

**TOWN OF PITTSFIELD
TOWN-WIDE REAPPRAISAL
TO MAINTAIN EQUITABLE ASSESSMENTS**

The Town of Pittsfield is requesting proposals to revalue all real property through four (4) years of quarter reviews completing the remaining aspects of a town-wide revaluation in the final year. Quotations are due by 11:00 am on Friday, October 21, 2022. Copies of the RFP may be obtained from the Pittsfield Town Office, 112 Somerset Avenue, Pittsfield, ME 04967 (487-3136) or www.pittsfield.org

**REQUEST FOR PROPOSALS
FOR A TOWN-WIDE REAPPRAISAL
TO MAINTAIN EQUITABLE ASSESSMENTS
FOR THE TOWN OF PITTSFIELD, MAINE**

To All Bidders:

September 06, 2022

The Town of Pittsfield is undertaking a program to revalue all Real Property through the performance of four (4) years of quarter reviews completing the remaining aspects of a town-wide revaluation in the final year. Contractors interested in providing the Revaluation Services set forth in the attached Specifications are invited to deliver 8 copies of the proposals to the Town of Pittsfield, 112 Somerset Avenue, Pittsfield, Maine 04967 no later than 11:00 am on Friday, October 21, 2022 at which time and place such proposals will be opened and read.

All proposals shall be sealed, addressed to the Town Manager and marked:
"Town of Pittsfield Proposals for Town-wide Reappraisal Services"

All information pertaining to the Contractor's technical and management approach to completing this project, as well as the proposed cost, timetable and staffing plan, shall be presented in the proposal. The proposal must address, at a minimum, each of the issues set forth in the Request for Proposals in order to be considered responsive. Any proposal that does not respond to each issue in the Request for Proposals may be reason for rejection.

The Town reserves the right to amend this proposal for the Reappraisal Program at any time prior to the deadline for submission of proposals and to reject any or all proposals received if they determine it to be in the best interests of the Town. The Town intends to conduct a town-wide reassessment and to utilize the web-based TRIO computerized mass appraisal software to process the data. The Contractor must be capable of generating values on, or compatible with the software from Harris' TRIO. The system must be fully loaded by the Contractor with all assessment data before the revaluation is completed. All data entry will be the responsibility of the Contractor.

In addition to addressing each of the items in the specifications, the Contractor must submit, as part of its proposal, the following information:

1. A Letter of Transmittal signed by the individual authorized to negotiate for and contractually bind the Contractor stating that the offer is effective for ninety (90) days from the bid opening.
2. A list of Municipalities for which the Contractor has completed Revaluation Programs.
3. A list of Revaluation Contracts for which the Contractor is currently committed.
4. Description of the Contractor's public relations program that would be used during the revaluation.

Performance bonds and proof of insurance are required in accordance with the proposal specifications.

Within 30 days of the award of the contract all required documents shall be executed and delivered, including the performance bond and certificates of insurance.

CONTRACT SPECIFICATIONS

I. SCOPE OF THE REVALUATION PROJECT

- A. The revaluation PROJECT requires the complete appraisal and revaluation of all real taxable property, and all tax-exempt real property located within the corporate limits of the Town of Pittsfield, Maine. The COMPANY shall make careful investigation of all residential, commercial and industrial property construction costs in Town.
- B. The COMPANY that executes the contract with the Town shall furnish all labor, materials, supplies and equipment, and shall perform all work for the project in strict accordance with these contract specifications.
- C. The PROJECT shall be subject to the approval of the Town of Pittsfield.
- D. The values to be determined shall be full market value as defined in the Maine Statutes and Maine Supreme Court decisions. Basis of valuation shall be the recognized methods of appraising real property, as defined by the Appraisal Institute and the International Association of Assessing Officers (IAAO).
- E. The PROJECT shall include the valuation of the following categories of real property within the Town:
 - 1. All taxable real property, including land, buildings and improvements.
 - 2. All tax-exempt real property.
- F. The effective date of this revaluation PROJECT shall be for the Assessment Date of April 1, 2027. Valuations and appraisal of all taxable and exempt real property shall reflect full market value as of April 1, 2027.
- G. Approximate number of bill accounts as of April 1, 2021 is as follows:

Number of Properties

2095 - Residential
_ 208_ - Business/Commercial/Industrial
_ 183_ - Other Categories (Farm, Utility, Instit., etc)

2379 - Total Accounts Taxable
_ 107_ - Total Accounts Exempt

__2486_ - Total Accounts

- H. Pertinent Town Data
 - 1. Estimated Population as of 2022 is 4,000+
 - 2. The total area of the Town is 48.72 square miles.

II. GENERAL CONDITIONS

A. PROJECT AWARD

The Town of Pittsfield reserves the right to reject any, or any part of, or all proposals for any reason; to waive informalities and technicalities; and to accept that proposal which the Town deems to be in the best interest of the Town. Proposal price shall be a consideration, but lowest dollar cost proposal shall not be the sole criterion to be considered. Consideration in the awarding of the Contract will be given to price, experience and competence of the COMPANY, quality and experience of the COMPANY's personnel, the nature and size of the COMPANY's organization, the quality of similar projects performed by the company in the past. The successful COMPANY shall be required to sign the Town's General Services Contract utilized for all projects.

B. COMPANY

1. 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 Administrative Rules.

2. Proposal

Each proposal submitted shall itemize the COMPANY's qualifications and experience. The COMPANY shall submit a complete client list of municipalities to which it has rendered services during the last five (5) years. The Proposal shall also include a statement showing the number of years actually engaged as a company, corporation, partnership or individual specializing in governmental tax revaluation services.

C. PERSONNEL

The COMPANY shall provide experienced and qualified personnel in compliance with the requirements of the Equal Employment Opportunity provisions of Federal and State Governments. The COMPANY shall submit to the Town written qualifications of all personnel assigned to this project in the form of a resume. All personnel assigned to this project shall be subject to the approval of the Town and shall be caused to be removed from this project by the COMPANY upon written recommendation of the Town.

1. Office Space, Hours, Staffing

The Town shall furnish the COMPANY sufficient office space and necessary office furniture and allow access to the telephone, computer and copier equipment to carry out the terms of this contract.

2. Minimum Qualifications

The COMPANY shall employ personnel in such positions as necessary to execute the provisions of this PROJECT. Said personnel shall include at least one certified Maine Assessor.

3. Identification

All field personnel shall carry suitable I.D. cards, which shall include an up-to-date photograph, supplied by the company and signed by the Town. All automobiles used by the field personnel shall be registered with the Town giving license number, make, model, year and color of the vehicle.

4. Conflict of Interest

No Town employee shall be employed by the COMPANY on this project.

D. PROTECTION OF THE TOWN

1. Bonding

The COMPANY shall, to secure the faithful performance by the COMPANY of the terms of the CONTRACT, furnish to the Town of Pittsfield a Performance Surety Bond within fifteen (15) days of the execution of the CONTRACT, in the amount of the CONTRACT, which bond shall be issued by an admitted bonding company licensed to do such business in the State of Maine within an A.M. Best Company rating of "A+" or better. Said bond shall be delivered to Town of Pittsfield prior to the commencement of actual work and shall be in a form satisfactory to and approved by the Town. This bond shall secure performance of all the Company's' obligations under the contract including the Company's' obligation to address abatement applications.

2. Indemnification and Insurance

- a. The COMPANY agrees to defend and indemnify the Town against claims for bodily injury, death and property damage, which arises in the course of the COMPANY's performance of the contract and with respect to which the Town shall be free from negligence on the part of itself, its employees and agents.
- b. The COMPANY shall maintain comprehensive general liability insurance, automobile liability insurance and worker's compensation insurance.
- c. The comprehensive general liability insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of:
 - (1) \$1,000,000 each person;
 - (2) \$1,000,000 each occurrence for bodily injury liability, and
 - (3) \$1,000,000 each occurrence for property damage liability; and
- d. The automobile liability insurance shall be in the form of comprehensive automobile liability and shall provide limits of:
 - (1) \$1,000,000 each person; and
 - (2) \$1,000,000 each occurrence for bodily injury liability;
- e. Required Workers Compensation Insurance under the State law; and

f. The COMPANY shall provide to the Town:

- (1) Certificates of insurance, written by an insurer licensed in the State of Maine, confirming the required insurance coverage listing the Town as additional insured on all policies with the exception of Workers Compensation.
- (2) A 10-day written notice of the cancellation or material change in the required insurance coverage.

3. Liquidated Damages

Failure of the Company to complete all work prior to the date specified herein for each quarter and the revaluation completion shall be cause for a payment from the Company on the request of the Town in the amount of FIVE HUNDRED DOLLARS (\$500.00) per calendar day beyond the specified date of completion. For the purpose of this liquidated damages clause only, completion of all work is defined as follows:

- Completed data collection cards with all measurements and listings.
- Completed review documents.
- Completed hearings and hearing corrections.
- Completed sales analysis.
- Completed final valuations and total work product delivered.

These liquidated damages, if applied, shall be deducted from the contract price. Delays resulting from war, strike, explosion, or acts of God or an order of court of competent jurisdiction are accepted.

E. COMPLETION DATE AND TIME SCHEDULE

1. Changes and subletting of contract

a. Revisions, Modifications and Subletting

(1) The COMPANY may subcontract with specialists for the appraisal of special purpose properties. It is imperative that the COMPANY demonstrates that qualified appraisers are available to it for special purpose properties. If such subcontract is to be made, the qualifications of each subcontractor and its personnel shall be submitted with the initial proposal in the same detail as provided for the COMPANY. All the terms and conditions, which apply to the COMPANY in these specifications, shall also apply to any subcontractor engaged by the COMPANY. The COMPANY, however, shall be wholly responsible for the satisfactory and timely performance of any Project Services subcontracted.

(2) 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. It shall be mutually 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.

2. Time Schedule

- a. Revaluation work shall start in the Town no later than thirty (30) days from notice to proceed.
- b. All corrected and finalized valuations shall be completed and turned over to the Town no later than the date provided on the chart for each of the five (5) years.
- c. Assessment Date

The completed appraisals, upon approval of the Town will be the basis for the assessment date of April 1, 2027. All data contained on the appraisal cards, and the software package shall reflect the assessment date for April 1, 2027 at the completion of the Revaluation.

F. PAYMENT SCHEDULE

Payments shall be made in the following manner: Thirty (30) days after notice to proceed, and thereafter within ten (10) days of the end of each succeeding month, the COMPANY shall forward to the Town an invoice of work completed during the 30-day period of the preceding month. Such invoice will itemize and accurately indicate the extent and nature of the work performed by volume, street, and category or in any other manner required by the Town. All monthly progress reports and work completed will be subject to the review and approval of the Town. Payment shall be within 30 days of invoice date upon the Town's determination that the invoice accurately portrays the work performed during the previous month.

G. TOTAL CONTRACT PRICE TO BE PROVIDED AS PART OF BID BY COMPANY:

Year	Cost for	Due Date
Year 1 – Quarter 1 (1/4 of the Town reviewed)	Year 1:	
Year 2 – Quarter 2 (1/4 of the Town reviewed)	Year 2:	
Year 3 – Quarter 3 (1/4 of the Town reviewed)	Year 3:	
Year 4 – 50% Revaluation (1/4 plus 50% Reval)	Year 4:	
Year 5 – 50% Revaluation (Reval completed)	Year 5	
	Total Cost:	

III. RESPONSIBILITIES OF THE COMPANY

A. GOOD FAITH

The COMPANY shall in good faith use its best efforts in determining accurate and proper market valuations, and shall not undervalue or overvalue any land, building or other property to avoid or minimize its responsibilities under Section VIII B.

B. PUBLIC RELATIONS

The parties of this revaluation PROJECT recognize that a good public relations program is required in order that the public of the Town may be informed as to the purpose, benefits and procedures of the revaluation.

The COMPANY shall provide reasonable assistance to Town in conducting a program of public information. The COMPANY shall participate in meetings with citizens, service clubs and property owner groups as a means of establishing understanding and support for the revaluation program and sound assessment administration. The COMPANY shall supply visual aid and other media at its disposal to this end. The COMPANY shall be responsible for providing monthly public information notices advising citizens of the project's progress. All public information releases shall be approved by the Town prior to release. The COMPANY shall submit a public relations plan to the Town as part of their proposal.

C. CONDUCT OF COMPANY EMPLOYEES

As a condition of the CONTRACT, the COMPANY's employees shall at all times treat the residents, employees and taxpayers of the Town of Pittsfield with respect and courtesy; the COMPANY shall take appropriate and meaningful measures against those company employees who violate the terms of this provision.

D. RECORDS

1. General Provisions

The COMPANY shall:

- A. Provide all appraisal cards, forms, and literature.
- B. Review each record for the need to modify/expand building information noted during annual building reviews.
- C. Correct the sketch of buildings into TRIO using TRIO's Winsketch as needed.
- D. Update land information from existing records into TRIO.
- E. Note on the full-sized set of tax maps all sale prices for 3 years preceding April 1, 2027.
- F. Update TRIO cost files to reflect market values for Pittsfield as of April 1, 2027.
- G. Note on the full-sized set of tax maps all pertinent information.

2. Records are Town Property

The original or a copy of all records and computations, including machine readable data bases, made by the COMPANY in connection with any appraisal of property in the Town shall be the property of the COMPANY until the completion of the PROJECT or termination of the contract by the Town, and then shall become Town property to be left in good order in custody of the Town. Such records and computations shall include but not be limited to: 1) Tax Maps; 2) Cost Reviews and Schedules 3) Data Collection Cards, Final Property Record Cards with Property Valuations and separate sketch cards (if any) 4) Cost Sheets 5) Comparable Sales Sheets 6) Sales Data 7) Capitalization Rate Data 8) Depreciation tables 9) Computations of land and building values 1-) All letters of memoranda to individuals or groups explaining methods used in appraisals and 11) Operating statements of income properties.

3. Assessor's Records

The COMPANY shall use a system approved by the Town for the accurate accounting of all records and maps, which may be taken from the files of the Assessor's Office in connection with appraisal work. All such records and maps shall be returned immediately. None of the Assessors' records shall

be taken outside of the corporate limits of the Town without prior permission of the Town.

4. Appraisal Cards

The COMPANY shall complete field record cards, commonly referred to as “Data Collection Cards” filed by the map/lot number.

These cards shall contain all manner of information affecting value, including but not limited to, information as to location of property, classification as to usage, owner of record, source of title, size, shape and physical characteristics of land, with a breakdown of front feet, square feet and acreage, public utilities available, public improvements and zoning designations in effect as of the assessment date. All physical improvements shall be measured giving a listing of all interior and exterior construction details. Quality of construction, age and condition will be shown.

The COMPANY shall also provide a set of cards commonly referred to as “final property record cards”. These cards shall contain all information collected at the property as well as all information necessary to the valuation process. This information shall be computer generated and will include the sketch of the dwelling along with all-physical data, replacement cost, depreciations, grade, age, condition and fair market values of the land and buildings. These records shall be filed by map/lot.

5. Sketches and Photographs

Sketches of all major buildings shall be drawn to scale with dimensions given on the data collection card or on a separate card. Final property record cards shall have all sketches printed to scale and shall include a digital copy photograph of each major building appraised, approximately 3”x3”.

E. ASSESSMENT NOTICES

At the close of the revaluation, a notice shall be sent, at the COMPANY’S, expense by first class mail, to each owner of record, setting forth the valuation that has been placed upon the property identified in the notice. The COMPANY will provide the needed information for the notice. Also enclosed will be a letter specifying the dates, times and location of the informal public hearings. Such notices and letter shall be subject to approval by the Town and shall include the appeal procedure.

F. PUBLIC HEARINGS

At a time mutually agreeable to the Town and the COMPANY, the COMPANY shall hold public hearings so that the owners of property, or their legal representatives, may appear at specified times to discuss with qualified members of the COMPANY’S staff, the assessed valuations of their property. The COMPANY’S personnel shall explain the manner and methods of arriving at value.

The COMPANY, in conjunction with the Town, shall schedule a sufficient number of hearings in order to expeditiously and fairly handle all taxpayer inquiries as pertains to the assessment of their property. Any information offered by the taxpayers shall be given consideration and adjustments shall be made where warranted.

After the hearings, the COMPANY shall be responsible for sending a notice to each taxpayer or his or her representative who appeared at a hearing seeking a review of assessment. Such notice shall include: the

adjusted assessment or a statement that no change is warranted.

The COMPANY shall complete all work including the public hearings in order to have the tax commitment occur at the regular time for the Town.

G. INFORMATION

Throughout the appraisal process, the COMPANY shall satisfy all requests made by the Town for information as to the COMPANY's planned work schedule for the PROJECT, personnel employed on the PROJECT, appraisal methods and procedures utilized, and the status of the work. Written monthly status reports are required throughout the duration of the PROJECT.

H. COST SCHEDULES

1. General

The COMPANY shall prepare for usage in the program as hereinafter specified, cost schedules. Said schedules will reflect the square foot cost method based upon the square foot area of buildings as applicable.

These schedules shall be used in computing the replacement cost in the Town for all residential construction. They shall reflect the wage scale for the various trades, labor efficiencies, overhead profit, engineer and architect fees and all other direct and indirect costs of the construction. Before final acceptance, they shall be documented and proven by testing against known sales. All finalized schedules shall be approved by the Town before adoption and usage by the COMPANY.

All documentation utilized in the investigation of local costs, labor costs, labor rates, material costs, depreciation rates, etc. utilized to compile the cost schedules shall become the property of the Town.

2. Types of Cost Schedules

a. Residential

Residential cost schedules shall include schedules for various classifications, types, models and story heights on a per square foot basis, normally associated with residential buildings. The schedule shall be flexible with special sections reflecting the various additions and deductions for construction components from the base specifications, along with prices for different types of heating systems, bathrooms, porches, garages and schedules for other building improvements usually found on residential property (swimming pools, barns, sheds, tennis courts etc.)

b. Farm

Cost schedules for farm structures shall be prepared for square foot and cubic foot costs for various types of farm buildings, including, but not limited to, barns, sheds, silos, milk houses, coops etc.

3. Physical Depreciation Schedules

Physical depreciation schedules or methods to be used in determining the amount of depreciation shall

reflect the normal and accepted depreciation rates of buildings and personal property according to classification. These schedules or methods shall cover residential, commercial, industrial, farm buildings and personal property. Functional and economic depreciation shall be determined on an individual property basis.

4. Schedules for Town

The COMPANY shall supply and leave for the Town, not less than three (3) copies of all the above required building cost schedules and depreciation schedules for Town usage, one copy of which shall be turned over to the Town upon approval of the schedules.

IV. APPRAISAL SPECIFICATIONS

A. APPRAISAL OF LAND

The COMPANY shall appraise all residential, commercial, industrial, agricultural, special use and exempt and non-taxable land within the Town. The Town shall provide a set of tax maps and shall make information available regarding variances and special exceptions granted.

1. Land Inspection

The COMPANY shall be responsible to be familiar with each plot or lot, noting topographical irregularities, wetlands, soil conditions, shape or any other factors, which may affect the use or value of the property.

2. Land value study

Land value shall be determined on the basis of Current use.

- a. Vacant land sales data shall be analyzed on all sales occurring during the three (3) years prior to April 1, 2027.
- b. Improved property sales data shall be analyzed on sales occurring during the three (3) year period prior to April 1, 2027 in order to determine relative land value by the Abstraction Method.
- c. Zoning designation shall be noted on each property.
- d. The analysis and application of sales data shall be governed by procedures and techniques approved by the Town.
- e. The COMPANY shall consult owners, realtors, banks, appraisers and other sources for information relative to land values in the Town.
- f. The COMPANY shall consider factors affecting land value, such as location, zoning, available utilities, size, shape, view, improved/unimproved, special exceptions or zoning variances, non-conforming uses, flood plains, special purpose uses, and form of ownership.
- g. All factors affecting value and valuation computations, including but not limited to those listed above,

shall be entered on the master file and the appraisal cards.

3. Land Value Unit

The COMPANY shall determine what type of land value unit shall be used for the various types of property and various locations. The front foot, square foot, acreage, fractional acreage and per lot units shall be considered.

4. Land value map

The COMPANY shall delineate the land value units on all streets and acreage in the Town on a suitable map to be provided by the Town. The land value map shall be returned to the Town prior to the completion of the revaluation PROJECT.

5. Neighborhood Delineation

After consideration of the environmental, economic and social characteristics of the Town, the COMPANY shall, with the cooperation and approval of the Town, delineate "neighborhood" units within the Town. Each neighborhood unit will exhibit homogeneous characteristics. Each neighborhood unit will be assigned a separate identification code, which will be used for valuation. These neighborhood numbers shall be recorded and maintained on street cards, Town maps and the computer database.

B. APPRAISAL OF RESIDENTIAL BUILDINGS AND STRUCTURES

All residential buildings shall be inspected, classified, priced and reviewed to include the listing of physical construction details of all residential buildings and structures and all structural improvements appurtenant to residential property in the Town on proper forms as previously covered in these specifications. The measurements shall be to the nearest foot.

1. Interior Inspection

a. The COMPANY shall guarantee to make a careful inspection of the complete interior of 100% of all properties except for the following conditions;

- Unoccupied buildings
- The owner has refused entry to the property
- Structures that are unsafe
- Inhabitants that appear dangerous or threatening
- No response to the notification letter
- Any other reason which the Town and COMPANY agree makes the property inaccessible

b. Properties whose owners have not answered COMPANY letters requesting an appointment for inspection will also be excluded from the total number of properties in computing the 100% figure.

c. The lister shall have each interior inspection verified, including the date of inspection, by having an adult owner or resident of each building or dwelling unit sign the field card.

d. When entrance to a building for inspection is refused, the lister shall make note of the fact and within five (5) working days notify the Town in writing, giving the facts as to the time of the visit and if possible the name of the party refusing entrance and other pertinent information. The Town shall review the situation and if they shall be unable to gain the cooperation of the party involved, they shall notify the COMPANY and they shall proceed to estimate the value of the building on the basis of facts ascertainable without entry and make adequate notations of the lack of cooperation and the manner of arriving at value, conspicuously on the card.

e. The listing card shall indicate the initials of the lister and the date of the listing.

f. Where necessary, if no contact has been made with the property owner, the COMPANY shall make one (1) call back which will either be on a weekday after 5:00 p.m. or on a Saturday. The time and date at which the call back was made shall be duly noted on the field record card by the lister making such a call back.

g. If after two (2) attempts contact was not established with the property owner, a notification letter approved by the Town, shall be mailed, notifying the property owner that the representative of the COMPANY was not able to make contact. The notice will request that the property owner contact the COMPANY by mail for alternative arrangements for the inspection of the property. Refusals and lack of response to the COMPANYS letter shall not be counted in the category of non-inspected properties.

2. Exterior Inspection

a. The perimeter of all residential buildings and improvements shall be carefully measured. The COMPANY is responsible for the accuracy of all exterior information.

b. All residential buildings shall be measured to the nearest one-foot. Story heights of the various sections and subsections shall be noted on the property record card.

c. An outline sketch, prepared to scale, shall be made for each parcel.

d. Physical data of the parcel shall be verified from existing records and recorded at the site.

3. Review

All properties shall be reviewed in the field, by the COMPANY's personnel qualified as reviewers, as previously prescribed in these specifications. The properties shall be reviewed for classification, final value, and correct listing information and to assure that they are correlated to comparable properties.

4. Pricing and Valuations

a. Pricing and valuations of all land and buildings must reflect the fair market value as of April 1, 2007

b. The final valuation shall be the market value of the structures plus the market value of the land. In arriving at the market value of the structures replacement cost less depreciation from all causes may be considered along with other factors affecting the value of the property, all of which shall be noted on the appraisal card.

5. Sales Analysis

Prior to the data verification phase of this project, a sales analysis program of residential properties shall be performed as a means of determining the schedule levels to be utilized in the project and for substantiating the neighborhood boundaries and groupings established. This analysis shall be done on the aggregate of all residential properties and on each of the neighborhoods previously delineated. The sales analysis shall include, at a minimum, sales ratios and coefficients of variation or dispersion. Any additional requests for sales ratio studies by the Town shall be performed.

C. Commercial, Special Buildings, Industrial Plants and Public Utilities Valuation

The COMPANY shall follow the same procedure for all other buildings as in the case of residential use properties and the same record will be kept with respect to the component parts thereof. Appropriate pricing and depreciation schedules will be applied.

All commercial property, when practical, shall be valued by the three accepted approaches, income, comparable sales and cost. Where sufficient data is not available to accomplish the three approaches to value the company shall, in writing, so advise the assessor setting forth the reasons why.

All computations on commercial property shall be given to the assessor and become the property of the municipality.

Buildings will be sketched to scale in their entirety.

Where a commercial building accommodates lessees, the leased area of each shall be ascertained by the company and recorded on the property card by name and area.

The appraisal company shall provide plot plans of industrial properties showing buildings to scale in their proper locations. The building shall be described by details of construction and priced at current reproduction cost less allowance for condition, and functional and economic utility if applicable. Appraised value shall be the current value in use considering the purpose for which each building and the property is being used. Where there is uncertainty as to whether or not a building is industrial the assessor shall make the final determination.

Public utilities shall be valued in the same detail as all other properties and priced at reproduction cost less appropriate depreciation.

Upon a written request of the Assessors, any Industrial and/or Utility company may be requested by the company, in writing, certified mail, return receipt requested, to furnish statements of costs, age, economic factors and any other pertinent information necessary to property valuation.

D. CONTROL AND QUALITY CHECKS

I. Field Checks

The Town shall conduct spot checks in the field on properties chosen at random by the Town, with or without the assistance or knowledge of the COMPANY supervisor.

2. Building Permits

The Town shall make available to the COMPANY on a timely basis copies of all building permits issued during the course of the revaluation to allow the inclusion of all new construction, additions and remodeling in the COMPANY's appraisals.

3. Incomplete Construction

The COMPANY shall designate on the master file each property, which has incomplete improvements as of the Quarter Review. The final card shall list all improvements, show the percentage of completion of all improvements and reflect the percentage of completion in the valuation as of that date. These properties will need to be reviewed prior to the April 1, 2027 Revaluation date.

V. RESPONSIBILITIES OF THE TOWN

A. Use of Computer Software Program

The Town will purchase and hold license to TRIO (only as necessary) and allow the reference of the existing property record cards and information from TRIO. The Town shall provide remote access for up to 5 users to the Town's TRIO records. Computer pricing may be completed at the COMPANY's Office with access to the Town's records.

B. Cooperation

The Town and its employees will cooperate with and render all reasonable assistance to the COMPANY and its employees. The Town shall receive hearing phone calls and schedule hearing times.

C. Items Furnished By The Town

The Town shall furnish the following:

1. Maps

The Town shall furnish one full sized set of the most current tax maps for quarterly and revaluation use.

2. Land Dimensions

The Town shall make available lot sizes and total acreages to the COMPANY of all pieces of property where the maps fail to disclose measurements or acreage if available in the Town's TRIO System.

3. Zoning

The Town will provide one set of current Town zoning regulations and zoning maps, and the Town shall make information available regarding variances and special exceptions granted by the Town.

4. Property Transfers

The COMPANY, on a regular basis, shall have access to property splits and transfers occurring after the initial file build by the COMPANY. The COMPANY shall update appraisal cards and the master file as necessary.

5. Building Permits

The Town shall make available copies of all building permits issued during the course of the revaluation project up to April 1, 2027.

6. Sale Documents and Sales Ratio Reports

The Town shall make available the sale documents and sales ratio reports for 3 years preceding April 1, 2027.

VI. TRANSMITTAL OF RECORDS TO THE TOWN

All completed and corrected records shall be turned over to the Town by July 1, 2027. The final inspection and review shall take into consideration any known or apparent changes in the individual property since they were last inspected in order that the final appraisal of property shall be appraised as of April 1, 2027.

All information, appraisals and records shall not be made public until after the informal public hearings, except to the extent public access may be compulsory under the provisions of applicable law.

The COMPANY shall deliver two copies of computer-generated land and building cost files, land pricing instructions, and building obsolescence instructions (the Assessment Manual) upon the completion of the clean-up period directly following the hearing process.

All records, computations, maps, manuals, cards, computer files, schedules, etc. that are newly created for the purpose of the revaluation will be the property of the COMPANY until the completion of the project. At that time, all items will then become the property of the Town of Pittsfield.

It is understood and agreed that the reappraisal of properties covered by the CONTRACT shall conform to the procedures and technical requirements of the State of Maine.

VIII. GENERAL CONDITIONS

A. Cancellation and Material Breach

If the COMPANY does not pay its debts as they shall become due, or if a receiver shall be appointed for its business or its assets and not voided within sixty (60) days, or if the COMPANY shall make an assignment for the benefit of creditors, or otherwise, or if interest herein shall be sold under execution or if it shall be adjudicated insolvent or bankrupt, then and forthwith thereafter, the Town shall have the right at its option and without prejudice to its right hereunder to terminate the CONTRACT and withhold any payments due.

Should the COMPANY fail to fulfill, in a manner deemed timely and satisfactorily to the Town, its obligation under the CONTRACT, or if the COMPANY should violate any of the material covenants,

conditions or stipulations of the CONTRACT, which failure or violation shall continue and is not cured for thirty (30) days after written notice and description of said failure or violation is provided by the Town and is received by the COMPANY; then the Town shall have the right to terminate the CONTRACT by giving written notice to the COMPANY of such termination and specifying the effective date thereof, at least seven (7) days before the effective date of such termination; and the COMPANY shall remain liable for the breach of the CONTRACT by the COMPANY.

If this termination clause is invoked, the COMPANY's agents and employees shall, at the Town Manager's or Tax Assessor's direction, vacate the office space provided by the Town in an orderly fashion, leaving behind all records, properly filed and indexed, as well as all other property of the Town, in good condition. Any funds held by the Town under the CONTRACT shall become the property of the Town to the extent necessary to reimburse the Town for its cost in obtaining another contractor and supervising the transition. To the extent that any funds held by the Town under the CONTRACT do not cover the Town's costs to obtain another contractor and to supervise the transition, the COMPANY shall be liable to the Town to reimburse the Town for such costs. Termination of the CONTRACT and retention of funds by the Town shall not preclude the Town from bringing an action against the COMPANY before an arbitrator requesting damages or exercising any other legal, equitable or contractual rights the Town may possess in the event of the COMPANY's failure to perform, including but not limited to, recovery costs and attorneys' fees.

B. Defense of Values

The COMPANY agrees that its Chief Appraiser in charge of this PROJECT, or equally qualified individual, shall be present and be available at the direction of the Town for the period of time necessary to assist the Town in considering complaints and to explain the basis of the revaluation to property owners.

For all appeals to the Town, the County Commissioners or the Courts for the April 1, 2027 tax roll, the COMPANY will work in accordance with the following procedures to address abatement applications for 185 days from the date of commitment:

1. Upon receipt of all abatement requests filed on the April 1, 2027 tax roll, qualified personnel will review the applications and make recommendations to the Town on whether the valuation should be modified or remain as is.
2. If necessary, the COMPANY will participate in negotiating sessions with aggrieved applicants during an agreed upon time period in an attempt to settle the dispute.
3. If the assessing officials reduce the value of a property as part of the proceedings the company shall still be responsible to support the reduced value.
4. In the event of any appeal to the courts, the Chief Appraiser in charge of the PROJECT, or equally qualified individual, will be present at the hearings to testify as a witness, to outline the steps taken and give his/her opinion of the value of the property which has been, or is, the subject of the appeal. The COMPANY agrees to assume all costs for services rendered by it in connection with any and all hearings, reviews and/or court actions as required under the provisions contained herein provided the filing of such hearing, review and/or court action is commenced within one (1) year after the current commitment date representing the values resulting from the contract. The Town shall provide a minimum of twenty (20) days notice to the COMPANY to provide such personnel for any hearing.

C. Excusable Delays

In no event shall either party be liable to the other for any delay or failure to perform which is due to any act of God, or actions of civil or military authorities, civil disturbance, wars, strikes, fires, natural catastrophes or other similar causes beyond the control and without the fault or negligence of the party claiming excusable delays.

D. Deliverable Products

All documents, records, data and other material, in either 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. The documents, records, data and other materials will include, without limitation:

1. Documentation of procedures used throughout the PROJECT
2. All training materials and manuals used in any phase of the PROJECT
3. The data collection and valuation manuals which will enable the municipality to maintain and update values
4. Detailed valuation manuals, including tables and formulas to be used in applying the cost, sales comparison and income approaches to problems
5. Source information used in the development of cost, sales comparison and income approach schedules; source information for individual property valuations
6. A property field inspection card (field data source document used by data gatherers) and a final computer generated property record card for each parcel
7. All manual and computerized reports supporting valuation formulas and values for vacant land and improved properties
8. All sales ratio studies used in the project
9. Field review documents reflecting preliminary values, adjusted preliminary values and any notes relative to informal review actions
10. A report of all informal hearings held with the COMPANYYS representative, showing the number of hearings, the number of values changed and the number of values unchanged.

E. Additional Requirements

The Town reserves the right to specify additional requirements for inclusion in the final agreement with the COMPANYY.

F. References to State Law; Dispute Resolution

All references to State law contained in this document contemplated in the performance of the services to be provided hereunder shall be the applicable law of the State of Maine. This contract shall be interpreted under the laws of the State of Maine and any dispute(s) arising under this contract will be resolved in the courts of Maine.

G. Severability

The invalidity of any provision of this contract shall not invalidate any other part.