shall be paid in the manner set forth in paragraph 15 below.

**14. Condition of Payment.** All services provided by the Contractor must be performed to the reasonable satisfaction of the Assessor and the Department, as determined at their sole discretion and in reliance upon all applicable federal, state, local laws, ordinances, rules and regulations. The Assessor shall not be required to pay for work found to be unsatisfactory, inconsistent with this Contract or performed in violation of federal, state or local statute, ordinance, rule or regulation.

**15. Time and Manner of Payment.** The Contractor shall be paid as follows:

A. At the end of each month, the Contractor shall submit a claim for payment for work completed under the Contract during that month. The amount of each monthly payment is subject to the completion percentage requirements set forth in the Work Plan, subject to approval by the Assessor, and is subject to full compliance with all other obligations under this Contract. Approval shall be based on the \_\_\_\_\_ [*specify the time period when the reports must be submitted. For example, monthly, weekly, or biweekly*] progress reports submitted by the Contractor and on the Assessor's inspection of the Contractor's assessment records, and the submission of the reports to the Board of County Commissioners. Payment shall be made to the Contractor within \_\_\_\_ days after approval by the Assessor.

B. If all work is not completed under this Contract by the completion date specified in paragraph 18 of this Contract or if all required data is not submitted to the Department in the appropriate format in a timely manner, then all further payments may be suspended until all work has been satisfactorily completed and approved by the Assessor and as otherwise required under this Contract. Payments of the suspended amount will be made to the Contractor within \_\_\_\_ days after that approval by the Assessor, subject to other terms of this Contract.

**16. Penalties.** Pursuant to I.C. 6-1.1-4-19.5(b)(2), payments due under this Contract shall be reduced by the amount of (\$\_\_\_\_\_) per business day that any part of the performance by the Contractor remains incomplete after the due date specified in this Contract.

**17. Professional Appraiser Certification; Contract Void on Revocation.**

A. A material inducement for entering into this Contract is that the Contractor has been certified as a “Professional Appraiser” under I.C. 6-1.1-31.7 and 50 IAC 15-4 in order to enter into this Contract. The Contractor represents and warrants that he/she is certified as a “Professional Appraiser” at the time of entering into this Contract.

B. Contractor will take all steps necessary to maintain such certification throughout the term of this Contract. Contractor shall immediately notify the Assessor and the Department in writing of any circumstance or occurrence jeopardizing [his/her/its] certification status, or if any Notice is issued to the Contractor pursuant to 50 IAC 15-3-6(b).

C. Pursuant to I.C. 6-1.1-31.7-4, this Contract is void and the Contractor may not receive additional funds if the Contractor’s certification as a Professional Appraiser is revoked.

**18. Term of Contract.** The Contractor shall commence work under this Contract within \_\_\_ days of the date of approval by the Department of Contractor’s employment pursuant to this Contract. The Contractor shall complete all work to be performed under this Contract, other than assistance required in regard to an appeal filed under I.C. 6-1.1-15, before *\_\_select date\_\_* [*July 1 of each year is the statutory deadline by which the Assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. I.C. 6-1.1-5-14*].

**19. Contract Reports and Monitoring.**

A. The Contractor shall maintain all books, documents, papers, accounting records, and other evidence pertaining to all costs incurred under this Contract. Contractor shall make such materials available at its office at all reasonable times during this Contract, and for three (3) years from the date of final payment under this Contract, for inspection by the Department or its authorized designees. Copies shall be furnished at no cost to the Department if requested.

B. The Contractor shall provide written progress reports to the Assessor and Board of County Commissioners in a form reasonably prescribed by the Assessor. The reports must include the number of parcels being reviewed by the Contractor and the status of the work being done. The Assessor and Board of County Commissioners may require additional information be included in the reports. The Contractor shall submit the reports to the Assessor, within three (3) business days of receipt of a request. [*Specify the time when the reports are to be submitted. For example, each month on or before the \_\_\_ day of the month, or once a week on \_\_\_\_.*].

C. The Assessor and Board of County Commissioners may at all times inspect the records of the Contractor to verify the progress and evaluate the quality of work performed. The Assessor and members of the Board of County Commissioners 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 Contract Representative by providing access to all program related records, and by making personnel available upon request for the purpose of monitoring quality, performance and progress.

D. As required by I.C. 6-1.1-4-19.5(b)(7) the Contractor shall give unrestricted access to his/her/its work product to the Department and to LSA.

**20. Work Standards.** The Contractor shall execute its responsibilities by following and applying at all times the highest professional and technical guidelines and standards. If the Assessor becomes dissatisfied with the work product of or the working relationship with those individuals assigned to work on this Contract, the Assessor may request in writing the replacement of any or all such individuals, and the Contractor shall grant such request.

**21. Changes in Work.** The Contractor shall not commence any additional work or change the scope of the work until authorized in writing by the Assessor. Contractor shall make no claim for additional compensation in the absence of a prior written approval and amendment executed by all signatories hereto. This Contract may only be amended, supplemented or modified by a written document executed in the same manner as this Contract.

**22. Authority to Bind Contractor.** The signatory for the Contractor represents that he/she has been duly authorized to execute this Contract on behalf of the Contractor and has obtained all necessary or applicable approvals to make this Contract fully binding upon the Contractor when his/her signature is affixed, and accepted by the Assessor and the Department.

### **23. Confidentiality of Information**

A. The Contractor understands and agrees that data, materials, and information disclosed to the Contractor may contain confidential and protected information. The Contractor covenants that data, material and information gathered, based upon or disclosed to the Contractor for the purpose of this Contract, will not be disclosed to or discussed with third parties without the prior written consent of the Assessor and the Department.

B. The parties acknowledge that the services to be performed by Contractor for the Assessor under this Contract may require or allow access to data, materials, and information containing Social Security numbers maintained by the Assessor or the State of Indiana in its computer system or other records. In addition to the covenant made above in this section and pursuant to 10 IAC 5-3-1(4), the Contractor and the Assessor agree to comply with the provisions of I.C. 4-1-10 and I.C. 4-1-11. If any Social Security number(s) is/are disclosed by Contractor, Contractor agrees to pay the cost of the notice

of disclosure of a breach of the security of the system in addition to any other claims and expenses for which it is liable under the terms of this contract.

**24. Ownership of Documents and Materials.** All documents, records, programs, data, film, tape, articles, memoranda, and other materials not developed or licensed by the Contractor prior to execution of this Contract, but specifically developed under this Contract shall be considered “work for hire” and the Contractor transfers any ownership claim to the Assessor and the Department and all such materials will be the property of the Assessor and the Department. Use of these materials, other than related to contract performance by the Contractor, without the prior written consent of the Assessor and the Department, is prohibited. During the performance of this Contract, the Contractor shall be responsible for any loss of or damage to these materials developed for or supplied by the Assessor or the Department and used to develop or assist in the services provided while the materials are in the possession of the Contractor. Any loss or damage thereto shall be restored at the Contractor’s expense. The Contractor shall provide the Assessor and the Department full, immediate, and unrestricted access to the work product during the term of this Contract.

**25. Delays.**

A. Whenever the Contractor or the Assessor have knowledge that any actual or potential situation is delaying or threatens to delay the timely performance of this Contract, they shall within \_\_\_\_\_ 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 or potential cause of the delay.

B. In the event of a delay by the Department of Local Government Finance, legislative action or court rulings, the Assessor reserves the right to re-negotiate all terms of the Contract including costs.

**26. Disputes.**

A. Should any disputes arise with respect to this Contract, the Contractor and the Assessor agree to act immediately to resolve such disputes. Time is of the essence in the resolution of disputes.

B. The Contractor agrees that, the existence of a dispute notwithstanding, it will continue without delay to carry out all of its responsibilities under this Contract that are not affected by the dispute. Should the Contractor fail to continue to perform its responsibilities regarding all non-disputed work, without delay, any additional costs incurred by the Assessor or the Contractor as a result of such failure to proceed shall be borne by the Contractor.

C. If a party to this Contract is not satisfied with the progress toward resolving a dispute, the party must notify in writing the other party of this dissatisfaction. Upon issuance of written notice, the parties have ten (10) working days, unless the parties

mutually agree to extend this period, following the notification, to resolve the dispute. If the dispute is not resolved within ten (10) working days, a dissatisfied party shall submit the dispute in writing according to the following procedure:

The parties agree to resolve such matters through submission in writing of their dispute to the Commissioner of the Department of Local Government Finance. The Commissioner shall reduce a decision to writing and mail or otherwise furnish a copy thereof to the Contractor and the Assessor within ten (10) working days after presentation of such dispute for action. The presentation may include a period of negotiations, clarifications, and mediation sessions and will not terminate until the Commissioner or one of the parties concludes that the presentation period is over. The Commissioner's decision shall be final and conclusive unless either party mails or otherwise furnishes to the Commissioner, within ten (10) working days after receipt of the Commissioner's decision, a written appeal. Within ten (10) working days of receipt by the Commissioner of a written request for appeal, the decision may be reconsidered. If no reconsideration is requested within ten (10) working days, the parties may mutually agree to submit the dispute to arbitration or mediation for a determination. If a party is not satisfied with the Commissioner's ultimate decision, the dissatisfied party, may submit the dispute to an Indiana court of competent jurisdiction.

The Assessor may withhold payments on disputed items pending resolution of the dispute. The unintentional nonpayment by the Assessor to the Contractor of one or more invoices not in dispute in accordance with the terms of this Contract will not be cause for Contractor to terminate this Contract, and the Contractor may bring suit to collect these amounts without following the disputes procedure contained herein.

**27. Termination for Convenience By Assessor.** This Contract may be terminated, in whole or in part, by the Assessor or the Department whenever, for any reason, the Assessor or the Department determines that such termination is in its best interest. Termination of services shall be effected by delivery to the Contractor of a Termination Notice at least thirty (30) days prior to the termination effective date, specifying the extent to which performance of services under such termination becomes effective. The Contractor shall be compensated for services properly rendered prior to the effective date of termination. The Assessor will not be liable for services performed after the effective date of termination. The Contractor shall be compensated for services herein provided but in no case shall total payment made to the Contractor exceed the original contract price or shall any price increase be allowed on individual line items if canceled only in part prior to the original termination date.

**28. Termination for Default by Assessor.** If the Assessor, sixty (60) days after receipt of written notice, fails to correct or cure any material breach of this Contract, the Contractor may cancel and terminate this Contract and institute the appropriate measures to collect monies due up to and including the date of termination.

**29. Audits.** The Contractor acknowledges that it may be required to submit to an audit of funds paid through this Contract. Any such audit shall be conducted in accordance with I.C. 5-11-1, *et. seq.* and audit guidelines specified by the State.

**30. Compliance with Laws.**

A. The Contractor shall comply with all applicable federal, state and local laws, rules, regulations and ordinances, and all provisions required thereby to be included herein are hereby incorporated by reference. The enactment or modification of any applicable state or federal statute or the promulgation of rules or regulations there under after execution of this Contract shall be reviewed by the Assessor and the Contractor to determine whether the provisions of this Contract require formal modification.

B. The Contractor certifies by entering into this Contract that neither it nor its principal(s) is/are presently in arrears in payment of taxes, permit fees or other statutory, regulatory or judicially required payments to the State of Indiana or \_\_\_\_\_ County. The Contractor agrees that any payments currently due to the State of Indiana or \_\_\_\_\_ County may be withheld from payments due to the Contractor. Additionally, further work or payments may be withheld, delayed, or denied and/or this Contract suspended until the Contractor is current in its payments and has submitted proof of such payment to the State of Indiana.

C. The Contractor certifies, warrants and represents that it has no current, pending or outstanding criminal, civil or enforcement actions initiated by the State of Indiana or \_\_\_\_\_ County, and that neither it nor its principals nor any of its subcontractors are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Contract by any federal agency or by any department, agency or political subdivision of the State of Indiana or \_\_\_\_\_ County. Contractor agrees that it will immediately notify the Assessor and the Department of any such actions and during the term of such actions, the Assessor or the Department may delay, withhold, or deny work under any supplement, amendment, change order or other contractual device issued pursuant to this Contract.

D. If a valid dispute exists as to the Contractor's liability or guilt in any action initiated by the State of Indiana or its agencies or \_\_\_\_\_ County, the Assessor may delay, withhold, or deny work to the Contractor.

E. The Contractor warrants that the Contractor shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of work activities for the Assessor. Failure to do so may be deemed a material breach of this Contract and grounds for immediate termination and denial of further work with the Assessor.

F. The Contractor affirms that, if it is an entity described in I.C. Title 23, it is properly registered and owes no outstanding reports to the Indiana Secretary of State.

**31. Taxes.** The Assessor is exempt from most state and local taxes and many federal taxes. The Assessor and the Department will not be responsible for any taxes levied on the Contractor as a result of this Contract.

**32. Independent Contractor.**

A. The parties hereto, in the performance of this Contract, shall act in an individual capacity and not as agents, employees, partners, joint venturers or associates of one another. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purposes whatsoever. Neither party will assume liability for any injury (including death) to any persons, or damage to any property, arising out of the acts or omissions of the agents, employees or subcontractors of the other party.

B. The Contractor shall be responsible for providing all necessary unemployment and workers' compensation insurance for the Contractor's employees.

**33. Contractor Assignment, Successors and Subcontracting.** The Contractor shall not assign or subcontract the whole or any part of this Contract. The Contractor may assign its right to receive payments to such third parties as the Contractor may desire without the prior written consent of the Contract Representative, provided that the Contractor gives written notice (including evidence of such assignment) to the Contract Representative thirty (30) days in advance of any payment so assigned. The assignment shall cover all unpaid amounts under this Contract and shall not be made to more than one party.

**34. Force Majeure.** In the event that either party is unable to perform any of its obligations under this Contract or to enjoy any of its benefits because of natural disaster or decrees of governmental bodies not the fault of the affected party (hereinafter referred to as a "Force Majeure Event"), the party who has been so affected shall immediately give notice to the other party and shall do everything possible to resume performance. Upon receipt of such notice, all obligations under this Contract shall be immediately suspended. If the period of nonperformance exceeds thirty (30) days from the receipt of notice of the Force Majeure Event, the party whose ability to perform has not been so affected may, by giving written notice, terminate this Contract.

**35. General Provisions.**

A. Entire Agreement. This Contract sets forth the entire agreement and understanding of the parties with respect to the subject matter and supersedes all prior oral and written agreements and understanding between the Assessor and the Contractor. No representation, promise, inducement, or statement of intention has been made by either party which is not set forth in this Contract and neither party shall be bound by or

liable for any alleged representation, promise, inducement or statement of intention not so set forth.

B. Waiver of Rights. No right conferred on either party under this Contract shall be deemed waived, and no breach of this Contract excused, unless such waiver is in writing and signed by the party claimed to have waived such right. Neither the Assessor's review, approval or acceptance of, nor payment for, the services required under this Contract shall be construed to operate as a waiver of any rights under this Contract or of any cause of action arising out of the performance of this Contract, and the Contractor shall be and remain liable to the Assessor and the Department in accordance with applicable law for all damages to the Assessor or the Department caused by the Contractor's negligent performance of any of the services furnished under this Contract.

C. Severability. In the event that one or more of the provisions contained in this Contract shall for any reason be held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions contained in this Contract. If any provisions contained in this Contract shall for any reason be held to be excessively broad as to duration, geographical scope, activity or subject, it shall be construed by limiting and reducing it, so as to be enforceable to the extent compatible with the applicable law as it then shall appear.

D. Amendment. No supplement, modification or amendment of this Contract will be binding unless in writing and executed by all of the parties that are signatories to the Contract.

**36. Governing Law.** This Contract shall be subject to and interpreted in accordance with the law of the State of Indiana and suit, if any, shall be brought in Indiana courts.

**37. Notice to Parties.** Whenever any notice, statement or other communication, including changing contact information, is required under this Contract, it shall be sent to the following addresses, unless otherwise specifically advised.

A. Notices to the Assessor shall be sent to:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Tele: \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

B. Notices to the Contractor shall be sent to:

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Organization: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
City/State/Zip: \_\_\_\_\_  
Tele: \_\_\_\_\_  
Fax: \_\_\_\_\_  
Email: \_\_\_\_\_

C. Notices to the Department shall be sent to:

General Counsel  
Department of Local Government Finance  
Indiana Government Center North  
400 North Senate Avenue, Rm. 1058B  
Indianapolis, Indiana 46204  
**317-233-6770 voice**  
**317-232-8779 fax**  
**Email:** \_\_\_\_\_

**38. Maintaining a Drug-Free Workplace.** The Contractor hereby covenants and agrees to make a good faith effort to provide and maintain a drug-free workplace. The Contractor will give written notice to the Assessor and the Department within ten (10) days after receiving actual notice that the Contractor or an employee of the Contractor in the State of Indiana has been convicted of a criminal drug violation occurring in the workplace. False certification or violation of this certification may result in sanctions including, but not limited to, suspension of contract payments, termination of this Contract and/or debarment of contracting opportunities with the Assessor or the Department, and through it, the State, for up to three (3) years.

In addition to the provisions of the above paragraphs, if the total contract amount set forth in this Contract is in excess of \$25,000.00, the Contractor hereby further agrees that this Contract is expressly subject to the terms, conditions, and representations of the following certification:

This certification is required by Executive Order No. 90-5, April 12, 1990, issued by the Governor of Indiana. No award of a contract shall be made, and no contract, purchase order or agreement, the total amount of which exceeds \$25,000.00, shall be valid, unless and until this certification has been fully executed by the Contractor and made a part of the contract or agreement as part of the contract documents.

The Contractor certifies and agrees that it will provide a drug-free workplace by:

A. Publishing and providing to all of its employees a statement notifying them that the unlawful manufacture, distribution, dispensing, possession or use of a controlled

substance is prohibited in the Contractor's workplace, and specifying the actions that will be taken against employees for violations of such prohibition;

- B. Establishing a drug-free awareness program to inform its employees of (1) the dangers of drug abuse in the workplace; (2) the Contractor's policy of maintaining a drug-free workplace; (3) any available drug counseling, rehabilitation and employee assistance programs; and (4) the penalties that may be imposed upon an employee for drug abuse violations occurring in the workplace;
- C. Notifying all employees in the statement required by subparagraph (A) above that as a condition of continued employment, the employee will (1) abide by the terms of the statement; and (2) notify the Contractor of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction;
- D. Notifying the Assessor and Department in writing within ten (10) days after receiving notice from an employee under subdivision (C)(2) above, or otherwise receiving actual notice of such conviction.
- E. Within thirty (30) days after receiving notice under subdivision (C)(2) above of a conviction, imposing the following sanctions or remedial measures on any employee who is convicted of drug abuse violations occurring in the workplace: (1) taking appropriate personnel action against the employee, up to and including termination; or (2) requiring such employee to satisfactorily participate in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state or local health, law enforcement, or other appropriate agency; and
- F. Making a good faith effort to maintain a drug-free workplace through the implementation of subparagraphs (A) through (E) above.

**39. Indemnification.** The Contractor agrees to indemnify, defend, and hold harmless Assessor and the Department, their agents, officials, and employees from all claims and suits including court costs, attorney's fees, and other expenses caused by any act or omission of the Contractor and/or its subcontractors, if any, in the performance of this Contract. Assessor and the Department shall **not** provide such indemnification to the Contractor.

**40. Insurance.**

A. The Contractor shall carry automobile, public liability and worker's compensation insurance in the amounts as follows:

Type	Coverage	Amount
------	----------	--------

*(List any insurance that the County requires the Contractor to carry and the amount required.)*

B. The Contractor's insurance coverage must meet the following additional requirements:

- (1) The insurer must have a certificate of authority issued by the Indiana Department of Insurance.
- (2) Any deductible or self-insured retention amount or other similar obligation under the insurance policies shall be the sole obligation of the Contractor.
- (3) The Assessor and the Department will be defended, indemnified and held harmless to the full extent of any coverage actually secured by the Contractor in excess of the minimum requirements set forth above. The duty to indemnify the Assessor and the Department under this Contract shall not be limited by the insurance required in this Contract.
- (4) The insurance required in this Contract, through a policy or endorsement(s), shall include a provision that the policy and endorsements may not be canceled or modified without thirty (30) days prior written notice to the undersigned Assessor and Department.

C. Failure to provide insurance as required in this Contract may be deemed a material breach of contract entitling the Assessor or the Department to immediately terminate this Contract. The Contractor shall furnish a certificate of insurance and all endorsements to the Assessor and the Department before the commencement of this Contract.

**41. Nondiscrimination.** Pursuant to the Indiana Civil Rights Law, specifically including I.C. 22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Contractor covenants that it shall not discriminate against any employee or applicant for employment relating to this Contract with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's: race, color, national origin, religion, sex, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, Contractor certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

**42. Travel.** No expenses for travel will be reimbursed unless specifically permitted under the scope of services or consideration provisions.

**43. Copy of Contract to Department of Local Government Finance.** The County Assessor shall provide to the Department of Local Government Finance a copy of the

executed contract, including documentation of the performance bond, within forty-five (45) days of the contract's execution.

**NON-COLLUSION AND ACCEPTANCE**

The undersigned attests, subject to the penalties for perjury, that he/she is the Contractor, or that he/she is the properly authorized representative, agent, member or officer of the Contractor, that he/she has not, nor has any other member, employee, representative, agent or officer of the Contractor, directly or indirectly, to the best of the undersigned's knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not received or paid, any sum of money or other consideration for the execution of this Contract other than that which appears upon the face of this Contract.

**In Witness Whereof**, the Contractor and the Assessor have, through their duly authorized representatives, entered into this Contract. The parties, having read and understood the foregoing terms of this Contract, do by their respective signatures dated below hereby agree to the terms thereof.

**(Contractor:)**

(where applicable)

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Attested By: \_\_\_\_\_  
\_\_\_\_\_  
Date: \_\_\_\_\_

Level II County Assessor/Appraiser Student ID #: \_\_\_\_\_

**(Assessor:)**

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_ County Board of County Commissioners

By: \_\_\_\_\_ Dated: \_\_\_\_\_  
Commissioner

By: \_\_\_\_\_ Dated: \_\_\_\_\_  
Commissioner

By: \_\_\_\_\_ Dated: \_\_\_\_\_  
Commissioner

**Department of Local Government Finance:  
Pursuant to I.C. 6-1.1-4-17(a) Approves the  
Employment of Contractor**

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_ (Effective Date)

**Exhibit A Template Work Plan**  
**Assessing Duties for \_\_\_\_\_ Pay \_\_\_\_\_**

WBS	Task Name	% Work Complete	Duration in Days	Start Date	Finish Date
<b>1</b>	<b>Trending Contract Negotiation/Initiation for _____ Pay _____</b>				
1.1	Ratio Study Contract Execution	0%	_____	_____	_____
1.2	Field Work Contract Execution	0%	_____	_____	_____
1.3	Trending Contract Execution	0%	_____	_____	_____
1.4	Office Set-up	0%	_____	_____	_____
1.5	Hardware Order	0%	_____	_____	_____
1.6	Data Files from County	0%	_____	_____	_____
<b>2</b>	<b>Data Delivery Requirements to State</b>				
<b>2.1</b>	<b>Personal Property for _____ Pay _____</b>				
2.1.1	Prepare Personal Property Mailing List	0%	_____	_____	_____
2.1.2	Mail Personal Property Forms	0%	_____	_____	_____
2.1.4	Value Business Property	0%	_____	_____	_____
2.1.5	Resolve Personal Property Issues	0%	_____	_____	_____
2.1.6	Deliver Data to County Assessor	0%	_____	_____	_____
2.1.7	County Assessor Resolve Personal Property Issues	0%	_____	_____	_____
2.1.8	Deliver Workbook Data to County Auditor	0%	_____	_____	_____
2.1.9	County Auditor/Assessor Resolve Personal Property Issues	0%	_____	_____	_____
2.1.10	Create Archive Backup of Data Files ( _____pay _____ )	0%	_____	_____	_____
2.1.11	Test Data Delivery to DLGF ( _____ pay _____ )	0%	_____	_____	_____
2.1.12	Deliver Personal Property Data to DLGF & LSA ( _____ pay _____ )	0%	_____	_____	_____
2.1.13	Personal Property DUE to DLGF & LSA ( _____ pay _____ )	0%	_____	_____	_____
<b>2.1.14</b>	<b>Mobile Home Valuation for _____ Pay _____</b>				
2.1.14.1	Value Mobile Homes ( _____ Calendar Year)	0%	_____	_____	_____
2.1.14.2	Deliver Data to County Auditor	0%	_____	_____	_____
2.1.14.3	Create Archive Backup of Data Files ( _____ )	0%	_____	_____	_____
2.1.14.4	Test Data Delivery to DLGF ( _____ )	0%	_____	_____	_____
2.1.14.5	Deliver Mobile Home Data to DLGF & LSA ( _____ )	0%	_____	_____	_____
2.1.14.6	Mobile Home Data DUE to DLGF & LSA ( _____ calendar year)	0%	_____	_____	_____
<b>2.2</b>	<b>Real Property for _____ Pay for _____</b>				
2.2.1	Auditor Deliver Splits/Transfers/Homesteads to Assessor	0%	_____	_____	_____
2.2.2	Value New Construction	0%	_____	_____	_____
2.2.3	Parcel Splits/Combinations	0%	_____	_____	_____
<b>2.2.4</b>	<b>Real Property Annual Adjustment Factor</b>				
2.2.4.1	Perform Ratio Studies	0%	_____	_____	_____
2.2.4.2	Verify Sales Occurring	0%	_____	_____	_____

## Exhibit A Template Work Plan Assessing Duties for \_\_\_\_\_ Pay \_\_\_\_\_

WBS	Task Name	% Work Complete	Duration in Days	Start Date	Finish Date
2.2.4.3	Determine Annual Adjustment Factor	0%	_____	_____	_____
2.2.4.4	Review Neighborhood Delineations	0%	_____	_____	_____
2.2.4.5	Determine if Modifications Necessary	0%	_____	_____	_____
2.2.4.6	Examine Coefficient of Dispersion and Price Related Differential	0%	_____	_____	_____
2.2.4.7	Apply Annual Adjustment Factor and Deliver	0%	_____	_____	_____
2.2.4.8	Determine Irregularities; Notify	0%	_____	_____	_____
2.2.4.9	Conduct stratification and ratio studies for properties outside acceptable range	0%	_____	_____	_____
2.2.5	Resolve Real Property Appeals/Issues	0%	_____	_____	_____
2.2.6	Township Deliver Data to County Assessor	0%	_____	_____	_____
2.2.7	Vendor Data to County Assessor	0%	_____	_____	_____
<b>2.2.8</b>	<b>County Assessor Rollover to County Auditor</b>				
2.2.8.1	Create Archive Backup of Data Files ( _____ pay _____ )	0%	_____	_____	_____
2.2.8.2	County Assessor Deliver Certified Values to County Auditor	0%	_____	_____	_____
2.2.8.3	Vendor Deliver Certified Values to County Auditor	0%	_____	_____	_____
2.2.8.4	Apply Adjustments	0%	_____	_____	_____
2.2.8.5	Prepare Certificate of Net Assessed Values	0%	_____	_____	_____
2.2.8.6	Create Archive Backup of Data Files ( _____ pay _____ )	0%	_____	_____	_____
2.2.8.7	Deliver Certificate of Net Assessed Values to DLGF ( _____ pay _____ )	0%	_____	_____	_____
2.2.8.8	Certificate of Net Assessed Values DUE to DLGF ( _____ pay _____ )	0%	_____	_____	_____
2.2.8.9	Prepare/Complete Certificate of Errors	0%	_____	_____	_____
2.2.8.10	Create Archive Backup of Data Files ( _____ pay _____ )	0%	_____	_____	_____
2.2.8.11	Test Data Delivery to DLGF ( _____ pay _____ )	0%	_____	_____	_____
2.2.8.12	Deliver Real Property Data to DLGF & LSA ( _____ pay _____ )	0%	_____	_____	_____
2.2.8.13	Real Property Data DUE to DLGF & LSA ( _____ pay _____ )	0%	_____	_____	_____
<b>2.3</b>	<b>Sales Disclosure Data _____ Calendar Year</b>				
2.3.1	Sales Disclosure Verification Workplan ( _____ - if needed)	0%	_____	_____	_____
2.3.2	County Assessor Verification ( _____ )	0%	_____	_____	_____
2.3.3	Create Archive Backup of Data Files ( _____ )	0%	_____	_____	_____
2.3.4	Test Data Delivery to DLGF ( _____ )	0%	_____	_____	_____
2.3.5	Deliver Sales Disclosure Data to DLGF & LSA ( _____ )	0%	_____	_____	_____
2.3.6	Sales Disclosure Data DUE to DLGF & LSA ( _____ calendar year)	0%	_____	_____	_____
<b>2.4</b>	<b>Sales Disclosure Data _____ Calendar Year</b>				
2.4.1	Verify Sales Disclosures ( _____ )	0%	_____	_____	_____
2.4.2	Sales Disclosure Verification Workplan ( _____ - if needed)	0%	_____	_____	_____

**Exhibit A Template Work Plan**  
**Assessing Duties for \_\_\_\_\_ Pay \_\_\_\_\_**

WBS	Task Name	% Work Complete	Duration in Days	Start Date	Finish Date
2.4.3	County Assessor Verification ( _____ )	0%	_____	_____	_____
2.4.4	Create Archive Backup of Data Files ( _____ )	0%	_____	_____	_____
2.4.5	Test Data Delivery to DLGF ( _____ )	0%	_____	_____	_____
2.4.6	Deliver Sales Disclosure Data to DLGF & LSA ( _____ )	0%	_____	_____	_____
2.4.7	Sales Disclosure Data DUE to DLGF & LSA ( _____ calendar year)	0%	_____	_____	_____
<b>3</b>	<b>Ratio Study Analysis Requirements for State for _____ Pay _____</b>				
<b>3.1</b>	<b>Neighborhood Analysis</b>				
3.1.1	GIS File Received and Loaded	0%	_____	_____	_____
3.1.2	Data Gathering	0%	_____	_____	_____
3.1.3	Review Definitions	0%	_____	_____	_____
3.1.4	Initial Market Areas	0%	_____	_____	_____
3.1.5	Market Area Summary	0%	_____	_____	_____
3.1.6	Define Neighborhood Categories	0%	_____	_____	_____
3.1.7	Create Neighborhood Summary	0%	_____	_____	_____
<b>3.2</b>	<b>Sales Analysis</b>				
3.2.1	Calendar _____ & Calendar _____ Sales Files Received from County	0%	_____	_____	_____
3.2.2	Produce Sales Validation Guidelines	0%	_____	_____	_____
3.2.3	Review/Validate Sales	0%	_____	_____	_____
3.2.4	Load Sales to CAMA System	0%	_____	_____	_____
<b>3.3</b>	<b>Land Valuation</b>				
3.3.1	Run Ratio Study by Township/Neighborhood	0%	_____	_____	_____
3.3.2	Using Toolset to Develop Base Land Rates	0%	_____	_____	_____
3.3.3	Define Land use Adjustments	0%	_____	_____	_____
3.3.4	Apply Adjustments	0%	_____	_____	_____
3.3.5	Re-run Ratio Study	0%	_____	_____	_____
<b>3.4</b>	<b>Improvement Valuation</b>				
<b>3.4.1</b>	<b>Cost Approach</b>				
3.4.1.1	Update Cost Tables	0%	_____	_____	_____
3.4.1.2	Recost	0%	_____	_____	_____
3.4.1.3	Market Adjustment as Needed	0%	_____	_____	_____
3.4.1.4	Statistical Analysis	0%	_____	_____	_____
3.4.1.5	Value Turnover	0%	_____	_____	_____
<b>3.4.2</b>	<b>Income Approach</b>				

**Exhibit A Template Work Plan**  
**Assessing Duties for \_\_\_\_\_ Pay \_\_\_\_\_**

WBS	Task Name	% Work Complete	Duration in Days	Start Date	Finish Date
3.4.2.1	Income Questionnaire	0%	_____	_____	_____
3.4.2.2	Review Current Income Data	0%	_____	_____	_____
3.4.2.3	Review and Input Income Data as Received	0%	_____	_____	_____
3.4.2.4	Build Models	0%	_____	_____	_____
3.4.2.5	Run Income Values	0%	_____	_____	_____
3.4.2.6	Statistical Analysis	0%	_____	_____	_____
3.4.2.7	Sales Comparison Approach	0%	_____	_____	_____
<b>3.4.3</b>	<b>Sales Approach</b>				
3.4.3.1	Build Models	0%	_____	_____	_____
3.4.3.2	Adjust Variable	0%	_____	_____	_____
3.4.3.3	Run Models	0%	_____	_____	_____
3.4.3.4	Run Statistical Analysis	0%	_____	_____	_____
3.4.3.5	Make Adjustments	0%	_____	_____	_____
3.4.3.6	Re-run Models and Statistics	0%	_____	_____	_____
3.4.3.7	Value Turnover	0%	_____	_____	_____
<b>3.5</b>	<b>Ratio Study Completion</b>				
3.5.1	Perform Final Ratio Study	0%	_____	_____	_____
3.5.2	Create Archive Backup of Data Files ( _____ pay _____ )	0%	_____	_____	_____
3.5.3	Deliver Ratio Study to DLGF ( _____ pay _____ )	0%	_____	_____	_____
3.5.4	Ratio Study Recommended DUE to DLGF ( _____ pay _____ )	0%	_____	_____	_____
3.5.5	Create Archive Backup of Data Files ( _____ pay _____ )	0%	_____	_____	_____
3.5.6	Deliver Workbook to DLGF ( _____ pay _____ )	0%	_____	_____	_____
3.5.7	Workbook Recommended DUE to DLGF ( _____ pay _____ )	0%	_____	_____	_____

