

**REQUEST FOR PROPOSAL**

**SPECIFICATIONS**

**Real Property Reassessment Project**

**TOWN OF WALTON**

**NEW YORK**

**Prepared By: Carly Walas, Esq.**

**Date: 10/11/2023**

**TO WHOM IT MAY CONCERN**

Enclosed are specifications for the contractual services phase of the **Town of Walton's** reassessment program. Companies interested in providing these services are invited to attend a pre-proposal conference at the **Walton Town Hall on October 25, 2023 at 10 a.m.** The conference is intended to provide clarification of these specifications, where needed, and to respond to all technical inquiries. All questions concerning these specifications shall be presented at the pre-proposal conference or mailed to **Penny Haddad, 129 North Street, Walton, NY 13856** prior to the pre-proposal conference. All companies that receive this RFP will also receive the summary of the pre-proposal conference and / or all written inquiries along with answers. No subsequent inquiries will be accepted.

Companies desiring to provide services according to these specifications must deliver **4 sealed copies and one electronic copy** of their proposal to **Ronda Williams, Town Clerk, 129 North Street, Walton, NY 13856, waltonclerk@stny.rr.com** no later than **11/8/2023 by 4:00pm**. Proposals received after this specified time will not be considered by the municipality.

**All company proposals must be formatted as specified in Appendix D. Full proposals, with a restating of the RFP sections and specifications, are not acceptable. These specifications are considered the minimum standards for this project. The only acceptable deviations from the specifications are responses more than those specified and must be explained in detail in the proposal. No substantive changes will be allowed after the submission of the proposals. The pre-proposal conference scheduled for 10/25/23 is important and firms are encouraged to have their prospective project directors attend. Interviews will be held for companies that submit proposals at the discretion of the municipality. Proposal clarification and explanation will be the primary purpose of the interview; therefore, companies are encouraged to have their prospective project directors actively participate in this process.**

**PROPOSAL PROCESS SCHEDULE**

<b>Event</b>	<b>Date</b>	<b>Time</b>
<b>Issue RFP</b>	<b>10/11/23</b>	<b>N/A</b>
<b>Receipt of Inquiries from Companies No Later Than...</b>	<b>10/18/23</b>	<b>12:00p.m.</b>
<b>Pre-proposal Meeting</b>	<b>10/25/23</b>	<b>10:00a.m.</b>
<b>Issue Pre-proposal Meeting Summary</b>	<b>10/30/23</b>	<b>N/A</b>
<b>Receipt of Sealed Proposals</b>	<b>11/8/23</b>	<b>4:00 p.m.</b>
<b>Conduct Company Interviews Week of...</b>	<b>11/20/23</b>	<b>N/A</b>
<b>Announcement of Most Responsive Bidder</b>	<b>12/13/23</b>	<b>N/A</b>
<b>Selection of Most Responsive Bidder</b>	<b>12/11/23</b>	<b>N/A</b>
<b>Contract Negotiations</b>	<b>12/13/23 - 1/2/23</b>	<b>N/A</b>
<b>Contract Award</b>	<b>1/2/23</b>	<b>N/A</b>

The municipality assumes no liability for the costs incurred by a company in preparing its proposal for professional services in response to this RFP. The municipality reserves the right to reject any or all proposals. Companies that have submitted acceptable responses will be notified of contractor selection by letter after the final determination has been made. The municipality intends that, if a contractor is chosen, an instrument of contract will be signed no later than 1/2/2024.

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## GLOSSARY OF TERMS

The following terms are used throughout these specifications and shall have that meaning expressly indicated below:

1. **ASSESSOR** - The individual or the Board of Assessors serving as the Assessor in the municipality.
2. **COD** - Coefficient of Dispersion - The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio. - IAAO, Standard on Ratio Studies, April 2013.
3. **COMPANY** - A qualified firm that submits a formal proposal in response to these specifications.
4. **COMPUTER-ASSISTED MASS APPRAISAL (CAMA)** - A procedure by which values are estimated for parcels by means of computer-based calculations incorporating statistical methods where appropriate. Residential parcels are often valued by the sales approach, utilizing multiple regression analysis (MRA) or the adaptive estimation procedure (AEP), and direct sales comparison to the most comparable properties, as well as through the cost approach, utilizing land schedules, cost tables, and depreciation information. Vacant land parcels are valued through land schedules that are derived by MRA or AEP models of comparable land sales. Commercial, industrial, and utility properties are usually valued through direct sales comparison using cost-based, income-based, and market-based value per-unit data, as available and appropriate. Data adequacy and accuracy are key considerations in developing CAMA estimates. For reliable results, use of data from outside the assessing unit may be necessary in the case of smaller assessing units and/or less-numerous types of property.
5. **CONSORTIUM** - A group of municipalities entering a cooperative effort to undertake a municipal-wide reassessment project using the same contractor.
6. **CONTRACT ADMINISTRATOR** - The municipal official who represents the municipality in all legal matters regarding this project.
7. **CONTRACTOR / VENDOR** - The company or consultant that enters into an agreement with the municipality to provide the professional contract services described in these specifications.
8. **CREW CHIEF** - (field supervisor(s)) the person(s) responsible for the recollection and/or field verification of data collected by the data collectors. The crew chief monitors and ensures the quality, consistency, and accuracy of all the data. The crew chief must be trained as a data collector and have a minimum of six months of prior experience as a data collector. In addition, the crew chief must demonstrate five years' experience in the assessment or appraisal field, or five years of experience working with a reassessment firm as a data collector or appraiser. All crew chiefs should have experience working with data collection standards and codes as used in New York State and the Real Property System Version 4 software.
9. **CYCLICAL REASSESSMENT PLAN** - The municipality's program for conducting municipal-wide reappraisals in which each parcel is reappraised individually at least once every four years and all parcels are physically inspected at least once every six years. The cyclical plan template can be found on the DTF website:  
[http://www.tax.ny.gov/pdf/current\\_forms/orpts/rp1573acrp\\_fill\\_in.pdf](http://www.tax.ny.gov/pdf/current_forms/orpts/rp1573acrp_fill_in.pdf)

10. **DATA COLLECTOR** - An individual responsible for the field collection and recording (on the appropriate ORPTS' data collection document) of real property valuation data. The data collector must have completed a program of training that includes, at a minimum, "Fundamentals of Data Collection, R/F/V" and must demonstrate two years' experience in the assessment or appraisal field, or two years of experience working with a reassessment firm as a data collector or appraiser. All data collectors should have experience working with data collection standards and codes as used in New York State and the Real Property System Version 4 software. The data collector is expected to have experience in verifying data using oblique aerial imagery (Eagleview) with change finder software.
11. **DATA MAILER** - A computer-generated report listing, enumerating, and describing selected data elements.
12. **FIELD REVIEW** - The process of identifying market value through the review of appropriate valuation documentation from the public right-of-way.
13. **FIELD REVIEWER** - The individual with experience and knowledge of valuation techniques employed on this project for the property categories for which he/she will be responsible. A field reviewer must have completed the same training as required for a data collector. For an R/F/V field reviewer, the individual must either have prior field review experience of at least 1,000 parcels or have trained with an experienced field reviewer for a minimum of 1,000 parcels. For all other categories, the individual must have a minimum of five years training and experience beyond the R/F/V experience stated subject to the applicable requirements of the municipality.
14. **FINAL ASSESSMENT ROLL** - A document containing assessment and exemption information on all parcels in a municipality. It differs from the tentative assessment roll with respect to changes ordered by a Board of Assessment Review, assessments and ceilings made by the State Board and ownership and address changes since the tentative roll. It is filed on July 1st in the Town of Walton.
15. **MUNICIPALITY** - The Town of Walton.
16. **NYS DTF** - The New York State Department of Taxation and Finance.
17. **ORPTS** - The Office of Real Property Tax Services, a division of the New York State Department of Taxation and Finance.
18. **ORTHO-PHOTOGRAPHY** - An **ORTHOPHOTO**, **ORTHOPHOTOGRAPH** or **ORTHOIMAGE** is an aerial photograph geometrically corrected ("orthorectified") such that the scale is uniform: the photo has the same lack of distortion as a map. Unlike an uncorrected aerial photograph, an orthophotograph can be used to measure true distances because it is an accurate representation of the Earth's surface, having been adjusted for topographic relief, lens distortion, and camera tilt.
19. **OBLIQUE AERIAL PHOTOGRAPHY** - Photographic images taken from an aircraft where the camera direction is at an angle to the ground beneath.
20. **PARCEL** - A separate, tax map-designated, assessed lot, parcel, piece or portion of real property.

21. **PRELIMINARY ROLL** - A roll with assessed values and exempt amounts subject to informal review by a property owner with the Assessor and subject to change prior to Tentative Roll.
22. **PRD** - Price-Related Differential - The mean divided by the weighted mean. The statistic has a slight bias upward. Price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicate assessment progressivity. - IAAO, Standard on Ratio Studies, April 2013.
23. **PROJECT** - The overall effort, including the activities of all participants.
24. **PROJECT ADMINISTRATOR** - The municipal official responsible for overall project management and analysis and direct project coordination, who represents the municipality in all contract administrative matters.
25. **PROJECT DIRECTOR** - The contractor staff member who will be responsible for contractor project management and coordination of all contractor activities, who will represent the contractor in all contract administrative matters.
26. **PROJECT MONITOR** – A consultant hired by the municipality who will be responsible for quality control of the contractor’s work on behalf of the Assessor / municipality in the context of the contract signed.
27. **RFP** - This request for proposal which contains specifications for the contractual services phase of the municipality's reassessment project and serves as the senior document: the basis for resolving disputes.
28. **RPS** - The New York State Real Property System which is an assessment administration system with Computer-Assisted Mass Appraisal (CAMA) capabilities.
29. **RATIO STUDY** - A ratio study is an analysis of the relationship between assessments and market value (i.e., assessment ratio) for those parcels where a recent market value indicator - a sale or an independent appraisal - is available. The study utilizes the assessment ratio data and applicable statistical methods to determine the overall or average percentage of current market value the assessments represent. The ratio study may also measure the extent to which the average assessment ratio is changing over time thus quantifying the assessment adjustment necessary to maintain current market conditions. The statistical methods and indicators used in the study include measures of central tendency (mean, weighted mean, median); measures of variation (coefficient of dispersion, coefficient of variation, price-related differential); measures of association (multiple regression, correlation); and significance tests (binomial test, Z-test).
  - IAAO, Standard on Ratio Studies, April 2013.
30. **REAPPRAISAL** - The process of physically inspecting and reappraising each parcel. Reappraisal refers to the valuation of a single parcel.
  - **Physically Inspecting** – at a minimum, observing each property from the public right-of-way to ascertain that the physical characteristics necessary for reappraising are complete and accurate. On-site inspections are recommended to maximize data accuracy.
  - **Reappraising** – developing and reviewing a new determination of market value for each parcel, based on current data, by the appropriate use of one or more of the accepted three approaches to value (cost, market, and income).\*

**\*ORPTS "Guidelines for Cyclical Reassessment":**

[http://www.tax.ny.gov/research/property/assess/state\\_aid/cyclical\\_guidelines.pdf](http://www.tax.ny.gov/research/property/assess/state_aid/cyclical_guidelines.pdf)

31. **REASSESSMENT** - A systematic review of the assessments of all locally assessed properties, either within an assessing unit or within a class of a special assessing unit, to assure they are at the stated uniform percentage of value as of the valuation date of the assessment roll upon which the assessments appear. It is synonymous with the terms revaluation and update. A reassessment can be completed by a reappraisal of parcels, trending of parcels to current value, or a combination of both. The use of trending as the sole means of establishing a new market value for any parcel will not be considered a reassessment for the purpose of satisfying State aid criteria in a reappraisal year as part of a plan for cyclical reassessment. \*

**\*ORPTS "Guidelines for Cyclical Reassessment":**

[http://www.tax.ny.gov/research/property/assess/state\\_aid/cyclical\\_guidelines.pdf](http://www.tax.ny.gov/research/property/assess/state_aid/cyclical_guidelines.pdf)

32. **RPTSA** – The Real Property Tax Services Agency of Delaware County whose agency head is the County Real Property Tax Director or equivalent title.

33. **RULES** - The New York State Codes, Rules and Regulations for Real Property Tax Administration that established standards of certification for state financial reimbursement (20 NYCRR). The Rules that must be adhered to are those in force as of the date of contract execution.

34. **STATE BOARD / SBRPTS** - The New York State Board of Real Property Tax Services.

35. **STREET LEVEL PHOTOGRAPHY** – Images of whatever can be seen from a public right-of-way.

36. **SYSTEMATIC ANALYSIS** - The four-step process of reassessment which includes the gathering and grouping of data and information, application of accepted analytical techniques both diagnostic and prescriptive and the subsequent validation of results before the filing of a tentative roll.

37. **TAXABLE STATUS DATE** - The ownership and physical condition of real property as of this date are assessed according to a value fixed as of the valuation date in the year that the reassessment is to be implemented. For the Town of Walton, the taxable status date is March 1st.

38. **TENTATIVE ASSESSMENT ROLL** - A preliminary assessment roll the assessed values and exempt amounts on which are subject to grievance by a property owner before a Board of Assessment Review. The roll does not become final until this Board has acted upon all grievances. The tentative assessment roll filing date for the Town of Walton is May 1st.

39. **TRENDING** - The process of applying factors based upon criteria such as property type, location, size, and age, developed from assessment-sales ratio studies or other market analysis to groups of properties to maintain uniformity of assessments at the stated uniform level of assessment. The use of trending as the sole means of establishing a new market value for any parcel will not be considered a reassessment for the purpose of satisfying State aid criteria in a reappraisal year as part of a plan for cyclical reassessment. \*

**\*ORPTS "Guidelines for Cyclical Reassessment":**

[http://www.tax.ny.gov/research/property/assess/state\\_aid/cyclical\\_guidelines.pdf](http://www.tax.ny.gov/research/property/assess/state_aid/cyclical_guidelines.pdf)

40. **UNIFORM ASSESSMENT STANDARDS** - a general blueprint for local governments assessing units

to establish "equitable" and "transparent" assessments. "Equitable" means that all properties are uniformly assessed at full market value. "Transparent" means that the system is easy to understand by all taxpayers and that all relevant information is readily available to the public. The Uniform Assessment Standards can be found on the DTF website:  
<http://www.tax.ny.gov/research/property/reports/ratio/uniformassmntstd/index.htm>

41. **VALUATION** - The process of estimating market values for all parcels in the municipality using mass appraisal procedures which follow standard 6 of the Uniform Standards of Professional Practice of the Appraisal Foundation.
42. **VALUATION DATE** - All real property is valued as of this date. For the **Town of Walton**, it is **July 1st of the preceding year**.
43. **VERIFIED PARCEL** - A parcel for which the inventory data has been field verified for completeness, corrections entered onto the inventory file, file edited by computer and corrected for any errors.
44. **WORK/WORK PRODUCTS** - The services to be performed/delivered by the contractor.

## SECTION 1 - INTRODUCTION

This reassessment of all real property is the result of a decision made by this municipality to achieve equitable assessments. It is to be conducted pursuant to Sections 301 and 305 of the New York State Real Property Tax Law (RPTL). It is the intent of the municipality to complete the reassessment in accordance with section 1573 RPTL, rules and procedures to qualify for State Aid.

This document is a request for proposal for the reassessment of all real property except Roll Section 5 (special franchise) within the municipality. The contractor will be required to value all locally assessed parcels in:

- Roll Section 1 (taxable)
- Roll Section 3 (state owned land)
- Roll Section 7 (ceiling railroad) (no roll section 7 in Walton)
- Roll Section 8 (wholly exempt)

Additionally, the contractor may also value and / or review and incorporate any ORPTS' provided values, e.g., special franchise, ceiling railroad, and / or utility advisory appraisals. **For Roll Section 6, public utility property, the contractor will provide values for all land.** Advisory appraisals will be requested (from ORPTS' Valuation Services Bureau) for utility properties (Roll Section 6) and forestry factors and assistance (from the State Forestry Unit). Advisory appraisals requested for industrial and complex commercial properties may be requested from the ORPTS' regional office. There is no guarantee, however, such advisory appraisals will be provided due to ORPTS' staffing and budget considerations. **So, companies will be required as part of their proposal to itemize a separate add-on price for valuation of structural and non-structural public utility property (Roll Section 6) in the event ORPTS cannot provide advisory appraisals.**

This proposal will specify the system(s) that will be used to accomplish its goal of placing values at a uniform percent of full market value on the **2025** tentative assessment roll. The municipality intends that this project conform to the Rules (20NYCRR). A copy of the most current, applicable Rules can be obtained by contacting the ORPTS Regional Services Bureau, State Aid Representative, at: John Wolham, 44 South Broadway, White Plains, NY 10601, Phone (914) 215-6242.

This information is also available through the DTF website at:  
[http://www.tax.ny.gov/research/property/assess/state\\_aid/index.htm](http://www.tax.ny.gov/research/property/assess/state_aid/index.htm)

**A statement of the company's intention to fully comply with these Rules must be included in each proposal.**

The municipality intends to solicit proposals from companies capable of undertaking and successfully completing a reassessment of approximately **3,550** parcels of real property over a 16 month period, and conducting such reassessment in conformance with the Rules. The municipality intends to select a company that has a successful history of undertaking and completing real property reassessment projects with a preference to those cost effectively and efficiently using the latest industry accepted technology.

Therefore, the company must have undertaken and completed real property reassessment projects of which any one such project must have totaled over **3,550** parcels. In addition, the company must have qualified personnel on its permanent payroll staff who have direct experience managing real property reappraisal projects and who have the skills and experience to undertake major public information and personnel training programs.

**Supplemental technical experience information, relating only to real property reassessment projects, is required in the proposal. Such information shall include full identification of the contracting parties, number of parcels, dates and duration of contracts, use of the NYSRPS and / or applicable software and compliance with the Rules. The company is required to submit in its proposal a complete client list of all real property related projects with which it has been associated over a minimum of the past five years. A contact person and telephone number are to be provided for each project listed.**

**Appendix D outlines a format for the proposal and items that it must contain. Proposals that deviate from the format or contents may not be considered.**

**The RFP is the minimum specification for the project. Each proposal must contain a statement that the company fully intends to comply with the specifications as found in this RFP. In no event does this preclude a company from offering goods and/or services above and beyond those specified in the RFP.**

**Finally, this document follows the Uniform Standards of Professional Appraisal Practice (standard 6) developed by the Appraisal Foundation for Mass Appraisal.**

**SECTION 2 - PROFILE OF MUNICIPALITY**

The municipality is in the County of Delaware, New York.

A detailed municipal summary is contained on the following page. There is also an abundance of information available on the ORPTS' website to assist the contractor in gathering pertinent information. In addition, a municipal profile can be provided by ORPTS' regional office upon request.

- additional descriptions;
- previous reassessments;
- NYSRPS and / or other applicable software experience;
- current staffing and operations; and
- data processing/administration resources

ITEM	QUANTITY
Population	8,181
Number of School Districts	4
Number of Special Districts	1
Square Miles (Area)	97
Current Equalization Rate	77.00
Residential Assessment Ratio	77.00
Homestead \ Non homestead Classified Roll	No
Parcels with negotiated settlements	NA
Number of Property Transfers / Year (RP-5217's)	57
Outstanding Building Permits	79
Software	Name / Level
Office Productivity Software Suite	Microsoft Suite
Assessment Administration Software	RPSV4
Computer-Assisted Mass Appraisal Software	RPSV4
Tax Billing & Collection Software	BAS
Geographic Information System Software	C.O.M.I.T. (Delaware County)
Oblique Aerial Photography Software	EagleView
Street Level Photography Software	none

Year of last reassessment      2017

Year of last data collection      2016

Is there a possibility the municipality intends to apply for Approved Assessing Unit status to adopt Article 19 (Homestead)?

No

**The resulting values arrived at upon the completion of reassessment services will serve as the basis for assessments implemented for the 2025 Tentative Assessment Roll filed on 5/1/2025 with the 7/1/2024 Valuation Date and 3/1/2025 Taxable Status Date.**

Describe any specialized valuation tasks that will be encountered in the municipality:

**Special valuation tasks for the Town include but are not limited to:**

- **vacant land parcels which are owned by the NYC watershed**
- **properties falling within the Delaware River flood plain,**
- **others will be provided upon award**

**MUNICIPAL SUMMARIES – Property Class/Roll Section Breakdown  
TOWN OF WALTON SWIS - 125600  
2023 FINAL ASSESSMENT ROLL**

PROPERTY CLASS CODE USE	NUMBER OF PARCELS								Totals
	Roll Section 1	Roll Section 3	Roll Section 5	Roll Section 6	Roll Section 7	Roll Section 8	Roll Section	Roll Section	
100 Agricultural	64	0	0	0	0	0	0	0	64
200 Residential	2,246	0	0	0	0	0	5	5	2,251
300 Vacant Land	718	0	0	0	0	0	105	105	823
400 Commercial, Except Condos	156	0	0	0	0	0	0	0	161
400-C Commercial Condos	0	0	0	0	0	0	0	0	0
500 Recreation	3	0	0	0	0	0	8	8	11
600 Community Service	1	0	0	0	0	0	60	60	61
700 Industrial	7	0	0	0	0	0	0	0	7
800 Public Service	8	0	15	17	0	0	10	10	50
900 Wild & Forest Lands	104	1	0	0	0	0	5	5	110
<b>TOTAL ASSESSMENT ROLL</b>	<b>3,307</b>	<b>1</b>	<b>15</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>198</b>	<b>198</b>	<b>3,538</b>

A breakdown of the number of properties with water frontage by major property type will appear as part of Appendix B.

**MUNICIPAL SUMMARIES – Residential Property Class Breakdown  
TOWN OF WALTON SWIS - 125600  
2023 FINAL ASSESSMENT ROLL**

**Table 1B #1 OF 1**

PROPERTY CLASS CODE USE	NUMBER OF PARCELS								Totals
	Roll Section 1	Roll Section 3	Roll Section 5	Roll Section 6	Roll Section 7	Roll Section 8	Roll Section	Roll Section	
210 Single Family Res.	1,486							3	1,489
210-C Residential Condos	0								0
220 Two Family Res.	99								99
230 Three Family Res.	33								33
240 Rural Res. with acreage	419							1	420
241 Rural Res. (some ag. use)	6								6
242 Rural Res. (recreation use)	0								0
250 Estate	0								0
260 Seasonal Res.	24								24
270 Mobile Home	138								138
271 Multiple Mobile Homes	8								8
280 Multiple Res.	18								18
281 Multiple Res.	4								4
283 Res. w/Incidental Com. Use	6								6
<b>TOTAL ASSESSMENT ROLL</b>	<b>2,241</b>							<b>4</b>	<b>2,245</b>

A breakdown of the number of properties with water frontage by residential property type will appear in Appendix B.

**MUNICIPAL SUMMARIES – Property Type/Responsibility Grid**  
**TOWN OF WALTON SWIS - 125600**  
**2023 FINAL ASSESSMENT ROLL**

Table 1C #1 OF 1

Responsibility:	M = Municipality	C = Contractor/Consultant			S = NYSDTF ORPTS		N/A = not applicable	
Property Type		Data Collection Method			Valuation	Review	Assmt. Disclosure	Informals
		Initial	Re-collect	Verify				
Farm (100)	No. of Parcels		64	NA	64	64	64	
	Responsibility		C	NA	C	C	C	C
Vacant (300)	No. of Parcels		NA	718	718	718	718	
	Responsibility		NA	C	C	C	C	C
Residential (200)	No. of Parcels		NA	2,246	2,246	2,246	2,246	
	Responsibility		NA	C	C	C	C	C
Commercial (400) Except condos	No. of Parcels		156	NA	156	156	156	
	Responsibility		C	C	C	C	C	C
Commercial (400-c) Comm condos	No. of Parcels		NA	NA	NA	NA	NA	
	Responsibility		NA	NA	NA	NA	NA	
Commercial (400) Complex	No. of Parcels		NA	NA	NA	NA	NA	
	Responsibility		NA	NA	NA	NA	NA	
Industrial (700)	No. of Parcels		7	NA	7	7	7	
	Responsibility		C	NA	C	C	C	C
Utility Advisories	No. of Parcels		18					
	Responsibility		C					C
Utility No Advisories	No. of Parcels		18					
	Responsibility		C					C
Ceiling RR (RS – 7)	No. of Parcels		NA	NA	NA	NA	NA	
	Responsibility		NA	NA	NA	NA	NA	
Forest Land (900) Private	No. of Parcels		NA	105	105	105	105	
	Responsibility		NA	C	C	C	C	C
Forest Land (900) State-owned	No. of Parcels		NA	3	3	3	3	
	Responsibility		NA	C	C	C	C	C
Wholly Exempt (RS – 8)	No. of Parcels		NA	NA	NA	NA	NA	
	Responsibility		NA	NA	NA	NA	NA	
<b>No. Parcels – Vendor/Consultant</b>			227	3,072	3,299	3,299	3,299	
<b>No. Parcels – Municipality</b>								
<b>No. Parcels – ORPTS</b>								
<b>Total Parcels</b>								

## **SECTION 3 - GENERAL RESPONSIBILITIES - MUNICIPALITY AND ORPTS**

The successful completion of this project depends on the cooperation of several participants and their ability to successfully complete their assigned tasks as required by this RFP. Following are the major responsibilities that must be performed by each.

### **3.1 Municipality**

#### **3.1.1 Project Management**

The project administrator will have ultimate project responsibility. The administrator will provide general direction throughout the project and timely resolution of problems when requested by any of the following:

- Contract Administrator (Carly Walas, Town Attorney);
- Contractor;
- ORPTS

The project administrators, Assessor Penny Haddad and Supervisor Joseph Cetta, will spend time as needed each week on this project.

#### **3.1.2 Data Manager**

The municipality will provide a person to act as data manager who will work with the contractor, be trained by the contractor and / or ORPTS if applicable, and who will ultimately be responsible for file control and data management. This person, Assessor Penny Haddad will spend, time as needed on this project. The contractor will provide a price schedule for a data manager as provided by the contractor. A final determination as to the data manager position will be made during contract negotiations.

#### **3.1.3 Staff Involvement**

The municipality will not provide additional staff, only the Assessor or Assessor's designee, to assist the project contractor, at the discretion of the project administrator throughout the duration of the project.

#### **3.1.4 Documentation**

The municipality will provide timely access to all current assessment roll, tax map, and jurisdictional information, i.e., but not limited to, RP-5217 forms, wetland maps, flood zone maps, zoning maps, zoning ordinances, special district maps, and building permits. The municipality will provide to the contractor within ten (10) days of project start up:

- One (1) electronic copy, e.g., PDF file, of the tax maps; (pdfs available) and
- One (1) electronic copy, e.g., PDF file, of the assessment roll (on County's website)

Also, within ten (10) days of project start up, the contractor and the municipality will meet to determine the time frame and procedures for providing the contractor with:

- assessment roll changes;
- Identification of new constructions and demolitions;
- building permits;
- sales documents (RP-5217); and
- other pertinent information.

At this meeting the contractor and the municipality will establish written procedures for allowing the contractor to have access to the inventory/assessment system and records.

**Prior to field review, the municipality and contractor must agree on documentation procedures for those parcels with significant changes in value, defined as a 10% variation between the computer-generated estimate and the field reviewed value. In addition, the contractor shall provide a report by appropriate grouping (e.g., neighborhood, tax map section), in a mutually agreeable format listing (e.g., GIS map) the % change between the full value indicated on the latest final assessment roll and the preliminary value resulting from field review for all parcels.**

### **3.1.5 Space and Equipment**

The Town will provide:

- 300 square feet of office space located at:

Town Hall (Board Room), 129 North Street, Walton, NY 13856;

- storage space;
- training areas;
- site(s) for informal reviews; and
- adequate furnishings;

at no charge to the contractor, for all required activities throughout the life of the project. Access to this space is available between the hours of 8:00am and 4:00pm, weekdays except for Wednesday afternoons.

The contractor may be responsible for providing its own telephone service including installation.

### **3.1.6 Property Record Cards**

The municipality is responsible for all expenses related to providing bulk copies of the appropriate data collection forms (property record cards) in an electronic format.

### **3.1.7 Assessor's Participation**

- The Assessor will be completely involved throughout this project.
- The Assessor will participate in all informational meetings and attend training sessions.
- The Assessor will provide the contractor with "local knowledge," participate in data element selection and editing, field verification, value analysis, field review, and informal review meetings.
- The Assessor will review file maintenance corrections and the collection and verification of data related to new construction, building permits, and demolition.
- The Assessor will update all exemption amounts prior to assessment disclosure processing.

The Assessor will be available during the following project phases to assist the contractor as follows:

PHASES	NUMBER OF HOURS PER WEEK
Project Start Up	As Needed
Data Collection	As Needed
Sales File Verification	As Needed
Valuation Testing / Production	As Needed
Field Review	As Needed
Informal Review Meetings	As Needed

**3.1.8 Clerical Function(s)**

The municipality will not perform clerical function(s) for the contractor for the duration of the contract.

**3.1.9 Application for Advisory Appraisal**

The municipality will request advisory appraisals of taxable utility property and / or highly complex properties. If applicable, the municipality must submit a request for advisory appraisals (forms RP-5050 and / or RP-7021) to the appropriate ORPTS’ regional office, nineteen months preceding the implementation of the reassessment by **August 1, 2024**. A copy of Roll Section 6 must accompany the request (ORPTS’ delivery of advisories will be contingent upon the municipality’s participation in UCARS - Utility Company Assessment Roll Standardization). To receive utility values, the assessing unit, its agents and ORPTS must agree to a schedule and the products to be provided. Should the municipality file a plan for cyclical reassessment, utility advisories provided for the initial reassessment will automatically be provided for subsequent years unless the municipality requests otherwise or the municipality does not maintain a Level of Assessment of 100% in the interim years. Specific procedures for requesting advisory appraisals are found in Part 8195 of the Rules.

**3.1.10 GIS Capacity and Availability**

GIS is available through the Eagleview aerial oblique imagery available through Delaware County with historical images going back to 2006; the most current images are from April 2023. Residential Sales (excluding condominiums unless Homestead is in place or will be considered)

1. Commercial Sales
2. Commercial Parcels with Income & Expense Filers Highlighted
3. Informal Review Parcels
4. Inspected Parcels
5. Parcels with a taxpayer inquiry
6. Land Value Per Square Foot
7. Improvement Value Per Square Foot

**3.1.11 Software, If other than RPS.**

The expectation is that this project will be performed using RPS V4. The contractor will need to propose the use of any adjunct software and the reason for the proposal.

For quality control purposes and to help ensure ORPTS is able to verify the reassessment roll at the municipality’s stated Level of Assessment, the contractor must be able to provide the municipality with a complete file (all assessment, inventory, sales and sales inventory) in an RPS compatible format at appropriate stages of the project (e.g., during data collection, after all applicable sales data has been reviewed, at the onset of mass appraisal activities, at the end of field review prior to the start of

assessment disclosure processing and prior to the publication of the tentative roll).

### **3.1.12 Payments to Contractors**

Payments shall be made promptly in accordance with Section 8 of this RFP.

## **3.2 ORPTS**

### **3.2.1 Software**

If RPS is used, ORPTS will assist with use of this software.

### **3.2.2 Data Collection Material**

ORPTS provides:

- data collection manuals (for a fee); or available on DTF website at:  
<http://www.tax.ny.gov/research/property/assess/manuals/assersmanual.htm>

### **3.2.3 Processing Fees**

Computer processing fees are billed to the municipality and will be based on the Real Property System Fee Schedule for the fiscal year in which the processing occurs. For projects that extend over multiple fiscal years, the most current fee schedule should be referred to when preparing budgets and expenditure plans.

### **3.2.4 Advisory Appraisals**

Upon receipt of a request for advisory appraisals and a copy of Roll Section 6, ORPTS will review existing resources and number of requests. ORPTS will advise the municipality by **September 1st preceding the implementation of the reassessment** if it is able or unable to provide advisory appraisals.

**The contractor will be responsible for any valuation for which ORPTS' advisory appraisals are not available or not provided.**

### **3.2.5 General**

ORPTS will assign regional staff who will be responsible for monitoring project progress, consulting with the municipality and others and providing advice and assistance as needed. ORPTS will participate in public relations activities with the contractor and local officials upon request and adequate advance notice.

ORPTS will provide upon request:

- Statewide information which would include sales data through Sales Web, municipal profiles through MuniPro, statewide assessment data through Parcel Database and GIS data;
- Statewide generic valuation factor file;

**Any charges applicable from the current fee schedule as established by the SBRPTS will apply. All charges will be billed to the municipality.**

## **SECTION 4 - PROJECT REQUIREMENTS/CONTRACTOR RESPONSIBILITIES**

### **4.1 *Project Management***

The contractor is responsible for providing professional personnel capable of successfully accomplishing the responsibilities as defined in this RFP. Minimum staffing requirements are found in Section 6 of this RFP.

The contractor is responsible for performing all project related clerical functions.

### **4.2 *Project Timetable***

On the following pages is the proposed timetable for this project. **If the company has concerns about the schedule, the company must specify any proposed changes either as part of the pre-proposal discussion period or in its proposal.** If changes are made, please so note in Appendix D sample proposal in response to request for proposal.

The contractor must work with the Assessor and Town Supervisor to establish a proposed timetable prior to the signing of the contract.

<b>RFP SECTION</b>	<b>PROJECT TIMETABLE</b>	<b>START DATE</b>	<b>FINISH DATE</b>
4.2	Project Timetable	1/2/2024	7/1/2025
4.3	Public Information Program	1/2/2024	5/1/2025
4.8.11	Photography/Image Option	1/2/2024	4/1/2025
4.4.1	Data Collection Training	NA	NA
4.82	Pre-Inspection Data Entry (Based on existing, ideally, already scanned Property Record Cards)	NA	NA
4.4	Local Staff Has Been Fully Trained In all phases of the project completed to date.	1/2/2024	3/4/2024
Appendix E	Assessor's Sign Off Document #1		3/6/2024
4.8	Subject Inventory Data Collection	1/2/2024	5/1/2024
4.8.4	Subject File Creation / Modification	1/8/2024	7/31/2024
4.9	Sales Validation, Verification and File Creation (for sales through 3/1/2025)	1/2/2024	5/1/2025
4.8.5	Collection of New Construction (Clean-Up Data Collection)	1/2/2024	4/1/2025
4.4	Local Staff Has Been Fully Trained in all phases of the project completed to date.	3/4/2024	6/10/2024
Appendix E	Assessor's Sign Off Document #2		6/12/2024
4.8.10	Post Inspection Parcel Inventory (Data Mailer)	2/5/2024	6/30/2024
4.8.10	Production in Response to Parcel Inventory Mailers	2/5/2024	4/1/2025
4.10	Valuation Editing	1/2/2024	9/26/2024
4.8.10	Acquisition of Market Data (Income & Expense questionnaires)	6/1/2024	7/15/2024
4.11	Grouping of Data (neighborhood analysis/delineation)	8/1/2024	9/15/2024
4.11	Valuation Testing	9/1/2024	9/26/2024

4.4	Local Staff Has Been Fully Trained in all phases of the project completed to date.		9/26/2024
Appendix E	Assessor's Sign Off Document #3		9/27/2024
4.11.4	Valuation Production	9/27/2024	9/30/2024
4.12	Field Review of Values	10/1/2024	12/13/2024
4.13	Assessor's Value Review with Contractor	10/1/2024	12/23/2024
4.4	Local Staff Has Been Fully Trained in all phases of the project completed to date.		12/23/2024
Appendix E	Assessor's Sign Off Document #4		12/23/2024
4.13	Update Values on File		12/31/2024
3.1.7	Assessor's Recalculations of Exemptions	1/2/2025	1/13/2025
4.14	File with preliminary assessment, inventory, and sales data ready for Assessment Disclosure Processing		1/13/2025
4.14	Assessment Disclosure Notice Analysis and Production including Public Meeting	1/15/2025	2/3/2025
4.4	Local Staff Has Been Fully Trained in all phases of the project completed to date.		2/3/2025
Appendix E	Assessor's Sign Off Document #5		2/6/2025
4.14	Assessment Disclosure Notice Mailing	2/10/2025	2/12/2025
4.15	Informal Review Meetings (including Field Related Activities)	2/17/2025	3/17/2025
4.16	Value Change Notices Production	4/14/2025	4/15/2025
	Prepare Tentative Assessment Roll and file	4/14/2025	5/1/2025
7.0	Project Deliverables to Assessors		5/1/2025
4.19	Submit Application for Appropriate State Aid Reimbursement		9/15/2025
4.4	Local Staff Has Been Fully Trained in all phases of the project completed to date.		5/1/2025
Appendix E	Assessor's Sign Off Document #6		7/1/2025
	Project Completion		7/1/2025

### **4.3 Public Information**

The contractor must conduct a comprehensive public information program designed to coordinate all activities necessary to promote public understanding, awareness, and cooperation throughout the project. The contractor must be prepared to conduct a public information campaign that will include media releases, direct mailings to all property owners, programs for broadcast and rebroadcast on television and radio, the internet, and oral presentations. Individual presentations will be directed to property owners, local officials, businesses, and civic groups so that they may better understand the scope and objectives of the project.

**At a minimum, this program should include the time frames and method (meetings, mailers, media, etc.). If appropriate, the municipality should mention the need for any bilingual public information material. Public information releases associated with the following phases of the project should be included, at a minimum:**

- contract signing
- public information meeting schedule
- general project information
- data collection
- inventory mailer
- assessment disclosure / informal review
- project status updates

The contractor will conduct the prescribed meetings at various locations throughout the municipality. The contractor should be prepared to conduct up to three public information sessions/workshops, or as necessary. At a minimum, these information sessions / workshops will be held: 1) at the request of the Town Board; 2) prior to the issuance of data mailers; and 3) prior to the issuance of assessment disclosure notices.

All public information activities should strive to emphasize the responsibilities of the various participants, the methods to be employed during the project and the overall goals. At a minimum, the following points should be addressed as often as possible:

- significance of real property tax;
- necessity of project;
- purpose and methods of project;
- documented methodology and criteria for the values established;
- role of municipality and Assessor(s);
- role of project contractor;
- role of ORPTS;
- necessity of data collection;
- caliber and training of data collectors;
- cooperation of parcel owners (public/private partnership) is key to success;
- assessment disclosure aspect throughout the project;
- ongoing nature of system; and
- property valuation versus taxation.

The contractor will provide in its proposal a detailed outline and schedule, by project phase, of the intended public relations endeavors.

The contractor should include in its proposal sample press releases and brochures/pamphlets used in previous projects conducted by the firm. If the company is selected, these materials may be used to

develop a comprehensive public information campaign for this project.

#### **4.4 Local Staff Training**

The contractor is responsible for training local staff in such a manner that, at the end of the project, appropriate municipal staff will be knowledgeable in the operation of those phases of mass appraisal assigned as a contractor responsibility. The contractor is also responsible for training personnel under its control to maximize their usefulness.

The contractor is responsible for conducting a thorough, effective, and documented training program for:

- data collectors;
- municipal staff including the Data Manager;
- the Assessor; and
- Board of Assessment Review members

The minimum standards for conducting training will include the following:

Lesson Plan – Outlines and lesson plans for training for all aspects of the project which shall describe the material to be presented and the techniques to be used.

Training Manual – A comprehensive reference tool depicting the substance of the lessons to be given with, at least, definitions, applicable illustrations, explanations of computer assessment administration concepts and necessary flow charts.

Schedule of Training Sessions – A detailed outline which specifies dates, sites, and content of each class necessary to be conducted within the framework of this project.

This information will be provided to the project administrator for approval prior to any training session taking place.

In its proposal, the company will provide a general training schedule that it intends to follow during the project. However, within fifteen (15) working days of contract execution, the selected contractor will provide a training plan for data collectors. Also, within twenty (20) working days of approval of a contractor work plan, the contractor will provide a detailed training plan and schedule for the remainder of the training responsibilities. Municipal personnel must be permitted to participate fully in all training activities.

##### **4.4.1 Data Collector Training**

Training for data collectors must be comprehensive and documented. The data collection training lesson plan and manual (Assessor's Manual volume 6), as prepared by ORPTS, will be used for this training. Training sessions must be conducted in both a field and classroom environment. Attendance logs must be maintained for all classroom sessions.

ORPTS' staff will NOT provide or conduct data collection training for any contractor staff unless the municipality and ORPTS' Regional Management agree to this AND it is clearly specified in this project RFP, in advance. Without such specification, contractor staff are welcome to attend a previously scheduled training session if there are available seats.

##### **4.4.2 Training of Municipality Staff & Local Assessor**

The contractor is responsible for training municipal staff and the Assessor so that they can routinely interface with assessment administration modules as they relate to the company's involvement and be

familiar with the basic concepts of valuation by the end of the project. Formal training will include, but is not limited to, such topics as:

- data collection;
- valuation;
- field review;
- RPS file maintenance procedures;
- file control concepts of the system; and
- income and expense data analysis necessary to maintain a current "valuation factor file"

The contractor must provide municipal staff the following workshops:

<b>WORKSHOPS</b>	<b>MINIMUM LENGTH OF WORKSHOP</b>	<b>DATES</b>
Land Analysis / Valuation	As Needed	TBD
Cost Analysis / Valuation	As Needed	TBD
RFV Market Analysis / Valuation	As Needed	TBD
Commercial Market and Income Analysis / Valuation	As Needed	TBD
Field Review	As Needed	TBD
Subsequent Roll Value Maintenance	As Needed	TBD
Board of Assessment Review	4 Hours	TBD

In addition, the contractor will provide on-the-job training in the practical application of file maintenance for the municipality's data manager and Assessor. This will enable them to become aware of the practical application of assessment administration.

The contractor will provide the Assessor on-the-job field review training on an as-needed basis, after completion of the field review workshop specified above. The contractor must have individualized follow-up training for Assessor's staff upon reasonable requests. During the field review phase of the project, the contractor must allocate time in conjunction with the project status meetings to answer individual field review questions.

The contractor may offer additional training or workshops as part of its proposal on a per diem basis.

#### **4.4.3 Board of Assessment Review Training**

The contractor is responsible for providing the Board of Assessment Review with:

- an overview of the reassessment project;
- the basics of mass appraisal;
- familiarization with the valuation concepts used;
- field review procedures; and
- valuation/field review reports
- familiarization with the USPAP compliant reassessment documentation for this project

This training will be conducted in a classroom environment and consist of a minimum of four hours and

the County's Real Property Tax Director shall be provided the opportunity to attend. The contractor shall not be held liable in any way if Board of Assessment Review members choose not to attend.

#### **4.5 Data Processing**

##### **Data Manager**

The contractor will provide a person to act as data manager, who will evaluate in conjunction with the municipality's Information Technology Director, the adequacy of the municipality's existing hardware and software used for assessment purposes and make a recommendation, if appropriate, relative to needed upgrades. Ultimately, the contractor will be responsible for file control and data management. The contractor's data manager will be responsible for training the assessor and assessor's staff in file control and data management.

##### **4.5.1 Hardware**

The valuation phase will be carried out using the municipality's computer(s) on site or on the contractor's hardware with no charge for computer usage to the contractor. All costs for outside valuation processing, if applicable, are to be paid by the contractor.

##### **4.5.2 Software**

NYS DTF - ORPTS' computer programs may not be modified without permission of NYS DTF. New programs will not be written and existing non-NYSRPS programs will not be used for this project without the permission of the project administrator. Existing contractor software developed for personnel and financial management of the project shall not be subject to this provision.

For quality control purposes and to help ensure that ORPTS is able to verify the reassessment roll at the municipality's stated Level of Assessment, the contractor must be able to provide the municipality with a complete file (all assessment, inventory, sales and sales inventory) in a RPS compatible format at appropriate stages of the project (e.g., during data collection, after all applicable sales data has been reviewed, at the onset of mass appraisal activities, at the end of field review prior to the start of assessment disclosure processing and prior to the publication of the tentative roll).

##### **4.5.3 Scheduling**

If printing is to occur at an ORPTS' regional office, the contractor will submit to ORPTS, for approval, weekly forecasts of anticipated computer usage, one week in advance, to ensure printing time.

#### **4.6 Tax Map Data**

Tax map errors may be discovered during the data collection effort. These errors are to be reported to the project administrator by the data collectors as they are discovered. The project administrator will furnish the contractor with tax map inventory changes, in report form, as determined in Section 3.1 of this RFP. In its proposal, the company must explain how errors in tax maps found in the field will be recorded. All instances must be reported to the project administrator within five days of discovery.

#### **4.7 Property owner Inquiry**

Contractor personnel, familiar with the entire project, must be dedicated to the function of resolving property owner inquiry and complaint follow-up. All property owner inquiries and complaints must be fully documented and must receive a response.

At a minimum, the following will be forwarded to the municipality's designated contact person:

- name of inquirer or complainant;
- time and date of inquiry/complaint;

- nature and specifics of the complaint, including the applicable property address; and,
- the response to the inquiry or complaint

The contractor will be responsible for forwarding inquiries and complaints to the Assessor on a weekly basis before noon each Monday. Inquiries / complaints that are deemed to be difficult shall be reported to the Assessor the same day received or to the Supervisor if the Assessor is not available, for further input.

There may be instances where certain inquiries, complaints and/or questions will be of such a nature that they will require intensive research and analysis by the vendor. Before the vendor dedicates any time or resources to these extraordinary instances, they must be brought to the attention of the municipality for a determination of the manner, scope, and time necessary for such a response. The municipality will determine whether a response will be made and under what circumstances.

#### **4.8 Subject Inventory Data Collection**

##### **4.8.1 Verification and Collection**

All data collection is to be conducted in accordance with Volume 6 of the Assessor's Manual published by ORPTS.

The contractor will conduct an on-site inspection as defined by the Rules and the Guidelines for Cyclical Reassessment of all parcels to be valued within the scope of this project. See section 4.8.3 for specific requirements.

The collection of parcels is to be conducted by a data collection crew to be hired and trained by the contractor

##### **4.8.2 Collection Instrument**

The standard ORPTS' property record card will be used in this project; RP-3100 for residential, farm and vacant, and RP-3105 for commercial, industrial, and public utility parcels. The municipality has no objection to the use of handheld data collection devices, however such devices and their associated software must produce data in a format which is compatible for use with the RPS system.

Property description data in the project will be of two types: "front-loaded" data and field collected data. The "front-loaded" data currently exists for each parcel, in machine-readable form, and must be placed on the data collection card prior to data collection. This data will be resident at the parcel level in the RPS format. This data includes, at least, the following items:

- parcel ID (parcel key);
- owner name;
- owner address;
- parcel location;
- property class code; and
- parcel size

A notice detailing the purpose of the data collection project is sent to each property owner at least one week prior to the commencement of data collection activities. This notice shall detail the general procedures to be used in the data collection effort. There will be no attempts at interior inspections unless requested by the property owner or deemed necessary by the Assessor. A procedure for property owners to proactively refuse all access to their property must be included. This procedure will be determined and published by the Project Administrator prior to the commencement of data

collection activities.

If building permit issues for improvements to parcels are identified at any point during the data collection project, a summary of such issues are to be submitted in writing to Walton Code Enforcement Officer within 5 (five) business days of identification. Resolution of such building permit issues shall be the sole responsibility of the municipality and will be addressed on a case-by-case basis at the discretion of the Code Enforcement Officer.

#### **4.8.3 Parcel Entry**

The contractor will use the most currently available aerial oblique imagery (Eagleview) with change finder software to verify the data for all parcels. This review is to be conducted by data collectors with experience in this process as defined in the glossary.

The contractor will be expected to visit all parcels identified by this process as having inventory changes or discrepancies, as well as parcels for which available imagery does not allow for the use of change finder software.

The contractor will NOT attempt to perform any interior inspection of improved properties unless requested by a property owner (with the Assessor's approval) or if identified by the Assessor.

Where a parcel receives a site visit, the data collectors are required to indicate if exterior access was possible. Where a property is accessed, the data collector will attempt to secure the signature of an owner or adult occupant. (If no one is at home the data collector must leave notification of the visit or must notify owner by mail within ten (10) days.) The Property Description Report / Data Mailer cannot be used for this notification. Instructions on how the occupant may set up an appointment for an inspection are to be supplied.

Property owners will be advised in the letter describe in 4.8.2 of the process to refusal access to their property.

After an unsuccessful attempt to access the property, the contractor must forward a notice to the parcel owner of the attempted access that details a procedure whereby the owner may schedule an inspection. The Property Description Report / Data Mailer will suffice as this notice.

A list of those parcels for which the data collector could not access must be given to the Assessor.

Where there are gated properties or homes that cannot be accessed or viewed from the public right of way, it may be necessary to schedule appointments to gain entry. Because these properties, among others, may require more time to measure and gather data, the contractor, therefore, must plan for sufficient time for on-site inspection.

The contractor will maintain a summary record in a mutually agreeable format for each property detailing what was done for each inspection or denial of access.

The contractor will propose a separate add-on price for the full data collection and sketching of all farms, commercial, and industrial properties (separate add-on price for each group).

#### **4.8.4 File Creation and Maintenance**

Inventory data records are to be created and / or corrected within five (5) working days after the last required visit to the property or refusal. Documents for parcels that are data collected are to be

manually verified for completeness and computerized.

All property data collected must be entered into the computer on-site at the contractor's office or municipal office as determined and be available for internal quality control and review within five working days of the last visit / review of each parcel.

The contractor will be responsible for all data security during the project.

The contractor is responsible for the data collection of all parcel changes that are reported to the contractor prior to taxable status date of the implementation year. Examples are changes due to:

- parcel splits;
- parcel merges;
- demolition;
- fire; and
- new construction

The project administrator is responsible for the reporting of such changes to the contractor as agreed upon in Section 3.1 of this RFP.

All parcels will be edited, and file maintained prior to Property Description Report / Data Mailer production. At that time, a complete set of edit reports is to be given to the municipality and ORPTS.

Property Description Report / Data Mailer discrepancies must be resolved, and corrections made to the Inventory file prior to valuation testing.

Throughout the project, the contractor will make available, upon request, all edit reports and subsequent output reports to the project administrator and ORPTS.

#### **4.8.5 Parcel Improvement Sketches**

Sketches for all improved parcels will be done in a manner prescribed in the NYSDTF - ORPTS' Assessors Manual Volume 6 Data Collection.

The contractor will sketch all buildings and physical improvements to scale on the predetermined form/format. Sketches will be drawn to the nearest half foot and all sides labeled, using the labeling procedures outlined in Volume 6 of the NYSDTF – ORPTS' Data Collection Manual. Sketches must be produced for each condominium unit as well. When available, master deeds and associated floor plans can be used as the basis for producing sketches. There are no exceptions to the inspection requirements for condominiums.

The Contractor will be responsible for vectoring the field sketches into a digital sketch format.

The computerized sketches shall conform to the most updated standards and clearly show all dimensions and story heights for primary and secondary structures. The corresponding defined areas of each floor and/or structure will also be calculated for and show square footage of living/building area.

A plot plan must be submitted for those complex parcels as listed in Appendix B.

#### **4.8.6 Data Collectors**

The minimum number of data collectors and crew chiefs to be employed for the project shall be sufficient to collect the required data items within the time scheduled. Crew chiefs are primarily responsible for the recollection and / or field verification of data collected by the data collectors. The crew chief's functions include monitoring and ensuring the quality, consistency, and accuracy of all data. A ratio of not less than one crew chief for every five data collectors must be maintained.

#### **4.8.7 Data Quality Control**

Each crew chief will be required to field verify twenty-five (25) of the first one hundred (100) residential parcels and twenty-five (25) of the first one hundred (100) parcels in the farm, commercial and industrial categories that have been collected by each data collector within 30 days from the start of data collection for each collector. The documented results of this verification of data must be reported to the project administrator and ORPTS' liaison and the reason for any differences must be determined immediately.

In all cases where an individual or group of data collectors is collecting data erroneously, due to lack of skills, the collector(s) must be recalled for intensified retraining or termination. The work of those collectors who have been retrained must be field verified at a frequency of one (1) out of every five (5) parcels for the next fifty (50) parcels. Continued failure to collect data properly after retraining will constitute cause for dismissal of the data collector. In all cases where the reason for collection differences is based on the failure of a collector to carry out his/her duties, that collector will be promptly terminated.

Upon return from the field, each data collection instrument is to be visually checked by contractor office staff for completeness and legibility. Insofar as possible, that check, and any follow-up clarification will be gained from the data collector on the day following the return of the card from the field. In addition, Property Description Reports (also known as Data Mailers) as described below will be an integral part of the quality control. The quality control must include a procedure for remedying any failures or discrepancies in the accuracy of the data as revealed by the field verification of data or brought to the attention of the contractor by other knowledgeable persons.

The company will include in its proposal, a detailed quality control program. In addition to the previously mentioned criteria, the program must include a comprehensive weekly reporting procedure to the municipality that details collection staff, each collector's work, municipal level progress summaries and estimates for the upcoming week.

#### **4.8.8 Vacant and Agricultural Land**

All vacant and agricultural lands are to be listed on the appropriate property record card with appropriate land breakdown(s). For parcels in an agricultural district, or for parcels currently receiving an agricultural exemption, land breakdowns are to be noted separately for eligible and ineligible lands as categorized on the exemption application. This may require multiple entries of some land types.

#### **4.8.9 Public Utility Parcels and Ceiling Railroad Parcels**

The contractor shall collect the land data items using form RP-3105 for parcels in the public utility category, if the assessing unit indicates that the full value produced by the advisory appraisals of public utility property provided by NYSDTF-ORPTS will be used in the reassessment. If such advisory appraisals will not be used, a set of data items must be collected and recorded that are necessary and material to estimate the full value of the public utility parcels, including a detailed inventory of all improvements classified as real property for which a replacement cost less depreciation can be estimated.

The contractor shall collect the land data items and all structural properties using form RP-3105 for

ceiling railroad parcels. Non-structural property, including trackage, shall be collected according to the procedure described for the valuation of unique and highly complex parcels.

#### **4.8.10 Property Description Report (also known as Data Mailer)**

Property owners will also play an important role in monitoring the quality of data collection. Upon completion of the process (defined as a parcel which has been data collected in the field, manually verified for completeness, entered onto the inventory file, computer file edited, and all corresponding errors corrected), data mailers can be sent to owners of each parcel of property in the residential, farm, and vacant categories. The mailers, which will consist of a selected property description, must be sent in sufficient time to allow for resolution of inquiries prior to use. A cover letter that explains the purpose and content of the mailer, and the procedure whereby the property owner may schedule an appointment for collection should be included with the mailer. An explanation of the fields to be displayed on the mailer as well as the potential entries for each field should accompany the mailer and cover letter. Production of these notices, as well as folding and envelope stuffing, if required, will be a County responsibility.

Upon completion of data collection of the parcels in each of the other property classification categories within the municipality, a notification, by mail, will be sent to each of these parcel owners that the data items collected may be reviewed at a stated time and place within the municipality. Commercial data mailers available in the RPS system may be substituted for this notification requirement. Again, the mailers must be sent in sufficient time to allow for resolution of inquiries prior to use.

Property owners will be asked to review the property inventory data descriptions and report any discrepancies. Property owners will be asked to sign, date, and return the mailer regardless of whether changes / corrections are noted. Mailer returns will be sent to the contractor for analysis. The contractor will resolve all data problems as indicated by property owners' responses prior to commencement of valuation activities. Telephone inquiries because of data mailers are the responsibility of the contractor.

The contractor will mail a questionnaire to owners of commercial/industrial property, prior to or concurrent with the inventory mailing, which will request all appropriate income and expense information.

#### **4.8.11 Photography/Image**

The photography aspect of the project is seen as an opportunity to enhance the quality of data, supply an additional tool for the review of values and to increase the public's confidence in the project. To help attain these goals, the following guidelines have been prepared.

The Town's photos were taken in 2016.

The contractor is only expected to take new photos when a site visit to a parcel is required.

To ensure the quality of the images: Each image is to be identified by the appropriate section, block, and lot number, and owner's name or property address. Each image shall be sharp and the dimensional sides of the structure clearly defined. Where possible, the structure captured must fill at least fifty (50%) percent of the horizontal frame. No more than one structure shall be contained in each image except in those cases where an attached or semi-attached garage is present. Wherever possible, the image must depict the front and side view of the structure (the length and width). The structure should not be obstructed.

The contractor shall provide to the project administrator, in batches of no more than 72 photos, the

images (photos, video) for review. The project administrator must review and accept or reject the images within 30 days of receipt. The project administrator will review the images for quality, sharpness, accuracy, and that the structure is clearly defined.

There must be an accurate link between the image and the parcel. Therefore, the company, in its proposal, shall include: A description of the equipment to be used and discuss the method of identification used to ensure the link of images to corresponding parcels shall be mutually agreeable. The initial parcel imaging shall be completed before field review, to provide the municipality / contractor the opportunity to review the image and linkage to the parcels. The images shall be used as an additional quality control measure during the field review process.

The company shall, in its proposal, outline the procedures to be carried out for the security and backup of all images. The company must provide a detailed list of all equipment and associated cost, i.e., hardware, software, imaging devices, which will be utilized at the municipal level for viewing, printing images, and updating. The company shall provide an outline of the training program for municipal staff in the implementation and operation of the image system as well as a description of the procedures and the associated cost with updating the image file. The company must describe its procedures for linking the image file to an assessment file. All copyright and ownership rights to the completed image file must be fully and explicitly disclosed.

The contractor shall propose as an add-on price for providing a new set of photos for all parcels Town-wide.

#### **4.9 Sales Inventory Collection and File Creation**

The contractor is required to collect and verify the data for those parcels located throughout the municipality that have sold since July 1, 2020 and for all sales occurring through March 1, 2025.

For parcels where inventory as of date of sale differs from subject inventory, a separate inventory for the sale parcel must be completed. There must always be a subject and sale record.

#### **4.10 Data Edits**

The contractor will submit to the project administrator and ORPTS a list of the proposed edits prior to file editing. ORPTS will advise the project administrator as to the applicability of these edits and the final edits will be mutually agreed upon by the contractor, the municipality, and ORPTS. These edits will remain frozen until a change becomes necessary and has been agreed upon by the three parties. The contractor will be responsible for resolving all errors that result from the edit runs. It is the contractor's responsibility to provide a complete inventory file for valuation that is as error free as possible. This inventory file must be available to the municipality prior to valuation. If the data inventory file shows unacceptable levels of inventory discrepancies, ORPTS reserves the right to withdraw support for this project.

The contractor will submit to the municipality a copy of the output reports from the valuation edit program. The contractor will resubmit to the municipality a copy of the error reports from the final run of the land, cost, and commercial edit programs prior to valuation.

#### **4.11 Valuation**

Computer-generated values, to be reviewed in the field, will be produced by the contractor, for all properties, as defined in the RFP, utilizing Mass Appraisal techniques.

The contractor must provide the municipality with an overview of the general valuation methods used

on this project for use by local officials. In-depth documentation for use by Assessor's staff will also be provided. This will include a written summary of the land methodology used for each neighborhood, a depreciation schedule for all improvements (so that buildings can be costed in the field, if necessary) and time trend documentation, market coefficients and comparable selection points.

#### **4.11.1 Residential/Farm/Vacant**

The market value and cost approaches will be the primary methods of valuation for these properties. Computer-assisted valuation for residential, farm, and vacant parcels will take place after all edits on the subject and sales inventory files are addressed. This function can be separated into three phases.

The first phase of the valuation process is the valuation of land. This phase requires extensive analysis of the sales base as well as input from the Assessor(s). The contractor, with assistance from the Assessor(s), determines unit land values for all types of land within the municipality. The contractor enters these into the land tables of the land value extension programs. Values must be computed for each separate land use classification associated with each parcel.

The second phase of the valuation process employs the cost approach. The contractor utilizes the sales base to determine market adjustment(s) and validate the cost and depreciation schedules used in the cost programs, modifying these schedules where necessary.

The third phase of residential/farm/vacant valuation will employ the comparable sales approach using the sales that have been identified and verified for the municipality.

For properties where sufficient sales information exists, the contractor will develop preliminary market valuation models. However, before any valuation testing begins, a list of all sales to be used must be reviewed with the project administrator. Sample properties will be valued, and the results are to be reviewed by both the contractor and the municipality. The model(s) must be adjusted, and the sample rerun until optimum results are obtained. All models will be subject to review by ORPTS for statistical and logical accuracy.

If the market approach to value is not feasible for determining defensible values for farm parcels, the contractor must propose an alternative method of determining values. Also, the contractor must provide a parcel listing with an estimate of value for each agricultural building upon which an exemption has been granted.

#### **4.11.2 Commercial/Industrial**

The commercial/Industrial valuation module of the NYSRPS or an equivalent system that incorporates market, income, and cost valuation techniques will be used. The municipality and the contractor, with the advice of the ORPTS, will mutually agree on the amount of income and expense data that is complete and representative of the universe of commercial/industrial properties. At the option of the municipality, the contractor may be required to engage the services of a commercial appraiser with local knowledge to serve as a resource to both the Assessor and the contractor for this project.

#### **4.11.3 Unique and Highly Complex Parcels**

The project administrator and the contractor will attempt to isolate the unique parcels and highly complex properties at the outset of the project. Appendix B contains a list of known unique and highly complex properties.

If the property cannot be valued using a computerized mass appraisal system, the contractor will assign an appraiser to apply appropriate appraisal methodology, and provide a brief, 2-3 page limited summary narrative appraisal for these parcels.

The key elements that are to be shown in the limited summary narrative appraisal are:

- a complete inventory including copies of property record cards;
- sketch;
- photograph(s);
- description of property;
- delineation of the area;
- land valuation;
- cost valuation;
- market approach, if appropriate;
- income approach, if appropriate;
- correlation of values; and
- reference manuals used

The company shall submit with its proposal the qualifications / resume of the person(s) who will value the unique and highly complex parcels.

#### **4.11.4 Condominiums and Cooperatives (None in the Town of Walton)**

#### **4.11.5 Valuation Reports**

Throughout the scheduled valuation, copies of valuation processing summary reports are to be given to the project administrator within three (3) workdays of report production.

This includes reports from the market valuation programs (5-10 page samples, weights and coefficient adjustments only). Also, a copy of any other valuation reports run must be given to the project administrator.

Additionally, all Residential, Farm and Vacant (R/F/V) parcels valued through the valuation system, utilizing the market value approach, must have an accompanying valuation report showing a selected description, to include all appropriate value items as indicated in the sales analysis, for each subject and comparable sales parcel. At least three (3) of the most comparable sales are to be identified for each subject parcel. If utilized, a model estimate and weighted estimate are to be shown for each subject parcel. The photographic images of the subject and each comparable sale will be displayed on the comparable sales valuation document.

All commercial and light industrial parcels valued through the market and income system must have an accompanying valuation report showing a description of the parcels' uses by square feet or units and two estimates of value: market and simple mortgage equity capitalization of income.

#### **4.12 Field Review**

The contractor is responsible for 100% of the field review of all value estimates including vacant land and wholly exempt properties. Field review is to be conducted from the nearest public road or public right of way from which the property is visible. Field review is to be completed by a qualified field reviewer in accordance with the Field Review Manual published by NYSDTF - ORPTS. Parcels are to be valued as of the valuation date for the tentative roll.

Final values are the responsibility of the municipality's Assessor(s). The contractor, when changing machine-generated value estimates, must enter the proper explanation on the field review document. Typical explanations would include data inaccuracies, unique subject property, Assessor's override, etc.

Prior to field review, the municipality and contractor must agree on documentation procedures for those parcels with significant changes in value, defined as a 10% variation between the computer-generated estimate and the field reviewed value. In addition, the contractor shall provide a report by appropriate grouping (e.g., neighborhood, tax map section), in a mutually agreeable format listing (e.g., GIS map) the % change between the full value indicated on the latest final assessment roll and the preliminary value resulting from field review for all parcels.

Prior to informal review meetings, the contractor must record on the field review document all value changes that occur due to data error and reflect the data changes on the data file for that parcel.

The Assessor must make every effort to participate fully in the field review process. It is imperative that the municipal officials attain a complete and thorough understanding of field review in general, and more specifically, the determination of value process.

#### **4.13 Assessor's Value Review**

The Assessor or the Assessor's designee(s) will be involved in the review of values throughout the field review phase of the project. All contractor-produced values are to be entered on the data file and given to the Assessor for final value review prior to the Assessor's value review date specified in the project timetable of this RFP.

Since the defense of values will be the responsibility of the contractor, any requests for changes to the contractor's values must be made in writing to the contractor. The Assessor's value and the appropriate Assessor's override code designating the reason for the change must be applied to the mechanized file. This relieves the contractor of any responsibility to defend such changes.

#### **4.14 Assessment Disclosure Processing / Tax Shift Analysis**

The County is responsible for producing assessment disclosure notices to be sent to all property owners. In accordance with RPTL Section 511, assessment disclosure notices must be mailed sixty (60) days prior to tentative roll date. A minimum of 20 workdays is required to accomplish this processing; therefore, the municipality must deliver a computer file to the County complete with value entries for all parcels in all roll sections) by the date specified in the project schedule. The municipality is also responsible for providing a prior year assessment computer file in addition to verifying the prior year, extended roll totals, the levy rates, and the total tax levies to be used.

The contractor will assist the municipality with advice from ORPTS in composing a cover letter to accompany the assessment disclosure notice. This letter will provide further background about the project, the informal review process, the forthcoming tentative roll and grievance process, and the use of the new assessments in levying upcoming taxes.

The assessment disclosure processing agent is responsible for providing the municipality and ORPTS with the results of the tax shift analysis at least seven days in advance of any municipal public meeting at which these results will be discussed.

#### **4.15 Informal Review Process**

All property owners have a right to an informal review. All property owners who make an appointment within the agreed upon timeframe will receive a meeting to discuss the preliminary value. The contractor must inform property owners at the meeting that a notice of results will be mailed to them. The informal review process is the responsibility of the contractor, although the contractor may request the assistance and participation of the Assessor or the Assessor's staff, if available. The contractor will provide staff to receive property owners' telephone calls, answer questions, and set up appointments by telephone for meetings. The contractor must use experienced field review staff for these meetings

and for fieldwork related to property owner inquiries. This includes the responsibility of re-inspection and data correction processing to the assessment/inventory files.

Scheduling of evening/weekend meetings, in addition to the daytime schedule, will be required. Meetings will be pre-scheduled by telephone and held at sites to be determined later. The contractor should be prepared to offer virtual, telephone, or email informal review meetings in addition to face-to-face meetings.

The contractor must inform the property owner at the time an appointment is made and at the start of each informal review meeting, that the purpose of the informal review meeting is to explain how the preliminary value is set; that no decision regarding a property's value will be made at the time of the informal review meeting; and, that a notice of the results will be mailed to the property owner after the information presented and any follow up investigation has been reviewed.

The contractor must provide the municipality with an analysis of and a GIS map of, at least, the following:

- number of informal review meetings;
- number of informal reviews resolved in session;
- number requiring "in-field" follow-up;
- number requiring inventory changes; and
- amount of assessed valuation changed, by property type

#### **4.16 Value Change Notice (Section 511 Notice)**

As a result of value changes made during the informal review phase, the municipality is required to send out a change of assessment notice to the owner of all parcels where a meeting was conducted or where a value has changed between the issuance of the assessment disclosure notice and the tentative assessment roll. The municipality will be responsible for envelope stuffing, postage, and mailing of these notices.

#### **4.17 Formal Defense of Values**

During the formal grievance period resulting from the publication of the tentative assessment roll, the contractor, upon request, must make individuals with appraisal and field experience available to assist the Assessor in presentations to the Board of Assessment Review. Staff proposed for this function should have prior experience presenting to Boards of Assessment Review (minimum of five such presentations to different Boards), and should have taken the Board of Assessment review training. The contractor will be responsible for performing all related fieldwork, valuation justification / documentation and for processing inventory changes resulting from grievance proceedings.

The contractor will be responsible for representing the municipality in all certiorari proceedings resulting from the final assessed values which the contractor made, and which were placed on parcels on the final assessment roll and only if that grievance has been filed prior to or on grievance day. The contractor will be required to assign skilled personnel who are familiar with the project and experienced in court testimony. **Any such personnel must be currently certified to handle the subject matter of the litigation.** As the volume of these actions is impossible to predict, this function is not considered to be part of the contractor's fixed price proposal.

All proposals should specify the amount to be charged to the municipality on a per diem basis, for defending values during the small claims and certiorari hearings, inclusive of field analysis.

#### **4.18 Project Status Control**

The successful completion of this project depends upon proper coordination, planning and

management throughout its duration. Therefore, the contractor must:

Provide summaries of project status to the project administrator and ORPTS on a **bi-weekly** basis. These reports will present accurate up-to-date project status; specifically, contractor progress, possible problem areas, remedial measures that are being undertaken, overview of contractor staff participation, and training provided to municipal staff and any other data requested on at least one week's notice by the Assessor / project administrator.

Attend meetings, held monthly, with the project administrator to review project developments, resolve problems, interpret contractual requirements, review billings, and provide project continuity. The project director, appropriate staff, and ORPTS will attend these meetings.

Attend meetings, held on an as needed/requested basis, with the project administrator. These meetings will be similar in content and conduct to the regular meetings. The project director, appropriate staff and ORPTS will attend these meetings.

Provide miscellaneous written reports regarding specific project developments, as they arise, to the project administrator.

#### **4.19 Submissions for State Aid/Value Verification**

The contractor assembles and provides documentation to the municipality for reimbursement for State aid pursuant to the Rules as well as the documentation required for value verification as outlined in the Memorandum of Understanding between NYSDTF – ORPTS and the municipality (see MOU).

#### **4.20 Mass Mailing and Postage**

The municipality is responsible for providing paper, envelopes, and postage (first class) relative to mailing each of the following:

- pre-inspection letters;
- property description reports (aka data mailers), including cover letters;
- request for commercial income and expense statements; and
- assessment disclosure notices necessary for this project

The County will be responsible for folding, stuffing, and addressing all mailings.

#### **4.21 Data Entry**

The contractor is responsible for providing data collection and valuation related data entry services as necessary.

The final output of the data entry device must be on media that is machine-readable at the file creation site. The media is to be provided by the contractor.

The contractor may opt to utilize an on-line update feature and place the data inventory changes directly onto the inventory file. This procedure satisfies the requirements of this section.

#### **4.22 Valuation Documentation**

A preliminary USPAP compliant Mass Appraisal (Reassessment) Report shall be provided to the municipality prior to mailing change of assessment notices. A final USPAP compliant Mass Appraisal (Reassessment) Report shall be expected within two (2) weeks after publication of the final assessment roll.

**4.23 Option - Updating of All Values for the Post-Reassessment Year Roll**

To maintain the level of assessment equity reached through the reassessment, for the subsequent assessment rolls, the contractor shall specify an optional annual addition to the contract. This shall detail the valuation and data collection procedures that would be employed should the municipality seek to use the contractor's services to maintain the post-reassessment years' values. The contractor shall further specify the latest date by which the municipality may notify the contractor of its desire and intention to exercise this option.

The contractor shall itemize and specify the cost of this option at the time of this RFP.

## **SECTION 5 - DATA SECURITY**

The contractor is responsible for establishing and maintaining appropriate methods to store and transport all project data in a manner that will ensure minimal data loss.

**Each company will submit a plan for data security in its proposal.**

The contractor will be responsible for copying each master data file and all project related databases (e.g., commercial income and expense data, photographic images, etc.), at a minimum, on a weekly basis, and storing them on-site and in an off-site location that will ensure safety of the files. The transactions necessary to update the data files, will be kept on appropriate data storage media until the updated master file is copied. This will be in addition to the normal daily and weekly archiving, the results of which need not be stored off-site.

The contractor shall not keep, copy, use or take away from the municipality any document, paper, computer output, or other material to which the contractor obtains access during this project. The contractor shall not at any time reveal to any person outside the scope of this project any proprietary or confidential information of which the contractor gains knowledge during this project. The contractor shall, at the termination of the project, return to the municipality all identification badges, keys, or other access devices issued by the municipality and shall not copy or use any such devices in any manner except as specifically authorized by the municipality.

## **SECTION 6 - CONTRACTOR PROJECT STAFFING**

The contractor must provide competent professional and technical personnel who can accomplish the required work. The company will, in its proposal, describe the organization structure that will be used to manage this project and will include a complete organization chart. All management and technical personnel that the contractor will use for the project must be approved by the Assessor / project administrator prior to assignment and must be named in accordance with the following:

### **6.1 Project Management and Technical Staff**

Contractor staffing for this project should include, at a minimum, the following:

- **Management Staff**
  - Project Director
  - Data Collection Supervisor
  - Data Management Supervisor
  - Office Manager
  - Public Information Officer
- **Technical Staff**
  - Data Collectors
  - Crew Chiefs
  - Personnel who will be responsible for assessment, inventory and valuation processing
  - Personnel with residential/farm/vacant valuation responsibilities
  - Personnel with commercial valuation responsibilities
  - Personnel with training responsibilities
  - Qualified Field Reviewers
  - Property Owner Inquiry Specialists

The contractor must make at least one technical person available for assessment/inventory processing, as needed, throughout the project. At least one person, skilled in the operation of the valuation programs, will be required during the valuation phase of the project.

A minimum of the project director, one technical person, and sufficient appraisal staff will be required to provide services as needed.

**The name of the individuals who will direct, supervise, and furnish technical assistance; their qualifications, the staff days each will spend on the project, the time each will be spending on other concurrent projects, and a list of the most recent projects in which each has been involved, identifying the capacity in which they were employed, must be in the proposal. Resumes for all staff proposed for this project must be submitted.**

### **6.2 Staffing Changes**

If the contractor needs to make a change in staffing, the contractor must obtain approval from the Assessor / project administrator and then notify ORPTS upon the project administrator's approval. The contractor must make every effort to maintain the specified staff or staff with equivalent training and experience. The contractor cannot be responsible for personnel changes beyond its control.

## **SECTION 7 - DELIVERABLE PRODUCTS**

The contractor will be responsible for the delivery of the following products according to the project timetable:

- Project status reports produced throughout the project;
- Training lesson plans, timetables, dates of training, attendance rosters, and Assessor sign off on training components;
- Sample sales verification letter/mailed for Assessor sign off;
- Sample income & expense questionnaires for Assessor sign off; originals of all returned forms;
- Sample inventory property description report / data mailed or Website Design for all property types for Assessor sign off; originals of all emails or returned forms;
- A data collection form or data collection device design with sketch (and photograph/images, if this option is selected) for each parcel;
- A copy (computerized or paper) of all valid sales used in valuation and all documents required in Section 4.9;
- A report and GIS Map Displays of failures and discrepancies in the accuracy of data items collected, as revealed by the recollection of data items by field supervisors/crew chiefs and a report of the remedial action taken;
- A report of all tax map discrepancies found;
- A GIS generated neighborhood map for all residential and non-residential neighborhoods / valuation groupings along with a narrative that defines each neighborhood or grouping;
- Valuation processing outputs including all selected options used for regression and comparable sales routines (computer file and paper or electronic copies); also including, but not limited to, a copy of variables and options used for land, cost, market and income;
- All manual and computerized reports that support values and valuation formulae including but not limited to: sales ratio studies, CAMA models, unit price analyses (i.e., \$/sq. ft., \$/acre, etc.);
- A computer-produced land and cost for each R/F/V parcel and all other commercial and non-residential parcels;
- A computer-produced comparable sales report for each R/F/V parcel valued using the market approach; a copy of all comparable sales reports must be provided to the municipality prior to the start of field review in order to aid the Assessor in reviewing the computer generated values;

- A computer-produced market and income report for each commercial parcel valued; a copy of all market and income reports must be provided to the municipality prior to the start of field review in order to aid the Assessor in reviewing the computer generated values;
- A field review one-liner for each parcel appraised (R/F/V and commercial);
- A copy (computerized and paper) of the valuation factor file or equivalent used to produce commercial market and income values (to include but not limited to: gross income per unit, vacancy rates, expense ratios and capitalization rates); all income and expense data used to produce the valuation factor file including (but not limited to): questionnaires returned by commercial property owners, market, lease and/or sales data used from within or outside of the municipality and copies of any published market data used;
- Land schedules and sales analysis documentation used in the land valuation effort;
- A written overview report of valuation methods used;
- A limited summary report for each unique or highly complex property;
- A cross reference of values, i.e., a listing of estimates of values for each parcel as of tentative roll at a minimum, by tax map ID, owner's name, and property address;
- Original field review documents for all parcels including cost, comparable sales information and market and income information with field notes justifying all adjustments from the machine-generated estimates;
- A report of the reasons for significant changes made to machine-generated estimates of value resulting from field review, and all changes resulting from informal review meetings with property owners or any other action by, or on behalf of, the municipality;
- A preliminary municipal master file containing all preliminary assessments and all inventory used as the basis for the preliminary assessments for the purpose of assessment disclosure production and ORPTS' analysis (if the municipality or the contractor are not using RPS V4 for processing, this file must be made available to ORPTS in a RPS V4 compatible format);
- As of tentative roll, a sales ratio study showing the ratio of sales to assessed values of recently sold parcels in the assessing unit (see glossary for definition of ratio study), plus any other analyses used to validate the tentative assessments;
- A report on the disposition of all property owner complaints and informal reviews;
- The following programs will be run in the prescribed sequence to assure that the subject and sales inventory data and associated output reports turned over to the municipality are as clean as possible:
  - Inventory Editing - A program which performs standard and/or user defined cross edits

(see Section 4.10) on the residential and commercial inventory files. The output report must show that all possible edit errors have been resolved, or else maintain the master files to resolve errors and re-run until all edit errors have been resolved; and

- **Sale/Subject Mismatch** - A program which compares the subject inventory to sale inventory and displays mismatches. The output report must show that all erroneous mismatches have been resolved, or else maintain master files to resolve errors and re-run until all possible edit errors have been resolved. Copies of these files must be available to the municipality prior to final valuation production;
- **One copy of the municipal master file, complete and up-to-date, used to produce the tentative assessment roll as described, including inventory for all parcels used as the basis for the tentative assessments, as well as all sales used in the analysis for this project and the associated inventory at time of sale (if the municipality or the contractor are not using RPS V4 for processing, this file must be made available to ORPTS in a RPS V4 compatible format);**
- **One copy of all the documentation and application(s) prepared for the municipality for submission to ORPTS for applicable state aid reimbursement; one copy of all documentation prepared for ORPTS as part of its value verification process;**
- **Training for municipal assessment staff and Board of Assessment Review as specified in this RFP has been completed as evidenced by attendance logs and sign-in sheets.**
- **All items specified in the “Reassessment Verification Documentation” attachment of the Guidelines for Cyclical Reassessment must be provided to ORPTS’ project liaison as soon as each becomes available to the Assessor.**
- **In the event the municipality exercises its option to seek a post reassessment update of all values for the next subsequent tentative assessment roll(s), all items pertaining thereto shall be specified by the contractor herein, pursuant to Section 4.22 herein.**
- **Any item cited in the above RFP narrative and not included in this list of deliverable products.**

The contractor's work shall be complete and meeting final acceptance when all the items mentioned above in Section 7 are delivered as part of a USPAP compliant Mass Appraisal Report, to the project administrator and are certified as complete and accurate by the project administrator.

Within 30 days of receipt, the project administrator must notify the contractor in writing that the contract is complete or supply a list of missing deliverables. The number of copies of final computer data files and program workflow (paper copy) will be limited to one machine-readable copy of each. System documentation and completed data collection instruments will be limited to one (1) copy. Copies of written materials, such as work plans and reports to be furnished to the municipality which is considered suitable and necessary in the opinion of the municipality's project administrator will be delivered. The contractor will retain copies for one year of any work products that have been approved by the project administrator. During this time frame, these products will be available at no expense to the municipality.

## **SECTION 8 - PAYMENT SCHEDULE AND PENALTY**

Except for per diem charges for work related to small claims and certiorari proceedings, this is a fixed price contract. Proposals submitted, other than fixed price proposals, will not be accepted. Each proposal shall include a payment schedule that shows deliverable products at easily identifiable stages of the project. Payment shall be made to the company, according to the agreed upon schedule, for the pro-rata share of the itemized cost of each task and phase of the project based on the percentage of completion of that task or phase. The schedule is to adhere to the following criteria.

The contractor will submit an itemized bill to the project administrator. This bill is to be discussed at the next regularly scheduled status meeting. The project administrator shall review submitted vouchers within two weeks of receipt. The project administrator must notify the contractor, in writing within an additional week, of any item or portion of an item that is incomplete, not in conformance with the contract, or erroneous. If the project administrator certifies that the project is progressing satisfactorily in accordance with the project timetable (Section 4.2 of this RFP), payment for the uncontested items will be made to the contractor representing eighty percent (80%) of the amount billed. The remaining twenty percent (20%) will be retained by the municipality. The entire amount so retained will be paid to the contractor within thirty (30) days following satisfactory completion of the terms of the contract.

If the project administrator determines that, due to the fault of the contractor, the project is not progressing satisfactorily on schedule, an additional forty percent (40%) of the bill will be retained. The project administrator will provide the contractor with written justification for the additional retainage and define an acceptable resolution to the situation. If the problem has been rectified to the satisfaction of the project administrator within thirty (30) days, the forty percent (40%) will be paid at that time. If the problem is not rectified within the thirty (30) day calendar period, the project administrator will immediately determine whether the forty percent (40%) or a portion thereof will be retained until thirty (30) days after satisfactory completion of all terms of the contract; or, whether the municipality will exercise the option of having the work satisfactorily completed at its own expense and the cost thereof deducted from the retainage.

## **SECTION 9 - CONTRACTUAL REQUIREMENTS**

The following constitute legal and insurance obligations with which the contractor must comply, and which constitute the minimum of said requirements to be incorporated in the reassessment contract.

### **9.1 Rules and Procedures**

The contractor must affirm it will conduct this project in strict compliance with the Rules and Procedures and provide all products as described in the Project Verification Documentation list to the Assessor/project administrator and ORPTS' project liaison to facilitate the timely verification of this reassessment.

### **9.2 Employment Requirements**

The contractor shall comply with all the applicable provisions of Federal and State laws, rules and/or regulations regarding employment, and will further specifically comply with those sections related to discrimination as follows:

In hiring of employees, for the performance of work under the reassessment contract, or any subcontract hereunder, no contractor or subcontractor shall by reason of race, age, sex, color, creed, or national origin, discriminate against any citizen of the State of New York who is qualified and available to perform the work to which the employment relates.

No contractor, subcontractor, or any person on his behalf shall, in any manner, discriminate against or intimidate any employee hired for the performance of work under the reassessment contract by reason of race, age, sex, color, creed, or national origin.

In the event the contractor breaches any of the terms set forth herein with regard to discrimination, or violates the New York State Labor Law, as last amended, during the pendency of this agreement, there may be deducted by the municipality the legally designated penalty for each person for each calendar day during which such person was discriminated against, or intimidated, in violation of the provisions of this agreement, from the fixed price heretofore set in to be paid to the contractor.

The reassessment contract may be canceled or terminated by the municipality and all monies due or to become due may be forfeited for a second or any subsequent violation of terms or conditions of this section of the reassessment contract.

All project personnel must be approved by the municipality prior to being employed for the project and will be required to carry an identification card while on project business. This I.D. card will contain the employee's photograph, name, title, and physical description. This card will carry the signature of the project administrator and will be issued by the municipality. This card will be surrendered to the project administrator upon termination of the employee or upon completion of the project.

### **9.3 Changes in Contract**

There shall be no changes, alterations, or additions in the reassessment contract without prior written consent of the municipality's contract administrator. This specifically includes the fixed price payment and per diem charges as outlined in the contract.

In the proposal, the company will state that the fixed price paid by the municipality to the company shall include all expenses set forth by example herein, but not limited thereto, including all temporary living and relocation expense allowances, nominal office supplies, direct and indirect costs, administrative and marketing overhead, and travel within the municipality. The said fixed price also includes expenses of the company, its agents and/or employees for travel outside the municipality.

#### **9.4 Statement of Non-collusion**

A statement of non-collusion, duly executed by the company, shall be affixed to the offer to perform services pursuant to this contract, and shall affirm that:

The proposed fixed price has been arrived at independently, without collusion, consultation, or communication as to any other company or with any competitor.

The said fixed price was not disclosed by the company and was not knowingly discussed prior to the submission, directly or indirectly, to any other company or to any competitor.

No attempt was made by the company to induce any other person, partnership, or corporation to submit or not to submit a proposal for the purpose of restricting competition.

Appendix C contains a sample of an affidavit for this purpose.

#### **9.5 Insurance Requirements**

The municipality and the contractor must mutually understand and agree their respective liability hereunder for damages, regardless of the form of proceeding or action, shall be such as is defined by applicable statutes and common law of the State of New York.

The contractor will serve in the capacity of an independent contractor in this reassessment project and will maintain insurance at least as hereinafter set forth to protect it and the municipality from any and all claims under the Workers' Compensation Law, and such other employee benefits law, and from claims for damage to person or property arising out of and during its operation pursuant to this agreement, for the entire pendency of this reassessment project:

- A comprehensive general liability insurance policy with the following limits of coverage: bodily injury and property damage, \$1,000,000 each occurrence, \$1,000,000 each individual claim per occurrence, \$1,000,000 aggregate of all claims per occurrence.
- A comprehensive automobile insurance policy with the following limits: bodily injury, \$1,000,000 each person and \$1,000,000 for each occurrence; property damage, \$1,000,000 each occurrence, aggregate \$1,000,000 for each occurrence.
- The foregoing comprehensive liability insurance policy and comprehensive automobile liability insurance policy shall include the municipality as an additional named insured, at no extra cost to the municipality, and the certificate of the insurance relating hereto shall be submitted to the municipality upon the signing of the contract. The contractor, in addition to the foregoing, must provide and maintain, during the pendency of the reassessment project, such Workers' Compensation and Employer Liability Insurance and New York State Benefits Insurance policies as are required by statute. An insurer licensed and authorized to do business in the State of

New York that maintains an office within the State of New York must issue all the insurance.

**9.6 Conflict of Interest**

No director, officer, employee, agent, contractor, or subcontractor of the contractor shall be deemed to be an agent, servant and/or employee of the municipality. The contractor shall not employ as a director, officer, employee, agent, contractor, or subcontractor, directly or indirectly in any capacity, any elected or appointed official of any city, town, village, hamlet, school district, or other political subdivision of the municipality or any member of the immediate family.

The contractor agrees it will require all its directors, officers, employees, agents, contractors, or subcontractors, to be bound and adhere to the Code of Ethics of the municipality (See Appendix A of this RFP). The contractor further agrees it will require all its employees to comply with all applicable laws relating to this agreement and it will provide relevant testimony regarding any phase of this agreement, or the performance thereof, and the refusal to supply such evidence and/or testimony shall be the cause for immediate termination of this agreement by the municipality.

**9.7 Assignment of Contract**

The contractor shall not assign, convey, transfer, or delegate any of its responsibilities and obligations to this agreement to any person, corporation, partnership, association, or entity, without the prior written approval of the municipality's contract administrator.

**9.8 Compensation**

The contractor will follow the procedure outlined in Section 8 of this RFP for payment.

**9.9 Ownership of Work Products**

All final written or tangible work products shall belong to the municipality. In the event of premature discontinuation of work, the contractor shall agree to provide all existing work and data files to the municipality. Delivery of all files after the project is completed will be as outlined in Section 7 of this RFP.

**9.10 General Legal Responsibility**

The contractor must comply with all federal, state, and municipal laws, ordinances, rules and/or regulations, including labor laws, and those against discrimination, existing or adopted in the future, during the term of the project, applicable at any time to the contractor pursuant to its obligations in regard to this project. The contractor and any of its subcontractors, agents, servants, and/or employees shall obtain, at their sole cost and expense, all required permits, franchises, approvals, licenses and/or certificates, necessary for the performance of its obligations pursuant to the agreement.

**9.11 Instrument of Contract**

The contract must specifically set forth in the body thereof or in an appendix thereto the duties and responsibilities of each of the parties. A combination of the request for proposal and the proposal would be sufficient for this purpose. This instrument of contract will be agreed upon and signed prior to project commencement, no later than 1/2/2024.

**9.12 Disputes - Venue and Jurisdiction**

The parties to the contract hereby agree the Law of the State of New York shall be the governing law in any dispute that may arise under this contract, regardless of location of principal place of business and / or state of incorporation of company providing services hereunder. In addition, the parties' consent that the result of all litigation which may arise out of any dispute concerning this contract shall be venued in the Supreme Court of the State of New York, County of Delaware. The parties expressly waive rights to a jury trial for all disputes that may arise concerning this contract. In any such proceeding or litigation, the prevailing party shall also be entitled to recover its costs, disbursements and reasonable attorney's fees incurred therewith.

**SECTION 10 - PROJECT COST ITEMIZATION**

The following schedule must be used to itemize project cost. Additional entries may be made where appropriate. Also, the intended use of a subcontractor for any or all work to be performed within the scope of this project must be stated separately.

CATEGORY	AMOUNT
<b>Project Management (including RFP Sections 4.3, 4.4, 4.5, 4.6, 4.7, 4.20, 5, 6, and 7)</b>	
<b>Public Relations (RFP Section 4.3)</b>	
<b>Data Collection (including RFP Sections 4.8, 4.9, and 4.10)</b>	
<b>Valuation Analysis and Production (RFP Section 4.11)</b>	
<b>Field Review (RFP Section 4.12)</b>	
<b>Informal Review Meetings Including BAR (RFP Section 4.17)</b>	
<b>TOTAL</b>	
<b>Options</b>	
Photo/Images	
Scanning of Documents	
Public Utility Property	
-Structural	
-Non-Structural	
Full data collection & update sketch / sketch all farms	
Full data collection & update sketch / sketch all commercials	
Full data collection & update sketch / sketch all industrials	
<b>Per-diem Charges</b>	
Additional Classroom Training/Workshops	
Small Claims	
Certiorari Report Preparation	
Certiorari Court Testimony	

**APPENDIX A – Municipality Code of Ethics**

**APPENDIX B – Unique or Highly Complex Parcel List**

**Special valuation tasks for the Town include but are not limited to:**

- **vacant land parcels which are owned by the NYC watershed**
- **properties falling within the Delaware River flood plain,**
- **others will be provided upon award**

## **Code of Ethics for the Town of Walton**

WHEREAS, article 18 of the General Municipal Law prohibits the officers and employees of a municipality from having certain conflicts of interest, and

WHEREAS section 806 of the General Municipal Law requires the governing body of each county, city (other than the City of New York), town, village, school district and fire district<sup>1</sup> to adopt a code of ethics that sets forth for the guidance of its officers and employees standards of conduct reasonably expected of them, and

WHEREAS section 806 of the General Municipal Law also authorizes the governing body of any other municipality to adopt such a code of ethics, and

WHEREAS, a code of ethics adopted by the governing body of a municipality must set forth standards of conduct for the guidance of the officers and employees of the municipality with respect to disclosure of interests in legislation before the local governing body, holding of investments in conflict with official duties, private employment in conflict with official duties, future employment, and such other standards as may be deemed advisable.

WHEREAS, the Town of Walton adopted by resolution a certain code of ethics on December 15, 1970, and now desires to update and replace such code;

NOW, THEREFORE, be it resolved that the of the Town Board of the Town of Walton hereby adopts a code of ethics to read as follows:

### **Code of Ethics of the Town of Walton**

#### **Section 1. Purpose.**

Officers and employees of the Town of Walton hold their positions to serve and benefit the public, and not for obtaining unwarranted personal or private gain in the exercise and performance of their official powers and duties. The Town Board of the Town of Walton recognizes that, in furtherance of this fundamental principle, there is a need for clear and reasonable standards of ethical conduct. This code of ethics establishes those standards.

#### **Section 2. Definitions.**

(a) "Board" means the governing board of a municipality and any municipal administrative board (e.g. planning board, zoning of board of appeals), commission, or other agency or body comprised of two or more municipal officers or employees.

(b) "Code" means this code of ethics.

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<sup>1</sup> This model code of ethics is for use by municipalities other than fire districts. The State Comptroller has promulgated a separate model code of ethics for fire districts.

(c) "Interest" means a direct or indirect financial or material benefit, but does not include any benefit arising from the provision or receipt of any services generally available to the residents or taxpayers of the municipality or an area of the municipality, or a lawful class of such residents or taxpayers. A municipal officer or employee is deemed to have an interest in any private organization when he or she, his or her spouse, or a member of his or her household, is an owner, partner, member, director, officer, employee, or directly or indirectly owns or controls more than 5% of the organization's outstanding stock.

(d) "Municipality" means the Town of Walton. The word "municipal" refers to the municipality.

(e) "Municipal officer or employee" means a paid or unpaid officer or employee of Town of Walton, including, but not limited to, the members of any municipal board.

(f) "Relative" means a spouse, parent, step-parent, sibling, step-sibling, sibling's spouse, child, step-child, uncle, aunt, nephew, niece, first cousin, or household member of a municipal officer or employee, and individuals having any of these relationships to the spouse of the officer or employee.

### **Section 3. Applicability.**

This code of ethics applies to the officers and employees of the Town of Walton, and shall supersede any prior municipal code of ethics. The provisions of this code of ethics shall apply in addition to all applicable State and local laws relating to conflicts of interest and ethics including, but not limited to, article 18 of the General Municipal Law and all rules, regulations, policies and procedures of the Town of Walton.

### **Section 4. Prohibition on use of municipal position for personal or private gain.**

No municipal officer or employee shall use his or her municipal position or official powers and duties to secure a financial or material benefit for himself or herself, a relative, or any private organization in which he or she is deemed to have an interest.

### **Section 5. Disclosure of interest in legislation and other matters.**

(a) Whenever a matter requiring the exercise of discretion comes before a municipal officer or employee, either individually or as a member of a board, and disposition of the matter could result in a direct or indirect financial or material benefit to himself or herself, a relative, or any private organization in which he or she is deemed to have an interest, the municipal officer or employee shall disclose in writing the nature of the interest.

(b) The disclosure shall be made when the matter requiring disclosure first comes before the municipal officer or employee, or when the municipal officer or employee first acquires knowledge of the interest requiring disclosure, whichever is earlier.

(c) In the case of a person serving in an elective office, the disclosure shall be filed with the governing board of the municipality. In all other cases, the disclosure shall be filed with the person's supervisor or, if the person does not have a supervisor, the disclosure shall be filed with the municipal officer, employee or board having the power to appoint to the person's position. In addition, in the case of a person serving on a municipal board, a copy of the disclosure shall be filed with the board. Any disclosure made to a board shall be made publicly at a meeting of the board and must be included in the minutes of the meeting.

**Section 6. Recusal and abstention.**

(a) No municipal officer or employee may participate in any decision or take any official action with respect to any matter requiring the exercise of discretion, including discussing the matter and voting on it, when he or she knows or has reason to know that the action could confer a direct or indirect financial or material benefit on himself or herself, a relative, or any private organization in which he or she is deemed to have an interest.

(b) In the event that this section prohibits a municipal officer or employee from exercising or performing a power or duty:

(1) if the power or duty is vested in a municipal officer as a member of a board, then the power or duty shall be exercised or performed by the other members of the board; or

(2) if the power or duty that is vested in a municipal officer individually, then the power or duty shall be exercised or performed by his or her deputy or, if the officer does not have a deputy, the power or duty shall be performed by another person to whom the officer may lawfully delegate the function.

(3) if the power or duty is vested in a municipal employee, he or she must refer the matter to his or her immediate supervisor, and the immediate supervisor shall designate another person to exercise or perform the power or duty.

**Section 7. Prohibition inapplicable; disclosure, recusal and abstention not required.**

(a) This code's prohibition on use of a municipal position (section 4), disclosure requirements (section 5), and requirements relating to recusal and abstention (section 6), shall not apply with respect to the following matters:

(1) adoption of the municipality's annual budget;

(2) any matter requiring the exercise of discretion that directly affects any of the following groups of people or a lawful class of such groups:

(i) all municipal officers or employees;

(ii) all residents or taxpayers of the municipality or an area of the municipality; or

(iii) the general public; or

(3) any matter that does not require the exercise of discretion.

(b) Recusal and abstention shall not be required with respect to any matter:

(1) which comes before a board when a majority of the board's total membership would otherwise be prohibited from acting by section 6 of this code;

(2) which comes before a municipal officer when the officer would be prohibited from acting by section 6 of this code and the matter cannot be lawfully delegated to another person.

**Section 8. Investments in conflict with official duties.**

(a) No municipal officer or employee may acquire the following investments:

(1) investments that can be reasonably expected to require more than sporadic recusal and abstention under section 6 of this code; or

(2) investments that would otherwise impair the person's independence of judgment in the exercise or performance of his or her official powers and duties.

(b) This section does not prohibit a municipal officer or employee from acquiring any other investments or the following assets:

(1) real property located within the municipality and used as his or her personal residence;

(2) less than five percent of the stock of a publicly traded corporation; or

(3) bonds or notes issued by the municipality and acquired more than one year after the date on which the bonds or notes were originally issued.

**Section 9. Private employment in conflict with official duties.**

No municipal officer or employee, during his or her tenure as a municipal officer or employee, may engage in any private employment, including the rendition of any business, commercial, professional or other types of services, when the employment:

(a) can be reasonably expected to require more than sporadic recusal and abstention pursuant to section 6 of this code;

(b) can be reasonably expected to require disclosure or use of confidential information gained by reason of serving as a municipal officer or employee;

(c) violates section 805-a(1)(c) or (d) of the General Municipal Law; or

(d) requires representation of a person or organization other than the municipality in connection with litigation, negotiations or any other matter to which the municipality is a party.

#### **Section 10. Future employment.**

(a) No municipal officer or employee may ask for, pursue or accept a private post-government employment opportunity with any person or organization that has a matter requiring the exercise of discretion pending before the municipal officer or employee, either individually or as a member of a board, while the matter is pending or within the 30 days following final disposition of the matter.

(b) No municipal officer or employee, for the two-year period after serving as a municipal officer or employee, may represent or render services to a private person or organization in connection with any matter involving the exercise of discretion before the municipal office, board, department or comparable organizational unit for which he or she serves.

(c) No municipal officer or employee, at any time after serving as a municipal officer or employee, may represent or render services to a private person or organization in connection with any particular transaction in which he or she personally and substantially participated while serving as a municipal officer or employee.

#### **Section 11. Personal representations and claims permitted.**

This code shall not be construed as prohibiting a municipal officer or employee from:

(a) representing himself or herself, or his or her spouse or minor children before the municipality; or

(b) asserting a claim against the municipality on his or her own behalf, or on behalf of his or her spouse or minor children.

#### **Section 12. Use of municipal resources**

(a) Municipal resources shall be used for lawful municipal purposes. Municipal resources include, but are not limited to, municipal personnel, and the municipality's money, vehicles, equipment, materials, supplies or other property.

(b) No municipal officer or employee may use or permit the use of municipal resources for personal or private purposes, but this provision shall not be construed as prohibiting:

(1) any use of municipal resources authorized by law or municipal policy;

(2) the use of municipal resources for personal or private purposes when provided to a municipal officer or employee as part of his or her compensation; or

- (3) the occasional and incidental use during the business day of municipal telephones and computers for necessary personal matters such as family care and changes in work schedule.
- (c) No municipal officer or employee shall cause the municipality to spend more than is reasonably necessary for transportation, meals or lodging in connection with official travel.

### **Section 13. Interests in Contracts.**

- (a) No municipal officer or employee may have an interest in a contract that is prohibited by section 801 of the General Municipal Law.
- (b) Every municipal officer and employee shall disclose interests in contracts with the municipality at the time and in the manner required by section 803 of the General Municipal Law.

### **Section 14. Nepotism.**

Except as otherwise required by law:

- (a) No municipal officer or employee, either individually or as a member of a board, may participate in any decision specifically to appoint, hire, promote, discipline or discharge a relative for any position at, for or within the municipality or a municipal board.
- (b) No municipal officer or employee may supervise a relative in the performance of the relative's official powers or duties.

### **Section 15. Political Solicitations.**

- (a) No municipal officer or employee shall directly or indirectly to compel or induce a subordinate municipal officer or employee to make, or promise to make, any political contribution, whether by gift of money, service or other thing of value.
- (b) No municipal officer or employee may act or decline to act in relation to appointing, hiring or promoting, discharging, disciplining, or in any manner changing the official rank, status or compensation of any municipal officer or employee, or an applicant for a position as a municipal officer or employee, on the basis of the giving or withholding or neglecting to make any contribution of money or service or any other valuable thing for any political purpose.

### **Section 16. Confidential Information.**

No municipal officer or employee who acquires confidential information in the course of exercising or performing his or her official powers or duties may disclose or use such information unless the disclosure or use is required by law or in the course of exercising or performing his or her official powers and duties.

**Section 17. Gifts.**

(a) No municipal officer or employee shall solicit, accept or receive a gift in violation of section 805-a(1)(a) of the General Municipal Law as interpreted in this section.

(b) No municipal officer or employee may directly or indirectly solicit any gift.

(c) No municipal officer or employee may accept or receive any gift, or multiple gifts from the same donor, having an annual aggregate value of seventy-five dollars or more when:

(1) the gift reasonably appears to be intended to influence the officer or employee in the exercise or performance of his or her official powers or duties;

(2) the gift could reasonably be expected to influence the officer or employee in the exercise or performance of his or her official powers or duties; or

(3) the gift is intended as a reward for any official action on the part of the officer or employee.

(d) For purposes of this section, a "gift" includes anything of value, whether in the form of money, service, loan, travel, entertainment, hospitality, thing or promise, or in any other form. The value of a gift is the gift's fair market value, determined by the retail cost of the item or a comparable item. The fair market value of a ticket entitling the holder to food, refreshments, entertainment, or any other benefit is the face value of the ticket, or the actual cost to the donor, whichever is greater. Determination of whether multiple gifts from a single donor exceed seventy-five dollars must be made by adding together the value of all gifts received from the donor by an officer or employee during the twelve-month period preceding the receipt of the most recent gift.

(e) (1) A gift to a municipal officer or employee is presumed to be intended to influence the exercise or performance of his or her official powers or duties when the gift is from a private person or organization that seeks municipal action involving the exercise of discretion by or with the participation of the officer or employee.

(2) A gift to a municipal officer or employee is presumed to be intended as a reward for official action when the gift is from a private person or organization that has obtained municipal action involving the exercise of discretion by or with the participation of the officer or employee during the preceding twelve months.

(f) This section does not prohibit any other gift, including:

(1) gifts made to the municipality;

(2) gifts from a person with a family or personal relationship with the officer or employee when the circumstances make it clear that the personal relationship, rather than the recipient's status as a municipal officer or employee, is the primary motivating factor for the gift;

(3) gifts given on special occasions, such as marriage, illness, or retirement, which are modest, reasonable and customary;

(4) unsolicited advertising or promotional material of little intrinsic value, such as pens, pencils, note pads, and calendars;

(5) awards and plaques having a value of seventy-five dollars or less which are publicly presented in recognition of service as a municipal officer or employee, or other service to the community; or

(6) meals and refreshments provided when a municipal officer or employee is a speaker or participant at a job-related professional or educational conference or program and the meals and refreshments are made available to all participants.

### **Section 18. Board of Ethics.**

(a) There is hereby established a board of ethics for the municipality. The board of ethics shall consist of three members, a majority of whom shall not be officers or employees of the municipality, but at least one of whom must be a municipal officer or employee. The members of such board of ethics shall be appointed by the Town Board<sup>2</sup>, serve at the pleasure of the appointing authority, and receive no salary or compensation for their services as members of the board of ethics.

(b) The board of ethics shall render advisory opinions to the officers and employees of the Town of Walton with respect to article 18 of the General Municipal Law and this code. Such advisory opinions must be rendered pursuant to the written request of any such officer or employee under such rules and regulations as the board of ethics may prescribe. The board of ethics shall have the advice of legal counsel employed by the board, or if none, the municipality's legal counsel. In addition, the board of ethics may make recommendations with respect to the drafting and adoption of a code of ethics, or amendments thereto, upon the request of the Town Board.

### **Section 19. Posting and distribution.**

(a) The Town Clerk must promptly cause a copy of this code, and a copy of any amendment to this code, to be posted publicly and conspicuously in each building under the municipality's control. The code must be posted within ten days following the date on which the code takes effect. An amendment to the code must be posted within ten days following the date on which the amendment takes effect.

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<sup>2</sup> In the case of a county operating under an optional or alternative form of county government or county charter, insert the "county executive" or "county manager," as the case may be, "subject to confirmation by the Town of Walton."

(b) The Town Clerk must promptly cause a copy of this code, including any amendments to the code, to be distributed to every person who is or becomes an officer and employee of the Town of Walton.

(c) Every municipal officer or employee who receives a copy of this code or an amendment to the code must acknowledge such receipt in writing. Such acknowledgments must be filed with the Town Clerk who must maintain such acknowledgments as a public record.

(d) The failure to post this code or an amendment to the code does not affect either the applicability or enforceability of the code or the amendment. The failure of a municipal officer or employee to receive a copy of this code of ethics or an amendment to the code, or to acknowledge receipt thereof in writing, does not affect either the applicability or enforceability of the code or amendment to the code.

#### **Section 20. Enforcement.**

Any municipal officer or employee who violates this code may be censured, fined, suspended or removed from office or employment in the manner provided by law.

#### **Section 21. Effective date.**

This code takes effect immediately.



**APPENDIX C – Affidavit**

\_\_\_\_\_, being duly sworn, deposes and says:  
(NAME)

**1. He was, and continues to be,**

\_\_\_\_\_  
(TITLE) (FIRM NAME)

**2. He is familiar with the attached proposal for professional service for**

\_\_\_\_\_  
(NAME OF MUNICIPALITY)

**3. The proposed fixed price has been arrived at independently, without collusion, consultation or communication as to any other company or with any competitor.**

**4. The said fixed price was not disclosed by the company and was not knowingly discussed prior to the submission, directly or indirectly, to any other company or to any competitor.**

**5. No attempt was made by the company to induce any other person, partnership, or corporation to submit, or not to submit, a proposal for the purpose of restricting competition.**

\_\_\_\_\_  
(SIGNATURE)

Sworn to before me this \_\_\_\_\_ of \_\_\_\_\_  
(DAY) (MONTH) (YEAR)

\_\_\_\_\_  
(NOTARY PUBLIC)

**APPENDIX D – Sample Proposal**

**SAMPLE**

**Contractor**

**Proposal  
In response to the  
Request for Proposal**

**Real Property Reassessment Project**

**Municipality**

**New York**

**Date**

Each proposal must be organized as follows and include, but not be limited to, all of the following items:

- 1) A brief introduction stressing the company's strengths as well as its commitment to quality.
- 2) A statement of the company's full compliance with the Rules and the provision of all products as described in the Reassessment Verification Documentation list of the Guidelines for Cyclical Reassessment to the Assessor / project administrator and ORPTS' project liaison to facilitate the timely verification of this reassessment.
- 3) A statement of the company's full compliance with the Guidelines for Cyclical Reassessment so as to maximize the likelihood that the municipality will qualify for Aid for Cyclical Reassessments.
- 4) A complete client list of all real property related projects with which the company has been associated over the past five years. A contact person and telephone number for each project must be listed.
- 5) A detailed outline, and schedule, by project phase, of the company's intended public relations endeavors.
- 6) A specific training schedule that the company intends to follow during the project.
- 7) A description of a detailed quality control program. The program must include a comprehensive weekly reporting procedure to the municipality that details collection staff, each collector's work, town level progress summaries and estimates for the upcoming week.
- 8) If a photo or image option is being proposed, a description of the equipment to be used, and a discussion of the method of identification used to ensure the link of images to corresponding parcels. The company must provide a detailed list of all equipment and associated cost, i.e., hardware, software, imaging devices, which will be utilized at the municipal level for viewing, printing images, and updating. A description of how the Imagery will be used for the collection and/or verification of inventory must be provided. The contractor shall provide an outline of the training program for municipal staff in the implementation and operation of the image system as well as a description of the procedures and the associated cost with updating the image file. The company must describe its procedures for linking the video images to the file.
- 9) A detailed plan for data security.
- 10) The organization structure that the company will use to manage this project and will include a complete organization chart. The name of the individuals who will direct, supervise, and furnish technical assistance; their qualifications, the staff days each will spend on the project, the time each will be spending on other concurrent projects and a list of the most recent projects in which each has been involved, identifying the capacity in which they were employed, must be in the proposal.
- 11) A statement that the proposed fixed price to be paid by the municipality to the company shall include all expenses set forth by example herein, but not limited thereto including all temporary living and relocation expense allowances, nominal office supplies, direct and indirect costs,

administrative and marketing overhead, and travel within municipality. The fixed price must include expenses of the contractor, its agents and/or employees for travel outside the municipality.

- 12) A statement of non-collusion, duly executed by the company, must be affixed to the offer to perform services pursuant to this contract, and must affirm that:
- a) The proposed fixed price has been arrived at independently, without collusion, consultation, or communication as to any other company or with any competitor.
  - b) The said fixed price was not disclosed by the company and was not knowingly discussed prior to the submission, directly or indirectly, to any other company or to any competitor.
  - c) No attempt was made by the company to induce any other person, partnership, or corporation to submit or not to submit a proposal for the purpose of restricting competition.
- 13) A statement of the company's full compliance with the specifications found in this RFP and a Company Proposal Response Grid (see below). **All companies must enter a response in Column B for every section of the RFP listed on the grid. If a conflict arises between the internal wording of the company proposal and the section indicated on the response grid, the response on the grid shall be considered the intent of the company.**

If the company is offering goods and / or services above and beyond the minimum standard specified in the RFP, enter the appropriate response in Column C and corresponding cost (if any) to the municipality for adopting this option. Column C must also reference a detailed explanation of the variation. **Remember, the RFP specifications are considered the minimum standards and the only acceptable deviations from the specifications must call for responses more than those specified and must be explained in detail in the proposal.**

**APPENDIX E – Company Proposal Response Grid**

<b>A</b>	<b>B</b>	<b>C</b>
<b>RFP Section</b>	Company agrees with content of the RFP and will comply with the minimum specifications. YES / NO	Company is offering services above minimum. YES / NO  (List Cost In Dollars)
1 Introduction		
2 Profile of Municipality		
3 General Responsibilities of Municipality / ORPTS		
3.1 Municipality		
3.2 ORPTS		
4 Project Requirements/Contractor Responsibilities		
4.1 Project Management		
4.2 Project Timetable		
4.3 Public Information		
4.4 Local Staff Training		
4.5 Data Processing		
4.6 Tax Map Data		
4.7 Property owner Inquiry		
4.8 Subject Inventory Data Collection		
4.8.4 File Creation and Maintenance		
4.9 Sales Inventory Collection and File Creation		
4.10 Data Edits		
4.11 Valuation		
4.12 Field Review		
4.13 Assessor Value Review		
4.14 Assessment Disclosure Processing		
4.15 Informal Review Process		
4.16 Value Change Notice		
4.17 Formal Defense of Values		
4.18 Project Status Control		
4.19 Submissions for State Aid/Value Verification		
4.20 Mass Mailings and Postage		
4.21 Data Entry		
4.22 Valuation Documentation		
4.23 Post Reassessment Option		
5 Data Security		
6 Contractor Project Staffing		
7 Deliverable Products		
8 Payment Schedule and Penalty		

<b>A</b>	<b>B</b>	<b>C</b>
<b>RFP Section</b>	Company agrees with content of the RFP and will comply with the minimum specifications. YES / NO	Company is offering services above minimum. YES / NO (List Cost In Dollars)
<b>9 Contractual Requirements</b>		

**APPENDIX F – Assessor’s Sign-off Documents**

**MUNICIPALITY SIGN OFF DOCUMENT #1**

The project administrator and contractor have discussed the progress of the reassessment project for the **Towny of Walton**. The RFP sections have been completed and the necessary deliverables have been provided to the Town relative to:

- PROJECT COMMENCEMENT AND TIMETABLE
- PUBLIC INFORMATION COMMENCEMENT
- PHOTOGRAPHY/IMAGE OPTION
- DATA COLLECTION TRAINING
- LOCAL CAPACITY BUILDING ASSOCIATED WITH ALL PHASES OF PROJECT TO THIS DATE (Local Staff has been fully trained in all phases of the project completed to date.)
- RPS OR RPS COMPATIBLE FILES OF MUNICIPAL DATA (ASSESSMENT, INVENTORY, SALES, SALES INVENTORY) AND OTHER PROJECT DOCUMENTATION FOR LOCAL QUALITY CONTROL AND ORPTS’ PROJECT VERIFICATION HAVE BEEN MADE AVAILABLE AS NEEDED

\_\_\_\_\_  
Project Administrator                      Date

\_\_\_\_\_  
Project Director                              Date

**APPENDIX F – Assessor’s Sign-off Documents**

**MUNICIPALITY SIGN OFF DOCUMENT #2**

The project administrator and contractor have discussed the progress of the reassessment project for the **Town of Walton**. The RFP sections have been completed and the necessary deliverables have been provided to the Town relative to:

- DATA COLLECTION
- SUBJECT FILE CREATION
- SALES FILE CREATION
- SALES VALIDATION AND VERIFICATION
- SALES VERIFICATION MAILER APPROVAL
- LOCAL CAPACITY BUILDING ASSOCIATED WITH ABOVE PHASES OF PROJECT  
(Local Staff has been fully trained in all phases of the project completed to date.)
- PUBLIC INFORMATION DELIVERABLES AS APPLICABLE
- RPS OR RPS COMPATIBLE FILES OF MUNICIPAL DATA (ASSESSMENT, INVENTORY, SALES, SALES INVENTORY) AND OTHER PROJECT DOCUMENTATION FOR LOCAL QUALITY CONTROL AND ORPTS’ PROJECT VERIFICATION HAVE BEEN MADE AVAILABLE

\_\_\_\_\_  
Project Administrator                      Date

\_\_\_\_\_  
Project Director                              Date

**APPENDIX F – Assessor’s Sign-off Documents**

**MUNICIPALITY SIGN OFF DOCUMENT #3**

The project administrator and contractor have discussed the progress of the reassessment project for the **Town of Walton**. The RFP sections have been completed and the necessary deliverables have been provided to the **Town** relative to:

- **PROPERTY DESCRIPTION REPORT / DATA MAILER**
- **PRODUCTION IN RESPONSE TO PROPERTY DESCRIPTION REPORTS / DATA MAILERS**
- **INCOME & EXPENSE QUESTIONNAIRE APPROVAL AND TRANSMITTAL**
- **VALUATION FILE EDITING**
- **VALUATION TESTING**
- **LOCAL CAPACITY BUILDING ASSOCIATED WITH ABOVE PHASES OF PROJECT**  
**(Local Staff has been fully trained in all phases of the project completed to date.)**
- **PUBLIC INFORMATION DELIVERABLES AS APPLICABLE**
- **RPS OR RPS COMPATIBLE FILES OF MUNICIPAL DATA (ASSESSMENT, INVENTORY, SALES, SALES INVENTORY) AND OTHER PROJECT DOCUMENTATION FOR LOCAL QUALITY CONTROL AND ORPTS’ PROJECT VERIFICATION HAVE BEEN MADE AVAILABLE**

\_\_\_\_\_  
**Project Administrator**                      **Date**

\_\_\_\_\_  
**Project Director**                      **Date**

**APPENDIX F – Assessor’s Sign-off Documents**

**MUNICIPALITY SIGN OFF DOCUMENT #4**

The project administrator and contractor have discussed the progress of the reassessment project for the **Town of Walton**. The RFP sections have been completed and the necessary deliverables have been provided to the Town relative to:

- VALUATION PRODUCTION
- FIELD REVIEW OF VALUES
- ASSESSOR’S VALUE REVIEW WITH CONTRACTOR
- LOCAL CAPACITY BUILDING ASSOCIATED WITH ABOVE PHASES OF PROJECT  
(Local Staff has been fully trained in all phases of the project completed to date.)
- PUBLIC INFORMATION DELIVERABLES AS APPLICABLE
- RPS OR RPS COMPATIBLE FILES OF MUNICIPAL DATA (ASSESSMENT, INVENTORY, SALES, SALES INVENTORY) AND OTHER PROJECT DOCUMENTATION FOR LOCAL QUALITY CONTROL AND ORPTS’ PROJECT VERIFICATION HAVE BEEN MADE AVAILABLE

\_\_\_\_\_  
Project Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Project Director

\_\_\_\_\_  
Date

## APPENDIX F – Assessor’s Sign-off Documents

### MUNICIPALITY SIGN OFF DOCUMENT #5

The project administrator and contractor have discussed the progress of the reassessment project for the **Town of Walton**. The RFP sections have been completed and the necessary deliverables have been provided to the **Town** relative to:

- **UPDATE VALUES ON FILE**
- **ASSESSOR’S RECALCULATIONS OF EXEMPTIONS**
- **VERIFICATION OF ALL VALUES BY CONTRACTOR**
- **PROPERTY OWNER ASSESSMENT DISCLOSURE NOTICE PRODUCTION AND TAX SHIFT ANALYSIS**
- **LOCAL CAPACITY BUILDING ASSOCIATED WITH ABOVE PHASES OF PROJECT**  
(Local Staff has been fully trained in all phases of the project completed to date.)
- **PUBLIC INFORMATION DELIVERABLES AS APPLICABLE**
- **RPS OR RPS COMPATIBLE FILES OF MUNICIPAL DATA (ASSESSMENT, INVENTORY, SALES, SALES INVENTORY) AND OTHER PROJECT DOCUMENTATION FOR LOCAL QUALITY CONTROL AND ORPTS’ PROJECT VERIFICATION HAVE BEEN MADE AVAILABLE**

\_\_\_\_\_  
Project Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Project Director

\_\_\_\_\_  
Date

**APPENDIX F – Assessor’s Sign-off Documents**

**MUNICIPALITY SIGN OFF DOCUMENT #6**

The project administrator and contractor have discussed the progress of the reassessment project for the **Town of Walton**. The RFP sections have been completed and the necessary deliverables have been provided to the **Town** relative to:

- **ASSESSMENT DISCLOSURE MAILING**
- **INFORMAL REVIEW MEETINGS AND FIELD RELATED ACTIVITIES**
- **VALUE CHANGE NOTICES PRODUCTION**
- **TENTATIVE ASSESSMENT ROLL FILING**
- **PROJECT DELIVERABLES TO THE ASSESSOR**
- **LOCAL CAPACITY BUILDING ASSOCIATED WITH ABOVE PHASES OF PROJECT**  
(Local Staff has been fully trained in all phases of the project completed to date.)
- **PUBLIC INFORMATION DELIVERABLES AS APPLICABLE**
- **RPS OR RPS COMPATIBLE FILES OF MUNICIPAL DATA (ASSESSMENT, INVENTORY, SALES, SALES INVENTORY) AND OTHER PROJECT DOCUMENTATION FOR LOCAL QUALITY CONTROL AND ORPTS’ PROJECT VERIFICATION HAVE BEEN MADE AVAILABLE**

\_\_\_\_\_  
Project Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Project Director

\_\_\_\_\_  
Date

## **APPENDIX G – Sample Forms Preferred by Municipality**

- I&E Form(s) (Online Form Possibility?)
- Schedule of Costs Form(s) (Online Form Possibility?)
- Sample Public Relations Program
- Sales Questionnaire and/or Suggested Process (Online Form Possibility?)
- Sample Performance Standards
  - Example – Connecticut standards – muni to develop their own)
- USPAP Compliant Documentation Format (Online Format Possibility?)
  - The *IAAO Mass Appraisal Revaluation Template* (attached) can assist your assessing jurisdiction document that USPAP minimum requirements are being met for reassessment. Documenting your reassessment promotes professionalism, transparency, and provides reference material readily available with the details about your reassessment.

**Attachment: Volume 9 - Opinions of Counsel SBEA No. 4**

**Assessor (powers and duties) (entry upon real property) - Real Property Tax Law, §§500,501:**

An assessor should not enter on private property and take measurements or photographs without first securing the permission of the land owner.

We have been asked whether an assessor has the right to enter on private property for purposes of making an assessment. This is a difficult problem which we have discussed in two prior opinions (7 Op.Counsel SBEA No. 19 and 2 Op.Counsel SBEA No. 78).

An assessor is charged with the duty of preparing an assessment roll (Real Property Tax Law, §504(1)). Individualized, personal viewing of each parcel of land by an assessor is not expressly required by the Real Property Tax Law (*Bertholf v. Cisco*, 72 Misc.2d 901,339 N.Y.S.2d 798 (Sup.Ct., Sullivan Co., 1973), *aff'd*, 45 A.D.2d 787,357 N.Y.S.2d 1023 (3d Dept. 1974)). However, sections 500 and 501 of the Real Property Tax Law require each assessor to prepare, maintain and make available assessment inventories. These inventories must include the name of the property owner, tax map land parcel number, property description, physical characteristics of the improvements to the parcel that are necessary to value the parcel by at least one of the standard appraisal methods, and exemption status (9 NYCRR 190-1.2).

As a general rule, real property is private, and the owner is entitled to exclusive possession thereof. The U.S. Constitution, Fourth Amendment prohibition against unreasonable searches and seizures has been applied to administrative inspections of private and commercial property. Thus, a landowner can deny access to property, even to government regulators such as health, building and fire inspectors. Accordingly, a warrant may be required for specific administrative inspection of private property. An entrance or intrusion upon the land, without a warrant, can result in a trespass.

The Supreme Court has identified numerous factors relevant in determining whether a warrant is required for a specific administrative inspection of premises (e.g., an assessor's entry on private property for the purpose of determining an assessment for that property). Administrative inspections of pervasively regulated industries (i.e., the liquor industry, interstate traffic in firearms and federal inspections of mines) have been held to be permissible without the necessity of a warrant (See *Colonade Catering Corp. v. United States*, 397 U.S. 72, 90 S.Ct. 774, 25 L.Ed.2d 60 (1970); *United States v. Biswell*, 406 U.S. 311, 92 S.Ct. 1593, 32 L.Ed.2d 87 (1972); *Marshall v. Barlow's, Inc.*, 436 U.S. 307,98 S.Ct. 1816,56 L.Ed.2d 305 (1978); *Donovan v. Dewey*, 452 U.S. 594,101 S.Ct. 2534,69 L.Ed.2d 262 (1981)). A warrantless administrative inspection of premises may also occur when the imposition of a warrant requirement would impair the efficiency of a legislative scheme which authorizes the inspection (*United States v. Biswell*, 406 U.S. 311, 92 S.Ct. 1593, 32 L.Ed.2d 87 (1972); *Marshall v. Barlow's, Inc.*, 436 U.S. 307, 98 S.Ct. 1816, 56 L.Ed.2d 305 (1978)). A warrant has also been held to be unnecessary for an administrative inspection of premises in an emergency situation *Camara v. Municipal Court of San Francisco*, 387 U.S. 523,87 S.Ct. 1727,18 L.Ed.2d 930 (1967); *Michigan v. Tyler*, 436 U.S. 499, 98 S.Ct. 1942, 56 L.Ed.2d 486 (1978)).

One additional factor that the Supreme Court has considered is the application of the "open fields" exception to the Fourth Amendment warrant requirement, to justify a warrantless administrative inspection of open land (*Air Pollution Variance Bd. v. Western Alfalfa Corp.*,

416 U.S. 861, 94 S.Ct. 2114, 40 L.Ed.2d 607 (1974)). Accordingly, an administrative inspection requires a warrant unless the property is open to the public, *i.e.*, the public is not excluded from the land. Even if the public is excluded from the property because the land is posted, the "open fields" exception to the Fourth Amendment search and seizure protection might be applied. An individual may not demand privacy for activities conducted out of doors in *fields*, except in an area immediately surrounding the home (the curtilage) (*Oliver v. United States*, 466 U.S. 170, 104 S.Ct. 1735, 80 L.Ed.2d 214 (1984)). Fences or "No Trespassing" signs do not generally effectively bar the public from viewing open fields (*Id.* at 179).

For administrative searches that are subject to the Fourth Amendment warrant requirement, probable cause for the issuance of a warrant will exist if the reasonable legislative and administrative standards promulgated for conducting such an inspection are shown by the government to be satisfied with respect to the particular premises sought to be inspected. Probable cause to issue an inspection warrant will exist only if the decision to inspect is based on neutral criteria and there are broad legislative or administrative guidelines for such inspections, *i.e.*, inspections to enforce municipal fire, health or housing codes (*Marshall v. Barlow's Inc.*, 436 U.S. 307, 98 S.Ct. 1816, 56 L.Ed.2d 305 (1978); *Michigan v. Tyler*, 436 U.S. 499, 98 S.Ct. 1942, 56 L.Ed.2d 486 (1978)).

There are no legislative or administrative standards or guidelines promulgated for an assessor conducting inspections to determine real property tax assessments. Accordingly, compared to fire, health or building inspectors, in our opinion, assessors would be far less likely to demonstrate probable cause to obtain an inspection warrant.

An assessor should not enter on private property and take measurements or photographs without first securing the permission of the landowner. It is a relatively simple procedure for an assessor to identify himself to the landowner and request permission before entering private property. This would result in less confusion because the landowner would not be placed in a situation of discovering an uninvited, unknown person on his property.

Nevertheless, a property owner cannot be permitted to escape taxation by denying access to the assessor. The assessor must determine an assessed value, even when access to property is denied by a property owner. Under such circumstances, the assessment of the property (necessarily more of an estimate and less of a computation) can be based on any reasonable method which would aid the assessor, including descriptions of the property by third persons who have seen the property (2 Op. Counsel SBEA No. 78). If the property owner is dissatisfied with his assessment, he will need to present proof to the board of assessment review (or a court) that the assessor's estimate was inaccurate.

March 2, 1989  
Revised January 4, 1990

*Updated: July 05, 2012*

## Mass Appraisal Revaluation Outline

- I. Note to user: Items contained in this section should be boilerplate and not subject to change except when the underlying definitions, such as those contained in statutes change. Standard 6-8 refers to the items listed below. Also, Advisory Opinion 32 refers to ad valorem property tax appraisal and mass appraisal assignments.
  - A. Identify client and intended users  
***The information necessary to make this determination is contained in USPAP Statement 9. Because the mass appraisal assignment may be spelled out in statutory or other legislative requirements, the appraiser should be aware of the discussions and conclusions contained in Statement 9. (e.g., Statement 9 concludes the appraiser must have communication with the client prior to accepting the assignment, and that the intended use and intended users are to be determined prior to acceptance of the assignment.)***
  - B. State the intended use  
***Mass appraisals are generally used for ad valorem property tax purposes, but may be used for other purposes. Ad valorem applications might include a statement such as "Use of this appraisal and its conclusions is limited to the administration of property taxes according to the governing laws of this jurisdiction."***
  - C. State the effective date of the appraisal
  - D. State the date of the report  
***The effective date of the appraisal establishes the context for the value opinion, while the date of the report indicates whether the perspective of the appraiser on the market and property as of the effective date of appraisal was prospective, current, or retrospective.***  
***Statement 3 should be consulted concerning this issue, as ad valorem mass appraisals are generally retrospective value opinions.***
  - E. State the type and definition of value and cite the source  
***For ad valorem mass appraisal assignments, the definition of value is often defined and found in statute or case law.***
  - F. Disclose all assumptions, limiting conditions, and jurisdictional exceptions including any that result in deviation from recognized methods and techniques or that affect analyses, opinions, and conclusions.  
***For illustration, the following might commonly be found in a mass appraisal report for ad valorem property tax purposes:***
    - 1) ***The properties were assumed to be free of any and all liens and encumbrances. Each property has also been appraised as though under responsible ownership and competent management.***

- 2) ***Surveys of the assessed properties have not been provided. We have relied upon tax maps and other materials in the course of estimating physical dimensions and the acreage associated with assessed properties.***
- 3) ***We assume the utilization of the land and any improvements is located within the boundaries of the property described. It is assumed that there are no adverse easements or encroachments for any parcel that have not already been addressed in the mass appraisal.***
- 4) ***In the preparation of the mass appraisal, interior inspections have/have not been made of the parcels of property included in this report. All inspections are made from the exterior only. It is assumed that the condition of the interior of each property is similar to its exterior condition, unless the assessor has received additional information from qualified sources giving more specific detail about the interior condition.***
- 5) ***Property inspection dates will have ranged in time from both before and after the appraisal date. It is assumed that there has been no material change in condition from the latest property inspection, unless otherwise noted on individual property records retained in the assessor's office.***
- 6) ***We assume that there are no hidden or unapparent conditions associated with the properties, subsoil, or structures, which would render the properties (land and/or improvements) more or less valuable.***
- 7) ***It is assumed that the properties and/or the landowners are in full compliance with all applicable federal, state, and local environmental regulations and laws.***
- 8) ***It is assumed that all applicable zoning and use regulations have been complied with.***
- 9) ***It is assumed that all required licenses, certificates of occupancy, consents, or other instruments of legislative or administrative authority from any private, local, state, or national government entity have been obtained for any use on which the value opinions contained within this report are based.***
- 10) ***We have not been provided a hazardous condition's report, nor are we qualified to detect hazardous materials. Therefore, evidence of hazardous materials, which may or may not be present on a property, was not observed. As a result, the final opinion of value is predicated upon the assumption that there is no such material on any of the properties that might result in a loss, or change in value.***
- 11) ***Information, estimates, and opinions furnished to the appraisers and incorporated into the analysis and final report were obtained from sources assumed to be reliable, and a reasonable effort has been made to verify such information. However, no warranty is given for the reliability of this information.***
- 12) ***The Americans with Disabilities Act (ADA) became effective January 26, 1992. We have not made compliance surveys nor conducted a specific analysis of any***

*property to determine if it conforms to the various detailed requirements identified in the ADA. It is possible that such a survey might identify nonconformity with one or more ADA requirements, which could lead to a negative impact on the value of the property(s). Because such a survey has not been requested and is beyond the scope of this appraisal assignment, we did not take into consideration adherence or non-adherence to ADA in the valuation of the properties addressed in this report.*

**13) Possession of this report does not carry with it the right of reproduction, and disclosure of this report is governed by the rules and regulations of the \_\_\_\_\_, and is subject to jurisdictional exception and the laws of \_\_\_\_\_.**

G. Disclose all extraordinary assumptions and/or hypothetical conditions.

H. Identify the property rights appraised.

***Comment: When the property rights to be appraised are specified in a statute or court ruling, the law must be referenced.***

***Due to uniformity, most jurisdictions utilize fee simple; however need to check legal obligations through statutes, rules, regulations, etc....***

II. This is the body of the report that will change with each mass appraisal.

A. Describe the appraisal assignment dictated by either statutes or local practice.

Describe the scope of work used to develop the appraisal; exclusion of the sales comparison approach, cost approach, or income approach must be explained.

***Comment: Because intended users' reliance on an appraisal may be affected by the scope of the work, the report must enable them to be properly informed and not misled. Sufficient information includes disclosure of research and analyses performed and might include disclosure of research and analyses not performed.***

***When any portion of the work involves significant mass appraisal assistance, the appraiser must describe the extent of that assistance. The signing appraiser must also state the name(s) of those providing the significant mass appraisal assistance in the certification, in accordance with Standards Rule 6-9.***

***The scope of work can be contained throughout the document and, therefore, does not require its own section. Its specificity should meet peer and client expectations.***

***Advisory Opinion 28 and 29 provide further discussion and guidance for an acceptable scope of work. The disclosure requirements apply to scope of work performed rather than the scope of work initially planned.***

B. Identify the properties to be appraised

***This identification may include political boundaries, topography, classification, number and type of properties.***

C. When an opinion of highest and best use was developed, discuss how that opinion was determined;

***Comment: The mass appraisal report must reference case law, statute, or public policy***

**that describes highest and best use requirements. When actual use is the requirement, the report must discuss how use-value opinions were developed. The appraiser's reasoning in support of the highest and best use opinion must be provided in the depth and detail required by its significance to the appraisal.**

**If not addressed in case law or statute, the four tests should be applied for an appropriate analysis:**

- 1) Physically possible**
- 2) Legally permissible**
- 3) Financially feasible**
- 4) Maximally productive**

- D. Results of preliminary testing  
**Ratio studies including performance measures should be used to support the mass appraisal decision.**
- E. Describe and justify the model specification considered, data requirements, and model(s) chosen.

**Land Valuation**

**Model Specification**

Describe which of the following approaches were utilized and why

- Abstraction
- Sales comparison
- Allocation
- Capitalization of ground rent
- Land residual

Data Requirements:

Number of total sales and percentage of sales used

Sale date range

Data Collection Procedures:

What we have done is:

The characteristics that we can rely upon are:

The characteristics that may present data inaccuracy are:

**Model Calibration** (Describe calibration methods considered and chosen, the mathematical form of the final model)

- Ratio study
- Review of model coefficients
- Review of model estimates
- Individual value estimates

**Model Validation**

(Describe the appraisal performance tests used and the performance measures attained such as ratio studies, measures of central tendency, appraisal level and appraisal bias.)

**Cost Approach**

**Model Specification**

Describe the source of cost model

Data Requirements:

Data Collection Procedures:

What we have done is:

The characteristics that we can rely upon are:

The characteristics that may present data inaccuracy are:

**Model Calibration**

(Describe calibration methods considered and chosen, the mathematical form of the final model)

Ratio study

Review of model coefficients

Review of Model Estimates

Individual Value Estimates

**Model Validation**

(Describe the appraisal performance tests used and the performance measures attained such as ratio studies, measures of central tendency, appraisal level and appraisal bias.)

**Sales Comparison Approach**

**Model Specification**

Data Requirements:

Data Collection Procedures:

What we have done is:

The characteristics that we can rely upon are:

The characteristics that may present data inaccuracy are:

**Model Calibration**

(Describe calibration methods considered and chosen, the mathematical form of the final model)

Ratio study

Review of model coefficients

Review of model estimates

Individual value estimates

**Model Validation**

(Describe the appraisal performance tests used and the performance measures attained such as ratio studies, measures of central tendency, appraisal level and appraisal bias.)

**Income Approach**

**Model Specification**

Describe which of following models were used and why:

Direct capitalization

GIM

GRM

Yield capitalization

Data Requirements:

Data Collection Procedures:

What we have done is:

The characteristics that we can rely upon are:

The characteristics that may present data inaccuracy are:

**Model Calibration**

(Describe calibration methods considered and chosen, the mathematical form of the final model)

- Ratio study
- Review of model coefficients
- Review of model estimates
- Individual value estimates

**Model Validation**

(Describe the appraisal performance tests used and the performance measures attained such as ratio studies, measures of central tendency, appraisal level and appraisal bias.)

***Comment: The appraiser must provide sufficient information to enable the client and intended users to have confidence that the process and procedures used conform to accepted methods and result in credible value conclusions. In the case of mass appraisal for ad valorem taxation, stability and accuracy are important to the creditability of value opinions. The report must include a discussion of the rationale for each model, the calibration techniques to be used, and the performance measures to be used.***

- F. Final testing – similar to the preliminary only final
- G. Describe the reconciliation performed, in accordance with Standards Rule 6-7. ***The reconciliation should clearly summarize the quantity and quality of data, the applicability and relevance of the approaches considered, and the methods and techniques employed to ensure accuracy (including recognized testing procedures). "Considering the quantity and quality of data and the reliability of the various models as shown in the performance tests above, we have concluded that the \_\_\_\_\_ approach is the best estimate of market value."***
- H. Public disclosure ***Disclosure to the taxpaying public of values of individual properties should be administered through normal jurisdictional processes. The value in this report may change as a result of processes following that disclosure.***
- I. Include a signed certification in accordance with Standards Rule 6-9; ***I certify that, to the best of my knowledge and belief:***
  - \_\_\_ the statements of fact contained in this report are true and correct.***
  - \_\_\_ the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professionally analyses, opinions, and conclusions.***
  - \_\_\_ I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest with respect to the parties involved.***
  - \_\_\_ I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.***

- ***Any services regarding the subject performed by the appraiser within the three year period immediately preceding acceptance of the assignment, as an appraiser or in any other capacity is identified in the body of the report.***
- ***my engagement in this assignment was not contingent upon developing or reporting predetermined results.***
- ***my compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.***
- ***my analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.***
- ***I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs the report, this certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property.)***
- ***no one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated.)***

***Comment: The above certification is not intended to disturb an elected or appointed assessor's work plans or oaths of office. A signed certification is an integral part of the appraisal report. An appraiser, who signs any part of the mass appraisal report, including a letter of transmittal, must also sign the certification.***

***See Standards Rule 6-9 for more discussion on this topic.***

\_\_\_\_\_, Assessor

# Mass Appraisal Revaluation Template

20\_\_ Mass Appraisal of \_\_\_\_\_ for 20\_\_ Property Taxes

I)

**A) Client and Intended Users:**

- This report is prepared for \_\_\_\_\_ . Other intended users include \_\_\_\_\_ ; No one else may rely on this report for any purpose.

**B) Intended Use:**

- Use of this appraisal and its conclusions is limited to the administration of property taxes according to the governing laws of this jurisdiction.

**C) Effective Date of the Appraisal: \_\_\_\_\_**

**D) Date of Report: \_\_\_\_\_**

**E) Type and Definition of Value:**

**F) Assumptions, Limiting Conditions, and Jurisdictional Exceptions:**

**G) Extraordinary Assumptions and/or Hypothetical Conditions:**

**H) Property Rights Appraised**

II)

**A) Scope of Work:**

- *(Describe the appraisal assignment dictated either by statutes or local practice. Describe the scope of work used to develop the appraisal; exclusion of the sales comparison approach, cost approach, or income approach must be explained.*
- *There is no requirement for the scope of work description to be in a particular or separate section of the report.)*

**B) Identification of Properties:**

**C) Highest and Best Use:**

**D) Preliminary Testing Results:**

**E) Model Specifications Considered, Data Requirements, and Model(s) Chosen**

- Land Valuation:
  - Model Specification:
  - Model Calibration:
  - Model Validation:

- Improved Property Valuation:
  - Cost Approach:
    - Model Specification:
    - Model Calibration:
    - Model Validation:
  - Sales Comparison Approach
    - Model Specification:
    - Model Calibration:
    - Model Validation:
  - Income Approach
    - Model Specification:
    - Model Calibration:
    - Model Validation:

**F) Final Testing:**

**G) Reconciliation:**

- Final value determinations were based on a careful analysis of the quantity and quality of data available to each estimation approach as well as validation through the performance statistics produced at the conclusion of each of the approaches used and the final testing validation.

**H) Public Disclosure**

**I) Certification:**

***I certify that, to the best of my knowledge and belief:***

- ***the statements of fact contained in this report are true and correct.***
- ***the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.***
- ***I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest with respect to the property.***

- **any services regarding the subject performed by the appraiser within the three year period immediately preceding acceptance of the assignment, as an appraiser or in any other capacity is identified in the body of the report.**
- **I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.**
- **my engagement in this assignment was not contingent upon developing or reporting predetermined results.**
- **my compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.**
- **my analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.**
- **I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs the report, this certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property.)**
- **no one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance are shown below.)**

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Individuals providing significant mass appraisal assistance and work performed:**

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