

Exhibit “A”

Township of West Orange

Request for Proposals
For the Revaluation of All Real Property
General Information
Part 1 of 2

NOTICE TO VENDORS

The Township of West Orange is seeking sealed proposals through the competitive contracting process for:

REVALUATION OF ALL COMMERICAL, RESIDENTAL & REAL PROPERTY SITUATED WITHIN THE TOWNSHIP OF WEST ORANGE

Bid forms may be obtained in person at the Township of West Orange, 66 Main Street, Purchasing Room 111, County of Essex, West Orange, NJ 07052 or by emailing preynolds@westorange.org Monday to Friday during regular business hours 8:30 a.m. to 4:30 p.m.

Sealed proposals, clearly marked with the title of project and name and address of party making submission, addressed to the West Orange Township Council will be received by mail, or hand delivery, at the Municipal Building, 66 Main Street, West Orange, NJ 07052 **by April 11, 2023 at 11:00am** and will be publicly opened and read at that time in the Council Chambers on the same day. No bids received after that time will be considered.

Bidders are required to comply with the Affirmative Action requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 and have a New Jersey Business Registration Certificate P.L. 2004, c.57 and comply with Local Unit Pay to Play Law P.L. 2004, Chapter 19 (as amended by P.L. 2005, c.51) N.J.S.A. 19:44A-20.4 et seq. The Township Council reserves the right to reject any or all proposals submitted and also to increase or diminish any or all of the quantities which in their judgment be necessary.

Panayiota Reynolds
Purchasing Agent

TOWNSHIP OF WEST ORANGE
PROPOSAL SUBMISSION INSTRUCTIONS

1. Introduction

In order to undertake the revaluation of all real property in the Township of West Orange, the Township of West Orange is soliciting through the “Fair and Open Process” and in accordance with the New Jersey Local Unit Pay-to-Play Law, N.J.S.A. 19:44A-20.5, et seq., a response to the Request for Proposal from qualified interested person(s) and or firm(s) capable of providing professional revaluation services, for the project entitled “Township of West Orange Revaluation of all Real Property.” The person(s) and/or firm(s) primary goal will be to prepare and execute a complete program for the revaluation of all properties within the municipal boundaries of the Township of West Orange (“Township”).

The Township is seeking proposals via the competitive contracting process in accordance with N.J.S.A. 40A:11-4.4, et seq. This process requires that the contract be awarded to the most responsive qualified proposal submitted, as solely determined by the Township of West Orange, not necessarily the lowest proposal amount submitted.

Through the Request for Proposal (“RFP”) process specifically described herein, person(s) and/or firm(s) (“Company”) interested in performing and assisting the Tax Assessor with the provision of such services must prepare and timely submit a sealed Proposal in accordance with the procedures and schedule set forth in this RFP.

2. Important Notice

These revaluation specifications contain two parts (General Information Part 1 of 2 & Detailed Specifications & Contractual Agreement Part 2 of 2) and they exceed the State of New Jersey’s sample revaluation contract requirements.

Respondents are cautioned to carefully examine these two documents (Part 1 of 2) and Part 2 of 2 titled “Detail Specifications & Contractual Agreement” prior to the submission of their written proposal. These documents have been specifically designed and prepared for the Township of West Orange. They provide for specific qualifications, actions, and for the timely and accurate reporting of the revaluation of all real property located in the Township of West Orange.

The data collection process is a critical part of the revaluation process! Too often the public criticizes field inspectors/the revaluation process for not taking the time to walk through the entire property including all levels. Unless prohibited by a property owner and noted on the field card/CAMA system, all field inspectors are required as a part of this contract to view each room in a property to ensure the greatest accuracy and public confidence in the collection of field data. Therefore, the Township requires all field inspectors to be compensated on an hourly or salary basis, not a per parcel basis.

Failure to do so is a violation of this contract and may result in the field inspector being removed from the project.

3. Submission of Proposals

All written proposals must be received by the Township of West Orange, Municipal Clerk by **April 11, 2023, At 11:00am**. Postmark dates bearing this time and date are not acceptable. Any written proposals received after the above specified date and time will not be accepted or considered and shall be returned to the Company unopened.

The written proposals can be delivered using the U.S. Postal service, overnight delivery or can be delivered in person. Proposals cannot be delivered via facsimile or email. The written proposals shall be addressed and/or submitted to the following:

Township of West Orange
Panayiota Reynolds, Purchasing Agent
66 Main Street
West Orange, NJ 07052

The Company shall submit one (1) original and four (4) copies of its written proposal in a sealed package, addressed as shown above, bearing the Company's full corporate name and address and said package must be clearly marked as follows:

“Revaluation Proposal – Township of West Orange”

4. Conditions Applicable to RFP

Upon submission of a response to the RFP, the Company acknowledges and consents to the following conditions relative to the submission, review and consideration of this Request for Proposal:

- A. The Township assumes no responsibility and no liability for costs incurred by the responding firms prior to the issuance of a contract. All costs incurred by the Company in connection with preparation of its proposal shall be borne solely by the Company. Accordingly, the Company shall not include any such expense as part of its proposal.
- B. The Township reserves the right to reject some or all RFP responses, and make the award based on the best interest of the Township of West Orange.
- C. The Township will automatically reject any proposal submitted that intends to rely on or use any other computer assisted mass appraisal system (CAMA) other than the BRT's computer aided mass appraisal system and the BRT's PRC Powerpad mobile data collection system as specified throughout the bid specifications. In addition, any proposal that intends to utilize another CAMA system and convert that data into the BRT's CAMA is unacceptable and will cause an automatic rejection/disqualification of the proposal submitted.
- D. The Township reserves the right to waive any formalities in the Proposal submission and selection process.

E. The Township reserves the right, without prior notice, to supplement, amend or otherwise modify this RFP, or otherwise request additional information.

F. The Township may request the responding Companies to send representatives to the Township for interviews.

G. All responses to this Request for Proposal not received by the Township by the prescribed time stated herein will be rejected.

H. The Township reserves the right to withdraw this RFP at any time without prior notice and the Township makes no representations that any contract will be awarded to any Company responding to this RFP.

I. The Township reserves the right to postpone the Request for Proposal opening for its own convenience.

J. The Township can change or alter the schedule for any events called for in the RFP upon the issuance of notice to all prospective Companies who have received a copy of this RFP.

5. Selection of Respondent

The selection of the Company will be based on the response proposal that is most responsive, qualified, and acceptable to the Township of West Orange.

The Township reserves the right to waive technicalities and formalities in response to the RFP where deemed advisable in protection of the best interest of the Township. The Township reserves the right, as the Township deems necessary, to investigate any or all qualification claims made by any or all person(s) or firm(s) prior to submitting their respective response to the RFP, to request clarification of the information provided and/or to request additional information to support the claims made and included in any RFP.

The Township reserves the right to interpret all responses to the RFP packages and waive any ambiguities therein for the best interest of the Township.

The Township may suspend or terminate the procurement process described in this RFP at any time (in its sole discretion). If terminated, the Township may determine to commence a new procurement process or exercise any other rights provided under applicable law without any obligation to the Companies.

The Township shall be under no obligation to complete all or any portion of the procurement process described in this RFP.

6. Evaluation Procedure and Criteria

Authorized personnel from the Township will review all responses to this RFP received to determine if they are responsive and otherwise adhere to requirements prescribed in the RFP.

The Township may request a discussion and/or presentation from the Company for further evaluation of its proposal. All proposals submitted will be reviewed and evaluated by authorized Township personnel as deemed appropriate by the administration. They may include personnel from Purchasing, Legal, Administration and Tax Assessment departments. The proposals will be reviewed to determine if the Company has included mandatory proposal submissions (i.e. business registration, financial statements, insurance requirements, etc.) as well as, met the minimum professional and administrative requirements described in this RFP. Under no circumstances will any authorized Township personnel review responses to an RFP for a job in which they or their firm submitted a response. Based upon the totality of the information contained in the response to the RFP, including information about the reputation and professional experience of each Company, the Township of West Orange will (in its sole judgment) determine which Companies are qualified (from professional and administrative standpoints).

The Township shall award the contract based on an evaluation and ranking which shall include technical, management and cost related criteria.

The following shall be used as the criteria for evaluating proposals submitted in response to this RFP:

1. Technical Criteria:

(A) Proposed methodology:

- a. Demonstration of a clear understanding of the scope of work and related objectives;
- b. Completeness and overall responsiveness to specifications and general requirements;
- c. Documentation of past performance of vendor's proposed methodology.
- d. Amount of documented knowledge & use of the BRT's CAMA & Image System;
- e. Amount of documented knowledge & use of BRT's Powerpad electronic data collection system;
- f. Use of innovative technology and techniques.

(B) Public Relations:

- a. The description, nature and extent of a vendor's public relations program pre-revaluation, ongoing and post-revaluation. Include sample(s) of materials (literature and publications) and inter-active website address;
- b. The description, nature and extent of the Company's informal taxpayer hearing process.

2. Management Criteria:

- a. Project Management Plan of work.
- b. Scheduling timeline.
- c. Description and type of quality control and assurance programs for the accurate collection of field data.

(A) History and experience in performing the work:

- a. History and successful use of the BRT's CAMA system;
- b. History and successful use of BRT's mobile data collection system;
- c. The ability to demonstrate a successful track record of service as evidenced by on-time, on-budget, and contract compliance performance.
- d. Description of quality control procedures to ensure the accurate valuation of all real property;
- e. Present and past litigation, threatened litigation, and alternate dispute resolution experience because of being contracted to perform a revaluation or re-assessment;
- f. The demonstrated ability of having successfully completed a recent revaluation project(s) with similar valuation characteristics, traits and demographics to that of the Township of West Orange;
- g. Whether the Company's, an affiliate, subsidiary, entity, shareholders, immediate relatives, executives or employees own and/or work for a related company which performs real estate appraisal services against municipalities for tax appeal purposes;

(B) Availability of personnel, facilities, equipment and other resources:

- a. The ability to demonstrate the capability to successfully complete the revaluation of the Township on-time for the 2025 tax year.
- b. Company's current revaluation & reassessment workload.
- c. The availability to have at a minimum of six (6) existing qualified, trained and competent in-house field personnel with a minimum of 6 months experience currently available to start the Township's Revaluation.
- d. The number of Certified Tax Assessors (CTA's) on staff.
- e. The number of Certified General Real Estate Appraisers (SCGREA) on staff.
- f. The number of Certified Residential Real Estate Appraisers (SCRREA) on staff.
- g. Qualifications of staff.
- h. Proof of a company website to disseminate information about the Township's revaluation.
- i. The availability and ability to deliver experienced bi-lingual inspectors, mailings and notifications.

3. Cost and Proposal Compliance Criteria:

(A) Cost of services to be provided to be performed:

- a. Relative cost: How does the cost compare to other similarly scored proposals.
- b. Full explanation: Is the price and its component charges, fees, etc. adequately explained or documented.
- c. Method of compensation for field inspectors. Preference will be given to Companies who compensate them on an hourly basis, not per parcel.
- d. Assurances of performance.
- e. Company's financial stability & strength.

7. Proposal Format and Content

To facilitate the analysis of responses to the RFP, Companies are required to prepare their response in accordance with the instructions outlined in this section. The Township may deem any written proposals that deviate from these instructions as non-responsive and may use its discretion to disqualify such written proposals.

The response should be based on the content included herein. Complete all items for the scope of work as part of the response and include any addendum to the RFP.

The response should be prepared in such a manner as to provide a straightforward, concise description of the Company's capabilities to satisfy the requirements of this RFP. Emphasis should be placed on accuracy, comprehensiveness, and clarity of the content. All parts, pages and tables should be numbered and clearly labeled.

The Township reserves the right to waive any technical non-conformance with the terms of this RFP.

Proposals should be organized into the following parts:

1. Letter of Transmittal;
2. Executive Summary;
3. Company's Background;
4. Company's qualifications to perform the revaluation of all real property in the Township of West Orange;
5. Company's Organizational Chart;
6. Company's Project Manager who will be assigned to manage this project & what other projects and duties this individual will manage or perform;
7. Company's field inspectors who will be assigned to the Township of West Orange's revaluation;
8. Acknowledgement of submission of required documents (Appendix A);
9. An executed Letter of Qualification(s) (Exhibit 1);
10. Letter of Intent (Exhibit 2);
11. Executed Disclosure Statement (Exhibit 3);
12. Affirmative Action Statement (Exhibit 4);
13. Mandatory Language: Americans with Disabilities Act of 1990 (Exhibit 5);
14. NJ Business Registration Certificate (Exhibit 6);
15. A Notarized Non-Collusion Affidavit (Exhibit 7);
16. Certificate of Liability Insurance and Surety (Exhibit 8);

17. Certificate of Pay-To-Play annual disclosure statement in accordance with N.J.S.A. 19:44A-20.26 et seq. (Exhibit 9);
18. Conflict of Interest Certificate (Exhibit 10);
19. A Certification signed by the Company President detailing any pending, on-going or finalized litigation, disputes, or fines within the last five (5) years against your Company. If none, please state "NONE." (Exhibit 11);
20. Statement of how your Company compensates field inspectors. Hourly or on a per parcel basis;
21. Prohibited Russia-Belarus Activates & Iran Investment Activates

THE COMPANY MUST SUBMIT AN ORIGINAL PROPOSAL RESPONSE PACKAGE ALONG WITH FOUR (4) COPIES.

A. Letter of Transmittal

The letter of Transmittal shall be addressed to Panayiota Reynolds, Purchasing Agent; and must, at a minimum, contain the following information:

Identification of the Company, including name, address, and telephone number. Acknowledgement of receipt of the Request for Proposal and addenda, if any. Name, title, address and telephone number of the Company's contact person during the period of proposal evaluation.

B. Executive Summary

The Executive Summary (one page) should state key highlights of the Company's qualifications, ability to successfully manage and timely complete this revaluation project using the BRT's CAMA system, BRT's Powerpad mobile data collection system, description of procedure to identify neighborhoods/VCS's for valuation, quality control procedures and why you believe your firm is most capable of completing the highest quality revaluation.

C. Company's Background and Qualifications

The Company must provide information about its firm to allow evaluation of the Company's stability and ability to support the commitments set forth in response to this RFP. The Company should detail its firm's status, including a brief description of the firm, past history, present status including the number of revaluation and reassessment projects to be completed for 2025, current company headcount identifying position/title, company size, types of services offered and its organizational structure. Indicate the year the business was founded and the form of the organization (corporation, partnership, sole proprietorship, etc.). Identify any subsidiary company(ies), the nature and type of work performed and if any of the work performed involves representing property owners as a plaintiff's expert in any capacity against municipalities in the State of New Jersey.

Provide a minimum of three (3) references from the most recent revaluations performed and include the name, title, address, and telephone number of the person(s) at the client organization who is most knowledgeable about the work performed.

In the statement, please provide responses to the following:

1. A history of the person's or firm's experience in providing revaluation services to municipalities or other governmental entities, private developers, not-for-profits and civic organizations.
2. A description of the business organization (i.e., corporation, partnership, joint venture, etc.) of each firm, its ownership and its organizational structure, principals, project manager(s) and professional staff, including bi-lingual staff (identifying their languages of fluency) who would work directly with the Township. Include all key staff that will have major roles and responsibilities for each individual.

Provide the names and addresses of all Principals of the Company submitting the proposal. Principals shall include each investor who would have any amount of operation control over the Company and every stockholder having an ownership interest of 10% or more in the Company.

If a firm is a partially owned or a fully owned subsidiary of another firm, identify the parent Company and describe the nature and extent of the parents' approval rights over the activities of the firm submitting a proposal. Describe the approval process.

If the Company is a partnership or a joint venture or similar organization, provide comparable information as required above for each member of the partnership, joint venture or similar organization.

3. A statement that the Company is in compliance with all applicable affirmative action (or similar) requirements with respect to its business activities, together with evidence of such compliance.
4. Confirm appropriate Federal and State licenses to perform the revaluation of all real property.

5. Describe the portions of the Company's services, if any, that are sub-contracted out. If so, provide business registration certificates for all sub-contractors.
6. Does the Company employ union or non-union employees?

D. Company's qualifications to perform scope of service

In this section of the proposal the Company should establish the ability to satisfactorily perform the required work by reasons of experience in performing work of a similar like, kind and nature and demonstrated competence in the services to be provided.

1. Purpose

These specifications set forth the Township's expectations of the way the Company is to complete the revaluation and identifies the Township's requirements for completion of the revaluation.

Listed below are some facts about the real estate in the Township of West Orange that are intended to give the Company a general overview of the municipality.

A SUMMARY OF THE TOWNSHIP OF WEST ORANGE'S RATABLE BASE

The Township of West Orange is a suburban township in Essex County that is approximately 12.13 square miles in area. It is located approximately 12 miles west of Manhattan. On balance, it is an economically diverse Essex County Suburb that offers a wide diversity of housing types and approximately 524 Class 4 commercial ratables. Some higher locations in the Township provide views of the surrounding areas. It has an estimated population of 46,207 people according to the 2010 census estimate and contains a total of 14,694 line items including exempt properties. The Township is primarily a residential (94%) community with a wide range of housing values. The average residential sales price thus far for 2022 is approximately \$562,800 according to MLS records as of September 2022.

As of January 10, 2022 the Township's MOD-IV data indicates the following breakdown of properties:

Property Class	# of Line Items
1	286
2	13,349
3A	0
3B	0
4A	441
4B	32
4C	51
15A	19
15B	10
15C	336
15D	80
15E	3
15F	87

The last revaluation of all real property in the Township of West Orange was as of October 1, 2010 for the 2011 tax year.

For the last several years, the number of sales, equalization ratios and general coefficient of deviation (COD) has been as follows:

Year	Eq. Ratio	General COD	# of Sales
2023	78.22%	N/A	N/A
2022	83.76%	13.27%	388
2021	83.70%	14.18%	487
2020	85.84%	12.10%	432
2019	87.74%	11.49%	463

2. Scope of Services

The Company agrees to prepare and execute a complete revaluation program of all real property within the confines of the Township of West Orange as illustrated on the Property Classification Schedule, attached as **Exhibit 12** of this RFP, for use by the Tax Assessor in accordance with this RFP and the associated RFP documents, all of which are annexed hereto and which form a part of this RFP.

The Company agrees to provide services necessary to classify, sketch and appraise each parcel of real estate and each real property improvement which lies within the boundaries of the Township of West Orange at its fair market value according N.J.S.A. 54:4-1 et seq., Standard 6 of the Uniform Standards of Professional Appraisal Practice and the State of New Jersey Administrative Code concerning the revaluation of all real property.

The Company shall prepare a separate list of tax-exempt properties indicating the full value of such property as if taxable.

The Company agrees to draw every building (residential, commercial & exempt) in the BRT's Computer Aided Mass Appraisal (CAMA) and consider all three (3) approaches to value (Sales Comparison, Replacement Cost and Income) where applicable and to use acceptable methods, forms and manuals authorized by the New Jersey Division of Taxation. The revaluation project shall be computer generated utilizing the BRT's Computer Aided Mass Appraisal (CAMA), BRT's Powerpad mobile data collection system, and BRT's Imaging systems in accordance with the specifications as outlined in the contractual agreement and so stated elsewhere.

The Company shall send out Further Statements under the Township's letterhead and Tax Assessor's signature to all Exempt Properties (Class 15A, 15B, 15C, 15D, 15E and 15F). The Company shall request the Further Statement information by Certified Mail, return receipt requested. All printing and mailing costs for these statements shall be the Company's expense. The Company shall also prepare a separate list of tax-exempt properties indicating the full value of such property utilizing the three (3) approaches to value along with a scaled sketch of the improvements as if taxable.

The Company shall acquaint the Tax Assessor and staff, if any, in the use of procedures, standards and records used in determining the assessed values in order that the assessing office will be able to check the work as it progresses and apply the same to new or altered properties as required subsequent the completion of the revaluation project.

Work shall commence within thirty (30) days of the effective date of the award of the contract.

The contract shall be for a term of one year commencing upon issuance of a notice to proceed. The contract may be extended, subject to the requirements under the applicable law and Municipal Governing Body approval.

The revaluation valuation date is October 1, 2024 for the 2025 tax year. The official Tax List must be filed with the Essex County Board of Taxation by January 10, 2025.

E. Company's Key Staff who will be assigned to manage the revaluation

Resumes of all key staff that will have major productive roles and responsibilities in connection with the Township's revaluation must be submitted for review. Include the resumes of the project manager/principal-in-charge and other key staff identified in the detail organizational chart. The Company shall identify the project manager to oversee the revaluation within the proposal response.

The Tax Assessor reserves the right and discretion to request a replacement project manager at any time in the interest of the Township of West Orange obtaining the highest quality revaluation results. The Company shall provide a qualified replacement project manager that is acceptable to the Tax Assessor within 5 days of written notice or be subject to a \$500.00 per day penalty for every day that a qualified and acceptable replacement project manager is not in place to manage the Township's revaluation project.

Compliance with Public Contracting and Campaign Finance Laws

The selection of Qualified Companies is subject to the provisions of the Local Public Contracts Law, N.J.S.A. 40A:11-1 *et seq.*, the provisions of “New Jersey Local Unit Pay-to-Play” Law, N.J.S.A. 19:44A-20.4 *et seq.* The Township has structured a procurement process that seeks to obtain the desired results described above, while establishing a competitive process to assure that each person and/or firm is provided an equal opportunity to submit a sealed Proposal in response to this RFP. Responses to this RFP will be evaluated in accordance with the criteria set forth, which will be applied in the same manner to each response received.

The Company is advised of the responsibility to file an annual disclosure statement on political contributions with the New Jersey Enforcement Commission pursuant to N.J.S.A. 19:44A-20.13 (P.L. 2005, c.271, s.3), if the Company receives contracts in excess of \$50,000.00 from public entities in a calendar year. It is each Respondent's responsibility to determine if filing is necessary. Additional information on this requirement is available from ELEC at 888-313-3532 or at www.elect.state.nj.us

Pursuant to Section 2-68.1 of the Revised General Ordinances of the Township of West Orange, please set forth in Exhibit 10 all political contributions in cash or in kind of two hundred (\$200.00) dollars or more made within five (5) years of the date of acceptance of a proposal for a negotiated contract with the Township of West Orange, or within five (5) years of the notice of award for a bid contract with the Township of West Orange, either directly or indirectly, by the individuals or any of the principals of the business entity completing this form or by the business entity itself, to any elected official of the Township of West Orange currently in office or any political organization affiliated with an elected official of the Township currently in office

8. Designated Contract Person

All communications concerning this RFP or the RFP process shall be directed to the Township's Purchasing Agent, in writing:

Township of West Orange
Panayiota Reynolds, Purchasing Agent
66 Main Street
West Orange, NJ 07052

9. Addenda

Subsequent to issuance of this RFP, the Township (through the issuance of addenda to all firms that have received a copy of the RFP) may amend, modify, supplement or withdraw this RFP as otherwise deemed necessary or appropriate by and in the sole judgment of the Township.

During the period provided for the preparation of responses to the RFP, the Township may issue addenda, amendments, or answers to written inquiries. Those addenda will be noticed by the Township and will constitute a part of the RFP. All responses to the RFP shall be prepared with full consideration of the addenda issued prior to the proposal submission date.

The conditions and requirements are intended to be open and competitive for the purpose of obtaining adequate participation of interested parties, uniformity in the submission of proposals and selection of the most responsive proposal, not necessarily the lowest proposal. The Township shall be the sole judge of the merits of all proposals and sample materials submitted.

10. Award

The Township will select and approve a Company. The Township will further seek approval from the Municipal Governing Body, via adoption of a resolution, based upon the Township's assessment of which Company is most qualified and would best serve the interest of the Township.

The Township may or may not conduct negotiations with the Companies responding to this RFP. Therefore, the written proposal submitted should contain the Company's most favorable terms and conditions, since the selection and award may be without discussion with any of the Companies responding to this RFP.

1. Insurance and Bonding

The Company shall provide certificates of Liability and Workers' Compensation insurance providing coverage in accordance with the Township's insurance requirements. Insurance coverage shall indemnify and save harmless the Township of West Orange from any and all liability arising from the Company's work to be performed under the contract including attorneys' fees and costs in connection with the defense of any such claims.

The Company shall carry the following insurance for the complete duration in the performance of its services and shall provide certificates of insurance evidencing its coverage prior to starting work on the revaluation. The certificates of insurance shall provide for advance notice to the Township of any subsequent modification or cancellation of the coverages.

A. The Company shall provide Workers' Compensation Insurance with coverage as required by the State of New Jersey.

B. The Company shall provide Comprehensive General Liability Insurance with a limit of not less than \$3,000,000 each occurrence and \$2,000,000 aggregate for bodily injury, personal injury and property damage.

C. The Company shall provide Automobile Liability Insurance with a limit of not less than \$1,000,000 for automobile coverage per occurrence/claim.

D. The Company shall provide Professional Liability Insurance of the type necessary to protect the Township from any professional liability arising under this Agreement. Said insurance shall be in an amount no less than \$2,000,000 for any one claim.

E. The Company shall provide Excess Umbrella Insurance in the amount of \$1,000,000 giving protection more than the General and Auto Liability coverage.

The policies shall name the Township of West Orange as an additional insured.

A performance surety bond equal to the amount of this contract, executed by reputable bonding firm authorized to do business in the State of New Jersey shall be provided at contract execution. The surety bond shall be subject to a reduction of ten (10) percent of the contract amount upon acceptance of the completed revaluation by the Tax Assessor. Said surety bond shall be subject to full cancellation at the conclusion of the second year of all appeals before the Essex County Board of Taxation.

A treasury listed Bonding Company is to be provided with an AB Best rating.

Copies of all insurance policies and the surety bond shall be provided to the Township of West Orange prior to the commencement of any work under the contract.

12. Affirmative Action

The Company is required to comply with the affirmative action requirements of P.L. 1975, c. 127, N.J.S.A. 10:5-31 et seq. (P.L. 1975, c. 127) and Subchapter 10 of the Administrative Code at N.J.A.C. 17-27 as amended, supplemented and the rules and regulations promulgated pursuant thereto, and the provisions set forth in the State of New Jersey Equal Employment Opportunity Provisions for Professional Service Contracts and other Township of West Orange Ordinances pertaining to affirmative action.

13. Termination of Agreement for Convenience

The Township may terminate the Company's services under the contract in whole or in part for any reason at any time before completion. In that event, the Company shall be given notice by the Township of such termination specifying the effective date of same. Compensation shall be paid to the Company pursuant to the terms of the contract for the work actually performed prior to said date. No actions or claims for damages of any nature shall be brought against the Township in the event it exercises this right of termination.

14. Compliance with Federal, State and Local Law

The Company shall comply with all applicable laws, ordinances, and codes of the United States, the State of New Jersey and local governments within the State.

15. Indemnification

The Company agrees to defend, indemnify protect, and save harmless the Township and its subsidiaries and their boards, employees, agents and servants from and against any and all law suits, claims, demands or damages of whatsoever kind or nature but only to the extent they arise out of any act, error or omission, or failure to exercise such care as is customary in the profession by the Company, its agents, servants and employees in the performance of any and all services pursuant to this Agreement. Such indemnification shall include, but is not limited to, expenditures for and costs of investigations, hiring of expert witnesses, court costs, counsel fees, settlements, and judgments or otherwise.

The Company is an independent professional firm contracting with the Township to provide specialized services. The Company, its officers, partners, employees, agents, and servants are not to be deemed employees, agents, or servants of the Township. The Company assumes full responsibility for liability arising out of their conduct whether by action or inaction. The Township assumes no liability or responsibility for the acts of the Company, its officers, partners, employees, agents or servants by virtue of entering into this Agreement.

16. Conflict of Interest

The Company shall submit a statement setting forth whether it or any immediate relatives of the Principal(s) of the Company, and/or shareholders, partners, investors, executives, directors and/or employees own or has any interest in a company that represents or is engaged to perform real estate appraisals for any plaintiff/property owner(s) as a valuation expert in tax appeal matters against any municipality. The Township reserves the right to automatically reject/disqualify any proposal submitted in the event a conflict of this nature exists.

With respect to the Company, subsidiaries, or any of its employees, identify any pending litigation and/or regulatory action by any oversight body or entity that could have an adverse material impact on the Company's ability to serve the Township.

Indicate whether the Company has ever had a prior contract with any governmental entity terminated for any reason or if payment from a governmental entity is currently being withheld for any reason, or if a bond posted for guaranty of performance has not been released. If the answer to any of the foregoing is affirmative, provide a detailed explanation.

List all immediate relatives of the Principal(s) of the Company who are employees or elected officials for the Township of West Orange. For these purposes, "immediate relative" is defined as a spouse, parent, stepparent, brother, sister, child, stepchild, direct-line aunt or uncle, grandparent, grandchild, and in-laws by reason of relation.

No commissioner or employee of the Essex County Board of Taxation and no assessor of a taxing district within Essex County and no official or employee of the Township of West Orange shall have any interest whatsoever, directly or indirectly, as an officer, stockholder, employee or any other capacity in the Company.

No Company, or any related entities and/or any immediate relatives of the Principal(s) of the Company, and/or shareholders, partners, investors, executives and/or employees shall have current or prior employment or interest in a company performing real estate valuation services on behalf of property owners or their legal representative in any tax appeal litigation against any municipality.

The successful Company, or any related entities and/or any immediate relatives of the Principal(s) of the Company, and/or shareholders, partners, investors, employees shall not represent a Township of West Orange property owner as an expert witness or perform valuation services against the Township for a period of fifteen (15) years from January 1, 2025.

17. Litigation History

The Company shall list and describe in detail any current, ongoing, and completed litigation or threatened litigation or dispute the firm is experiencing or has experienced within the last five (5) years. The Township reserves the right to automatically reject/disqualify any proposal submitted based on current, ongoing and/or past litigation.

The Company shall include with its Proposal, a list of municipalities where a revaluation or reassessment was completed in the last five (5) years. The list should clearly identify between revaluation and reassessment programs. For each revaluation, the Company should also list the general coefficient of deviation in the year following the revaluation.

18. Confidential Nature of Project

Disclosure of any appraisal information or potential tax impact information to any individual, firm, or corporation, other than the Tax Assessor or his or her authorized representative is expressly prohibited, and if done before conclusion of the project will be considered a violation of the contract. It is understood that this does not refer to information released under due process of law and the Open Public Records Act (OPRA) of the State of New Jersey or information discussed in connection with the informal taxpayer review hearings.

All property record cards, computer data (Access, Excel, Word), computer assisted mass appraisal (CAMA) data, income & expense statements (Ch. 91 statements), empirical data, valuation data, all analysis in any form and maps collected, created and/or calculated in connection with the revaluation are the property of the Township. Disclosure, dissemination, reproduction, utilization or use of any such information in any manner without the express written consent of the Township attorney and municipal tax assessor is strictly prohibited. The Township will reserve all legal remedies and rights should the Company breach or fail to comply with this provision.

APPENDIX A

Acknowledgement of Required Documents Submitted

Checklist for Items that will be required (Place an X next to each item submitted)

1	Executed Letter of Qualification	
2	Executed Letter of Intent	
3	Executed "Statement of Ownership Disclosure"	
4	Mandatory Affirmative Action Language	
5	Mandatory Language: American Disabilities Act	
6	Business Registration Certificate (BRC) from the State of New Jersey Department of Treasury, Division of Revenue	
7	Non-Collusion Affidavit (properly notarized)	
8	Required Insurance Documentation	
9	Executed "Conflict of Interest Certificate"	
10	Executed "Political Contribution Disclosure"	
11	Executed "Company Statement & Certification of Litigation & Disputes"	
12	Property Classification Schedule	
13	Prohibited Russia-Belarus Activities & Iran Investment Activities	
14	Receipt of Addendum/Addenda	

Signature: The undersigned hereby acknowledges and will submit the above listed requirements, except insurance, at the time the proposal is officially received. A certificate of insurance must be submitted prior to execution of contract.

Name of Respondent/Company: _____

Print Name and Title: _____

Signature: _____

Date: _____

EXHIBIT 1
LETTER OF QUALIFICATIONS

(Note: To be typed on Company's letterhead. No modifications may be made to this letter)

[Insert date]

Township of West Orange
66 Main Street
West Orange, NJ 07052
Attn: Panayiota Reynolds, Purchasing Agent

Dear Ms. Reynolds:

The undersigned has reviewed our Qualification Statement submitted in response to the Request for Proposal (RFP) issued by the Township of West Orange ("Township"), dated _____, in connection with the Township's need for professional services to prepared and execute a complete program for the revaluation of all real property located in the Township of West Orange, for the project entitled "Revaluation Of All Real Property."

We affirm that the contents of our Qualification Statement (which Qualification is incorporated herein by reference) are accurate, factual and complete to the best of our knowledge and belief and that the Qualification Statement is submitted in good faith upon express understanding that any false statement may result in the disqualification of (Your Company Name).

(Company shall sign and complete the spaces provided below. If a joint venture, appropriate officers of each Company shall sign.)

(Signature of Chief Executive Officer)
(Type Name and Title)

(Type Name of Firm)

Dated:

- ❖ If a joint venture, partnership or other formal organization is submitting a Qualification Statement, each participant shall execute this Letter of Qualification.

EXHIBIT 2
LETTER OF INTENT

(Note: To be typed on Company's Letterhead. No modifications may be made to this letter)

[Insert date]

Township of West Orange
66 Main Street
West Orange, NJ 07052
Attn: Panayiota Reynolds, Purchasing Agent

Dear Ms. Reynolds:

The undersigned, as Company, has (have) submitted the attached Proposal in response to a Request for Proposal (RFP), issued by the Township of West Orange ("Township"), dated [insert date], in connection with the Township's need for professional services to prepare an execute a complete program for the revaluation of all real property located in the Township of West Orange, for the project entitled "Revaluation Of All Real Property."

[Insert Company Name] HEREBY STATES:

1. The Qualification Statement contains true accurate, factual and complete information.
2. [Insert Company Name] agrees (agree) to participate in good faith in the procurement process as described in the RFP and to adhere to the Township's procurement schedule.
3. [Insert Company Name] acknowledges that all costs incurred by it (them) in connection with the preparation and submission of the Proposal submitted in response to the RFP, or any negotiation which results there from shall be exclusively the sole responsibility of the Company.
4. [insert Company Name] hereby declares (declare) that the only persons participating in this Proposal as Principals are named herein and that no person other than those mentioned has any participation in this proposal or in any contract to be entered into with respect thereto. Additional persons may be subsequently included as participating Principals, but only if acceptable to the Township.
5. [insert Company Name] declares that this Proposal is made without connection with any other person, firm or parties who has submitted a Proposal, except as expressly set forth below and that it has been prepared and has been submitted in good faith and without collusion or fraud.

6. [Insert Company Name] acknowledges and agrees that the Township may amend, modify, or withdraw this RFP (in its sole judgment). In any case, the Township shall not have any liability to the Company for any costs incurred by the Company with respect to the procurement activities described in this RFP.
7. [Insert Company Name] acknowledges that any contract executed with respect to the provision of [insert services] must comply with all applicable affirmative action and similar laws. Company hereby agrees to take such actions as are required in order to comply with such applicable laws.

(Company shall sign and complete the space provided below. If a joint venture, appropriate officers of each Company shall sign.)

(Signature of Chief Executive Officer)
(Type Name and Title)

(Type Name of Firm)

Dated:

- ❖ If a joint venture, partnership or other formal organization is submitting a Qualification Statement, each participant shall execute this Letter of Qualification.

EXHIBIT 3

STATEMENT OF OWNERSHIP DISCLOSURE

N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information is cause for automatic rejection of the bid or proposal.

Name of Organization: _____

Organization Address: _____

Part I Check the box that represents the type of business organization:

- ☐ Sole Proprietorship (skip Parts II and III, execute certification in Part IV)
- ☐ Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)
- ☐ For-Profit Corporation (any type) ☐ Limited Liability Company (LLC)
- ☐ Partnership ☐ Limited Partnership ☐ Limited Liability Partnership (LLP)
- ☐ Other (be specific): _____

Part II

- ☐ The list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be. **(COMPLETE THE LIST BELOW IN THIS SECTION)**

OR

- ☐ No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. **(SKIP TO PART IV)**

(Please attach additional sheets if more space is needed):

Name of Individual or Business Entity	Address

--	--

Part III DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**

Website (URL) containing the last annual SEC (or foreign equivalent) filing	Page #'s

Please list the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II **other than for any publicly traded parent entities referenced above.** The disclosure shall be continued until names and addresses of every noncorporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. **Attach additional sheets if more space is needed.**

Stockholder/Partner/Member and Corresponding Entity Listed in Part II	Address

STATEMENT OF OWNERSHIP DISCLOSURE - Continued

Part IV Certification

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the ***Township of West Orange*** is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with ***Township of West Orange*** to notify the ***Township of West Orange*** in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the ***Township of West Orange*** to declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print):		Title:	
Signature:		Date:	

EXHIBIT 4

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq.

GOODS, PROFESSIONAL SERVICES AND GENERAL SERVICE CONTRACTS

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, or sex. Except with respect to affectional or sexual orientation, the contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, or sex. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this non-discrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex.

The contractor or subcontractor, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to **N.J.S.A. 10:5-31 et seq.**, as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to attempt in good faith to employ minority and female workers consistent with the applicable county employment goals established in accordance with **N.J.A.C. 17:27-5.2**, or a binding determination of the applicable county employment goals determined by the Division, pursuant to **N.J.A.C. 17:27-5.2**.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with applicable employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval

Certificate of Employee Information Report

Employee Information Report Form AA302

The contractor and its subcontractor shall furnish such reports or other documents to the Division of Contract Compliance & EEO as may be requested by the Division from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Contract Compliance & EEO for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**

EXHIBIT 5

AMERICANS WITH DISABILITY ACT OF 1990 **EQUAL OPPORTUNITY FOR INDIVIDUALS WITH DISABILITY**

The Company and the Township of West Orange (herein referred to as the "TOWNSHIP") do hereby agree that the provisions of Title 11 of the Americans With Disabilities Act of 1990 (the "Act") (42 U.S.C. S12101 *et seq.*), which prohibits discrimination on the basis of disability by public entities in all services, programs, and activities provided or made available by public entities, and the rules and regulations promulgated pursuant thereto, are made a part of this contract. In providing any aid, benefit, or service on behalf of the Township pursuant to this contract, the Company agrees that the performance shall be in strict compliance with this Act. In the event the Company, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the Company shall defend the Township in any action or administrative proceeding commenced pursuant this Act. The Company shall indemnify, protect, and save harmless the TOWNSHIP, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages of whatever kind of nature arising out of or claimed to arise out of the alleged legal violation. The Company shall, at its own expense, appear, defend, and pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the Township's grievance procedure; the Company agrees to abide any decision of the Township, which is rendered pursuant to, said grievance procedure. If any action or administrative proceeding results in an award of damages against the Township or if the Township incurs any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the Company shall satisfy and discharge the same at its own expense.

The Township shall, as soon as practicable after a claim has been made against it, give written notice thereof to the Company along with full and complete details of the claim. If any action or administrative proceeding is brought against the Township or any of its agents, servants, and employees, the Township shall expeditiously forward or have forwarded to the Company every demand, complaint, notice, summons, pleading, or other process received by the Township or its representatives.

It is expressly agreed and understood that any approval by the Township of the services provided by the Company pursuant to this contract will not relieve the Company of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the Township pursuant to this paragraph. It is further agreed and understood that the Township assumes no obligation to indemnify or save harmless the Company, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement.

Furthermore, the Company expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the Company's obligation assumed in this Agreement, nor shall they be construed to relieve the Company from any liability, nor preclude the Township from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

EXHIBIT 6

NEW JERSEY BUSINESS REGISTRATION REQUIREMENTS

The Company must include proof of its own business registration and proofs of business registration of those subcontractors, if applicable, required to be listed in the Company's submission (i.e., "named subcontractors"). The proof of business registration shall be provided and be valid at the time the proposal is officially received and opened by the Township. As a professional courtesy please provide copy of your NJ Business Registration Certificate with your RFP.

The Company shall provide written notice to its subcontractors of the responsibility to submit proof of business registration to the Company.

Before final payment on the contract is made by the contracting agency, the Company shall submit an accurate list and the proof of business registration of each subcontractor or supplier used in the fulfillment of the contract or shall attest that no subcontractors were used.

For the term of the contract, the Company and each of its affiliates and subcontractors and each their affiliates [N.J.S.A. 52:32-44(g)(3)] shall collect and remit to the Director of the New Jersey Division of Taxation, the use tax due pursuant to the Sales and Use Tax Act on all sales of tangible personal property delivered into this State, regardless of whether the tangible personal property is intended for a contract with the contracting agency.

A business organization that fails to provide a copy of a business registration as required pursuant to section 1 of P.L. 2001, c. 134 (C. 52:32-44 et al.) or subsection e. or f. of section 92 of P.L. 1977, c. 110 (C.5:12-92), or that provides false business registration information under the requirements of either of those sections, shall be liable for a penalty of \$100 for each day of violation, not to exceed \$50,000 for each business registration copy not properly provided under a contract with a contracting agency.

evidence

Subscribed and sworn to before me this _____ day of _____, 2023

Notary Public, State of _____

My Commission expires _____

Signature: _____

By: _____

EXHIBIT 7

NON-COLLUSION AFFIDAVIT

STATE OF NEW JERSEY:

SS: _____

COUNTY OF ESSEX:

I, _____ of the Township of _____ in the County of _____ and the State of New Jersey, of full age, being duly sworn according to law on my oath depose and say that:

I am _____ of the firm of _____ the Company making the Proposal for the above named project, and that I executed the said Proposal with full authority to do so; that said Company has not, directly or indirectly, entered into an agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive Company in connection with the above named project; and that all statements contained in said Proposal and in this affidavit are true and correct, and made with full knowledge that the _____ relies upon the truth of the statements contained in said Proposal and in the statements contained in this affidavit in awarding the contract for said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies maintained by

(Name of Company)

Subscribed and sworn to before me this _____ day of _____, 2023

Notary Public, State of _____

My Commission expires _____

Signature: _____

By: _____

EXHIBIT 8

INSURANCE and BONDING REQUIREMENTS and ACKNOWLEDGEMENT FORM

Certificate(s) of Insurance and bond shall be filed with the Township Clerk's Office upon award of the contract by the Township of West Orange.

The minimum amount of insurance to be carried by the Company shall be as follows:

MINIMUM LIMITS OF INSURANCE COVERAGE

1. The Company shall provide Workers' Compensation Insurance with coverage as required by the laws of the State of New Jersey.
2. The Company shall provide Comprehensive General Liability Insurance with a limit of not less than \$3,000,000 each occurrence and \$2,000,000 aggregate for bodily injury, personal injury and property damage.
3. The Company shall provide Automobile Liability Insurance with a limit of not less than \$1,000,000 for automobile coverage per occurrence/claim.
4. The Company shall provide Professional Liability Insurance of the type necessary to protect the Township from any professional liability arising under this Revaluation Contract with the Township of West Orange. Said insurance amount shall be a minimum of \$2,000,000 for any one claim.
5. The Company shall provide Excess Umbrella Insurance Coverage in the amount of \$1,000,000 giving protection in excess of the General and Auto Liability coverage.

A performance surety bond equal to the amount of this contract, executed by a reputable bonding firm authorized to do business in the State of New Jersey shall be provided. The surety bond shall be subject to a reduction of ten (10%) percent of the contract amount upon acceptance of the completed revaluation by the Tax Assessor. Said surety bond shall be subject to full cancellation upon completion of the second year of appeals before the Essex County Board of Taxation.

A treasury listed Bonding Company is to be provided with an AB Best rating.

Copies of the insurance policies and surety bond shall be provided to the Township of West Orange prior to the commencement of any work under this contract.

The certificate(s) of insurance must cover the contract period and name the Township of West Orange as an "additional insured."

Acknowledgment of Insurance Requirements:

Signature

Date

Print Name and Title

EXHIBIT 9

CONFLICT OF INTEREST CERTIFICATE

Pursuant to item #16 incorporated in these Proposal Specification, the Company shall submit a statement and certification detailing and describing any conflict of interest as outlined therein.

IN WITNESS WHEREOF, the undersigned
Has caused this Certificate to be executed

This _____ day of _____, 2023

Signature

Print Name and Title

Exhibit 10

Political Contribution Disclosure Statement Pursuant to Chapter 2, Section 68 of the Revised General Ordinances of the Township of West Orange

Pursuant to Section 2-68.1 of the Revised General Ordinances of the Township of West Orange, please set forth below all political contributions in cash or in kind of two hundred (\$200.00) dollars or more made within five (5) years of the date of acceptance of a proposal for a negotiated contract with the Township of West Orange, or within five (5) years of the notice of award for a bid contract with the Township of West Orange, either directly or indirectly, by the individuals or any of the principals of the business entity completing this form or by the business entity itself, to any elected official of the Township of West Orange currently in office or any political organization affiliated with an elected official of the Township currently in office.¹

<u>Name of Individual/Entity Making Contribution</u>	<u>Amount of Contribution</u>	<u>Recipient of Contribution</u>	<u>Date of Contribution</u>

If you have <u>NOT</u> made any contributions within the scope of Section 2-68.1, as set forth above, please X the line to the right.	NONE

I hereby certify under penalty of perjury that the information provided herein is true and accurate to the best of my knowledge, information and belief.

The current elected officials of the Township include the following: Mayor Susan McCartney, Councilman Bill Rutherford, Councilwoman Michelle Casalino, Councilwoman Tammy Williams, Councilwoman Asmeret Ghebremicael and Councilwoman Susan Scarpa .

Company Name

Authorized Signature

Printed Name

Date

EXHIBIT 11

Company Statement and Certification of Litigation and Disputes

Please describe accurately and in complete detail the following:

Please state whether any of the following issues and/or events has occurred in the last ten (10) years with respect to said Company (as its current entity or as a predecessor entity). If the answer is "yes" to any of the following please explain the following in full detail.

- A. Whether the Company was subject of any claim, settlement, order, judgment or decree.
- B. Whether the Company was the subject of any civil or criminal proceeding in which there was a final adjudication adverse to the Company and/or other parties.
- C. Whether a petition under bankruptcy, insolvency or receivership was filed by or against said Company.
- D. Whether the Company has:
 - a. Were awarded a contract and your contract was terminated;
 - b. Were awarded a contract in which your contract was temporarily discontinued which directly arose from activities conducted by the Company;
 - c. Were awarded a contract that subsequently resulted in your Company receiving a fine, refund of monies paid it or has their surety bond frozen which directly arose from services your Company was hired to perform;
 - d. Were awarded a contract and have not delivered all the services or provided all the deliverables and in current dispute with the other party over a contract awarded your Company.

Failure to provide the required Disclosure Certification, submit officially signed an notarized documents or response to any and all information requested/required by the Township will result in the proposal response being disqualified as non-responsive.

Under penalty or perjury, I declare that I have examined the Request for Proposal, the Company provided proposal and the Litigation and Dispute Disclosure form hereto, to the best of my knowledge and belief and all statements contained hereto are true, accurate and complete.

On this _____ day of _____, 2023

Company: _____

Signature: _____

Print Name and Title

Subscribed and sworn to before me this _____ day of _____, 2023

Notary Public, State of _____

My Commission expires _____

Signature: _____

By: _____

EXHIBIT 12

TOWNSHIP OF WEST ORANGE

DISTRICT WIDE REVALUATION OF ALL REAL PROPERTY

PROPERTY CLASSIFICATION SCHEDULE

As of January 10, 2022 the Township's MOD-IV data indicates the following breakdown of properties:

Property Class	# of Line Items
1	286
2	13,349
3A	0
3B	0
4A	441
4B	32
4C	51
15A	19
15B	10
15C	336
15D	80
15E	3
15F	87

EXHIBIT 13

Prohibited Russia-Belarus Activities & Iran Investment Activities	
Person or Entity	
Part 1: Certification	
COMPLETE PART 1 BY CHECKING <u>ONE OF THE THREE BOXES BELOW</u> Pursuant to law, any person or entity that is a successful bidder or proposer, or otherwise proposes to enter into or renew a contract, for goods or services must complete the certification below prior to contract award to attest, under penalty of perjury, that neither the person or entity, nor any parent entity, subsidiary, or affiliate, is identified on the Department of Treasury's Russia-Belarus list or Chapter 25 list as a person or entity engaging in prohibited activities in Russia, Belarus or Iran. Before a contract for goods or services can be amended or extended, a person or entity must certify that neither the person or entity, nor any parent entity, subsidiary, or affiliate, is identified on the Department of Treasury's Russia-Belarus list. Both lists are found on Treasury's website at the following web addresses: https://www.nj.gov/treasury/administration/pdf/RussiaBelarusEntityList.pdf www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf. As applicable to the type of contract, the above-referenced lists must be reviewed prior to completing the below certification. A person or entity unable to make the certification must provide a detailed, accurate, and precise description of the activities of the person or entity, or of a parent entity, subsidiary, or affiliate, engaging in prohibited activities in Russia or Belarus and/or investment activities in Iran. The person or entity must cease engaging in any prohibited activities and provide an updated certification before the contract can be entered into. If a vendor or contractor is found to be in violation of law, action may be taken as appropriate and as may be provided by law, rule, or contract, including but not limited to imposing sanctions, seeking compliance, recovering damages, declaring the party in default, and seeking debarment or suspension of the party.	
CONTRACT AWARDS AND RENEWALS	



I certify, pursuant to law, that neither the person or entity listed above, nor any parent entity, subsidiary, or affiliate appears on the N.J. Department of Treasury's lists of entities engaged in prohibited activities in Russia or Belarus pursuant to P.L. 2022, c. 3 or in investment activities in Iran pursuant to P.L. 2012, c. 25 ("Chapter 25 List"). I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and am authorized to make this certification on its behalf. (Skip Part 2 and sign and complete the Certification below.)

CONTRACT AMENDMENTS AND EXTENSIONS	
☐	<i>I certify, pursuant to law, that neither the person or entity listed above, nor any parent entity, subsidiary, or affiliate is listed on the N.J. Department of the Treasury's lists of entities determined to be engaged in prohibited activities in Russia or Belarus pursuant to P.L. 2022, c. 3. I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and am authorized to make this certification on its behalf. (Skip Part 2 and sign and complete the Certification below.)</i>
IF UNABLE TO CERTIFY	
☐	<i>I am unable to certify as above because the person or entity and/or a parent entity, subsidiary, or affiliate is listed on the Department's Russia-Belarus list and/or Chapter 25 Iran list. I will provide a detailed, accurate, and precise description of the activities as directed in Part 2 below, and sign and complete the Certification below. <u>Failure to provide such will prevent the award of the contract to the person or entity, and appropriate penalties, fines, and/or sanctions will be assessed as provided by law.</u></i>
Part 2: Additional Information	
PLEASE PROVIDE FURTHER INFORMATION RELATED TO PROHIBITED ACTIVITIES IN RUSSIA OR BELARUS AND/OR INVESTMENT ACTIVITIES IN IRAN. You must provide a detailed, accurate, and precise description of the activities of the person or entity, or of a parent entity, subsidiary, or affiliate, engaging in prohibited activities in Russia or Belarus and/or investment activities in Iran in the space below and, if needed, on additional sheets provided by you.	

Part 3: Certification of True and Complete Information

I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments there, to the best of my knowledge, are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity.

*I acknowledge that the **Township of West Orange** is relying on the information contained herein and hereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the **Township of West Orange** to notify the **Township of West Orange** in writing of any changes to the answers of information contained herein.*

*I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification. If I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with the **Township of West Orange** and that the **Township of West Orange** at its option may declare any contract(s) resulting from this certification void and unenforceable.*

Full Name (Print)		Title	
Signature		Date	

Township of West Orange

Detailed Specifications &
Contractual Agreement
For the Revaluation of All Real Property
Part 2 of 2

AGREEMENT

THE TOWNSHIP OF WEST ORANGE
ESSEX COUNTY
NEW JERSEY

AND

REVALUATION COMPANY'S NAME

FOR THE

REVALUATION OF ALL REAL PROPERTY

SITUATED IN THE

TOWNSHIP OF WEST ORANGE, ESSEX COUNTY, NEW JERSEY

This Contractual Agreement make as of **Month** ____, 2023, between the Township of West Orange (hereinafter "Township") a public instrumentality of the State of New Jersey and **REVALUATION COMPANY'S NAME** having its principal place of business **REVAL CO ADDRESS**, (hereinafter the "Company").

WITNESSETH:

WHEREAS, the Township, desires to enter into this Agreement (based on the RFP issued) and in accordance with the State of New Jersey Fair and Open Process of the Pay-to-Play Law, (N.J.S.A. 19:44A-20.5, *et seq.* and the Local Public Contracts Law, (N.J.S.A. 40A:11-1, *et seq.*) with the Company for the Revaluation of all property for the Township of West Orange; and

WHEREAS, the said Company, for and in consideration of the payments hereinafter specified and agreed to be made by the Township, hereby covenants and agrees to commence and complete the work as follows:

NOW, THEREFORE, in consideration of the mutual covenants and conditions herein contained, the parties hereto covenant and agree with each other as follows:

1. Scope of Services:

As set forth in the Request for Proposal (RFP) and the Company's Response to the RFP, annexed hereto under Exhibit I and which form a part of this Contractual Agreement by reference, the Company agrees to perform a complete and comprehensive revaluation program of all real properties located within the Township of West Orange as illustrated on the Property Classification Schedule, attached hereto under **Appendix A** of this Contract, for use by the Tax Assessor in accordance with this contract and the associated contract documents, all of which are annexed hereto and which form a part of this contractual agreement.

The Company agrees to provide all services necessary to timely and accurately appraise each parcel of real estate and each real property improvement which are within the Township of West Orange's municipal boundaries according to its fair market value according to N.J.S.A. 54:4-1 et seq. In addition,

the Company shall meet all of the standards and provisions for revaluation specified in N.J.A.C. 18:12-4.8, 4.9, 4.10 and 4.11 *et seq.*

The revaluation requested under this RFP requires the Company to adhere to all applicable requirements of the Uniform Standards of Professional Appraisal Practice (USPAP), in particular Standard 6, entitled "Mass Appraisal, Development and Reporting."

The Company agrees that the General Coefficient of Deviation shall be less than fifteen percent (15%) the subsequent year after the revaluation is completed. In the event, that the General Coefficient of Deviation exceeds the criteria as outlined in N.J.A.C. 18:12A-1.14(i), the year after the revaluation is completed said Company shall revalue/reassess including the re-inspection (interior and exterior) any and all property necessary to achieve a General Coefficient of Deviation of less than fifteen percent (15%) as a part of the contract price specified herein.

The Company agrees to sketch and appraise all properties utilizing the three approaches to value (Sales Comparison, Cost and Income) where applicable and to use acceptable methods, forms, manuals and software authorized by the New Jersey Division of Taxation. The revaluation project shall be computer generated utilizing the BRT's Computer Assisted Mass Appraisal System, BRT's Image software and BRT's PRC Powerpad electronic data collection system utilizing tablet computers in accordance with the specifications outlined under Section 19 of this agreement and so stated elsewhere. **No conversion of CAMA data will be accepted and no exceptions to these requirements shall be permitted.**

The Company shall send out Further Statements under the Township's letterhead and Tax Assessor's signature to all Exempt Properties (Class 15D, and 15F) getting an exemption from real estate taxes. The Company shall request the Further Statement information by certified mail, return receipt requested and said mailing costs for these statements shall be at the Company's expense and included as part of their Proposal amount. The Company shall also prepare a separate list of tax-exempt properties indicating the full value of such property utilizing the applicable approaches to value (Cost, Sales Comparison and Income) and a sketch of the improvements as if taxable.

The Company, if applicable, shall value lands qualified under the Farmland Assessment Act of 1964 in accordance with its applicable farm-qualified value as well as its value according to its highest and best use if not a qualified farmland considering such property class to exist in said municipality. A minimum set of exhibits shall be required as specified herein.

The Company shall acquaint the Tax Assessor and staff in the use of procedures, standards and records used for making each property appraisal in order that the assessing office will be able to check the work as it progresses, and apply the same methods, standards, and procedures to new or altered properties in subsequent assessment years. Information utilized in completing the revaluation shall be provided to the Tax Assessor outlining the methods, guidelines and procedures utilized during the process.

Work shall be required to commence within thirty (30) days of the effective date of awarding this contract which is subject to the Director of the Division of Taxation Approval and appropriate funding.

This Contractual Agreement shall be for a term of one (1) year commencing upon issuance of a notice to proceed. This Contract may be extended, subject to the requirements under the applicable law and Municipal Governing Body approval. This Contract may be extended provided that: 1) The contract shall be awarded by resolution of the governing body upon a finding by the governing body that the services are being performed in an effective and efficient manner; 2) No such contract shall be extended so that it runs for more than a total of five (5) consecutive years; 3) There will be no price change; 4) The terms and conditions of the contractual agreement substantially remain the same.

The revaluation must be completed by January 10, 2025.

2. Price:

The Township of West Orange agrees to pay the Company **\$INSERT COST** in accordance with the terms of the payment contained hereinafter.

There shall be no advance payments made to the Company.

The Township of West Orange will not pay the Company for any additional properties discovered and/or not covered by the Property Classification Schedule attached hereto.

The Company shall prepare a breakdown of functions to be carried out during this revaluation project and place a dollar value for each function which shall be subject to the approval of the Tax Assessor and County Tax Administrator. This breakdown is outlined and attached to this contract with summary sheet attached as **Appendix D**. This breakdown is a material part of this contract, shall be the basis for payments, and is to be completed as part of the executed contract documents.

The revaluation project will commence immediately upon receipt of an acceptable performance bond, approval by the Director of the Division of Taxation of New Jersey and approved funding, if required. Payments to be made to the Company under this contract shall be calculated by applying the appropriate dollar value to the work completed and accepted by the Tax Assessor at the end of each payment period. The dollar values to be utilized are outlined in **Appendix D** of this contract and are subject to an adjustment of minus a retention of Ten (10%) of the contract amount.

Billings for payment under this contract must be received no later than the 15th day of each month to allow sufficient time for review and certification. Billings properly filed and approved shall be process and payment mailed to the Company if found to be in order and approved.

As previously stated, this contract calls for a minimum retention of Ten (10%). The contract retention will be paid out in the following manner. Five percent (5%) of the ten percent (10%) being retained shall be payable upon completion of the first year's County Tax Board appeal season. The remaining Five percent (5%) of the Ten percent (10%) shall be payable upon completion of the second year's County Tax Board appeal season. The Bond shall remain effective for the entire project including thru the second year of County Tax Board appeals.

3. Contract Contingencies:

This Contract is contingent upon approval by the Director of the Division of Taxation and shall not be effective until such approval is noted on the approval page provided within this agreement.

The Company shall not have the authority to vary, alter, amend, or change this contract, without receiving prior written approval from the Tax Assessor, the Township of West Orange, Surety Company and the Director, Division of Taxation. The Company shall be responsible for any and all work performed by any subcontractors.

The Township of West Orange may elect to hire a project liaison/Class 4 review appraisal expert who shall assist the Tax Assessor throughout the project. The Company shall fully cooperate with those professionals throughout the project and shall timely share any information requested.

The Company shall not sell, transfer or otherwise dispose of this Contract or its interest therein to any other parties without receiving prior written approval from the Tax Assessor and the Township of West Orange.

4. Conflict of Interest:

The Company shall comply with all aspects of N.J.A.C. 18:12-4.5 concerning Conflict of Interest.

No Commissioner or employee of the Essex County Board of Taxation and no assessor of a taxing district within Essex County or employee of the Township of West Orange shall have an interest whatsoever, directly, or indirectly, as an officer, stockholder, employee, or any other capacity in the Company.

No Company referred to in N.J.A.C. 18:12-4.4(a) 7 shall represent any property owner(s) or taxpayer(s) filing a tax appeal with respect to a revaluation by the Company.

No Company, or any related entities and/or any immediate relatives of the Principal(s) of the Company, and/or shareholders, partners, investors, executives and/or employees shall have current or prior employment or interest in a company who performs real estate valuation services on behalf of property owners or their legal representative in any tax appeal litigation against municipalities.

The successful Company, or any related entities and/or any immediate relatives of the Principal(s) of the Company, and/or shareholders, partners, investors, employees are prohibited from representing a Township of West Orange property owner as an expert witness or perform valuation services against the Township in a tax appeal proceeding (County or State) for a period of fifteen (15) years from January 1, 2025.

5. Company Qualifications:

The Company shall meet standards as set forth by the Director of the Division of Taxation and N.J.A.C. 18:12-4.3. In addition, the company shall supply said Director with any information which may be required from time to time during the duration of this project.

The Company shall supply the Township of West Orange with one (1) copy of three (3) years of certified financial statements from an independent accountant as required.

6. Company Personnel:

At a minimum, the Company, its personnel/employees shall meet the requirements and qualifications as prescribed under N.J.A.C. 18:12-4.6. Wherever this contract calls for a greater/increased standard the higher standard shall prevail over the applicable New Jersey Administrative Code(s).

Principals of the Company shall have at least ten years of practical and extensive appraisal experience in the valuation of the various classes of real property.

Supervisors of the Company shall have ten years of practical and extensive appraisal experience in the valuation of the particular class of real property for which they are responsible. At least four years of this experience must have been in the mass appraisal field within the last three years.

All personnel determining final land values shall have at least ten years of practical and extensive appraisal experience in the valuation of this class of property.

All field inspectors shall be compensated on an hourly basis, not a per parcel basis.

All personnel involved in valuing commercial, industrial, and multi-family (five or more) units must show proof of expertise in the valuation of income-producing properties. All commercial, industrial, and apartment building of 4 units or greater shall be appraised by a holder of a commercial level designation of a nationally recognized professional appraisal organization and/or shall be a Licensed Certified General Real Estate Appraiser (SCGREA) in New Jersey. If requested, the designated appraiser shall show proof of expertise in the valuation of apartments, hotels, marinas, mobile home parks, motels, nursing homes, offices, and shopping centers by submitting a list of such properties appraised during the last three years.

Field personnel and/or field inspectors shall have a minimum of **6 months** actual revaluation field inspection or appraisal experience pertaining to their phase of work and shall be generally aware of other phases of the revaluation project prior to starting field work. A resume including references shall be summarized and submitted with the Company's proposal for review by Township officials. All field personnel shall be subject to a written test of basic general skills relating to their functions if required by the Tax Assessor of the Township of West Orange. The test will be prepared by the Tax Assessor and administered to these persons at any time upon request by the Assessor prior to or while work is ongoing on this project. A minimum of six (6) full time field inspectors shall be provided during the field data collection phase of this project so as to meet the project completion schedule.

The Company shall submit a resume outlining the qualifications and relevant experience of each principal, supervisor, land valuator, and commercial, industrial, or multi-family valutors as well as field personnel assigned to this project. Additionally, the Company shall identify if any employee is currently a sitting Tax Assessor within the State of New Jersey and in which municipality they hold such office. The Company shall submit the names, residence addresses, education, and prior experience of each employee to the Tax Assessor before work is started by any employee.

The Company shall designate a qualified and responsible Project Manager to supervise the operation of the Company's staff for the entire project. (Complete **Appendix B**) There shall be one (1) supervisor for no more than six (6) field data collectors or part thereof. The project manager/supervisor shall have at least ten years of experience in mass appraisal work and at least five years in the capacity of a reviewer. This designated individual(s) shall make themselves(s) available to the Tax Assessor and/or the County Tax Administrator for consultation throughout the project.

The Tax Assessor reserves the right and discretion to request a replacement project manager at any time in the interest of the Township of West Orange obtaining the highest quality revaluation results. The Company shall provide a qualified replacement project manager that is acceptable to the Tax Assessor within 5 days of written notice or be subject to a \$500.00 per day penalty for every day that a qualified and acceptable replacement project manager is not in place to manage the Township's revaluation project.

The Company shall supply the Tax Assessor with driver's license numbers, vehicle license plate numbers and make of vehicle or vehicles that will be used by field personnel. Additionally, all employees working on the revaluation must supply their home address, and home and cellular telephone numbers.

All field inspectors are to wear a Company shirt (short or long sleeve) or reflective vest of the same design and color with the Company name and logo so they may be easily identified by property owners and municipal officials when performing any inspection work for the Township. Failure to wear the required Company shirt may result in the field inspector being removed from the project for the day. If non-compliance persists the field inspector shall be removed from the project.

The Company personnel assigned to the project shall wear an identification badge issued by the Township of West Orange Police Department which shall contain an up-to-date photograph of the

employee. This identification tag must always be worn on the outside of their clothing and conspicuously displayed. Personnel shall present themselves in a neat and clean manner and shall conduct themselves in a professional and courteous manner. A professional dress code will be enforced (see above mandatory Company shirt requirement).

The Company shall require all personnel performing work on this project to authorize a background investigation of said employee by submitting a release as attached to this contract as **Appendix C**. This investigation may include a National Criminal Information Center report (NCIC) and driver's license reviews and be conducted by the Township of West Orange police department. Additionally, the company shall provide proof of citizenship for all of its employees that will be working on the revaluation. Either an I-9 or passport will be acceptable. **Any and all costs associated with the aforementioned background checks are the sole responsibility of the Company.**

Upon written notice to the Company's project manager, at no additional cost, the Tax Assessor may request that additional personnel be assigned to any phase of this revaluation project in order to meet the schedule of any project work. Noncompliance with this request is considered grounds to invoke the liquidation clause of this contract. Such determinations shall be at the sole discretion of the Tax Assessor.

Upon written notice to the Company's project manager, the Tax Assessor may request removal of any person from this project whose work is unsatisfactory or has conducted him or herself in an unprofessional manner.

Any change in personnel employed under this contract shall be immediately submitted to the Tax Assessor and the Essex County Tax Administrator in writing. The municipality may demand replacement of supervisors and field personnel who, in its opinion, are not performing adequately.

7. Office Space, Telephone Access and Computers:

The Municipality will attempt to provide for office space for field personnel and access to computer equipment on a limited basis for encoding of the property description data, if available. The Company shall provide as a part of the contract price a fully functional office in the State of New Jersey including but not limited to office space, furniture, computers, equipment, telecommunication data lines and other items required in connection with this project at its own expense. This includes any communication equipment, hardware, software, data lines or access fees necessary to connect to the Township's computer vendor BRT's Communications, Inc.

The Township of West Orange has the irrevocable right to deduct up to \$500.00 per day (Liquidation Damages) from any funds if the Company fails to comply with this requirement within 90 days of the contract being awarded. The Tax Assessor shall be provided proof that the Company has an operating and fully functional office in the State of New Jersey as described above along with a list of telephone numbers being used by Company personnel in order to maintain communications between parties to this agreement.

8. Public Relations:

During the progress of this project, the Company and its employees will endeavor to promote understanding, transparency of the process and amicable relations with taxpayers and the general public. The Company and the Township of West Orange will endeavor to orient and educate all interested persons as to the revaluation project through a website (requirement to be discussed separately in the next section), newspaper articles, press conferences, public information mailings and

meetings, and other publicity as required and determined by the Tax Assessor. Any informational materials shall be presented to the Tax Assessor for review and approval prior to release, publication or posting.

The Tax Assessor shall arrange speaking appearances at meetings of homeowners, condominium associations, community groups and business groups and the Company shall furnish qualified speakers in order that the purposes, methods, and procedures of this revaluation program can be explained to as many interested persons as possible. Meetings with homeowner and community groups should be scheduled prior to the commencement of field inspections within the group's sector of the Township of West Orange where possible and/or requested. The necessity and number of meetings will be determined at the Tax Assessor's discretion for the purposes of this revaluation project.

The employees of the Township of West Orange and the Company shall work together to maintain the full cooperation of all taxpayers by treating each inquiry with courtesy and timely supplying all possible requested information within statutory requirements and limits to every interested taxpayer; however, each field inspector shall be instructed to refrain from discussing with the property owner, tenant, or occupant the possibility of any increase or decrease in the valuation or taxes of the real property and/or buildings, since any information is preliminary in nature at that point in time. This restriction will be strictly adhered to and any violation will be just cause for the Tax Assessor to request that the employee be removed from work on this project.

These requirements for public relations are a minimum. The Company should detail additional public relations efforts as this is a critical part of a successful revaluation program. The Company, subject to prior approval from the Tax Assessor, may also substitute other methods to achieve effective communications among the community. Those methods need to be described in detail how they will advance the public relations efforts of the revaluation process.

9. Company Web Site:

As a part of a comprehensive public relations program and in order to foster transparency of the revaluation process the Company shall have a website where interested parties can obtain information about the revaluation on-going in the Township. All revaluation correspondence sent out shall reference the website and provide a general description of its content.

The website content, at a minimum, shall contain the following information and shall be updated monthly:

Information regarding the Company, its telephone number, e-mail address, information and facts concerning the revaluation process, an inspection schedule and progress of the revaluation;

Any cost relative to this provision(s) is the exclusive expense of the company.

10. Submission of Work:

Data shall be uploaded from BRT's PRC Powerpad electronic data collection system to BRT's's CAMA system daily. In addition, all digital images taken for each property shall be uploaded and attached as soon as possible prior to the completion of the revaluation project. Any cost relative to the provisions is the exclusive expense of the company.

11. Program Progress Reports:

The Company shall submit a schedule of all project work including projected dates of completion to the Tax Assessor prior to the contract being awarded. Therefore, on the 25th day of each month, detailed status report and supporting documentation outlining progress shall be submitted to the Tax Assessor until completion of the project. A detailed project work schedule shall be completed and submitted in conjunction with Contractor's proposal to the Township.

Liquidation Damages of up to \$500.00 per day for any delays beyond 10 days shall be deducted for any balance due. The Company shall be notified in writing and given 10 days notice wherein to remedy any deficiencies and/or late reports (total of 20 days).

Monthly progress reports shall be filed directly with the Tax Assessor and the Essex County Board of Taxation on or before the 25th day of each month. . Periodically throughout this project, documentation relative to the valuation of properties shall be submitted to the Tax Assessor as requested.

12. Liquidated Damages:

The Company may require additional time to complete the revaluation program due to unforeseeable reasons unless the Essex County Board of Taxation grants an extension of the January 10, 2025 tax list filing deadline, the township may fine the Company five hundred dollars (\$500.00) for each calendar day beyond January 10, 2025 filing deadline.

Completion is defined as all work finished including a fair and equitable value being calculated as of October 1 of the pretax year, which requires all field inspections, calculations/data entered in to the BRT's CAMA system, digital photos taken front, rear and accessory structures of every line item and entered in to the BRT's Image System, informal taxpayer public hearings, hearing maintenance and submission of all reports, as may be required by the Tax Assessor and/or the Essex County Board of Taxation during this revaluation project and the "Tax List" is able to be certified.

The Company shall not be responsible for delays caused by poor weather conditions, strikes, war, catastrophes, acts of God or actions by others not under the jurisdiction of the Company which might stop or delay the progress of work. No other justification or reason for delays of this project is acceptable.

13. Insurance and Bonding:

Indemnification

The Company shall indemnify and hold harmless the Township of West Orange from any lawsuit, litigation, demand or claim arising out of the revaluation contract including attorney's fees and costs in connection with the defense of any such claims. The Township shall be able to choose an attorney of its own at the customary hourly rate, if the Township is named in any lawsuit, litigation, demand or claim arising out of the revaluation contract, which fees shall be covered by the Company.

Insurance Requirements

The Company shall comply with all aspects of N.J.A.C 18:12-4.10 concerning Surety and insurance.

The Company shall carry the following insurance for the complete duration in the performance of its services and shall provide certificates of insurance evidencing its coverage prior to starting work on the revaluation. The certificates of insurance shall provide for advance notice to the Township of any subsequent modification or cancellation of the coverages.

A. The Company shall provide Workers' Compensation Insurance with coverage as required by the State of New Jersey.

B. The Company shall provide Comprehensive General Liability Insurance with a limit of not less than \$3,000,000 each occurrence and \$2,000,000 aggregate for bodily injury, personal injury and property damage.

C. The Company shall provide Automobile Liability Insurance with a limit of not less than \$1,000,000 for automobile coverage per occurrence/claim.

D. The Company shall provide Professional Liability Insurance of the type necessary to protect the Township from any professional liability arising under this Agreement. Said insurance shall be in an amount no less than \$2,000,000 for any one claim.

E. The Company shall provide Excess Umbrella Insurance in the amount of \$1,000,000 giving protection in excess of eh General and Auto Liability coverage.

The aforementioned policies shall name the Township of West Orange as an additional insured.

Performance Bond

A performance surety bond equal to the amount of this contract, executed by reputable bonding firm authorized to do business in the State of New Jersey shall be provided at contract execution. The surety bond shall be subject to a reduction of ten (10) percent of the contract amount upon acceptance of the completed revaluation by the Tax Assessor. Said surety bond shall be subject to full cancellation at the conclusion of the second year of all appeals before the Essex County Board of Taxation.

A treasury listed bonding company is to be provided with an AB Best rating.

Copies of all insurance policies and the surety bond shall be provided to the Township of West Orange prior to the commencement of any work under the contract.

14. Quality and Progress Control:

The Company shall utilize a quality control program as outlined and attached to this contract as **Appendix E** or any other format approved by the Tax Assessor of the Township. The Company shall submit copies of all quality control reports to the Tax Assessor on a weekly basis for review so as to ensure that the program guidelines are being adhered to throughout the project.

If at any time during the contract period the quality and/or progress of the Company's work shall not be satisfactory to the Tax Assessor, the Township of West Orange reserves the unilateral right to terminate the contract upon thirty (30) days written notice directed to the principal place of business of the Company.

Thereafter, the Township of West Orange shall be responsible only for the reasonable value of the services theretofore rendered, and in no event a sum greater than the ratio of completed work to the whole work contemplated by the contract.

15. Interpretations of Specifications and Contract:

Should a conflict in language arise within this contract as it relates to any State Statute or Administrative Code, said conflict shall be settled based on the increased/higher standard being applied to that portion of the contract language.

This Contract shall be construed pursuant to the laws of the State of New Jersey. Any litigation with respect to the interpretation of the terms of this Contract shall be within the sole jurisdiction of the Superior Court of the State of New Jersey, Essex County.

16. Confidential Nature of Project:

Disclosure of appraisal information to any individual, Company, or corporation, other than the Tax Assessor, the Essex County Board of Taxation, or their authorized representatives is expressly prohibited, and if done before conclusion of this project will be considered a violation of the contract. It is understood that this does not refer to information released under due process of law, the right to know laws and Open Public Records Act (OPRA) of the State of New Jersey.

All property record cards, computer assisted mass appraisal (CAMA) data, income & expense statements (Ch. 91 statements), empirical data, valuation data, all analysis and maps collected, created and/or calculated in connection with the revaluation is the property of the Township. Disclosure, reproduction, utilization or use of any such information in any manner without the express written consent of the Township attorney and Municipal Tax Assessor is strictly prohibited. The Township will reserve legal remedies and rights should the Company breach or fail to comply with this provision.

17. Conditions to be met by the Municipality:

The municipality shall comply with all aspects of N.J.A.C. 18:12-4.7 concerning their conditions to be met.

The Township of West Orange shall furnish the Company the following:

- (a) One (1) large and One (1) small copies of the up-to-date tax map approved by the Director of the Division of Taxation or his designate indicating the real estate assessment numbering system.
- (b) A copy of the MOD IV tape of current property records for all properties currently listed upon the tax records of the Township of West Orange. This tape shall include the block, lot, additional lots, owner's name and address, property location, property classification, if needed.
- (c) Two (2) copies of the municipal zoning map.
- (d) Access to any SR1A records required by the Company.

- (e) Access to the abstracts of deed on file within the assessor's office as needed.
- (f) Access to zoning approvals and building permits as received during the project.
- (g) Letters of Introduction to facilitate the Company's access to properties for inspection and data collection purposes.
- (h) Any other data that may be secured from the Township of West Orange subject to the approval of the Tax Assessor to assist the Company to determine the full fair value of the properties to be valued.

Upon the completion of the revaluation project the Company shall return all documents, records, maps, and any photographs acquired back to the Township of West Orange. At the request of the municipality the Company shall sign an affidavit attesting to same.

Note: Access to the Township's current or previous property record cards will be limited to obtaining the year built for improved properties. Consequently, the Township's current or previous property record cards and old computer assisted mass appraisal (CAMA) data will not be made available to the Company or its representatives for review, consideration, or consultation in any manner or under any circumstance during the revaluation of the Township without the sole permission of the Tax Assessor.

18. Property Inspection:

The data collection process is a critical part of the revaluation process! To often the public criticizes field inspectors/the revaluation process for not taking the time to walk through the entire property including all levels. Unless prohibited by a property owner and noted accordingly, all field inspectors are required as a part of this contract to view each room in a property to ensure the greatest accuracy and public confidence in the collection of field data. Therefore, the Township requires all field inspectors to be compensated on an hourly or salary basis, not a per parcel basis. Failure to do so is a violation of this contract and may result in the field inspector being removed from the project.

Prior to the beginning of field inspections, the revaluation company's project manager, and any other company representative(s) necessary will ride throughout the Township with the Tax Assessor to discuss the delineation of neighborhoods/VCS's, valuation peculiarities, demographics and other salient valuation criterion as required to thoroughly consider all factors necessary in establishing fair, equitable and uniform assessments throughout the Township.

The Township of West Orange will not be responsible for providing security protection for the Company's personnel during any field activities connected with this Contract. The Company is not restricted in any way from providing such security as they feel necessary at their own expense.

Prior to the commencement of field inspections, a schedule will be set up for the entire Township which outline the plan for field inspections. This will be done jointly by the Company and the tax assessor and will include neighborhood and personnel assignments. The purpose of this requirement is to permit the tax assessor to have an overview of the progression of the inspections.

Prior to the commencement of field inspections, public notice will be given of the schedule. This notice will be made through the Township of West Orange's local newspapers and through informational bulletins placed in Township Hall and the municipal and Company's web site as well as their local cable TV channel if applicable. The publicly posted schedule for inspections shall set forth the proposed time table and locations for inspections throughout Township of West Orange. The web site(s) and cable TV

announcements shall be updated monthly by the Company. Any cost(s) associated with this requirement are the sole responsibility of the Company.

Prior to the commencement of field inspections, notice of initial inspection shall be mailed to individual property owners, by neighborhood or other systematic method, advising owners that field inspectors will be in their neighborhood at given dates. Generally, initial inspections will be attempted within two weeks of this notice.

All field inspectors, including the project manager(s), must have an active cellular telephone or other personal communication device so as to be easily reached if the need arises. A list of names and cellular telephone numbers shall be provided to the Tax Assessor.

This contract requires the measurement, drawing/sketching, inspection and verification of **100%** of the exteriors of every property and a goal of **95%** of the interiors of all properties within the Township. This requirement includes all taxable, tax-abated and tax-exempt properties. A careful inspection of each parcel shall be made after 9:00 AM but before 7:00 PM on any day, Monday through Saturday.

The Company shall notify the West Orange Tax Assessor's office of the location(s) of their field representatives and their activities weekly.

All Company personnel assigned to the project shall wear an identification badge issued by the Township of West Orange Police Department which shall contain an up-to-date photograph of the employee. This identification tag must always be worn on the outside of their clothing and conspicuously displayed. Personnel shall present themselves in a neat and clean manner and shall conduct themselves in a professional and courteous manner. A professional dress code will be enforced (see above mandatory Company shirt requirement).

All field inspectors are to wear a Company shirt (short or long sleeve) or reflective vest (over their clothing) of the same design and color with the Company name and logo so they may be easily identified by property owners and municipal officials when performing any inspection work for the Township. Failure to wear the required Company shirt may result in the field inspector being removed from the project for the day. If non-compliance persists the field inspector shall be removed from the project.

All structures (residential, commercial & exempt) are to be measured and sketched in BRT's CAMA system with a measuring tape and/or a state-of-the-art laser measuring device. No measuring sticks will be permitted to be used. A measuring wheel may be used for on site improvements (parking lots) and large class 4 buildings.

At the time of the property inspection, if an owner/occupant is not available, a calling card shall be left in a conspicuous place (NOT IN ANY MAILBOX) indicating the date and time of a second inspection. This card shall include a contact telephone number and an e-mail address should the owner/occupant/tenant desire to make other inspection arrangements. The type and design of said card is subject to the assessor's approval. The date and time of a second inspection shall be substantially different from that of the original inspection (Not same day, etc.)

If the owner/occupant/tenant is not available at the time of the second inspection, a second calling card shall be left in a conspicuous place indicating that the field inspector has attempted two visits and request the Township of West Orange/occupant to either return the card or telephone a given number or send an e-mail to arrange for an interior inspection. This card shall include information advising that the assessment data will be estimated as required unless an interior inspection is arranged. The exact language shall be reviewed and approved by the Tax Assessor prior to release.

In cases where no entry is possible after three (3) attempts or an owner/occupant refuses to either set a mutually convenient appointment or allow entry to the premises, the Company shall assess that particular property at its highest reasonable value using professional appraisal methods and data available. **In no event shall a card be left requesting the owner/occupant/tenant to fill in information.** The Company shall notify the Tax Assessor in writing of these refusal(s) and estimations monthly. The electronic CAMA record shall reflect whether an interior inspection was made and whether it was a refusal or an estimate. Upon the completion of the inspection phase of the revaluation project the Company shall provide the assessor with a separate listing of all properties in block and lot order of all properties where estimates were prepared. Additionally, the percentage of successful interior inspections completed by the Company shall be provided to the assessor in accordance with this contract.

The Company shall immediately notify the Tax Assessor of any properties not found on the current tax list but discovered because of their field inspection. This report will permit adequate time to place an added/omitted assessment on the property, so all properties accurately appear upon the Township of West Orange Tax List.

The type of construction will be recorded in BRT's PRC Powerpad electronic data collection system via a pen based laptop computer each component parts such as, but not necessarily limited to, foundation, basement area, wall construction, roof, floors, interior finish, heating system, fireplaces, kitchen (if updated or not) and quality, plumbing, fixtures, including whirlpool baths, number of rooms, actual and effective age, physical condition, physical, functional and economic depreciation and/or appreciation if applicable, general quality of construction, rent (if rented), and sales data.

Each property data field inspector shall record their name or code of the person making the inspection and the date of the inspection as well as obtain the signature of the occupant verifying that an interior inspection has been conducted in BRT's PRC Powerpad electronic data collection system. The signature of the party present at the time of inspection shall be requested and signed employing BRT's PRC Powerpad utilizing a tablet laptop computer.

In no case shall a field inspector attempt to enter or make an interior inspection where only a minor is present. The property owner or other responsible adult must be present at the time of any interior inspection(s). If the field inspector has doubts, they should leave a card and/or arrange to inspect the interior when a responsible adult is present. This restriction will be strictly enforced, and any violation will be just cause for the Tax Assessor to request that the employee be removed from the project.

This Contract requires the Company's sole method of data collection to be BRT's PRC Powerpad Electronic Data Collection Software utilizing a tablet computer laptops in the field.

Every evening each field inspector shall upload their day's data collection into BRT's CAMA system.

The format of the property record data collection card shall be as indicated on the Township of West Orange's computer system which is the BRT's CAMA System.

The Tax Assessor, his/her designate or a representative of the Essex County Board of Taxation may make random spot checks throughout the Township of West Orange to verify that inspections are being conducted in an appropriate manner.

The Tax Assessor, his/her designate or a representative of the Essex County Board of Taxation may accompany Company employees at any time during field inspections.

Properties which may be altered by building permits after field review but prior to October 1, 2024, shall be quantified on a Microsoft Excel spreadsheet and shall be field reviewed by the Company and provided to the Tax Assessor prior to finalization of value.

A final (100%) drive-by visual field inspection is required and review of all land and buildings be made upon completion of field and office computations by Company's Project Manager to ensure accuracy of all data recorded on a hard copy of the computer data files. The purpose of this review will be to account for and adjust for factors which may have a direct bearing on the market value of properties as well as to ensure a property's equitable relationship to surrounding properties. This review shall be accomplished by the Project Manager along with the Tax Assessor.

All field inspectors shall be compensated on an hourly basis, not a per parcel basis.

19. Computer Requirements:

The Company shall use BRT's Computer Assisted Mass Appraisal System (CAMA), BRT's imaging system and BRT's PRC Powerpad electronic data collection system utilizing pen-based laptop computers. No substitutes will be allowed or permitted, nor shall the Company be permitted to convert CAMA data from another vendor's software. The Company shall be responsible for paying all line or service charge fees in connection with the CAMA operation.

The Company shall computerize The Real Property Appraisal Manual of New Jersey, Third Edition, Volumes I and II and any updates so to be able to generate computer data files for residential properties.

The Company shall, when utilizing the Cost Approach to determine value, the Marshall Swift Commercial Estimator Valuation Computer Software program.

The Company shall, when utilizing the Income Approach to determine value of income producing or potentially income producing commercial, industrial, and apartment properties, create a template using Microsoft Excel Software. The Company shall create an individual property valuation data sheet on each property where the income approach is applicable. The data sheet shall include all key data elements necessary to understand and estimate the value of the property utilizing the income approach to value. The Company shall prepare a written report setting forth the factors used to develop the income approach valuation.

The Company shall, at the Company's cost, request income and expense statements (Chapter 91's), under the Township's letterhead, on any income-producing properties by certified mail, return receipt requested, pursuant to **N.J.S.A.** 54:4-34 under the Tax Assessor's signature. The Company shall transfer the data obtained to an Excel spreadsheet and shall deliver the spreadsheet to the Tax Assessor.

The Company shall integrate the (CAMA) system with the New Jersey Property Tax System MOD IV so that entry of the data can be made directly into the taxing districts Master File. The system must also be capable of producing the Added, Omitted, and Rollback Assessment valuation list(s) and any other information deemed necessary by the Tax Assessor.

The Company in consultation with the Tax Assessor shall build the data base. The data files shall include all items of information in connection with each property such as, but not limited to, the block and lot number, owner's name and mailing address, property location, property classification, zoning, land size, improvements interior listing, age of improvements, depreciation, pricing data for each improvement, and the final calculated values for land and improvements.

The Company shall provide to the Township of West Orange employees up to 75 hours of training in the operation of the computer programs so that assessment staff personnel will be able to update the data base as changes occur upon completion of the revaluation project.

Upon completion of the revaluation project, the Company shall turn over to the Township of West Orange all programs and documentation utilized by or prepared by the Company or that will be necessary for the Township of West Orange to maintain, update or expand the computerized appraisal system.

20. Photograph/Digital Color Image Requirements:

The Company shall depict, at a minimum for every property at least two digital color images, front and rear of each parcel/line item/building of real property, one digital color image of any accessory structure (Carriage House, Detached Garage and/or Shed), and one digital color image of any Built In Pool. The Company shall also take digital color images clearly depicting the size and nature of any other structures that affect the value of the property on which such structure is located.

The Company shall transfer/attach all photos to the corresponding parcel in BRT's CAMA system. If existing photos are in the CAMA system the latest photos should be reordered so that the newest photos appear first.

The Company shall take additional digital color photos necessary to identify a significant or unique valuation attribute, characteristic or feature that exists on a property that has a substantial positive or negative influence on the valuation of said property. All such pictures shall be properly and correctly identified.

The Company shall be responsible for all costs, charges and fees for all of the photographic requirements.

The Company shall not release any of the photos to any person or firm other than to the Township of West Orange.

21. Special Reports:

At the request of the Tax Assessor, the Company may be required to prepare reports not specifically set forth elsewhere in these specifications. These may include, but may not be limited to, spreadsheets for studies of values by neighborhood, impact reports, value change reports, general sales reports for specified periods of time, rental assumptions on class 4 properties and studies which compare pre-revaluation values to new proposed values / taxes (impact reports).

The Company shall, without exception, have the capability to generate reports based on sales prices, ratios, property type, property class, gross living area, room count, age of dwelling, lot size, zoning and neighborhood.

The Company shall have the capability of generating reports by neighborhood that compare sales prices to new proposed assessments and that present the ratios for each property in the report. Based on this information, the Company shall without exception, have the ability to develop coefficient of dispersion studies.

22. Land Valuation:

The Company shall collect and analyze all fair market land sales and demolition sales that occurred during the three years prior to the revaluation date in order to develop a market data approach. Any analysis or methodology utilized shall directly correlate to this market study.

The Company shall prepare a sample format to be approved by the Tax Assessor prior to the actual use in valuing the land component. The identification of market trends is important, and an analysis should be used to determine and document such trends. Analysis may include sales ratio studies, paired sales and the development of general, segmented, and stratified coefficients of deviation. Data shall be secured from all available sources, compiled, checked, and analyzed for the calculation of land values. Factors affecting the value of land such as location, shape, size, topography, access to roads, railroads, and easements, use, etc. shall be carefully considered.

The Company, in consultation with the Tax Assessor, if necessary, shall modify the existing VCS's and/or create neighborhood delineations/value control sectors (VCS's) which reflect the division of homogenous neighborhoods.

The Company shall value land utilizing the square foot area of each parcel. Front foot valuation method is prohibited. Valuing land under the front foot bases is unacceptable and prohibited. The Company shall establish site values for each parcel within the Township of West Orange utilizing the appropriate zoning requirements as a base, square foot area and value the square foot area in excess of the zoning requirement as surplus lands utilizing a minimal value per square foot. Any variations caused by parcel characteristics shall be determined as factors to be applied to the base cost to determine a final parcel valuation. Company field personnel must have sufficient knowledge and experience with valuations being affected by location, shape, size, topography, traffic, view, leases, railroads, wetlands, right of ways, easements and other forms of economic obsolescence.

Conservation easements, common areas and wetlands are to be valued uniformly throughout the Township of West Orange. Right of ways and easements are to be noted on the property data file and considered in the valuation process. If applicable, Qualified Farmland is to be valued according to its land use at rates provided by the State of New Jersey and at its highest and best use without farmland qualifications. In such instances, two value estimates will be required.

The Company shall identify, quantify, analyze, and value all abandoned Class II railroad properties located within the Township of West Orange in accordance with the applicable New Jersey Statutes.

The Company shall consider all State of New Jersey Department of Environmental Protection or Federal Environmental Protection Agency Declarations of Environmental Restrictions, Hazard areas, Groundwater Classification Exemption areas and other environmental deed restrictions, all of which must be noted in the property data file.

All land valuation calculations shall be recorded in the CAMA data files. All computations from the base rate to the final calculated value shall be shown in the CAMA data files.

The Company shall prepare a land value schedule reflecting the final determined land rates. Said land value schedule shall include the site value as required by parcel zoning, value per square foot when applicable and any adjustments to be applied to the base site due to parcel characteristics.

Upon conclusion of the project, this schedule will be turned over to the Tax Assessor for his future use.

23. Residential Valuation (including all applicable Exempt Properties):

The Company shall utilize the most recent edition of the New Jersey Real Property Appraisal Manual when appraising residential properties. Residential schedules shall contain all variations from the base in order to price all types of wall construction, roofs, floors, heating, air-conditioning, plumbing, fireplaces, interior finish, finished attics, dormers, finished basements, built-ins, multi-family homes, decks, patios, porches and garages. The schedules shall show prices for various sizes as well as types and grades of construction.

The Company shall collect, analyze, and create Microsoft Excel spreadsheets for all residential fair market sales that occurred during the three years prior to the revaluation date to develop the market data approach. The Company shall prepare a sample format to be approved by the Assessor that will be used in this approach to value. The identification of market trends is important, and a paired sales analysis may be used to determine and document such trends. In addition, the analysis should also include a sales ratio study by neighborhood VCS and by housing type & design.

If applicable, all farm buildings are to be properly measured, classified and valued. Two values are required for farmland: as qualified, and if not qualified specific documentation is required with proper exhibits for each parcel.

The cost conversion factor shall be determined through market studies and shall be substantiated by written documentation. Use of the final cost factor shall be made only after consultation with the Tax Assessor.

The depreciation factors shall be determined through market-oriented analysis. Physical, functional and economic depreciation and/or appreciation observed by any data collector must be recorded separately on the data file and be explained in writing on the comments screen for each property. The final condition is to be reflected in the improvement calculation. The concept of effective age shall be used.

Photographs/digital images of all residential properties are to be in compliance with Section 20 therein entitled "Photograph Requirements."

24. Commercial, Industrial, and Apartment Valuations (including all applicable) Exempt Properties:

When determining value of all commercial, industrial and apartment properties, the Company shall utilize all applicable approaches to value recognized in the real estate appraisal industry and Tax Court case law.

For all Class 4 properties, each property record card file shall include a measured sketch of the structure(s) and all information used in estimating the assessed value for the property, including but not limited to a Marshall Cost Sheet (including the P-list), sales comparison valuation grid, a complete description of use(s), building and site improvement sketch/measurements (including ceiling heights), and income approach to value (outlining income, expenses & capitalization rate).

The Company shall utilize the Marshall Swift Valuation Service when determining value using the Cost Approach for applicable Class 4 properties.

The Company shall collect and analyze the local and regional market as necessary to evaluate all commercial, industrial and apartment market rates, rentals, and expenses to estimate supportable

indication(s) of value. In addition, all sales that occurred during the three years prior to the revaluation date shall be analyzed to develop all the necessary valuation approaches to value as of the applicable assessing date. The Company shall prepare an Excel spreadsheet sample format to be approved by the Tax Assessor that will be used in these approaches to value. The identification of market trends is important, and a paired sales analysis may be used to determine and document such trends. Analysis shall include unit values based on the type of property being analyzed, (e.g., apartments – \$ per unit, office building – \$ per square foot).

All properties that are income or are potential income-producing properties shall have a written report outlining the factors used to develop the income approach valuation.

In the case where no income and expense data were returned or made available the Company should estimate this information and an Excel spreadsheet should be made and submitted to the Tax Assessor and the Township's Review Appraiser for approval prior to setting a final value for each such property.

The Company shall analyze all income and expense statements received and investigate lease and rentals for the purpose of establishing economic rents and gross rent multipliers, when applicable.

Each component used in the construction of the Capitalization rates to be used for the different types of income producing properties shall be obtained from the market, documented, and discussed with the Tax Assessor and the Class 4 review appraiser/expert prior to estimating the final values on all Class 4 properties.

Site improvements such as lighting and paving are to be identified, enumerated and valued as accessory items as appropriate.

Depreciation factors shall be determined through market studies and shall be substantiated by written documentation. Physical, functional, and economic depreciation and/or appreciation observed by a field inspector must be recorded separately on the data file and explained in writing for each property when applicable. The final net condition is to be reflected in any calculations.

Photographs/digital images of all Commercial and Industrial properties are to be in compliance with section 20 therein entitled "Photograph Requirements."

In the comments section of the CAMA file (CAMA1 screen) the Company shall include a description of the property setting forth the total square footage of the building, number of units, number of buildings, a breakdown of the type of space (i.e. retail, office, apartment (number & type of units), warehouse, etc. & their corresponding square footage).

Prior to the Company's use in the revaluation, the Tax Assessor shall approve the capitalization rate(s), effective tax rate and other key metrics utilized in the income approach to valuation.

25. Commercial, Industrial, Apartment (Class 4) Valuation Review:

The Company agrees to work with the Township of West Orange's revaluation review appraiser/expert as follows:

- The Review Appraiser shall review all Class 4 properties where the newly assigned assessed value as directed by the Tax Assessor.
- The Review Appraiser shall review the top 10 Class 2 valued properties located in the Township prepared by the Company.
- The Company, the Review Appraiser and the Tax Assessor shall meet prior to commencement of Commercial, Industrial or Apartment property valuation(s) to decide upon key metrics utilized in valuing these types of properties. These items include but are not limited to base capitalization rates, equity dividend rates, mortgage constants, effective tax rates, vacancy and credit loss percentages, and operating expense ratios.
- The Review Appraiser shall report directly to the Tax Assessor who shall approve and communicate changes or recommendations to value(s) or methodology to the Company.
- The Company will provide the Review Appraiser with all data, digital photos, analysis and value estimates on the Class 4 properties and the top 10 class 2 valued properties located in the Township on or before November 10, 2024.
- The Tax Assessor shall be the sole determinant if the work performed by the Review Appraiser is satisfactory.

26. Billboard Valuation and Identification:

The Company shall as a part of this revaluation, identify and value for assessment purposes all billboards located within the Township of West Orange in accordance with Chapter 42, Public Laws of 2004.

The Company shall determine value by income, sales comparison, and replacement cost less depreciation.

Photographs/digital images of all Billboards are to be in compliance with section 20 herein "Photograph Requirements."

27. Cellular Telephone Antennas

The Company shall as a part of this revaluation, identify, report and value all cellular antenna towers or building mounted antenna located within the Township of West Orange.

28. Added Assessments and Partial Assessments:

The Company shall be responsible for valuation of all new construction, additions and alterations up to and including October 1, 2024. If a new home is under construction at the time of the field investigation, a notation of "P" for partial assessment shall be placed on the Mod IV and BRT's CAMA system. Prior to finalization of values, the Company shall conduct a field review of these incomplete property improvements. Upon review, if the construction is substantially completed for its intended use, the Company shall amend the record and shall value as if the improvement has been completed. If construction remains incomplete, the Company shall note the percentage of completion at the time of re-inspection.

The Company shall provide the Tax Assessor an Excel Spreadsheet for their review a description of the added assessment, including the Block, Lot, Qualifier, Property Location, a description of the added assessment, the dollar amount of the added assessment and number of months prorated for his records. Upon review and approval by the Tax Assessor, the Company shall be responsible for inputting the data into the Mod-IV tax record system in a timely manner as prescribed by the Essex County Tax Board.

The Company shall be responsible for providing the Tax Assessor with a Microsoft Excel Spreadsheet outlining all new and existing Partial Assessments and the percentage of completion including a description of same.

29. Neighborhood Delineation / VCS Map:

At the commencement of this project, the Company shall tour (physically drive) the Township of West Orange with the Tax Assessor, as necessary to review, establish or modify the existing neighborhood delineation/Value Control Sector (VCS) map. The map shall include the boundaries for each VCS/Neighborhood (Value Control Sector) delineated by the Company and include land use zone, the boundaries for each neighborhood control sector and any FEMA flood zones that exist throughout the Township.

Once approved by the Tax Assessor, the Contractor shall complete and transmit the VCS map in both a PDF format and in a 24" x 36" framed paper color copy to the Tax Assessor within 30 days of such approval.

30. Property Owner Notification and Property Owner Review Hearings:

The Company shall comply with all aspects of N.J.A.C. 18:12-4.9 concerning Taxpayer review procedures. The Company shall not mail valuation notification letters to any property owner prior to prior to election day or November 10, 2024, whichever is later.

Upon determination of property values the Company shall, at its own expense, notify each property owner of the valuation by letter the form of which will first be approved by the Tax Assessor. The notice shall include a summary of the property data used to determine the valuation and shall advise the property owner of his/her right to attend an individual informal review of the valuation at a designated location within the Township of West Orange. The Company shall schedule sufficient time to fully review

and discuss valuations with all interested property owners. Informal reviews are to be completed before December 25, 2024.

The Contractor shall provide the Tax Assessor with a written record of each review hearing. The Company shall make no revisions resulting from taxpayer reviews without consent of the Tax Assessor. If a review hearing results in an assessment adjustment, the Company shall notify each such property owner of the adjustment to his/her property in writing by December 30, 2024.

31. Records and Computations to Become Property of the Township of West Orange:

The Company shall comply with all aspects of N.J.A.C. 18:12-4.11 concerning Delivery and summary.

Upon conclusion of all property owner reviews and acceptable revisions, the Company shall meet with the Tax Assessor to finalize all aspects of the revaluation. The Company shall transmit to the custody of the Tax Assessor the original of all records and computations pertaining to any appraisal of property in the Township of West Orange. The deliverables shall consist of, but not limited to:

1. All photos/digital images entered through the use of the BRT's Image program.
2. A completed Page 8 Formula.
3. The partial assessment Excel spreadsheet listing.
4. Neighborhood / VCS map.
5. Any Excel spreadsheet created that outline data relative to rentals utilized, operating statements of income properties, and capitalization rate studies.
6. Complete BRT's CAMA data,
7. Any other records or data the revaluation company deems relevant and/or essential.

32. Defense of Values:

The Company shall be responsible for defending all valuations that are appealed to the Essex County Board of Taxation for the Tax Years 2025 and 2026.

The Company shall provide a proper appeal defense on behalf of the Township of West Orange which shall include but not be limited to providing a witness to testify at the Essex County Board of Taxation as an expert on behalf of the Township of West Orange. The witness will hold a Certified Tax Assessor License or Licensed Real Estate Appraiser who holds a valid CTA, SCCREA or SCGREa license.

The witness shall have inspected the interior and exterior of property subject to appeal. The witness shall provide an appraisal comparison grid including three to five comparable sales showing all value adjustments for key features of the subject property and comparable sales and shall provide photographs of the subject property and comparable sales being utilized.

The Company shall bear all costs, charges and appraisal fees associated with the defense of the Township's valuations/assessments before the Essex County Board of Taxation for the 2021 and 2022 tax years.

33. Page 8 Formula Calculation:

The Company shall assist the Tax Assessor in calculating the Page 8 Formula on or about December 30, 2024 after values have been finalized and submitted to the assessor for review.

The final calculation of the Page 8 Formula shall be no later than January 10, 2025, or after hearings have been concluded and final changes made, whichever occurs FIRST.

34. Affirmative Action:

The Company is required to comply with the affirmative action requirements of P.L. 1975, c. 127, N.J.S.A. 10:5-31 *et seq.* (P.L. 1975, c. 127) and Subchapter 10 of the Administrative Code at N.J.A.C. 17:27 as amended, supplemented and the rules and regulations promulgated pursuant thereto, and the provisions set forth in the State of New Jersey Equal Employment Opportunity Provisions for Professional Service Contracts and other Township of West Orange Ordinances pertaining to affirmative action. See Exhibit F.

35. Quality and Progress Control

The Company shall utilize a quality control program as outlined and attached to this contract as **Appendix E** or any other format approved by the Essex County Board of Taxation. Upon request of the Tax Assessor or the Essex County Tax Administrator the Company shall submit copies of all quality control reports for review so as to ensure that the program guidelines are being adhered to throughout the project.

The Company shall submit monthly revaluation progress reports as outlined herein and in accordance with N.J.A.C. 18:12-4.8 (iii, iv and v).

Upon the conclusion of the valuation phase of the revaluation the revaluation company shall run a valuation impact report comparing the percentage change from the prior assessed value to the new proposed assessed value. The valuation impact report shall be run in block and lot order and in ascending order of percentage increase to percentage decrease. Said reports are to be submitted to the Tax Assessor for his/her review and use.

In addition, the Company will prepare a statistical report identifying the top 50 properties with the greatest increase in percentage change and identify 50 properties with the greatest decrease in percentage change in value. The Company shall submit the written report to the Tax Assessor and or his representatives at least ten (10) days prior to the filing of the official tax list with the County Board of Taxation.

36. Compliance with Federal, State and Local Law:

The Company shall comply with all applicable laws, ordinances, and codes of the United States, the State of New Jersey, and local governments within the State.

During the performance of this Contract, Contractor agrees that:

DISCRIMINATION IN EMPLOYMENT: Contractor and any subcontractors employed by it shall comply with N.J.S.A. 10:2-1 through 10:2-4 and N.J.S.A. 10:5-1 et seq., including N.J.S.A. 10:5-31 through 35, and Subchapter 10 of the Administrative Code at N.J.A.C. 17:27 which prohibit discrimination in employment in public contracts. The statute and the rules and regulations promulgated thereunder shall be considered to be part of this Contract and binding upon Contractor and its subcontractors. If the Township of West Orange is notified of any violation of the public contract awarding regulations in accordance with N.J.A.C. 17:27-7.4 concerning the financing of minority and women outreach and training programs, the Township of West Orange reserves the right to deduct the outreach and training allocation from the contract. See Exhibit F.

DISCRIMINATION: It shall not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status or sex. The Contractor shall take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment without regard to their age, race, creed, color, national origin, ancestry, marital status or sex. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising, layoff or termination rate of pay or other forms of compensation and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places available to employees and applicants for employment notices setting forth the provisions of this non-discrimination clause.

ADVERTISEMENTS: The Contractor shall, in all solicitations or advertisements for employees, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status or sex.

NOTICES: The Contractor shall send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding a notice advising the labor union or workers representative of Contractor commitment and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

HANDICAP: The Contractor shall comply with N.J.S.A. 10:5-4.1 which prohibits any unlawful discrimination against any person because of a physical handicap, or any unlawful employment practices against such a person unless the nature and the extent of the handicap necessarily preclude the performance of the particular employment duties.

COMPLIANCE WITH PROCUREMENT STATUTES: The Contractor warrants and represents that this Contract has not been solicited or secured, directly or indirectly, in a manner contrary to the laws of the State of New Jersey, and in particular the provisions of N.J.S.A. 18A:64-6.1, 6.2 and 6.3, and that Contractor has not and shall not violate the laws of the State of New Jersey relating to the procurement of or the performance of this Contract by any conduct, including the paying of any gratuity of any kind, directly or indirectly, to any public employee or officer. Any violation of this provision shall be cause for West Orange to terminate this Contract, to retain all unpaid and/or unearned monies, and to recover all monies paid. The Contractor shall notify West Orange in writing of any interest which any officer, employee or consultant of West Orange has in, or association with, any Vendor, sub-Vendor, material supplier, consultant, or manufacturer, or other party which has any interest in this project.

37. Termination of Agreement for Convenience:

The Township may terminate the Company's services in whole or in part for any reason at any time before completion. In that event, the Company, the Surety Company, the County Tax Board and the Director, Division of Taxation shall be given 20 days' notice of such termination specifying the effective date thereof. Compensation shall be paid to the Company pursuant to the terms therein for the work actually performed prior to such date. No damages of any nature shall be claimed against the Township of West Orange in the event it exercises its right of termination. The rights and remedies available to the Township of West Orange in this section shall not be exclusive and are in addition to any other rights and remedies provided by law or under this Contract.

All notices to be given by one party to the other under this Contract shall be considered given when sent by one party to the other by certified mail, return receipt requested, addressed as follows:

To the Tax Assessor: Tax Assessor
 Township of West Orange
 66 Main Street
 West Orange, NJ 07052

To the Company: Insert Company Name
 Insert Company Address

38. Indemnification:

The Company agrees to defend, indemnify protect, and save harmless the Township and its subsidiaries and its boards, employees, agents and servants from and against any and all law suits, claims, demands or damages of whatsoever kind or nature but only to the extent they arise out of any act, error or omission, or failure to exercise such care as is customary in the profession by the Company, its agents, servants and employees in the performance of any and all services pursuant to this Contract. Such indemnification shall include, but is not limited to, expenditures for and costs of investigations, hiring of expert witnesses, court costs, counsel fees, settlements, and judgments or otherwise.

The Company is an independent professional firm contracting with the Township to provide specialized services. The Company, its officers, partners, employees, agents, and servants are not to be deemed employees, agents, or servants of the Township. The Company assumes full responsibility for liability arising out of its conduct whether by action or inaction. The Township assumes no liability or responsibility for the acts of the Company, its officers, partners, employees, agents, or servants by virtue of entering into this Agreement.

39. Compliance with Public Contracting and Campaign Finance Laws:

The Company is advised of the responsibility to file an annual disclosure statement on political contributions with the New Jersey Enforcement Commission pursuant to N.J.S.A. 19:44A-20.13 (P.L. 2005, c.271, s.3), if the Company receives contracts in excess of \$50,000.00 from public entities in a calendar year. It is each Respondent's responsibility to determine if filing is necessary. Additional information on this requirement is available from ELEC at 888-313-3532 or at www.elect.state.nj.us

40. Americans with Disabilities Act:

The Contractor and the Township of West Orange do hereby agree that the provisions of the Title II of the Americans with Disabilities Act of 1990 (the "Act") (42 U.S.C.S. 12.101 et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs and activities provided or made available by public entities, and the rules and regulations promulgated pursuant thereunto, are made a part of this contract, Contractor agrees that the performance shall be in strict compliance with the Act. In the event Contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, Contractor shall defend the Township of West Orange in any action or administrative proceeding commenced pursuant to this Act. Contractor shall indemnify, protect, and save harmless the Township of West Orange, its agents, servants and employees from and against any and all suits, claims, losses, demands, or damages of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The Contractor shall, at its own expense, appear, defend, and pay any and all charges for legal services and all costs and other expenses arising from such action or administrative proceedings or incurred in connection therewith. In any and all complaints brought pursuant to Township of West Orange's grievance procedure, Contractor agrees to abide by any decision of Township of West Orange which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against Township of West Orange, or if Township of West Orange incurs any expense to cure a violation of the ADA, which has been brought pursuant to its grievance procedure, Contractor shall satisfy and discharge the same at its own expense.

The Township of West Orange shall, as soon as practicable after a claim has been made against it, give written notice thereof to Contractor along with full and complete particulars of the claim. If any action or administrative proceeding is brought against Township of West Orange or any of its agents, servants, and employees, Township of West Orange shall expeditiously forward or have forwarded to Contractor every demand, complaint, notice, summons, pleading or other process received by Township of West Orange or its representatives.

It is expressly agreed and understood that any approval by Township of West Orange of the services provided by Contractor pursuant to this contract will not relieve Contractor of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless Township of West Orange pursuant to this paragraph.

It is further agreed and understood that the Township of West Orange assumes no obligation to indemnify or save harmless Contractor, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit Contractor's obligations assumed in the Agreement, nor shall they be construed to relieve Contractor from any liability, nor preclude the Township of West Orange from taking any other actions available to it under any other provision of this Agreement or otherwise at law.

Execution of Contract

For The
TOWNSHIP OF WEST ORANGE
Property Revaluation Program

BY: _____
Susan McCartney, Mayor

Witnessed by:

Karen J. Carnevale, Municipal Clerk

Insert Company Name

Witnessed by:

BY: _____
Insert Name, Title

BY: _____
Insert Name, Title

DATE: _____

DATE: _____

State of New Jersey, Division of Taxation
Revaluation Contract Approval
For The
TOWNSHIP OF WEST ORANGE

The foregoing agreement is hereby approved this _____ day of _____, 2023, pursuant to P.L. 1971, Chapter 424.

Director, Division of Taxation, State of NJ

DATE: _____

APPENDIX A
TOWNSHIP OF WEST ORANGE
PROPERTY CLASSIFICATION SUMMARY

<u>PROPERTY CLASSIFICATION</u>	<u>NUMBER OF LINE ITEMS</u>
VACANT LAND (Class 1)	286
RESIDENTIAL (Class 2)	13,349
FARM QUALIFIED (Class 3A)	0
FARM REGULAR (Class 3B)	0
COMMERCIAL (Class 4A)	441
INDUSTRIAL (Class 4B)	32
APARTMENTS/MULTIFAMILY (Class 4C)	51
EXEMPT PUBLIC SCHOOL (Class 15A)	19
EXEMPT OTHER SCHOOL (Class 15B)	10
EXEMPT PUBLIC PROPERTY Class 15C)	336
EXEMPT CHARITABLE (Class 15D)	80
EXEMPT CEMETERIES (Class 15E)	3
EXEMPT MISC. (Class 15F)	87

NOTE: THE PROPOSAL PRICE SHALL BE BASED UPON THE ABOVE LINE ITEM COUNT. ANY REQUIRED CHANGES TO THE LINE ITEM COUNT BY THE TAX ASSESSOR LISTED HEREIN SHALL NOT BE USED TO ADJUST SAID PROPOSAL AMOUNT.

APPENDIX B

LIST PROJECT MANAGER/SUPERVISOR(S) TO BE RESPONSIBLE (IN CHARGE) OF ENTIRE PROJECT

APPENDIX C

BACKGROUND INVESTIGATION RELEASE

TOWNSHIP OF WEST ORANGE POLICE DEPARTMENT CONSENT FORM

The undersigned hereby authorizes the Township of West Orange or any of their agents, representatives, or employees to obtain information concerning my personal background, including my driving record or any criminal record I may have, whether by utilizing the resources of the Federal and State governments (including but not limited to the NCIC and SCIC computer networks) or any other investigative sources.

NAME (PLEASE PRINT OR TYPE)

DRIVER LICENSE NUMBER

SIGNATURE

DATE _____

WITNESS

APPENDIX D
TOWNSHIP OF WEST ORANGE
BREAKDOWN OF MAJOR TASKS OF REVALUATION PROJECT

BREAKDOWN OF PAYMENT SCHEDULES

	PROJECT TASK	TASK %	VALUE
1.	PLANNING, ORGANIZATION and PERFORMANCE BOND POSTED	10%	\$
2.	DATA COLLECTION (Using BRT's PRC Powerpad) (25% OF TOTAL)		
	A. RESIDENTIAL & VACANT LAND	15%	\$
	B. COMM/IND/APT. PROPERTIES	5%	\$
	C. EXEMPT PROPERTIES	4%	\$
	D. FARM PROPERTIES	1%	\$
3.	ANALYSIS and VALUATION (20% OF TOTAL)		
	A. RESIDENTIAL and VACANT LAND	10%	\$
	B. COMM/IND/APT. PROPERTIES	5%	\$
	C. EXEMPT PROPERTIES	4%	\$
	D. FARM PROPERTIES	1%	\$
4.	FIELD REVIEW (20% OF TOTAL)		
	A. RESIDENTIAL and VACANT LAND	10%	\$
	B. COMM/IND/APT	5%	\$
	C. EXEMPT PROPERTIES	4%	\$
	D. FARM PROPERTIES	1%	\$
5.	TAXPAYER HEARINGS	10%	\$
6.	PROJECT FINALIZATION	5%	\$
		90%	\$
7.	RETAINAGE	10%	\$
	TOTAL	100%	\$

3/9/23

APPENDIX E
SUMMARY SHEET
RESIDENTIAL QUALITY ASSURANCE WORKSHEET

BLOCK: _____ LOT: _____ QUAL: _____ VCS: _____

PROPERTY LOC: _____

FIELD REVIEWED:

EXTERIOR: SALES: _____ RANDOM SAMPLE: _____

INTERIOR: SALES: _____ RANDOM SAMPLE: _____

EMPIRICAL DATA REVIEWED

ELEMENTS	AS RECORDED BY INSP.	REVIEWER
1. BUILDING SKETCH		
2. STYLE and STORY HEIGHT		
3. BASEMENT / CRAWL / SLAB		
4. ROOM COUNT		
5. FINISHED BASEMENT.		
6. BATH COUNT		
7. HEAT TYPE		
8. CENTRAL A/C		
9. FIREPLACE(S)		
10. WD/PATIO/BI POOL		
12. LAND ARE CALCULATION		
TOTAL		

CONCLUSION

VCS: ACCEPTED _____

VCS: REJECTED TO BE REVIEWED _____

SUPERVISOR / REVIEWER _____ DATE _____

SIGNATURE

SUPPLEMENTAL ADDENDA

TOWNSHIP OF WEST ORANGE

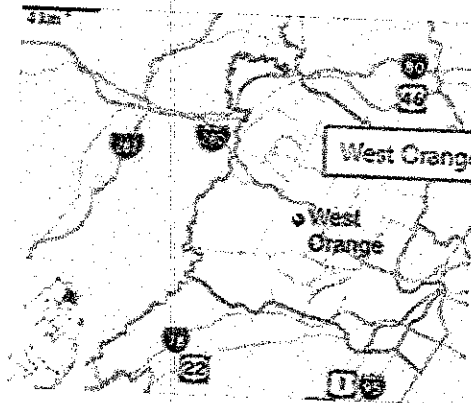
1. All lot size, zoning designations, tax map page number are to be verified, corrected and encoded in the MOD-IV on-line tax record system.
2. For all Class 1, 2, 4 and Class 15 properties in the computer assisted mass appraisal (CAMA) program on the CAMA 1 screen under comments, a general description of the property shall be entered (I.E. retail, mixed-use, office, warehouse, apartment (number & type of units), municipal building, school, church) along with the number of units and gross building area since these types of properties will be valued utilizing other systems.

All of aforementioned supplemental items are to be the direct responsibility of the Company and are to be included as a part of the contract price.

3/9/23

Exhibit “B”

PROPOSAL FOR THE REVALUATION OF THE TOWNSHIP OF WEST ORANGE



PROFESSIONAL PROPERTY APPRAISERS



2025 Revaluation
Township of West Orange
66 Main Street
West Orange, NJ 07052

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

Professional Property Appraisers, Inc.

April 11, 2023

Karen J. Carnevale, RMC
Township of West Orange
66 Main Street
West Orange, NJ 07052

RE: Request for Proposal-Revaluation Services

Dear Ms. Carnevale:

Professional Property Appraisers is pleased to present our bid for the above referenced RFP and would look forward to the possibility of working with the Township of West Orange. Professional Property Appraisers (PPA) understands the requirements of this RFP and our extensive experience is a testimony to our ability to successfully complete the contract.

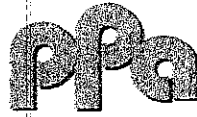
Professional Property Appraisers was incorporated in 1992 and has never had any litigation or request for extensions since our inception. Our firm's staff of 29 employees includes 11 Certified Tax Assessor and 3 Designated Appraisers. Our firm's focus is on quality rather than quantity and our field staff understands the significance of accurate data and necessary public relations with the property owners in the municipalities we work. Our firm understands the importance of the collaboration efforts with the assessor, governing body, and taxpayers for a successful outcome of this project.

Our extensive client list and excellent references are included within this proposal. Some of our recent clients with similar scope of services include Montclair, City of Orange Township, North Caldwell, Verona, Glen Ridge, Belleville, and Essex Fells in Essex County. We were awarded the revaluation contract for Roseland, Maplewood, and South Orange Village for Tax Year 2024.

Thomas Davis and Brian Schneider, the partners that founded Professional Property Appraisers, have combined experience of over 60 years in the assessing industry. Thomas and Brian also created BRT Technologies in 2008 which is the company that has the patented technology for electronic data collection known as Powerpad Software. The Powerpad is currently utilized throughout the State. This technology has raised the bar within the Assessing industry and although PPA was the pioneer, all active revaluation firms are now utilizing the Software as well. In November, 2018 the AMANJ acknowledged this accomplishment by awarding Thomas Davis as the first recipient of the Timothy J Mead Technology Award.

Further Information about our firm is contained within this bid. Please see *Schedule of Line Items* from the RFP on the subsequent pages which details the pricing of the requested services.

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

Professional Property Appraisers, Inc.

The price to perform the revaluation in the Township of West Orange is One Million, One Hundred Seventy-Two Thousand, Eight Hundred Fifty-Five (\$1,172,855) Dollars.

This proposal amount is firm for sixty days.

If you have any questions, please contact our office.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brian Schneider', written over a horizontal line.

Brian Schneider, SLREA, CTA
President

A handwritten signature in black ink, appearing to read 'Thomas C. Davis', written in a cursive style.

Thomas C. Davis, SRA, SCGRE, CTA
Executive Vice-President

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- Executive Summary
- Organizational Chart
- Licenses and Certifications List
- Employee Education List
- Resumes and Employee Statements

SECTION 2: *Required Forms*

- Acknowledgement of Submission of Required Documents (Appendix A)
- Letter of Qualifications
- Letter of Intent
- Exhibits 1-13 along with
 - Certificates of Insurance
 - State of New Jersey Business Registration Certificate
 - Certificate of Employee Information Report
 - Bid Bond and Consent to Surety

SECTION 3: *Qualifications*

- References (3)
- History, Business Organization, Principals
- Client Lists
- Letters of Recommendation

SECTION 4: *Scope of Services*

- Schedule of Line Item Fees
- Property Classification Schedule-Appendix A
- List of Manager/Supervisor (s)-Appendix B
- Background Check Release Consent-Appendix C
- Breakdown of Major Task for Revaluation Project-Appendix D
- Residential Quality Assurance Worksheet-Appendix E
- Township of West Orange Revaluation Agreement

SECTION 5: *Supportive Material Samples*

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- Work Plan Time Schedule
- Municipal Website Information
- Q & A Brochure
- Value Notice Sample
- Impact Letter Sample
- Initial Contact Letter Sample
- Website Information
- Residential Property Record Card
- Residential Calculation Sheet

SECTION 5 continued:

BRT screen samples
Digital Photo
Commercial Property Record Card
Marshall Swift Summary Report
Marshall Swift Detailed Report
Commercial Sales Sheet
Commercial Listing Sheet
Commercial Sales Ratio Report
Income & Expense Analysis

PROFESSIONAL PROPERTY APPRAISERS, INC.

BACKGROUND

PPA's BACKGROUND

Professional Property Appraisers, Inc. was founded in 1992 as a corporation located in New Jersey. PPA has no subsidiary companies.

Brian Schneider is the President of PPA and Thomas Davis is Executive Vice-President.

PPA staff includes 13 full-time residential and commercial field inspectors and 6 seasonal/part-time field inspectors. All field inspectors are paid on an hourly basis or salary, none are paid per parcel. There are 8 office staff members to field phone calls and take photographs.

PPA has eleven (11) Certified Tax Assessors on staff. Our organizational structure includes managers, supervisors, senior field representatives and field representatives of which there are residential and commercial staff.

Revaluations currently scheduled for completion in 2023: Township of Maplewood, South Orange Village Township and Roseland Borough; all of which are in Essex County.

Supporting documentation can be found on the following pages, including resumes and statements of all field staff.

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

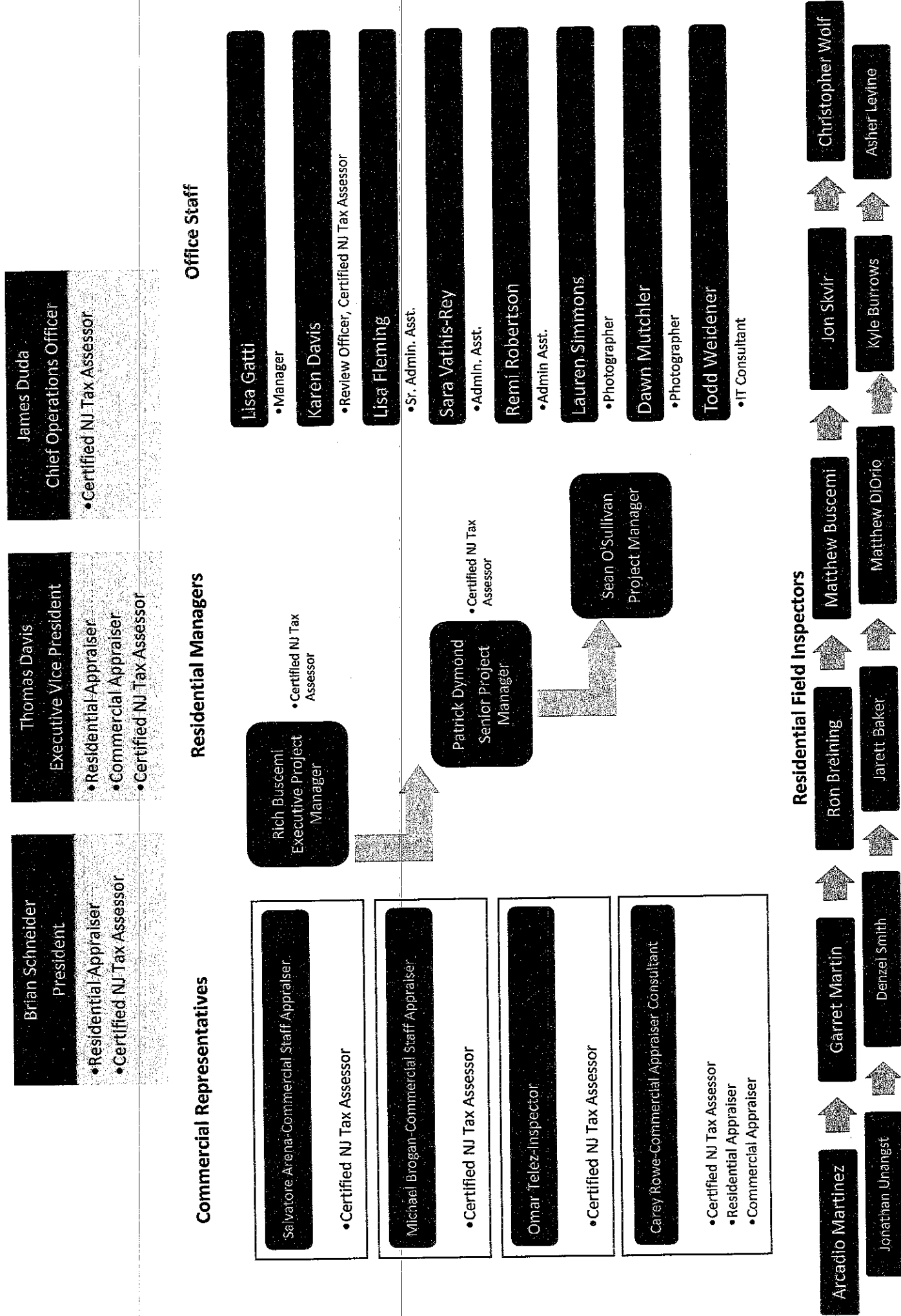
Professional Property Appraisers, Inc.

EXECUTIVE SUMMARY

WHY HIRE PROFESSIONAL PROPERTY APPRAISERS?

- Over 29 years of service providing mass appraisal/tax assessing expertise
- No litigation in past performance since our inception in 1992
- Extension never requested due to inability to complete project in timely manner
- Funds never held due to unfulfilled contract obligations
- New Jersey State Certified and Licensed Appraisers and Certified Tax Assessors on staff
- Team comprised of well-trained, well-compensated, full time inspectors and staff
- Full-time staff invested in projects and compensated with company Profit Sharing, 401k Plan, and Full Health Benefits
- Management conducts multiple quality checks on data collection
- Never laid off an employee due to lack of work, funds, or due to seasonal time of year
- Field personnel undergo extensive background check administered by MorphoTrak
- Uniformed staff (polo shirt with PPA logo, slacks, dress shoes) for professional appearance
- Central office staff of 5 individuals for efficient communication with Taxpayers
- Qualified expert witness testimony before the County Tax Boards and NJ Tax Court
- Competent in utilizing BRT, Vital and Micro Systems CAMA Systems in the State
- Developed the patented, Powerpad Software with BRT Technologies which integrates with both CAMA Systems
- Utilize the latest tablet computers for data collection and cloud computing rather than antiquated paper property record cards
- Experts in Public Relations, Public Meetings, are Available Public Speakers
- Qualified field staff will meet with Taxpayers upon receipt of Value Notices
- Professional-quality digital photos taken of each property
- Licensed Marshal and Swift Valuation Software vendor
- Use of MLS Data, integration of data to Property Record Cards
- Valuation Experts in Industrial, Retail, Apartment, Residential Properties

Professional Property Appraisers, Inc. Organizational Chart



101 Route 130 S, Suite 301
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1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

Professional Property Appraisers, Inc.

**PROFESSIONAL PROPERTY APPRAISERS
LICENSES/CERTIFICATIONS**

EMPLOYEE NAME	POSITION	LICENSES
ARENA, SALVATORE	Senior Commercial Inspector	NJ Certified Tax Assessor Assessor-Magnolia, Somerdale
BREINING, RONALD	Residential Inspector	NJ Certified Tax Assessor Deputy Assessor-Barrington
BROGAN, MICHAEL	Commercial Inspector	NJ Certified Tax Assessor
BUSCEMI, RICHARD	Executive Project Manager	NJ Certified Tax Assessor Assessor-Barrington, Waterford, Pleasantville, Springfield
DAVIS, KAREN	Review Officer	NJ Certified Tax Assessor Assessor-Delran
DUDA, JAMES	Chief Financial Officer	NJ Certified Tax Assessor Assessor-Riverton, Edgewater Park, Brooklawn
DYMOND, PATRICK	Senior Project Manager	NJ Certified Tax Assessor / Deputy Assessor Assessor-Stratford, Lawnside, Hopewell, Greenwich, Stratford
DAVIS, THOMAS	Executive Vice President	NJ Certified Tax Assessor Senior Residential Appraiser State Certified General Real Estate Appraiser Assessor-Delran, New Hanover
O'SULLIVAN, SEAN	Project Manager	NJ Certified Tax Assessor
ROWE, CAREY	Commercial Appraisal Consultant	NJ Certified Tax Assessor State Certified General Real Estate Appraiser
SCHNEIDER, BRIAN	President	NJ Certified Tax Assessor State Licensed Real Estate Appraiser Assessor-Mt Ephraim, Barrington, Runnemede, Stratford

EMPLOYEE NAME	TITLE	ADDRESS	EDUCATION
ARENA, SALVATORE	Senior Commercial Inspector	92 ASBURY RD., EGG HARBOR TOWNSHIP, NJ 08234	RESUME ATTACHED
BAKER, JARETT	Residential Inspector	52 OHIO AVE., BLACKWOOD, NJ 08012	STOCKTON UNIVERSITY, GALLOWAY, NJ
BREINING, RONALD	Residential Inspector	300 CLEMENTS BRIDGE RD., BARRINGTON, NJ 08007	ROWAN UNIVERSITY, GLASSBORO, NJ
BROGAN, MICHAEL	Commercial Inspector	18 MILLSTONE DR., SEWELL, NJ 08080	RESUME ATTACHED
BURROWS, KYLE	Residential Inspector	575 SHALERS BLVD, APT. B, RIDGEFIELD, NJ 07657	BEDFORD ACADEMY HIGH SCHOOL, BROOKLYN, NY
BUSCEMI, MATTHEW	Residential Inspector	304 BROOKLINE AVE. CHERRY HILL, NJ 08002	HADDON TOWNSHIP HIGH SCHOOL, HADDON TWP, NJ
BUSCEMI, RICHARD	Executive Project Manager	145 EDISON AVE., CHERRY HILL, NJ 08002	RESUME ATTACHED
DAVIS, KAREN	Review Officer	1003 OAK AVE., DELRAN, NJ 08075	RESUME ATTACHED
DI ORIO, MATTHEW	Residential Inspector	14 TRINITY PLACE, BARRINGTON, NJ 08007	HADDON HEIGHTS HIGH SCHOOL, HADDON HEIGHTS, NJ
DUDA, JAMES	Chief Operations Officer	1018 OAK AVE., DELRAN, NJ 08075	RESUME ATTACHED
DYMOND, PATRICK	Senior Project Manager	102 DAYTON AVE., COLLINGSWOOD, NJ 08108	RESUME ATTACHED
LEVINE, ASHER	Residential Inspector	128 SOUTH CENTRE ST., SOUTH ORANGE, NJ 07079	COLUMBIA HIGH SCHOOL, MAPLEWOOD, NJ
MARTIN, GARRET	Residential Inspector	72 PONDVIEW LN. SICKLERVILLE, NJ 08081	CHEROKEE HIGH SCHOOL, MARLTON, NJ
MARTINEZ, ARCADIO	Residential Inspector	80 2ND AVE., APT302, NEWARK, NJ 07104	PATERSON ADULT LEARNING and CONTINUING ED, PATERSON, NJ
O'SULLIVAN, SEAN	Project Manager	116 YORKTOWN DR., MT. LAUREL, NJ 08054	RESUME ATTACHED
ROWE, CAREY	Commercial Appraisal Consult.	217 WOODBERRY DRIVE, TOMS RIVER, NJ 08753	RESUME ATTACHED
SKVIR, JONATHAN	Residential Inspector	19 HOLYOKE DR., DELRAN, NJ 08075	YORK COLLEGE, YORK, PA
			WILLIAM PATERSON, WAYNE, NJ
SMITH, DENZEL	Residential Inspector	302 FRECH AVE., DELRAN, NJ 08075	KING'S COLLEGE, WILKE BARRE, NJ
			SAINT PETER'S UNIVERSITY, JERSEY CITY NJ
TELLEZ, OMAR	Commercial Inspector	9 HALSEY RD., KENDALL PARK, NJ 08824	NICARAGUA/DEGREE IN PHILOSOPHY
WOLF, CHRISTOPHER	Residential Inspector	111 PINE VALLEY RD., DELRAN NJ 08075	ROWAN UNIVERSITY, GLASSBORO, NJ
			WILLIAM PATERSON, WAYNE, NJ
DAVIS, THOMAS	Vice President	1003 OAK AVE., DELRAN, NJ 08075	RESUME ATTACHED
SCHNEIDER, BRIAN	President	295 SUNSET ROAD, BARRINGTON, NJ 08007	RESUME ATTACHED

295 Sunset Rd.
Barrington, NJ 08007

Phone: 609-280-0940
Fax: 856-764-6500
E-mail:
ppabrians@comcast.net

Brian Schneider, CTA, SLREA

Objective	To secure a Tax Assessor position which will allow me to apply and develop my skills in the assessing industry
Professional	Certified Tax Assessor in the State of New Jersey
Designations	Licensed Real Estate Appraiser in the State of New Jersey
Education	Property Tax Administration (Rutgers) Uniform Standard of Professional Appraisal Practice (Appraisal Institute) Principals of Residential Real Estate Appraising (Appraisal Institute) Annual continuing education classes and seminars
Skills	Ability to work well with the public with over two decades of experience in the assessing industry Proficient in the administrative duties of the Assessor's office Knowledgeable in reassessing municipalities as the Tax Assessor Independent appraiser of diverse real estate properties
Work experience	(1998 – Present) Professional Property Appraisers, Delran, NJ President, Chief Financial Officer Valuation of all properties within a municipality during a revaluation Responsible for all personnel of the Firm Work directly with Tax Assessor to establish values of added assessments Prepare appraisal reports for tax appeal purposes Provide expert testimony for tax board appeals on behalf of clients (2008 – Present) BRT Technologies President, Operations Manager Provide ModIV and CAMA software to Counties & Municipalities (2006 – Present) Borough of Runnemede, Camden Co. Tax Assessor (2012 – 9/30/2021) Borough of Stratford, Camden Co. Tax Assessor
Work experience	

Work experience

(2013 - Present) Borough of Mt. Ephraim, Camden Co.

Tax Assessor

(2013 – 9/30/2021) Borough of Barrington, Camden Co.

Tax Assessor

(2008 – 4/1/2013) Township of Logan, Gloucester Co.

Tax Assessor

(2003 – 4/1/2013) Township of Greenwich, Gloucester Co.

Tax Assessor

(2004 – 4/1/2012) Borough of Woodbury Hts, Gloucester Co.

Tax Assessor

(2002 – 2005) Borough of Hightstown, Mercer Co.

Tax Assessor

(1990 – 1998) Vital Computer Resources, Inc.

Residential/Commercial Appraiser & Project Supervisor

Measurement, collection, and analysis of data utilized to establish property values for revaluations of municipalities for assessment purposes

Research and development of cap rates from rental information obtained for commercial property valuation

Supervise all personnel on a given project conducting a municipal reassessment or revaluation

Appear as an expert witness before County Tax Board

Presentations

2022 – AMANJ- Seminar on Revaluations

2011 – NJACTB, Cape May – Seminar on Revaluations

2012 – Camden County Bar Assoc. – Seminar on Tax Appeals

2012 – Burlington Co. Assessors' Assoc. – Seminar on Revaluation

2011 – NJACTB, Cape May – Seminar on Land valuation

References

Furnished upon request

THOMAS C. DAVIS, SRA, SCGRE, CTA
1013 OAK AVENUE
DELRAN, NEW JERSEY 08075
(856) 764-6500

WORK EXPERIENCE

Professional Property Appraisers Inc.

Appraiser and Consultant - engaged in the valuation of various types of properties including vacant land, residential, commercial and industrial properties for over twenty years. Assist various municipalities with the annual measuring and calculation of added assessments, in defending assessments at the county and state levels, and with the implementation of reassessment and revaluation programs. Preparation of reports in connection with State Tax Court Appeals, market value analysis, divorce proceedings, employee relocation, estate settlement, and easement valuation.

Tax Assessor Delran And New Hanover Townships

Tax Assessor - responsible for performing all of the required duties inherent with the assessor's office including maintaining property record cards and tax maps, calculating added assessments, ensuring farmland compliance, preparing for the defense of county appeals, interfacing with the tax collector, construction code official and zoning officer.

PRIOR WORK EXPERIENCE

Vital Appraisal Systems

Operations Manager - directly responsible for the supervision of all personnel assigned to the computerized revaluation of various municipalities throughout New Jersey. Develop land values and finalization of values for all classes of properties. Appeared as an expert witness before the County Board of Taxation.

PROFESSIONAL DESIGNATION

Appraisal Institute Senior Residential Appraiser SRA
Certified Tax Assessor for the State of New Jersey
State Certified General Real Estate Appraiser in New Jersey

EDUCATION

United States Merchant Marine Academy
Degree: Bachelor of Science with honors

Programs of Continuing Education and Courses Attended

Standards of Professional Practice, Part A & B
Advanced Income Capitalization - 510
Capitalization Theory and Techniques, Part A
An Introduction to Appraising Real Property - 101
Applied Residential Property Valuation - 102
Current Issues in Eminent Domain Appraising
The New Uniform Residential Appraisal Report
Appraising Hotel and Motel Properties
Cash Equivalency
Tax Court Appraisals and Case Management
New Regulations for Highway Access and Highway Codes
Eminent Domain and Condemnation
The Internet and Appraising

ADDITIONAL INFORMATION

The Appraisal Institute conducts a program of continuing education for its members. Designated members, who meet the eligibility requirements of this program are awarded periodic education certification. Thomas C. Davis is currently certified under this program.

James A. Duda II

1018 Oak Avenue ♦ Delran, NJ 08075 ♦ 609.668.4943
Dudj23@comcast.net

QUALIFICATIONS

- New Jersey Certified Tax Assessor

EDUCATION

Embry Riddle Aeronautical University: Daytona Beach, FL
Bachelor of Science, Aeronautical Science with a Minor in Meteorology

PROFESSIONAL EXPERIENCE

Edgewater Park Township
Tax Assessor

July 2010 – Present

Borough of Riverton
Tax Assessor

July 2012 – Present

Borough of Brooklawn
Tax Assessor

July 2014 – Present

Professional Property Appraisers
Chief Operations Officer

January 2008 – Present

- Managed staff in the accurate collection of data for all properties for the purposes of Revaluations, Reassessments throughout the State of New Jersey.
- Analyzed and defined values for all properties in County ordered Revaluations.
- Provided defense and evidence on behalf of Municipalities and the firm against County Tax Appeals.
- Development of Appeal Software and Market Analytics for Assessors and other Government Officials to enhance data and market analysis.
- Responsible for training new employees and tracking current employee progression.

LOJIK
CEO

January 2019 – Present

- Developed the Evaluator tool for Assessors for the purpose of aiding residential valuation
- Developed the CME tool for Brokers, Agents and Appraisers to ensure better listing accuracy

Professional Property Appraisers
Field Inspector

January 2006 – January 2008

- Responsible for the collection of interior and exterior data of all residential class properties in various Municipalities for the purposes of Revaluations, Reassessments.
- Responsible for participating with the Assessor's office in conducting farmland assessment investigations and inspections for the purposes of Revaluations, Reassessments.
- Responsible for the collection of interior and exterior data of all commercial class properties in various Municipalities for the purposes of Revaluations, Reassessments.
- Participating in the analysis of value using the three recommended approach to valuation as described in the New Jersey State Appraisal Manual.

- Participated in Informal Reviews with Taxpayers to defend new assessments and go over Taxpayer's concerns and challenges

SKILLS

- Extensive Managerial and Supervisory Experience
- Advanced knowledge with the Vital MOD-IV and CAMA systems
- Expert knowledge with the Microsystems MOD-IV and CAMA systems
- Expert knowledge with BRT Technologies PowerPad and PowerComp
- Expert knowledge of Microsoft Office

SCOPE OF WORK (Counties)

- Bergen, Morris, Union, Mercer, Burlington, Camden, Somerset, Hunterdon, Monmouth, Essex, Atlantic, Sussex, Hudson, Middlesex, Gloucester, Cumberland, Passaic, Salem

KAREN DAVIS, CTA
1003 OAK AVENUE
DELRAN, NEW JERSEY 08075

Karen Davis has been in the tax assessing field since 1995. Ms. Davis holds a valid State of New Jersey Assessor Certificate.

WORK EXPERIENCE

Township of Delran

Tax Assessor - responsible for performing all of the required duties inherent with the assessor's office including maintaining property record cards and tax maps, calculating added assessments, ensuring farmland compliance, preparing for the defense of county appeals, interfacing with the tax collector, construction code official and zoning officer.

Professional Property Appraisers Inc.

Field Inspector - Assist the tax assessor's department in various municipalities throughout New Jersey in determining added assessments. Responsibilities include inspection of both existing structures and new construction to verify, measure and sketch work which has been performed and to encode this information into a computer to calculate the dollar amount to be assessed to the individual property.

PROFESSIONAL DESIGNATION

Certified Tax Assessor for the State of New Jersey
New Jersey State Licensed Real Estate Sales Person
Certified Notary for the State of New Jersey

ELECTED POSITION

Delran School Board Member

EDUCATION

Burlington County College

Richard L. Buscemi, CTA

145 Edison Avenue, Cherry Hill, New Jersey 08002 | 856-296-2286 | Rbuscemi29@gmail.com

Qualifications

New Jersey Certified Tax Assessor

Vice President of the Camden County Assessors Association

Member of the Burlington County Assessors Association

Member of the Atlantic County Assessors Association

Member of the Association of Municipal Assessors of New Jersey

Abilities

- Excels in a fast paced environment
- Experienced in time management
- Excellent attention to detail and organizational skills
- Highly motivated and positive thinker
- Driven to excel and surpass expectations
- Well versed in BRT, Vital and Microsystems (CAMA programs)

Employment

City of Pleasantville (January 21, 2021-Present)

Tax Assessor

- Assist tax payers with questions and concerns
- Maintaining all property records
- Processing Deeds
- Review of all tax deduction and exemption programs
- Inspecting, Measuring and Listing properties
- Collecting Permit information and entry into the database
- Expert witness at County Tax Board

Springfield Township (August 1, 2020-Present)

Tax Assessor

- Assist tax payers with questions and concerns
- Maintaining all property records
- Processing Deeds
- Review of all tax deduction and exemption programs
- Inspecting, Measuring and Listing properties
- Collecting Permit information and entry into the database
- Review of farmland applications and inspecting all farmland
- Expert witness at County Tax Board

Waterford Township (May 6, 2019-Present)

Tax Assessor

- Assist tax payers with questions and concerns
- Maintaining all property records
- Processing Deeds
- Review of all tax deduction and exemption programs
- Inspecting, Measuring and Listing properties
- Collecting Permit information and entry into the database
- Review of farmland applications and inspecting all farmland
- Expert witness at County Tax Board

Professional Property Appraisers (2008-Present)

Project Manager, January 2010 to Present

- Project supervisor for revaluation projects in Pleasantville City, Springfield Township, Eastampton Township, Waterford Township, Montclair Township, Belleville Township, Lindenwold Borough and Lawnside Borough
- Determine fair market values
- Delegate work assignments to residential and commercial representatives
- Monitor progress to ensure work is completed in a timely manner, within budget
- Quality check field representatives to ensure accuracy
- Testified as an expert witness at the county tax board
- Well versed in electronic tax appeal system, Vital MOD-IV, Micro Systems MOD-IV and SR-1A components
- Assist in hiring and termination of employees

Residential Field Representative, October 2008 to January 2010

- Inspecting, listing and measuring properties
- Assist residents in informal hearings before county tax appeals

- Assist in final value estimates and review of values
- Added assessment data collection while determining the value
- Lot sizing and neighborhood identification

Barrington Borough (2016-Present)

Deputy Tax Assessor

- Assist tax payers with questions and concerns
- Maintaining all property records
- Processing Deeds
- Inspecting, Measuring and Listing properties
- Collecting Permit information and entry into the database
- Expert witness at County Tax Board

Revaluation Experience

- Pleasantville City
- Atlantic City
- Eastampton Township
- Waterford Township
- Hamilton Township, Mercer County
- Hamilton Township, Atlantic County
- Galloway Township
- Mount Laurel Township
- Cherry Hill Township
- Lawrence Township
- Haddon Township
- Gloucester Township
- Plainsboro Township
- Springfield Township
- Robbinsville Township
- Pine Hill Borough

Education

2004 Haddon Township High School
-High School Diploma

Haddon Township, New Jersey

References

Upon request

Carey J. Rowe
CTA, SCGREA
Professional Property Appraisers
Careyjrowe@verizon.net

Licenses & Certifications

State Certification as a Tax Assessor	CTA	1987
State Licensed Real Estate Appraiser	SLREA	1992
State Certified Residential Real Estate Appraiser	SCRREA	1994
State Certified General Real Estate Appraiser	SCGREA	1996

Professional History

4/06 – Present	Commercial Appraisal Consultant & Project Manager <i>Professional Property Appraisers – Delran NJ</i>
4/00 – 7/13	Tax Assessor for Borough of Seaside Heights
2/09 – 7/13	Tax Assessor for Borough of Bay Head
7/05 – 3/06	Project Manager for Revaluations & Reassessments and Commercial Valuation Expert & Consultant <i>Cole-Layer-Trumble – Dayton, Ohio</i>
7/02 – 7/05	Project Manager for Revaluations & Reassessments and Commercial Valuation Expert and Consultant <i>Vital Computer Resources – Trenton, New Jersey</i>
7/98 – 4/06	Tax Assessor for Borough of Point Pleasant Beach
7/98 – 7/02	Tax Assessor for Borough of Point Pleasant
9/87 – 12/98	Project Supervisor & Consultant <i>Vital Computer Resources – Trenton, New Jersey</i> Supervisor of revaluations and reassessments. Consultant to municipal tax assessors. Appraiser and expert witness in appeal defense.
7/84 – 9/87	Field Inspector & Assistant Project Supervisor <i>Cole-Layer-Trumble, Inc. – Albany, New York</i> Residential and commercial property inspector for revaluations and reassessments.

Carey J. Rowe
CTA, SCGREA
Professional Property Appraisers
Careyrowe@verizon.net

Assistant to the Project Supervisor Qualified as an expert witness
before the County Tax Boards of Ocean County, Monmouth County, Mercer County and
Atlantic County.

Qualified as an expert witness before the N. J. State Tax Court.

**As Project Manager for Vital Computer Resources, conducted revaluations and
reassessments of:**

Borough of Seaside Heights (Ocean County)	1986	
Borough of Lakehurst (Ocean County)	1987	
Borough of Beachwood (Ocean County)	1987	
Borough of Point Pleasant (Ocean County)	1988	
Borough of Point Pleasant Beach (Ocean County)	1988	
Berkeley Township (Ocean County)	1989-1990	
Borough of Freehold (Monmouth County)	1989 (reval)	
Borough of Freehold (Monmouth County)	1991 (reasmt)	
Borough of Bay Head (Ocean County)	1991	
Ewing Township (Mercer County)	1992	
Lawrence Township (Mercer County)		1993
Borough of Seaside Heights (Ocean County)	1994	
Borough of Lakehurst (Ocean County)	1994	
Borough of Beachwood (Ocean County)	1995	
Hammonton Township (Atlantic County)	1996	
Hamilton Township (Mercer County)		1997-1998
Borough of Allentown (Monmouth County)	1998	
Montgomery Township (Somerset County)	1998	
Borough of South Belmar (Monmouth County)	1998	
Borough of Bay Head (Ocean County)	2002	
Borough of Sea Girt (Monmouth County)	2004	
Borough of Lakehurst (Ocean County)	2005	
City of Egg Harbor (Atlantic County)		2005

Carey J. Rowe
CTA, SCGREA
Professional Property Appraisers
Careyjrowe@verizon.net

As a consultant on other Vital Computer Resources projects:

Lakewood Township (1984-85), Manchester Township (1986),
Brick Township (1991), Lacey Township 1990), Manchester Township (1996),
Island Heights Borough (1996), Stafford Township (1996), Hightstown Borough
(1998), Marlboro Township (1987 & 1990), Monroe Township (1987), Egg
Harbor Township (1995), Galloway Township (1995), Upper Freehold Township
(1996), Ocean Township (2004), Beach Haven Borough (2003), Lavallette
Borough (2003) and Long Beach Township (2004).

As the commercial valuation expert on Vital Computer Resources projects:

Ocean City	2002
Cape May City	2003
Sea Isle City	2003
Avalon Borough	2003
Stafford Township	2004

Patrick C. Dymond
Certified Tax Assessor

102 Dayton Avenue, Collingswood, NJ 08108
609-558-3771
Dymondp85@gmail.com

CERTIFICATION

Certified Tax Assessor, State of New Jersey, 2017

PROFESSIONAL EXPERIENCE

Borough of Stratford
Tax Assessor

Stratford, NJ
2021-Present

- Conduct regular inspections and review of property for added and omitted assessments
- Examine deeds, maps and building plans to obtain necessary data
- Complete detailed appraisals for defense of values at County Tax Appeals
- Provide appropriate information to property owners relating to assessments
- Communicate with other departments with any pertinent information

Borough of Lawnside
Tax Assessor

Lawnside, NJ
2022-Present

- Conduct regular inspections and review of property for added and omitted assessments
- Examine deeds, maps and building plans to obtain necessary data
- Provide appropriate information to property owners relating to assessments
- Communicate with other departments with any pertinent information
- Set up of subdivisions for new redevelopments

Hopewell Township
Deputy Tax Assessor

Hopewell, NJ
2020-2021

- Conduct regular inspections and review of property for added and omitted assessments
- Assist Assessor with farmland assessment
- Provide appropriate information to property owners relating to assessments

Greenwich Township
Deputy Tax Assessor

Greenwich, NJ
2020-2021

- Conduct regular inspections and review of property for added and omitted assessments
- Assist Assessor with farmland assessment
- Provide appropriate information to property owners relating to assessments

Borough of Stratford
Deputy Tax Assessor

Stratford, NJ
2019-2021

- Conduct regular inspections and review of property for added and omitted assessments
- Examine deeds, maps and building plans to obtain necessary data
- Assist Assessor with detailed appraisals for defense of values at County Tax Appeals
- Provide appropriate information to property owners relating to assessments

Professional Property Appraisers
Property Valuation Analyst, Project Manager

Cinnaminson, NJ
2009 - Present

- Independently manage a workflow of 100+ properties in the appraisal process
- Lead public meetings to explain and answer questions about valuation process
- Engage customers in the field to efficiently schedule appointments to meet weekly quotas

- Provide customer service to inform and educate on the property appraisal process
- Perform analysis on the current state of various properties for valuation purposes
- Sell the value and importance of an accurate assessment to homeowners
- Utilize proprietary software to control and record property specific analysis
- Analyzed property data to determine appraisal values
- Work in conjunction with the valuation team to report and present results
- Compile detailed appraisals for defense of values at County Tax Appeals

Tyler Technologies, CLT Division

Valuation Data Analyst

Pennsauken, NJ

2008 – 2009

- Manage daily interaction with customers in the field
- Act as a representative of various townships during tax assessments
- Assess the current state of various properties for valuation purposes
- Follow up with unavailable contacts
- Sell to homeowners the value of an accurate assessment
- Independently manage the scheduling of properties to be assessed
- Worked to determine property value in conjunction with the valuation team

EDUCATION

La Salle University

- B.A. in History, Concentration American History
- Minor in Education

Philadelphia, PA

May 2008

Arcadia University

- Summer Semester Abroad

Florence, Italy

Summer 2007

ACTIVITIES & SKILLS

- Proficient in Microsoft Office: Excel, Word, and PowerPoint
- Proficient in PowerCama, Vital and Micro Systems
- Engaged in community service for various organizations
 - Licensed U.S. Youth Soccer Referee
 - Youth Soccer and Lacrosse; Coach

References available upon request

Salvatore V. Arena

92 Asbury Road ♦ Egg Harbor Township, NJ 08234 ♦ 609.891.7673

arenasv82@gmail.com

QUALIFICATIONS

- New Jersey Certified Tax Assessor

EDUCATION

Richard Stockton University
Bachelor of Arts, Criminal Justice

Georgian Court University
Teacher Certificate with Mathematics qualification

PROFESSIONAL EXPERIENCE

Borough of Magnolia
Tax Assessor

January 2017 – Present

Borough of Somerdale
Tax Assessor

January 2017 – Present

Martin Appraisal Associates, Inc
Commercial Associate

March 2016 – Present

- Responsible for the collection of data necessary for the valuation of commercial real estate.
- Assistance with the valuation of commercial real estate.

Professional Property Appraisers
Project Supervisor/Manager

July 2016 – Present

- Manage staff in the accurate collection of data for commercial properties for the purposes of Revaluations and Reassessments throughout the State of New Jersey.
- Analyze data and define values for commercial properties in County ordered Revaluations utilizing the 3 approaches to value.
- Provided evidence and defense on behalf of Municipalities and the firm against County Tax Appeals.
- Responsible for training new employees and tracking employee progression.
- Extensive, organized, and detailed record keeping of all data.
- Testify as an expert witness at County Tax Boards.

Professional Property Appraisers
Commercial Field Inspector
Residential Field Inspector

April 2013 – Present
June 2011 – April 2013

- Responsible for the collection of interior and exterior data of all residential and commercial class properties in various Municipalities for the purposes of Revaluations and Reassessments.
- Participating in the analysis of value using the three recommended approaches to valuation as described in the New Jersey State Appraisal Manual.

- Participated in Informal Reviews with Taxpayers to defend new assessments and go over Taxpayer's concerns

SKILLS

- Managerial and Supervisory Experience
- Knowledge of the Vital, Microsystems, and BRT MOD-IV and CAMA systems
- Knowledge of the Marshall & Swift Estimator program
- Knowledge of BRT Technologies PowerPad
- Knowledge of Microsoft Office

MICHAEL P. BROGAN

18 Millstone Drove, Sewell, New Jersey 08080 * Cell: (609) 220-1146 * mbrogan@comcast.net

PROFESSIONAL AFFILIATIONS/LICENSES

- New Jersey Certified Tax Assessor
- Appraisal Institute, Southern New Jersey Chapter, SRA designation

EXPERIENCE

Professional Property Appraisers, Inc.

2016-Present

Commercial Appraiser

- Responsible for the collection of data necessary for the valuation of commercial real estate
- Assistance with the valuation of commercial real estate using the three recommended approaches to valuation
- Participated in Informal Reviews with Taxpayers to explain new assessments
- Prepare and assist with County Tax Board hearings during the appeal process

Investment Properties, Cape May, New Jersey

2000-2017

Owner, Operator

- Successfully managed a number of rental properties as an owner-operator
- In addition acted as general contractor on a number of projects. Projects ranged from an extensive renovation to new construction in Cape May, Avalon, and Haddonfield

Robert M. Sapio, MAI, Voorhees, New Jersey

1985-2016

Real Estate Appraiser

- Experienced in the appraisal of all types of residential properties, including 1-4 family residents, condominiums; commercial properties including warehouse, distribution and manufacturing facilities and vacant land valuation for the above uses and property types.
- Experience includes the valuation of various real property interests, including Fee Simple, Condominium Fee, Leased Fee and Leasehold Interest.
- Real Property appraisals have been prepared for the purpose of estimating Market Value, Going-Concern Value for mortgage financing, the sale of real estate assets, investment decision making, condemnation and ad-valorem taxation.

EDUCATION

Jacksonville University, College of Business, Jacksonville, Florida

Bachelor of Science, Accounting Major

Ronald Breining III

28 South Oak Avenue
Mt. Ephraim, NJ 08059
(609) 206-8336
rjbreining@gmail.com

PROFESSIONAL SUMMARY

Determined and thorough worker looking to expand knowledge and develop skills in NJ state tax assessment. Experience working as an individual, on a team and in an open office environment. Inquisitive and detailed with prime leadership, communication, and problem solving skills.

EXPERIENCE

Professional Property Appraisers, Cinnaminson, NJ - Field Inspector

JUNE 2019 - PRESENT

- Quickly learned and became proficient in company's Powercama system to efficiently store and review data.
- Perform inspections on residential and town-owned properties.
- Document type, construction and measurements of each piece of property and collect necessary field evidence to support conclusions
- Write detailed reports outlining results of interior and exterior inspections

Borough of Barrington, Barrington, NJ - Deputy Tax Assessor

SEPTEMBER 2021 - PRESENT

- Assist the tax assessor in maintaining assessments for all residential and commercial properties
- Perform inspections and determine assessments on newly constructed or improved properties
- Review applications for tax deductions including those for disability, senior citizens, and veterans

EDUCATION

Rowan University, Glassboro, NJ - Bachelor of Arts: Mathematics

SEPTEMBER 2016 - DECEMBER 2019

Majored in Mathematics with a focus on Statistics and Analytics

3.0 GPA

SKILLS

- Passed exam to acquire New Jersey Tax Assessor Certification
- Advanced in all Microsoft applications
- Analytical, critical thinker with problem solving skills
- Quality communication skills in small and large team environments
- Diligent, ambitious work-ethic

Sean M. O'Sullivan

Certified Tax Assessor

116 Yorktown Dr Mount Laurel NJ 08054
(609)320-8764 • ppaseano@gmail.com

Certification

Certified Tax Assessor

Key Qualifications

- Strong interpersonal communication skills with a proven ability to interact effectively with individuals having diverse needs personalities and backgrounds.
- Detailed-oriented, well organized and thorough in approach to responsibilities.

Work Experience

Professional Property Appraisers
Senior Project Supervisor

October 2014 - Present

- Involved in all aspects of the revaluation process from preparation of job through to the completion of informal reviews.
- Direct and oversee field staff assuring quality and completion of work. Perform field inspections collecting and verifying data and providing information to homeowners pertinent to revaluation process.
- Involved in establishing new values for residential properties.
- Perform one on one informal reviews with homeowners concerning values.
- Prepare and defend revaluation values at the county level appeals.

NJ Licensed Real Estate Associate
All-Ways Agency

February 2016 - Present

- Effectively market residential properties within Burlington and Camden Counties.
- Demonstrate excellent negotiation skills throughout sales process ensuring positive results for all parties.
- Building relationships with diverse clientele and identifying customer needs.

Appraisal Assistant
John O'Sullivan Appraisals

March 2013 - October 2014

- Responsible for customer invoicing.
- Corresponding with banks and mortgage companies concerning appraisal mortgage status/orders.
- Assist with inspections and comparable sales research.

Education

B.A., Criminal Justice
LaSalle University

August 2004- May 2008

JARETT BAKER

RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Jarett Baker started with Professional Property Appraisers in September, 2022. He has successfully completed our in-house training course.

Mr. Baker is currently working in the South Orange Village. He has also completed such projects as:

Highland Park City
Belvidere Borough
Egg Harbor Township

Stockton Borough
Union Township
Piscataway Township

EDUCATION:

Mr. Baker graduated from Stockton University, Galloway, NJ.

KYLE BURROWS
RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Kyle Burrows started with Professional Property Appraisers in March, 2023. He has currently completing our in-house training course.

Mr. Burrows is currently working in the South Orange Village.

EDUCATION:

Mr. Burrows graduated from Bedford Academy High School, Brooklyn, NY.

MATTHEW BUSCEMI

RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Matthew Buscemi started with Professional Property Appraisers in September, 2022. He has successfully completed our in-house training course.

Mr. Buscemi is currently working in the South Orange Village. He has also worked on such projects as:

Piscataway Township
Highland Park Township

Dunellen Township
Belvidere Borough

EDUCATION:

Mr. Buscemi graduated from Haddon Heights High School, Haddon Heights, NJ.

MATTHEW DI ORIO

RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Matthew DiOrio started with Professional Property Appraisers in January, 2021. He has successfully completed our in-house training course.

Mr. DiOrio is currently working in the South Orange Village. He has also worked on such projects as:

Toms River Township
City of Orange Township
Dunellen Borough
Middlesex Borough Council
Belvidere Borough

North Caldwell Borough
Springfield Township, Union Co
Piscataway Township
Union Township
Highland Park Township

EDUCATION:

Mr. DiOrio graduated from Haddon Heights High School, Haddon Heights, NJ.

ASHER LEVINE
RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Asher Levine started with Professional Property Appraisers in March, 2023. He is currently completing our in-house training course.

Mr. Levine is currently working in the South Orange Village.

EDUCATION:

Mr. Levine graduated from Columbia High School, Maplewood, NJ.

GARRET MARTIN

RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Garret Martin started with Professional Property Appraisers in October, 2017. He has successfully completed our in-house training course.

Mr. Martin is currently working in the South Orange Village. He has worked on such projects as:

Montclair Township
Verona Township
Ewing Township
Pleasantville City
Lavallette Borough
Atlantic City
Middlesex Township
Essex Fells Borough
Dunellen Borough
Springfield Township, Union Co.
Avon-By-The-Sea
Vineland Borough
Egg Harbor Township
Highland Park

Glen Ridge Borough
Belleville Township
Piscataway Township
Lebanon Township
Readington Township
Springfield Township
North Caldwell Borough
Toms River Township
North Caldwell Borough
City of Orange Township
Middlesex Borough
Union Township
Belvidere Borough
Stockton Borough

EDUCATION:

Mr. Martin graduated from Cherokee High School, Marlton, NJ.

ARCADIO MARTINEZ

RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Arcadio Martinez started with Professional Property Appraisers in January, 2023. He has successfully completed our in-house training course.

Mr. Baker is currently working in the South Orange Village. He has also completed such projects as:

Highland Park City

Belvidere Borough

EDUCATION:

Mr. Martinez graduated from Paterson Adult Learning & Continuing Education, Paterson, NJ.

JONATHAN SKVIR

RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Jonathan Skvir started with Professional Property Appraisers on a part-time basis in June, 2013. He has successfully completed our in-house training course.

Mr. Skvir has worked on such projects as:

Cinnaminson Township	Pennsauken Township
Hamilton Township-Mercer	Burlington Township
Pemberton Township	Gloucester County
Ewing Township	Riverside Township
Pleasantville City	

EDUCATION:

Mr. Skvir graduated from Delran High School, Delran, NJ. He also graduated from York College, York, PA and William Paterson University, Wayne, NJ.

DENZEL SMITH

RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Denzel Smith started with Professional Property Appraisers on a part-time basis in June, 2016. He has successfully completed our in-house training course. Mr. Smith has worked on such projects as:

Burlington Township

Pemberton Township

EDUCATION:

Mr. Smith graduated from Hillhouse High School, New Haven, CT; King's College, Wilkes Barre, PA; and Saint Peter's University, Jersey City, NJ.

OMAR TELLEZ

COMMERCIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Omar Tellez started with Professional Property Appraisers in September, 2019. He has successfully completed our in-house training course.

Mr. Tellez works on an as-needed basis. He has worked on projects such as:

Lebanon Township
City of Orange Township
Dunnellen Borough
Highland Park Township

Readington Township
Springfield Township, Union Co
Belvidere Borough
South Orange Village

EDUCATION:

Mr. Tellez graduated from University in Nicaragua. He also holds his New Jersey Certified Tax Assessor's license.

JONATHAN UNANGST

RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Jonathan Unangst started with Professional Property Appraisers in April, 2012. He successfully completed our in-house training course.

Mr. Unangst works on an as-needed basis. He has worked on such projects as:

Lawrence Township
Springfield Township
Gloucester City
Pennsauken Township
Hamilton Township-Mercer
Burlington Township
Essex Fells Borough
Glen Ridge Borough
Belleville Township
Piscataway Township
Lavallette Borough
Upper Pittsgrove Township

Cinnaminson Township
Tabernacle Township
Mt. Ephraim Borough
Hammonton Town
Hopewell Township
Ventnor City
Monroe Township-Gloucester
Verona Township
Ewing Township
Lebanon Township
Atlantic City

EDUCATION:

Mr. Unangst graduated from Shawnee High School, Medford, NJ.

CHRISTOPHER WOLF

RESIDENTIAL REPRESENTATIVE

QUALIFICATIONS AND EXPERIENCE

Christopher Wolf has been employed with Professional Property Appraisers on a part time basis beginning June, 2007. He has successfully completed our in-house training course.

Mr. Wolf also assists in added assessment field work in our contracted municipalities. Mr. Wolf worked on such projects as:

Monroe Township	Cinnaminson Township
Collingswood Borough	Gloucester Township
Pine Hill Borough	Clementon Borough
Magnolia Borough	Cherry Hill Township
Lakehurst Borough	Hammonton Town
Pennsauken Township	Hamilton Township-Mercer
Burlington Township	Pemberton Township
Gloucester County	Burlington Township
Ewing Township	Riverside Township
Pleasantville City	Atlantic City
Robbinsville Twp	

EDUCATION:

Mr. Wolf graduated from Delran High School, Delran, NJ. He also graduated from Rowan University, Glassboro, NJ.

PROFESSIONAL PROPERTY APPRAISERS, INC.

Acknowledgement of submission of required documents:

Appendix A

With documentation and additional information

on the following:

Exhibits 1-13

APPENDIX A

Acknowledgement of Required Documents Submitted

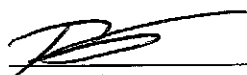
Checklist for Items that will be required (Place an X next to each item submitted)

1	Executed Letter of Qualification	X
2	Executed Letter of Intent	X
3	Executed "Statement of Ownership Disclosure"	X
4	Mandatory Affirmative Action Language	X
5	Mandatory Language: American Disabilities Act	X
6	Business Registration Certificate (BRC) from the State of New Jersey Department of Treasury, Division of Revenue	X
7	Non-Collusion Affidavit (properly notarized)	X
8	Required Insurance Documentation	X
9	Executed "Conflict of Interest Certificate"	X
10	Executed "Political Contribution Disclosure"	X
11	Executed "Company Statement & Certification of Litigation & Disputes"	X
12	Property Classification Schedule	X
13	Prohibited Russia-Belarus Activities & Iran Investment Activities	X
14	Receipt of Addendum/Addenda	X

Signature: The undersigned hereby acknowledges and will submit the above listed requirements, except insurance, at the time the proposal is officially received. A certificate of insurance must be submitted prior to execution of contract.

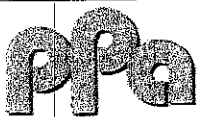
Name of Respondent/Company: Professional Property Appraisers, Inc.

Print Name and Title: Brian Schneider, President

Signature: 

Date: March 31, 2023

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

Professional Property Appraisers, Inc.

EXHIBIT 1
LETTER OF QUALIFICATIONS

March 31, 2023

Township of West Orange
66 Main Street
West Orange, NJ 07052
Attn: Panayiota Reynolds, Purchasing Agent

Dear Ms. Reynolds:

The undersigned has reviewed our Qualification Statement submitted in response to the Request for Proposal (RFP) issued by the Township of West Orange ("Township"), dated March 9, 2023, in connection with the Township's need for professional services to prepared and execute a complete program for the revaluation of all real property located in the Township of West Orange, for the project entitled "Revaluation Of All Real Property."

We affirm that the contents of our Qualification Statement (which Qualification is incorporated herein by reference) are accurate, factual and complete to the best of our knowledge and belief and that the Qualification Statement is submitted in good faith upon express understanding that any false statement may result in the disqualification of Professional Property Appraisers, Inc.

A handwritten signature in black ink, appearing to read 'Brian Schneider'.

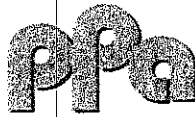
Brian Schneider, SLREA, CTA
President

A handwritten signature in black ink, appearing to read 'Thomas C. Davis'.

Thomas C. Davis, SRA, SCGRE, CTA
Executive Vice President

Professional Property Appraisers, Inc.
March 31, 2023

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

Professional Property Appraisers, Inc.

**EXHIBIT 2
LETTER OF INTENT**

March 31, 2023

Township of West Orange
66 Main Street
West Orange, NJ 07052
Attn: Panayiota Reynolds, Purchasing Agent

Dear Ms. Reynolds:

The undersigned, as Company, has submitted the attached Proposal in response to a Request for Proposal (RFP), issued by the Township of West Orange ("Township"), dated March 9, 2023], in connection with the Township's need for professional services to prepare an execute a complete program for the revaluation of all real property located in the Township of West Orange, for the project entitled "Revaluation Of All Real Property."

Professional Property Appraisers, Inc. HEREBY STATES:

1. The Qualification Statement contains true accurate, factual and complete information.
2. Professional Property Appraisers, Inc. agrees to participate in good faith in the procurement process as described in the RFP and to adhere to the Township's procurement schedule.
3. Professional Property Appraisers, Inc. acknowledges that all costs incurred by it in connection with the preparation and submission of the Proposal submitted in response to the RFP, or any negotiation which results there from shall be exclusively the sole responsibility of the Company.
4. Professional Property Appraisers, Inc. hereby declares that the only persons participating in this Proposal as Principals are named herein and that no person other than those mentioned has any participation in this proposal or in any contract to be entered into with respect thereto. Additional persons may be subsequently included as participating Principals, but only if acceptable to the Township.

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

Professional Property Appraisers, Inc.

5. Professional Property Appraisers, Inc. declares that this Proposal is made without connection with any other person, firm or parties who has submitted a Proposal, except as expressly set forth below and that it has been prepared and has been submitted in good faith and without collusion or fraud.

6. Professional Property Appraisers, Inc. acknowledges and agrees that the Township may amend, modify, or withdraw this RFP (in its sole judgment). In any case, the Township shall not have any liability to the Company for any costs incurred by the Company with respect to the procurement activities described in this RFP.

7. Professional Property Appraisers, Inc. acknowledges that any contract executed with respect to the provision of revaluation services must comply with all applicable affirmative action and similar laws. Company hereby agrees to take such actions as are required in order to comply with such applicable laws.


Brian Schneider, SLREA, CTA
President


Thomas C. Davis, SRA, SCGRE, CTA
Executive Vice President

Professional Property Appraisers, Inc.
March 31, 2023

EXHIBIT 3

STATEMENT OF OWNERSHIP DISCLOSURE

N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information is cause for automatic rejection of the bid or proposal.

Name of Organization: Professional Property Appraisers, Inc.

Organization Address: 101 Route 130 South, Suite 301, Cinnaminson, NJ 08077

Part I Check the box that represents the type of business organization:

- ☐ Sole Proprietorship (skip Parts II and III, execute certification in Part IV)
- ☐ Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)
- ☐ For-Profit Corporation (any type) ☐ Limited Liability Company (LLC)
- ☐ Partnership ☐ Limited Partnership ☐ Limited Liability Partnership (LLP)
- ☒ Other (be specific): Sub Chapter S Corporation

Part II

- ☒ The list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be. **(COMPLETE THE LIST BELOW IN THIS SECTION)**

OR

- ☐ No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. **(SKIP TO PART IV)**

(Please attach additional sheets if more space is needed):

Name of Individual or Business Entity	Address
Brian Schneider	295 Sunset Road, Barrington, NJ 08007
Kristine Duda	1018 Oak Ave., Delran, NJ 08075
Thomas Davis	1003 Oak Ave., Delran, NJ 08075

--	--

Part III DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**

Website (URL) containing the last annual SEC (or foreign equivalent) filing	Page #'s

Please list the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II other than for any publicly traded parent entities referenced above. The disclosure shall be continued until names and addresses of every noncorporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. **Attach additional sheets if more space is needed.**

Stockholder/Partner/Member and Corresponding Entity Listed in Part II	Address

STATEMENT OF OWNERSHIP DISCLOSURE - Continued

Part IV Certification

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the **Township of West Orange** is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with **Township of West Orange** to notify the **Township of West Orange** in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the **Township of West Orange** to declare any contract(s) resulting from this certification void and unenforceable.

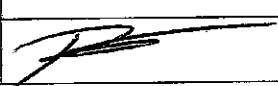
Full Name (Print):	Brian Schneider	Title:	President
Signature:		Date:	March 31, 2023

EXHIBIT 4

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq.

GOODS, PROFESSIONAL SERVICES AND GENERAL SERVICE CONTRACTS

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, or sex. Except with respect to affectional or sexual orientation, the contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, or sex. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this non-discrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex.

The contractor or subcontractor, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to **N.J.S.A. 10:5-31 et seq.**, as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to attempt in good faith to employ minority and female workers consistent with the applicable county employment goals established in accordance with **N.J.A.C. 17:27-5.2**, or a binding determination of the applicable county employment goals determined by the Division, pursuant to **N.J.A.C. 17:27-5.2**.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with applicable employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

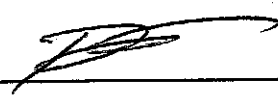
The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval

Certificate of Employee Information Report

Employee Information Report Form AA302

The contractor and its subcontractor shall furnish such reports or other documents to the Division of Contract Compliance & EEO as may be requested by the Division from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Contract Compliance & EEO for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**



Brian Schneider, President

Date: March 31, 2023

EXHIBIT 5

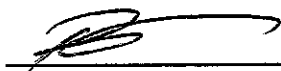
AMERICANS WITH DISABILITY ACT OF 1990 EQUAL OPPORTUNITY FOR INDIVIDUALS WITH DISABILITY

The Company and the Township of West Orange (herein referred to as the "TOWNSHIP") do hereby agree that the provisions of Title 11 of the Americans With Disabilities Act of 1990 (the "Act") (42 U.S.C. S12101 *et seq.*), which prohibits discrimination on the basis of disability by public entities in all services, programs, and activities provided or made available by public entities, and the rules and regulations promulgated pursuant thereunto, are made a part of this contract. In providing any aid, benefit, or service on behalf of the Township pursuant to this contract, the Company agrees that the performance shall be in strict compliance with this Act. In the event the Company, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the Company shall defend the Township in any action or administrative proceeding commenced pursuant this Act. The Company shall indemnify, protect, and save harmless the TOWNSHIP, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages of whatever kind of nature arising out of or claimed to arise out of the alleged legal violation. The Company shall, at its own expense, appear, defend, and pay any and, all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the Township's grievance procedure; the Company agrees to abide any decision of the Township, which is rendered pursuant to, said grievance procedure. If any action or administrative proceeding results in an award of damages against the Township or if the Township incurs any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the Company shall satisfy and discharge the same at its own expense.

The Township shall, as soon as practicable after a claim has been made against it, give written notice thereof to the Company along with full and complete details of the claim. If any action or administrative proceeding is brought against the Township or any of its agents, servants, and employees, the Township shall expeditiously forward or have forwarded to the Company every demand, complaint, notice, summons, pleading, or other process received by the Township or its representatives.

It is expressly agreed and understood that any approval by the Township of the services provided by the Company pursuant to this contract will not relieve the Company of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the Township pursuant to this paragraph. It is further agreed and understood that the Township assumes no obligation to indemnify or save harmless the Company, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement.

Furthermore, the Company expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the Company's obligation assumed in this Agreement, nor shall they be construed to relieve the Company from any liability, nor preclude the Township from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.



Brian Schneider, President

Date: March 31, 2023

EXHIBIT 6

NEW JERSEY BUSINESS REGISTRATION REQUIREMENTS

The Company must include proof of its own business registration and proofs of business registration of those subcontractors, if applicable, required to be listed in the Company's submission (i.e., "named subcontractors"). The proof of business registration shall be provided and be valid at the time the proposal is officially received and opened by the Township. As a professional courtesy please provide copy of your NJ Business Registration Certificate with your RFP.

The Company shall provide written notice to its subcontractors of the responsibility to submit proof of business registration to the Company.

Before final payment on the contract is made by the contracting agency, the Company shall submit an accurate list and the proof of business registration of each subcontractor or supplier used in the fulfillment of the contract or shall attest that no subcontractors were used.

For the term of the contract, the Company and each of its affiliates and subcontractors and each their affiliates [N.J.S.A. 52:32-44(g)(3)] shall collect and remit to the Director of the New Jersey Division of Taxation, the use tax due pursuant to the Sales and Use Tax Act on all sales of tangible personal property delivered into this State, regardless of whether the tangible personal property is intended for a contract with the contracting agency.

A business organization that fails to provide a copy of a business registration as required pursuant to section 1 of P.L. 2001, c. 134 (C. 52:32-44 et al.) or subsection e. or f. of section 92 of P.L. 1977, c. 110 (C.5:12-92), or that provides false business registration information under the requirements of either of those sections, shall be liable for a penalty of \$100 for each day of violation, not to exceed \$50,000 for each business registration copy not properly provided under a contract with a contracting agency.

evidence

Subscribed and sworn to before me this 31st day of March, 2023



Brian Schneider, President

LISA R. GATTI
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 3/30/2024

My Commission expires _____

Signature: Lisa R. Gatti

By: _____

EXHIBIT 7

NON-COLLUSION AFFIDAVIT

STATE OF NEW JERSEY:

SS: _____

COUNTY OF ESSEX:

I, Brian Schneider, of the Township of Barrington, in the County of Camden and the State of New Jersey, of full age, being duly sworn according to law on my oath depose and say that:

I am President of the firm of Professional Property Appraisers, Inc., the Company making the Proposal for the above named project, and that I executed the said Proposal with full authority to do so; that said Company has not, directly or indirectly, entered into an agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive Company in connection with the above named project; and that all statements contained in said Proposal and in this affidavit are true and correct, and made with full knowledge that the Township of West Orange relies upon the truth of the statements contained in said Proposal and in the statements contained in this affidavit in awarding the contract for said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies maintained by Professional Property Appraisers Inc.

(Name of Company)

Subscribed and sworn to before me this 31st day of March, 2023



Brian Schneider, President

LISA R. GATTI
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 3/30/2024

My Commission expires _____

Signature: Lisa R Gatti

By: _____

EXHIBIT 8

INSURANCE and BONDING REQUIREMENTS and ACKNOWLEDGEMENT FORM

Certificate(s) of Insurance and bond shall be filed with the Township Clerk's Office upon award of the contract by the Township of West Orange.

The minimum amount of insurance to be carried by the Company shall be as follows:

MINIMUM LIMITS OF INSURANCE COVERAGE

1. The Company shall provide Workers' Compensation Insurance with coverage as required by the laws of the State of New Jersey.
2. The Company shall provide Comprehensive General Liability Insurance with a limit of not less than \$3,000,000 each occurrence and \$2,000,000 aggregate for bodily injury, personal injury and property damage.
3. The Company shall provide Automobile Liability Insurance with a limit of not less than \$1,000,000 for automobile coverage per occurrence/claim.
4. The Company shall provide Professional Liability Insurance of the type necessary to protect the Township from any professional liability arising under this Revaluation Contract with the Township of West Orange. Said insurance amount shall be a minimum of \$2,000,000 for any one claim.
5. The Company shall provide Excess Umbrella Insurance Coverage in the amount of \$1,000,000 giving protection in excess of the General and Auto Liability coverage.

A performance surety bond equal to the amount of this contract, executed by a reputable bonding firm authorized to do business in the State of New Jersey shall be provided. The surety bond shall be subject to a reduction of ten (10%) percent of the contract amount upon acceptance of the completed revaluation by the Tax Assessor. Said surety bond shall be subject to full cancellation upon completion of the second year of appeals before the Essex County Board of Taxation.

A treasury listed Bonding Company is to be provided with an AB Best rating.

Copies of the insurance policies and surety bond shall be provided to the Township of West Orange prior to the commencement of any work under this contract.

The certificate(s) of insurance must cover the contract period and name the Township of West Orange as an "additional insured."

Acknowledgment of Insurance Requirements:



Signature

March 31, 2023

Date

Brian Schneider, President

Print Name and Title

EXHIBIT 9

CONFLICT OF INTEREST CERTIFICATE

Pursuant to item #16 incorporated in these Proposal Specification, the Company shall submit a statement and certification detailing and describing any conflict of interest as outlined therein.

IN WITNESS WHEREOF, the undersigned
Has caused this Certificate to be executed

This 31st day of March, 2023



Signature

Brian Schneider, President

Print Name and Title

Exhibit 10

Political Contribution Disclosure Statement Pursuant to Chapter 2, Section 68 of the Revised General Ordinances of the Township of West Orange

Pursuant to Section 2-68.1 of the Revised General Ordinances of the Township of West Orange, please set forth below all political contributions in cash or in kind of two hundred (\$200.00) dollars or more made within five (5) years of the date of acceptance of a proposal for a negotiated contract with the Township of West Orange, or within five (5) years of the notice of award for a bid contract with the Township of West Orange, either directly or indirectly, by the individuals or any of the principals of the business entity completing this form or by the business entity itself, to any elected official of the Township of West Orange currently in office or any political organization affiliated with an elected official of the Township currently in office.¹

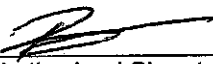
<u>Name of Individual/Entity Making Contribution</u>	<u>Amount of Contribution</u>	<u>Recipient of Contribution</u>	<u>Date of Contribution</u>
None	-0-	-0-	N/A

If you have NOT made any contributions within the scope of Section 2-68.1, as set forth above, please X the line to the right.	NONE X
---	--

I hereby certify under penalty of perjury that the information provided herein is true and accurate to the best of my knowledge, information and belief.

The current elected officials of the Township include the following: Mayor Susan McCartney, Councilman Bill Rutherford, Councilwoman Michelle Casalino, Councilwoman Tammy Williams, Councilwoman Asmeret Ghebremicael and Councilwoman Susan Scarpa .

Professional Property Appraisers, Inc.
Company Name


Authorized Signature

Brian Schneider, President
Printed Name

March 31, 2023
Date

EXHIBIT 11

Company Statement and Certification of Litigation and Disputes

Please describe accurately and in complete detail the following:

Please state whether any of the following issues and/or events has occurred in the last ten (10) years with respect to said Company (as its current entity or as a predecessor entity). If the answer is "yes" to any of the following please explain the following in full detail.

- A. Whether the Company was subject of any claim, settlement, order, judgment or decree. **NO**
- B. Whether the Company was the subject of any civil or criminal proceeding in which there was a final adjudication adverse to the Company and/or other parties. **NO**
- C. Whether a petition under bankruptcy, insolvency or receivership was filed by or against said Company. **NO**
- D. Whether the Company has:
 - a. Were awarded a contract and your contract was terminated; **NO**
 - b. Were awarded a contract in which your contract was temporarily discontinued which directly arose from activities conducted by the Company; **NO**
 - c. Were awarded a contract that subsequently resulted in your Company receiving a fine, refund of monies paid it or has their surety bond frozen which directly arose from services your Company was hired to perform; **NO**
 - d. Were awarded a contract and have not delivered all the services or provided all the deliverables and in current dispute with the other party over a contract awarded your Company. **NO**

Failure to provide the required Disclosure Certification, submit officially signed an notarized documents or response to any and all information requested/required by the Township will result in the proposal response being disqualified as non-responsive.

Under penalty or perjury, I declare that I have examined the Request for Proposal, the Company provided proposal and the Litigation and Dispute Disclosure form hereto, to the best of my knowledge and belief and all statements contained hereto are true, accurate and complete.

On this 31st day of March, 2023

Company: Professional Property Appraisers, Inc.

Signature: [Signature]

Brian Schneider, President

Print Name and Title

Subscribed and sworn to before me this 31st day of March, 2023

LISA R. GATTI
Notary Public, State of **NOTARY PUBLIC OF NEW JERSEY**
My Commission Expires 3/30/2024

My Commission expires _____

Signature: [Signature]

By: _____

EXHIBIT 12

TOWNSHIP OF WEST ORANGE

DISTRICT WIDE REVALUATION OF ALL REAL PROPERTY

PROPERTY CLASSIFICATION SCHEDULE

As of January 10, 2022 the Township's MOD-IV data indicates the following breakdown of properties:

Property Class	# of Line Items
1	286
2	13,349
3A	0
3B	0
4A	441
4B	32
4C	51
15A	19
15B	10
15C	336
15D	80
15E	3
15F	87

EXHIBIT 13

Prohibited Russia-Belarus Activities & Iran Investment Activities

Person or Entity

PROFESSIONAL PROPERTY APPRAISERS, INC.

Part 1: Certification

COMPLETE PART 1 BY CHECKING ONE OF THE THREE BOXES BELOW

Pursuant to law, any person or entity that is a successful bidder or proposer, or otherwise proposes to enter into or renew a contract, for goods or services must complete the certification below prior to contract award to attest, under penalty of perjury, that neither the person or entity, nor any parent entity, subsidiary, or affiliate, is identified on the Department of Treasury's Russia-Belarus list or Chapter 25 list as a person or entity engaging in prohibited activities in Russia, Belarus or Iran. Before a contract for goods or services can be amended or extended, a person or entity must certify that neither the person or entity, nor any parent entity, subsidiary, or affiliate, is identified on the Department of Treasury's Russia-Belarus list. Both lists are found on Treasury's website at the following web addresses:

<https://www.nj.gov/treasury/administration/pdf/RussiaBelarusEntityList.pdf>
www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf.

As applicable to the type of contract, the above-referenced lists must be reviewed prior to completing the below certification.

A person or entity unable to make the certification must provide a detailed, accurate, and precise description of the activities of the person or entity, or of a parent entity, subsidiary, or affiliate, engaging in prohibited activities in Russia or Belarus and/or investment activities in Iran. The person or entity must cease engaging in any prohibited activities and provide an updated certification before the contract can be entered into.

If a vendor or contractor is found to be in violation of law, action may be taken as appropriate and as may be provided by law, rule, or contract, including but not limited to imposing sanctions, seeking compliance, recovering damages, declaring the party in default, and seeking debarment or suspension of the party.

CONTRACT AWARDS AND RENEWALS

CONTRACT AMENDMENTS AND EXTENSIONS



I certify, pursuant to law, that neither the person or entity listed above, nor any parent entity, subsidiary, or affiliate is listed on the N.J. Department of the Treasury's lists of entities determined to be engaged in prohibited activities in Russia or Belarus pursuant to P.L. 2022, c. 3. I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and am authorized to make this certification on its behalf. (Skip Part 2 and sign and complete the Certification below.)

IF UNABLE TO CERTIFY



I am unable to certify as above because the person or entity and/or a parent entity, subsidiary, or affiliate is listed on the Department's Russia-Belarus list and/or Chapter 25 Iran list. I will provide a detailed, accurate, and precise description of the activities as directed in Part 2 below, and sign and complete the Certification below. Failure to provide such will prevent the award of the contract to the person or entity, and appropriate penalties, fines, and/or sanctions will be assessed as provided by law.

Part 2: Additional Information

PLEASE PROVIDE FURTHER INFORMATION RELATED TO PROHIBITED ACTIVITIES IN RUSSIA OR BELARUS AND/OR INVESTMENT ACTIVITIES IN IRAN.

You must provide a detailed, accurate, and precise description of the activities of the person or entity, or of a parent entity, subsidiary, or affiliate, engaging in prohibited activities in Russia or Belarus and/or investment activities in Iran in the space below and, if needed, on additional sheets provided by you.

Part 3: Certification of True and Complete Information

I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments there, to the best of my knowledge, are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity.

*I acknowledge that the **Township of West Orange** is relying on the information contained herein and hereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the **Township of West Orange** to notify the **Township of West Orange** in writing of any changes to the answers of information contained herein.*

*I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification. If I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with the **Township of West Orange** and that the **Township of West Orange** at its option may declare any contract(s) resulting from this certification void and unenforceable.*

Full Name (Print)	Brian Schneider		Title	President
Signature			Date	March 31, 2023

SUPPLEMENTAL ADDENDA

TOWNSHIP OF WEST ORANGE

1. All lot size, zoning designations, tax map page number are to be verified, corrected and encoded in the MOD-IV on-line tax record system.
2. For all Class 1, 2, 4 and Class 15 properties in the computer assisted mass appraisal (CAMA) program on the CAMA 1 screen under comments, a general description of the property shall be entered (I.E. retail, mixed-use, office, warehouse, apartment (number & type of units), municipal building, school, church) along with the number of units and gross building area since these types of properties will be valued utilizing other systems.

All of aforementioned supplemental items are to be the direct responsibility of the Company and are to be included as a part of the contract price.

3/9/23



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

04/05/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER USAA INSURANCE AGENCY INC/PHS 65812846 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251	CONTACT NAME: PHONE (888) 242-1430 (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS:
INSURED PROFESSIONAL PROPERTY APPRAISERS INC PO BOX 905 DELTRAN NJ 08075-0755	INSURER(S) AFFORDING COVERAGE NAIC# INSURER A: Hartford Insurance Company of the Midwest 37478 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ General Liability	X		65 SBN LR4216	06/08/2022	06/08/2023	EACH OCCURRENCE \$2,000,000
	DAMAGE TO RENTED PREMISES (Ea occurrence)						\$300,000
	MED EXP (Any one person)						\$10,000
	PERSONAL & ADV INJURY						\$2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☒ LOC OTHER:						GENERAL AGGREGATE \$4,000,000
							PRODUCTS - COMP/OP AGG \$4,000,000
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☒ HIRED AUTOS ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS			65 SBN LR4216	06/08/2022	06/08/2023	COMBINED SINGLE LIMIT (Ea accident) \$2,000,000
	BODILY INJURY (Per person)						
	BODILY INJURY (Per accident)						
	PROPERTY DAMAGE (Per accident)						
	UMBRELLA LIAB EXCESS LIAB ☐ OCCUR ☐ CLAIMS-MADE ☐ RETENTION \$						EACH OCCURRENCE
							AGGREGATE
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT
A	EMPLOYMENT PRACTICES LIABILITY			65 SBN LR4216	06/08/2022	06/08/2023	Each Claim Limit \$5,000 Aggregate Limit \$5,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Those usual to the Insured's Operations. Certificate holder is an additional insured per the Business Liability Coverage Form SS0008, attached to this policy.

CERTIFICATE HOLDER

Township of West Orange
66 MAIN ST
WEST ORANGE NJ 07052-5404

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Susan S. Castaneda

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/05/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
USAA INSURANCE AGENCY INC/PHS
65812846
The Hartford Business Service Center
3600 Wiseman Blvd
San Antonio, TX 78251

CONTACT**NAME:**PHONE (866) 467-8730
(A/C, No, Ext):FAX
(A/C, No):**E-MAIL****ADDRESS:****INSURER(S) AFFORDING COVERAGE****NAIC#**

INSURED
Professional Property Appraisers Inc.
101 ROUTE 130 S STE 301
CINNAMINSON NJ 08077-2853

INSURER A: Hiscox

10200

INSURER B:**INSURER C:****INSURER D:****INSURER E:****INSURER F:****COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE			ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/Y YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY								EACH OCCURRENCE	
	CLAIMS-MADE ☐ OCCUR ☐								DAMAGE TO RENTED PREMISES (Ea occurrence)	
									MED EXP (Any one person)	
									PERSONAL & ADV INJURY	
	GEN'L AGGREGATE LIMIT APPLIES PER:								GENERAL AGGREGATE	
	☐ POLICY ☐ PRO-JECT ☐ LOC								PRODUCTS - COMP/OP AGG	
OTHER:										
	AUTOMOBILE LIABILITY								COMBINED SINGLE LIMIT (Ea accident)	
	ANY AUTO								BODILY INJURY (Per person)	
	☐ ALL OWNED AUTOS ☐ SCHEDULED AUTOS								BODILY INJURY (Per accident)	
	☐ HIRED AUTOS ☐ NON-OWNED AUTOS								PROPERTY DAMAGE (Per accident)	
	☐ AUTOS ☐									
	UMBRELLA LIAB EXCESS LIAB		☐	OCCUR CLAIMS-MADE					EACH OCCURRENCE	
									AGGREGATE	
	☐ DED	☐	RETENTION \$							
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			Y/N ☐ N/ A					☐ PER STATUTE ☐ OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)								E.L. EACH ACCIDENT	
	If yes, describe under DESCRIPTION OF OPERATIONS below								E.L. DISEASE -EA EMPLOYEE	
									E.L. DISEASE - POLICY LIMIT	
A	Professional Liability					MPL412768023	04/17/2023	04/17/2024	Each Claim Aggregate	\$1,000,000 \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Those usual to the Insured's Operations.

CERTIFICATE HOLDERTownship of West Orange
66 MAIN ST
WEST ORANGE NJ 07052-5404**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Suean L. Castaneda

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/04/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Marsh Affinity a division of Marsh USA Inc. PO Box 14404 Des Moines, IA 50306-9686	CONTACT NAME: Marsh Affinity PHONE (A/C, No, Ext): 800-743-8130 FAX (A/C, No): E-MAIL ADDRESS: ADPTotalSource@marsh.com INSURER(S) AFFORDING COVERAGE INSURER A: New Hampshire Insurance Co. INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	NAIC # 23841
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COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO JECT ☐ LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WC 053433521 NJ	07/01/2022	07/01/2023	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 2,000,000 E.L. DISEASE - EA EMPLOYEE \$ 2,000,000 E.L. DISEASE - POLICY LIMIT \$ 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
All worksite employees working for Professional Property Appraisers, Inc. paid under ADP TOTALSOURCE, INC.'s payroll, are covered under the above stated policy.

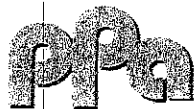
CERTIFICATE HOLDER Township of West Orange 66 Main Street West Orange, NJ 07052	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Jo Phillips</i>
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ACORD 25 (2016/03)

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The ACORD name and logo are registered marks of ACORD

301 Route 130 N, Suite 301
Cinnaminson, NJ 08077



(866) 957-1388 Office
(856) 764 1453 Fax
www.ppareval.com

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE

DEPARTMENT OF TREASURY/
DIVISION OF REVENUE
PO BOX 282
TRENTON, NJ 08646-0282

TAXPAYER NAME:

PROFESSIONAL PROPERTY APPRAISERS, INC.

TRADE NAME:

TAXPAYER IDENTIFICATION#:

223-169-309/000

SEQUENCE NUMBER:

1084264

ADDRESS:

23 PURDUE DRIVE
DELRAN NJ 08075

ISSUANCE DATE:

09/01/04

EFFECTIVE DATE:

04/15/92

FORM-BRC(08-01)

Acting Director

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

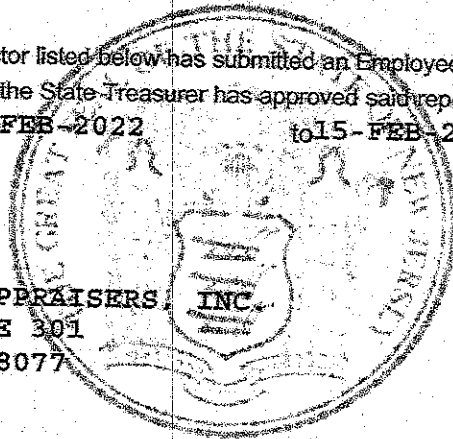
Professional Property Appraisers, Inc.

Certification 15025

CERTIFICATE OF EMPLOYEE INFORMATION REPORT RENEWAL

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of **15-FEB-2022** to **15-FEB-2029**

PROFESSIONAL PROPERTY APPRAISERS, INC.
101 ROUTE 130 SOUTH, STE 301
CINNAMINSON NJ 08077



Elizabeth Maher Muoio

ELIZABETH MAHER MUOIO
State Treasurer

CONSENT OF SURETY

Township of West Orange
66 Main Street
West Orange, NJ 07052

Great Midwest Insurance Company _____ duly qualified to
transact business in the State of New Jersey _____ agrees that if
Professional Property Appraisers, Inc. _____
is the successful Bidder for Revaluation of All Commercial, Residential and Real Property Situated within the
Township of West Orange _____

it as surety, will provide the Bidder with bonds in such form and sum as required in the advertisement or in the specifications.

Signed, sealed and dated this 11th day of April, 2023

Great Midwest Insurance Company _____

By: _____

Lynn M. Wheelock, Attorney-in-Fact

BID BOND

KNOW ALL MEN BY THESE PRESENTS, that we, the undersigned, Professional Property Appraisers, Inc.
101 South Route 130, Suite 301, Cinnaminson, NJ 08077
as Principal, and Great Midwest Insurance Company
800 Gessner Road, Suite 600, Houston, TX 77024
as Surety, are hereby held and firmly bound unto Township of West Orange
66 Main Street, West Orange, NJ 07052
as Owner, in the penal sum of Ten Percent of Amount of Bid Not to Exceed Twenty Thousand and No/100
(10% NTE \$20,000.00) DOLLARS,
for the payment of which, well and truly to be made, we hereby jointly and severally bind ourselves, our heirs, executors,
administrators, successors and assigns.

Signed, this 11th day of April, 2023 .

The condition of the above obligation is such that, whereas the Principal has submitted to Township of West Orange
a certain bid, attached hereto and hereby made a part hereof to enter into a contract in writing, for Revaluation of All Commercial, Residential and Real Property Situated within the Township of West Orange

NOW, THEREFORE,

- (a) If said Bid shall be rejected, or in the alternate,
(b) If said Bid shall be accepted and the Principal shall execute and deliver a contract in the Form of Contract
attached hereto (properly completed in accordance with said Bid) and shall furnish a bond for his faithful
performance of said contract, and for the payment of all persons performing labor or furnishing materials in
connection therewith, and shall in all other respects perform the agreement created by the acceptance of said Bid,

then this obligation shall be void, otherwise the same shall remain in force and effect; it being expressly understood and agreed
that the liability of the Surety for any and all claims thereunder shall, in no event, exceed the penal amount of this obligation as
herein stated.

The Surety, for value received, hereby stipulates and agrees that the obligation of said Surety and its bond shall be in no way
impaired or affected by any extension of the time within which the Owner may accept such bid; and said Surety does hereby
waive notice of any such extension.

IN WITNESS WHEREOF, the Principal and the Surety have hereunto set their hands and seals, and such of them as are
corporations have caused their corporate seals to be hereto affixed and these presents to be signed by their proper officer, the
day and year first set forth above.

Attest/Witness

Jessal Mattie

Caiti Baker
Witness

Professional Property Appraisers, Inc.

By: Brian Schneider

Great Midwest Insurance Company

By: Lynn M. Wheelock
Lynn M. Wheelock, Attorney-in-Fact

NEW JERSEY SURETY DISCLOSURE STATEMENT AND CERTIFICATION
(Pursuant to N.J.S.A. 2A: 44-143)

Great Midwest Insurance Company, surety on the attached bond, hereby certifies the following:

1. The surety meets the applicable capital and surplus requirements of R.S. 17:17-6 or R.S. 17:17-7 as of the surety's most current annual filing with the New Jersey Department of Banking and Insurance.
2. The capital and surplus, as determined in accordance with the applicable laws of this State, of the surety participating in the issuance of the attached bond is in the following amounts as of the calendar year ended December 31, 2021, which amounts have been certified as indicated by certified public accountants, Ham, Langston & Brezina, LLP, 11550 Fuqua St., Suite 475, Houston, Texas 77034 and are included in the Annual Statements on file with the National Association of Insurance Commissioners and the New Jersey Department of Insurance (20 West State Street, CN-325, Trenton, NJ 08625-0325):

Surety Company	Capital	Surplus
Great Midwest Insurance Company	\$4,550,000	\$209,346,846

Great Midwest Insurance Company has a current rating from A.M. Best Company of A- (Excellent); Financial Size Category IX (\$250 Million to \$500 Million).

3. (a) **Great Midwest Insurance Company** has received from the United States Secretary of the Treasury a Certificate of Authority pursuant to 31 U.S.C. §9305, and the underwriting limitation per bond established therein on July 1, 2022 is \$20,935,000.

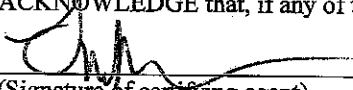
(b) With respect to which each surety participating in the issuance of the attached bond that has not received such certificate of authority from the United States Secretary of the Treasury, the underwriting limitation of the surety as established pursuant to R.S. 17:18-9 is as follows:

_____	_____
_____	_____

4. The amount of the bond to which this statement and certification is attached is \$ 10% NTE \$20,000.00.

CERTIFICATE

I Lynn M. Wheelock, as Attorney-in-Fact for Great Midwest Insurance Company a corporation domiciled in Texas, DO HEREBY CERTIFY that, to the best of my knowledge the foregoing statements made by me are true, and ACKNOWLEDGE that, if any of those statements are false, this bond is VOID.



(Signature of certifying agent)
Attorney-in-fact
(Title of certifying agent)

Lynn M. Wheelock

(Printed name of certifying agent)

POWER OF ATTORNEY
Great Midwest Insurance Company

KNOW ALL MEN BY THESE PRESENTS, that **GREAT MIDWEST INSURANCE COMPANY**, a Texas Corporation, with its principal office in Houston, TX, does hereby constitute and appoint:

Lynn M. Wheelock, Eric J. Follman, Sr., Fernanda L. DePaolantonio, Caitlin Christine Baker, Scott R. Kuzmic

its true and lawful Attorney(s)-In-Fact to make, execute, seal and deliver for, and on its behalf as surety, any and all bonds, undertakings or other writings obligatory in nature of a bond.

This authority is made under and by the authority of a resolution which was passed by the Board of Directors of **GREAT MIDWEST INSURANCE COMPANY**, on the 1st day of October, 2018 as follows:

Resolved, that the President, or any officer, be and hereby is, authorized to appoint and empower any representative of the Company or other person or persons as Attorney-In-Fact to execute on behalf of the Company any bonds, undertakings, policies, contracts of indemnity or other writings obligatory in nature of a bond not to exceed Ten Million dollars (\$10,000,000.00), which the Company might execute through its duly elected officers, and affix the seal of the Company thereto. Any said execution of such documents by an Attorney-In-Fact shall be as binding upon the Company as if they had been duly executed and acknowledged by the regularly elected officers of the Company. Any Attorney-In-Fact, so appointed, may be removed in the Company's sole discretion and the authority so granted may be revoked as specified in the Power of Attorney.

Resolved, that the signature of the President and the seal of the Company may be affixed by facsimile on any power of attorney granted, and the signature of the Secretary, and the seal of the Company may be affixed by facsimile to any certificate of any such power and any such power or certificate bearing such facsimile signature and seal shall be valid and binding on the Company. Any such power so executed and sealed and certificate so executed and sealed shall, with respect to any bond of undertaking to which it is attached, continue to be valid and binding on the Company.

IN WITNESS THEREOF, **GREAT MIDWEST INSURANCE COMPANY**, has caused this instrument to be signed by its President, and its Corporate Seal to be affixed this 11th day of February, 2021.



GREAT MIDWEST INSURANCE COMPANY

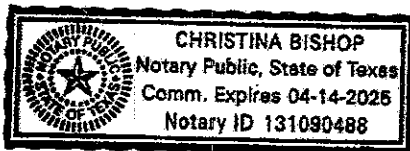
BY

Mark W. Haushill

Mark W. Haushill
President

ACKNOWLEDGEMENT

On this 11th day of February, 2021, before me, personally came Mark W. Haushill to me known, who being duly sworn, did depose and say that he is the President of **GREAT MIDWEST INSURANCE COMPANY**, the corporation described in and which executed the above instrument; that he executed said instrument on behalf of the corporation by authority of his office under the By-laws of said corporation.



BY

Christina Bishop

Christina Bishop
Notary Public

CERTIFICATE

I, the undersigned, Secretary of **GREAT MIDWEST INSURANCE COMPANY**, A Texas Insurance Company, DO HEREBY CERTIFY that the original Power of Attorney of which the foregoing is a true and correct copy, is in full force and effect and has not been revoked and the resolutions as set forth are now in force.

Signed and Sealed at Houston, TX this 11th Day of April, 20 23.



BY

Leslie K. Shaunty

Leslie K. Shaunty
Secretary

WARNING: Any person who knowingly and with intent to defraud any insurance company or other person, files and application for insurance of claim containing any materially false information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a criminal insurance act, which is a crime and subjects such person to criminal and civil penalties.

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

Professional Property Appraisers, Inc.

Work performed for 2022:

Avon-By-The-Sea Borough, Monmouth County, Tim Anfuso, Tax Assessor, (732) 502-4510
301 Main St., Avon By The Sea, NJ 07717 **** revaluation of 1,111 line items**
-Appeal Info: 2022: 18 appeals (1.6%)

Dunellen Borough, Middlesex County, Dawn Guttschall, Tax Assessor, (732) 968-3323
355 North Ave., Dunellen, NJ 08812 ****annual assessment inspections of 1/3 of Borough**

North Caldwell Borough, Essex County, George Librizzi, Tax Assessor, 973-228-6410 x111,
141 Gould Avenue, North Caldwell, NJ 07006 ****revaluation of 2,459 line items**
-Appeal Info: N/A-assessor handled

City of Orange Township, Essex County, Aaron Wilson, Tax Assessor, 973-266-4008
29 N. Day Street, Orange, NJ 07050 ****revaluation of 5,545 line items**
-Appeal Info: 2022: 87 appeals (1.5%)

Piscataway Township, Middlesex County, Lisa Stephens, Tax Assessor, (732) 562-2328
455 Hoes Lane, Piscataway, NJ 08854 ****annual assessment inspections for 2,000 line items**

Springfield Township, Union County, Ed Galante, Tax Assessor, (973) 912-2208
100 Mountain Avenue, Springfield, New Jersey 07081 ****revaluation of 5,424 line items**
-Appeal Info: 2022: 55 appeals (1%)

Toms River Township, Ocean County, Richard T. Kenny, Tax Assessor, 732-341-1000, ext.
8300; 33 Washington St., Toms River, NJ 08753 **** revaluation of 42,653 line items**
-Appeal Info: 2022: 481 appeals (1.1%)

Work performed for 2021:

Essex Fells Borough, Essex County, Kevin Esposito, Tax Assessor, 973-226-3400
255 Roseland Ave., Essex Fells, NJ 07021 ****reassessment for 2021**
-Appeal Info: 2021: 2 appeals (less than 1%)

Readington Township, Hunterdon County, Laura Whitaker, Tax Assessor, (908) 534-9715
509 Route 523, Whitehouse Station, NJ 08889 ****revaluation of 7,373 line items**
-Appeal Info: 2021: 48 appeals (less than 1%)

Piscataway Township, Middlesex County, Lisa Stephens, Tax Assessor, (732) 562-2328
455 Hoes Lane, Piscataway, NJ 08854 ****annual assessment field inspections for 2,000 line items**

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

Professional Property Appraisers, Inc.

Work performed in 2019 for 2020:

Pleasantville City, Atlantic County, Wesley Briscoe, Jr, Tax Assessor, (609) 484-3634
18 North First Street, Pleasantville, NJ 08232 **** revaluation of 6,548 line items**
-Appeal Info: 2020: 132 appeals (2%) -- 2 YR CONTRACT

Lavallette Borough, Ocean County, Sharon Morgan, Tax Assessor, (732) 793-7477
1306 Grand Central Avenue, Lavallette, NJ 08735 ****revaluation of 2,769 line items**
-Appeal Info: 2020: 7 appeals (less than 1%) -- 2 YR CONTRACT

Lebanon Township, Hunterdon County, Erica Brandmaier, Tax Assessor, (908) 638-8523
530 West Hill Rd., Glen Gardner, NJ 08826 ****revaluation of 2,977 line items**
-Appeal Info: 2020: 42 appeals (less than 1%) -- 2 YR CONTRACT

Piscataway Township, Middlesex County, Lisa Stephens, Tax Assessor, (732) 562-2328
455 Hoes Lane, Piscataway, NJ 08854 ****field inspections only for 3,745 line items**

City of Atlantic City, Atlantic County, Novelette Robinson, Tax Assessor, (609) 347-5380
1301 Bacharach Blvd., #606, Atlantic City, NJ 08401 ****revaluation of 16,845 line items**
-Appeal Info: 2020: 1,836 appeals (1.1%) -- 2 YR CONTRACT

Township of Upper Pittsgrove, Salem County, Michael Raio, Tax Assessor, (856) 358-8500
431 Route 77, Elmer, NJ 08318 ****revaluation of 2,176 line items**
-Appeal Info: 2020: none prepared-- 2 YR CONTRACT

Work performed in 2018 for Tax Year 2019:

Belleville Township, Essex County, Kevin Esposito, Tax Assessor, (973) 450-3304
152 Washington Avenue, Belleville, NJ 07109 **** revaluation**
-Appeal Info: 2019: 33 appeals 2020: 80 (Less than 1%) -- 2 YR CONTRACT

Glen Ridge Borough, Essex County, George Librizzi, Tax Assessor, (973) 748-8400
PO Box 66 825 Bloomfield Ave., Glen Ridge, NJ 07028 ****revaluation**
Appeal Info: 2019: 10 appeals (Less than 1%) 2020: none prepared -- 2 YR CONTRACT

Verona Borough, Essex County, George Librizzi, Tax Assessor, (973)-857-4837,
Bloomfield Ave, Verona, NJ 07044 **** revaluation**
Appeal Info: 2019: 25 appeals (Less than 1%) 2020: none prepared -- 2 YR CONTRACT

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

Professional Property Appraisers, Inc.

Ewing Township, Mercer County, Jeff Burd, Tax Assessor, (609) 883-2900
2 Jake Garzio Dr., Ewing, NJ 08628 ** revaluation
Appeal Info: 2019: 158 appeals (1.3%) 2020: 93 (less than 1%)-- 2 YR CONTRACT

Carneys Point Township, Salem County, Kathleen Hill, Tax Assessor, (856) 299-0070
303 Harding Hwy, Carneys Point, NJ 08069 ** revaluation
Appeal Info: 2019: 38 appeals (1.1%) 2020: 26 (less than 1%) -- 2 YR CONTRACT

Gibbsboro Borough, Camden County, Thomas Glock, Tax Assessor, 856-783-6655
49 Kirkwood Road, Gibbsboro, NJ 08026 ** revaluation
Appeal Info: 2019: 21 appeals (1.7%) 2020: 10 (less than 1%) -- 2 YR CONTRACT

Penns Grove Borough, Salem County, Maria Procacci, Tax Assessor, (609) 299-0098
1 State St., Penns Grove, NJ 08069 ** revaluation
Appeal Info: 2019: 20 appeals (1.1%) 2020: (2.3%) -- 2 YR CONTRACT

Riverside Township, Burlington County, Carl Cicali, Tax Assessor, (856) 461-1460
PO Box 188, Riverside, NJ 08075 ** revaluation
Appeal Info: 2019: 8 appeals (Less than 1%) 2020: 23 (less than 1%) -- 2 YR CONTRACT

Work performed in 2017 for Tax Year 2018:

Montclair Township, Essex County, George Librizzi, Tax Assessor, 973-509-4918
205 Claremont Ave., Montclair, NJ 07042 **revaluation for 2018
-Appeal Info: 2018: 205 appeals (1.8%) -- 2 YR CONTRACT

Egg Harbor City, Atlantic County, William Johnson, Tax Assessor, 609-965-4747
500 London Ave., Egg Harbor City, NJ 08215 ** reassessment for 2018
-Appeal Info: 2018: 44 appeals (Less than 1%) -- 2 YR CONTRACT

Greenwich Township, Cumberland County, Lois Mazza, Tax Assessor, 856-455-1230
1000 Ye Greate Street, Greenwich, NJ 08323 ** revaluation for 2018
-Appeal Info: 2018: 17 appeals (Less than 1%), 2019 5 appeals (Less than 1%) --2 YR CONTRACT

Monroe Township, Gloucester County, Gerry Mead, County Assessor,
856-307-6445, 1200 N. Delsea Drive, Clayton, NJ 08312 **reassessment for 2018
-Appeal Info: County hired for hybrid-reassessment/no appeal work

PLEASE NOTE: Appeal Percentage for all work performed in the past five years was Less Than 1% with a high success rate, as many of the assessments were upheld.

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1-856-764-1453 Fax



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Professional Property Appraisers, Inc.

FULL CLIENT LIST

Asbury Park City, Monmouth County, One Municipal Plaza, Asbury Park, NJ 07712

Atlantic City, Atlantic County, 1301 Bacharach Blvd., #606, Atlantic City, NJ 08401

Audubon Park, Camden County, Road C, Audubon Park, NJ 08106

Avon-By-The-Sea Borough, Monmouth County, 301 Main St., Avon By The Sea, NJ 07717

Belleville Township, Essex County, 152 Washington Avenue, Belleville, NJ 07109

Bellmawr Borough, Camden County, 21 E. Browning Road, Bellmawr, NJ 08099

Belvidere Town, Warren County, 691 Water Street, Belvidere, NJ 07823

Bordentown Township, Burlington County, 1Municipal Drive, Bordentown, NJ 08505

Brooklawn Borough, Camden County, 301 Christiana Street, Brooklawn, NJ 08030

Burlington Township, Burlington County, 851 Old York Road, Burlington, NJ 08016

Caldwell Borough, Essex County, 1 Provost Square, Caldwell, NJ 07066

Carneys Point Township, Salem County, 303 Harding Hwy, Carneys Point, NJ 08069

Cherry Hill Township, Camden County, 820 Mercer Street, Cherry Hill, NJ 08002

Chesilhurst Borough, Camden County, 201 Grant Ave., Chesilhurst, NJ 08089

Cinnaminson Township, Burlington County, 1621 Riverton Road, Cinnaminson, NJ 08077

Clementon Borough, Camden County, 101 Gibbsboro Road, Clementon, NJ 08021

Collingswood Borough, Camden County, 678 Haddon Avenue, Collingswood, NJ 08108

Dunellen Borough, Middlesex County, 355 North Ave., Dunellen, NJ 08812

Eastampton Township, Burlington County, 12 Manor House Ct., Eastampton, NJ 08060

East Greenwich Township, Gloucester County, 159 Democrat Road, Mickleton, NJ 08056

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



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Toms River, NJ 08753
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Professional Property Appraisers, Inc.

Egg Harbor City, Atlantic County, 500 London Ave., Egg Harbor City, NJ 08215

Egg Harbor Township, Atlantic County, 3515 Bargaintown Rd, Egg Harbor, NJ 08234-8321

Elmer Borough, Salem County, 120 South Main St, Elmer, NJ 08318

Essex Fells Borough, Essex County, 255 Roseland Ave., Essex Fells, NJ 07021

Ewing Township, Mercer County, 2 Jake Garzio Dr., Ewing, NJ 08628

Farmingdale Borough, Monmouth County, 11 Asbury Ave, Farmingdale, NJ 07727

Gibbsboro Borough, Camden County, 49 Kirkwood Road, Gibbsboro, NJ 08026

Glen Ridge Borough, Essex County, PO Box 66 825 Bloomfield Ave., Glen Ridge, NJ 07028

Gloucester City, Camden County, 512 Monmouth Street, Gloucester City, NJ 08030

Gloucester Township, Camden County, 1261 Chews Landing Road, Blackwood, NJ 08012

Greenwich Township, Cumberland County, 1000 Ye Greate Street, Greenwich, NJ 08323

Haddon Heights Borough, Camden County, 625 Station Ave., Haddon Heights, NJ 08035

Haddon Township, Camden County, 135 Haddon Avenue, Westmont, NJ 08108

Hamilton Township, Atlantic County, 6101 Thirteenth St, Mays Landing, NJ 08330

Hamilton Township, Mercer County, 2090 Greenwood Ave., Hamilton, NJ 08609

Hammonton Town, Atlantic County, 100 Central Avenue, Hammonton, NJ 08037

Highland Park Borough, Middlesex County, 221 South Fifth Ave., Highland Park, NJ 08904

Hopewell Township, Cumberland County, 590 Shiloh Pike, Bridgeton, NJ 08302

Lake Como Borough, Monmouth County, 1740 Main St, Lake Como, NJ 07719

Laurel Springs Borough, Camden County, 135 Broadway, Laurel Springs, NJ 08021

Lavallette Borough, Ocean County, 1306 Grand Central Avenue, Lavallette, NJ 08735

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
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Professional Property Appraisers, Inc.

Lawnside Borough, Camden County, 4 Douglas Ave., Lawnside, NJ 08045

Lawrence Township, Mercer County, 2207 Lawrence Rd., PO Box 6006,
Lawrence Twp., NJ 08648

Lebanon Township, Hunterdon County, 530 West Hill Rd., Glen Gardner, NJ 08826

Lindenwold Borough, Camden County, 2001 Egg Harbor Rd., Lindenwold, NJ 08021

Logan Township, Gloucester County, 125 Main St, Bridgeport, NJ 08014

Lower Alloways Creek, Salem County, 501 Locust Island Road, Hancock's Bridge, NJ 08038

Manalapan Township, Monmouth County, 120 Rt 522, Manalapan, NJ 07726

Mansfield Township, Burlington County, 24548 E. Main Street, Columbus, NJ 08022

Mantua Township, Gloucester County, 401 Main Street, Mantua, NJ 08051

Marlboro Township, Monmouth County, 1979 Township Dr, Marlboro, NJ 07746

Merchantville Borough, Camden County, One West Maple Ave., Merchantville, NJ 08109

Middlesex Borough, Middlesex County, 1200 Mountain Ave., Middlesex, NJ 08846

Monroe Township, Gloucester County, 125 Virginia Ave, Williamstown, NJ 08095

Montclair Township, Essex County, 205 Claremont Ave., Montclair, NJ 07042

Mount Laurel Township, Burlington County, 100 Mount Laurel Road, Mt. Laurel, NJ 08054

Mullica Township, Atlantic County, PO Box 717, Elwood, NJ 08217

North Caldwell Borough, Essex County, 141 Gould Avenue, North Caldwell, NJ 07006

Northfield City, Atlantic County, 1600 Shore Rd., Northfield, NJ 08225

Oaklyn Borough, Camden County, 500 White Horse Pike, Oaklyn, NJ 08107

Oldmans Township, Salem County, 32 West Mill Street, Pedricktown, NJ 08067

City of Orange Township, Essex County, 29 N. Day Street, Orange, NJ 07050

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
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Professional Property Appraisers, Inc.

Palmyra Borough, Burlington County, 20 West Broad Street, Palmyra, NJ 08065

Pemberton Township, Burlington County, 500 Pemberton-Browns Mills Rd.,
Pemberton, NJ 08068

Penns Grove Borough, Salem County, 1 State Street, Penns Grove, NJ 08069

Pennsauken Township, Camden County, 5605 N. Crescent Blvd., Pennsauken, NJ 08110

Pine Beach Borough, Ocean County, 599 Pennsylvania Ave., Pine Beach, NJ 08741

Pine Hill Borough, Camden County, 45 West Seventh St., Pine Hill, NJ 08021

Plainsboro Township, Middlesex County, 641 Plainsboro Rd., Plainsboro, NJ

Pleasantville City, Atlantic County, 18 North First Street, Pleasantville, NJ 08232

Port Republic City, Atlantic County, 143 Main St., Port Republic, NJ 08241

Quinton Township, Salem County, PO Box 65, Quinton, NJ 08072

Readington Township, Hunterdon County, 509 Route 523, Whitehouse Station, NJ 08889

Riverside Township, Burlington County, PO Box 188, Riverside, NJ 08075

Southampton Township, Burlington County, 5 Retreat Rd., Southampton, NJ 08088

Springfield Township, Burlington County, 2159 Jacksonville-Jobstown Rd., PO Box 119,
Jobstown, NJ 08041

Springfield Township, Union County, 100 Mountain Avenue, Springfield, New Jersey 07081

Stow Creek Township, Cumberland County, 222 Marlboro Rd., Bridgetown, NJ 08302

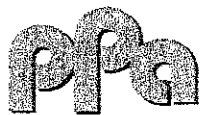
Swedesboro Borough, Gloucester County, City Hall, Swedesboro, NJ 08085

Tabernacle Township, Burlington County, 163 Carranza Rd., Tabernacle, NJ 08088

Toms River Township, Ocean County, 33 Washington St., Toms River, NJ 08753

Union Township, Hunterdon County, 140 Perryville Road, Hampton, NJ 08827

101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
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1-856-764-1453 Fax



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Professional Property Appraisers, Inc.

Upper Pittsgrove Township, Salem County, 431 Route 77, Elmer, NJ 08318

Ventnor City, Atlantic County, 6201 Atlantic Ave., Ventnor City, NJ 08406

Verona Borough, Essex County, Bloomfield Ave, Verona, NJ 07044

Vineland City, Cumberland County, 640 E. Wood St., Vineland, NJ 08362

Washington Township, Mercer County, 1117 Route 130, Robbinsville, NJ 08691

Waterford Township, Camden County, 2131 Auburn Ave., Atco, NJ 08004

West Deptford Township, Gloucester County, 400 Crown Point Rd, Thorofare, NJ 08086

Winslow Township, Camden County, 125 S. Rt. 73, Braddock, NJ 08037

Work currently under contract in 2023 for 2024:

Maplewood Township, Essex County, Thomas DeKorte, Tax Assessor, (973) 762-8120 ext. 2300 574 Valley St., Maplewood Township, NJ 07040 * revaluation of 7,447 line items***

South Orange Village Township, Essex County, Ellen Foye Malgieri Tax Assessor, (973) 378-7715 ext. 772976 South Orange Avenue, Suite 302, South Orange, NJ 07079 *revaluation of 4,981 line items***

Roseland Borough, Essex County, Kevin Esposito, Tax Assessor, (973) 403-6044 140 Eagle Rock Avenue, Roseland, NJ 07068 * revaluation of 2,259 line items***



Township of Montclair 205 Claremont Ave

Montclair, NJ 07042

tel: 973-509-4918

fax: 973-746-3513



George F. Librizzi
Municipal Assessor
glibrizzi@montclairnjusa.org

March 2, 2018

Mr. Tom Davis, President
Professional Property Appraisers
101 S. Route 130, Suite 301
Cinnaminson, NJ 08077

Re: Montclair Revaluation

Dear Mr. Davis:

I writing to take a moment to thank you and your staff for the outstanding work performed on the Montclair revaluation project.

The field inspectors proved to be very knowledgeable and detail oriented. They took the time to answer property owners' questions and briefly explain the process. I'm sure this contributed to the success of the project.

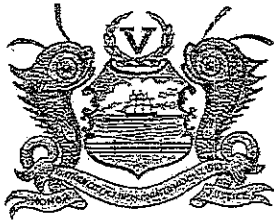
In addition, the continual communication between the project manager and my office was wonderful. Together we collaborated on many important aspects of the project which ensured all facets of the revaluation were being addressed in a timely and accurate manner.

As a result, I would highly recommend your company to any municipality who seriously wants to achieve fair and equitable results for their taxpayers.

I look forward to again working with your company in the future.

Sincerely,

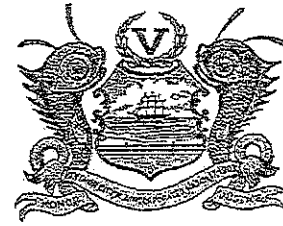
George F. Librizzi, Municipal Assessor
CTA, IFAS, SCGRE



William Crowther

City of Ventnor City

City Hall
6201 Atlantic Avenue
Ventnor City, New Jersey 08406



Ventnor City Tax Assessor
609-823-7911

February 28, 2018

Thomas C. Davis, President
Professional Property Appraisers, Inc.
PO BOX 905
Delran, NJ 08075

RE: City of Ventnor's Revaluation

Dear Mr. Davis:

I would like to take this opportunity to thank you for the professional manner in which your Firm handled City of Ventnor's recent revaluation. You were able to finish the revaluation timely with an emphasis on quality and an attention to detail.

The City of Ventnor is a barrier island that has complex beachfront and bay front homes, high rise condos and various other housing stock that makes for a difficult task. PPA's staff handled that task with the utmost professionalism and provided excellent data that the City and residents will benefit from for years to come.

The City had experienced approximately one thousand appeals per year for the past 6 years, prior to the revaluation in 2017. The City had lost millions of dollars from those appeals. Once the revaluation was implemented in 2017, we only had 190 County Tax Board Appeals and we were able to support most of those appealed. There were no State Appeals filed as a result of the revaluation which is truly a testament to an amazing job. As I write this letter, we only have 18 appeals filed in 2018 thus far. The City of Ventnor now has a defendable ratable base.

Thank you for the excellent job you did for the City of Ventnor. I would not hesitate to recommend your Firm to any other municipality.

I look forward to working with you in the future.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Crowther'.

William Crowther, CTA
Ventnor City Tax Assessor

BOROUGH OF NORTH CALDWELL
BOROUGH HALL - 141 GOULD AVENUE
NORTH CALDWELL, NEW JERSEY 07006-4213

Phone 973-228-6410

Fax 973-228-2914

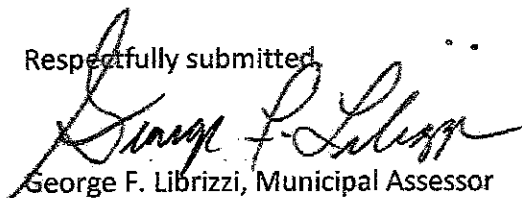
August 17, 2022

Dear Mr. Schneider:

I highly recommend Professional Property Appraisers to perform your next revaluation for the forgoing reasons.

1. Their expertise in revaluation, use of modern technology and collaborative efforts resulted in a very successful revaluation project.
2. As you know appeals received in the year of a revaluation and the disposition of those appeals received are two key indicators of public's acceptance and belief of how fair & equitable the revaluation program was completed. The Borough of North Caldwell received two (2) county tax board appeals out of a potential 2,430 taxable line items (less than 1%). Of the two (2) appeals received, one property owner withdrew their appeal, and the other appeal was heard by the County Tax Board and the assessment was upheld. These are truly exceptional results!
3. The staff was very taxpayer friendly and did a wonderful job out in the field to alleviate the apprehension and anxiety customarily associated with a revaluation program. I know this played a significant role in the low quantity of appeals filed.

Respectfully submitted,



George F. Librizzi, Municipal Assessor

CTA, ASA, SCGRE

CITY OF ATLANTIC CITY



NOVELETTE ROBINSON
MUNICIPAL TAX ASSESSOR
1301 BACHARACH BLVD., #606
ATLANTIC CITY, NJ 08401
(609) 347-5380
FAX (609) 347-6963

June 26, 2020

Thomas C. Davis, President
Professional Property Appraisers, Inc.
PO Box 905
Delran, NJ 08075

Re: City of Atlantic City's Revaluation

Dear Mr. Davis:

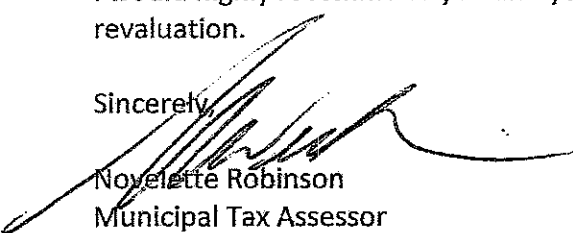
I would like to take this opportunity to thank you and your firm for the manner in which your firm performed the revaluation for Atlantic City. You diligently fulfilled this job within a limited time frame.

Your staff is professional and courteous, with the knowledge necessary for this project. Your firm was very accommodating when scheduling informal hearings, of which there were relatively few.

Much to the satisfaction of the Division of Taxation, Atlantic County Board and the City's Administration, you managed to send out the notifications letters and get our book certified on time!

I would highly recommend you and your staff to any municipality that needs to do a revaluation.

Sincerely,


Novelette Robinson
Municipal Tax Assessor



The Township of Hamilton

Kelly H. Yaede
Mayer

November 29, 2016

Thomas C. Davis, President
Professional Property Appraisers, Inc.
P.O. Box 905
Delran, NJ 08075

Dear Mr. Davis:

I write this letter to extend my sincere appreciation of a job well done as performed by your firm. Professional Property Appraisers, Inc., who was exactly that, professional.

Hamilton Township was mandated by the Mercer County Board of Taxation to perform a total revaluation and your firm was entrusted with the task. Hamilton Township is a diverse community of 33,000 parcels (7th largest in the state) and a suburb of Trenton with a total value of some \$8.5 billion dollars.

I have been on both sides of revaluations for over forty (40) years and I am happy to say that the performance of PPA, Inc. was commendable, all aspects of the function from initial set-up, the all-important public relations, the field work, keeping my office informed through all the steps, to the final valuation reporting and explanation was very professional, courteous and quiet.

I was extremely pleased with the manner in which you defended yourself during the appeal process which was in concert with the entire revaluation process as performed by PPA, because so, I do not hesitate to recommend your firm to anyone contemplating using your services in the future.

Sincerely,

Don Kosul, C.T.A.
Municipal Tax Assessor
Hamilton Township

DK:sac

DON KOSUL, C.T.A., MUNICIPAL ASSESSOR
2090 GREENWOOD AVENUE, PO BOX 150, HAMILTON NJ 08650
PHONE# (609) 890-3654 FAX# (609) 890-3685

Borough of Lavallette
Tax Assessment Office
1306 Grand Central Avenue
Lavallette, NJ 08735
Phone: (732) 793-7477 Extension: 612

June 30, 2020

Thomas C. Davis, President
Professional Property Appraisers, Inc
PO Box 905
Delran, NJ 08075

RE: Borough of Lavallette Revaluation

Dear Mr. Davis,

I would like to thank your firm for the most recent Revaluation taken by the Borough of Lavallette. Your firm was quick, efficient and professional in dealing with the Borough's staff and the public.

It was especially appreciated because of the existing issues facing the Borough of Lavallette including but not limited to court ordered deadlines.

I would not hesitate to recommend your firm should another municipality wish to contact me.

Regards,



Sharon Morgan
Tax Assessor

Greenwich Township

Greenwich
Cumberland County
New Jersey 08323



June 12, 2019

Thomas Davis
Professional Property Appraisers, Inc.
P.O. Box 905
Delran, N.J. 08075

Dear Mr. Davis:

I highly recommend Professional Property Appraisers to perform a revaluation. Their expertise in revaluation, use of modern technology and collaborative efforts resulted in a very successful revaluation Project.

I am happy to say that the performance of PPA, Inc. was commendable, all aspects from initial set-up, field work, keeping my office informed through all the steps, to the final valuation reports was very professional.

The staff was friendly and courteous during the project.

I would recommend your firm to anyone contemplating your services in the future.

Sincerely,

A handwritten signature in cursive script, reading "Lois Mazza".

Lois Mazza
Assessor Greenwich Township

William M. Johnson, CTA
Tax Assessor
Office: (609) 965-4747
Fax: (609) 965-0715

Egg Harbor City
Office of the Tax Assessor
500 London Avenue
Egg Harbor City, New Jersey 08215
www.eggharborcity.org

May 20, 2018

Thomas C. Davis President
Professional Property Appraisers, Inc.
PO BOX 905
Delran, NJ 08075

RE: Egg Harbor City Reassessment

Dear Mr. Davis,

I am writing this letter to thank you and your firm for the professionalism shown during the recent reassessment of Egg Harbor City.

You have been working for our City over the past several years performing added assessments and appraisal consulting services and have been a viable asset to our municipality. I had the pleasure to work with your staff and their knowledge of the City prevailed in the 2017 reassessment project.

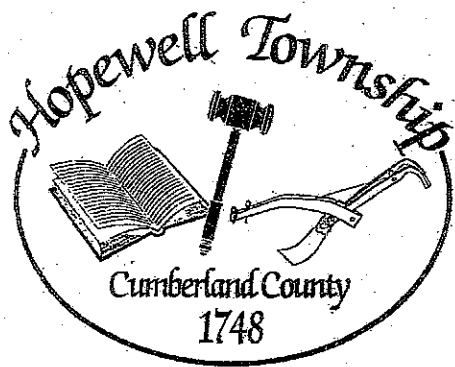
Overall, the residents of the City were very satisfied with the entire reassessment process from the field inspections, making appointments, to informal meetings. The public relations that you provided to our residents was substantial in easing the public's misconceptions of such a project.

As a result, we received a very low number of informal appeals.

I'd like to take this opportunity to thank you and your staff. I look forward utilizing your services in the future.

Sincerely,


William M. Johnson, CTA
Tax Assessor



Mayor Bruce R. Hankins
Vice Mayor Paul Ritter III
Joseph C. Shoemaker, Jr.
Gregory Facemyer
Robin S. Freitag

August 21, 2017
Thomas C. Davis, President
Professional Property Appraisers, Inc.
P.O. Box 905
Delran, N.J. 08075

Re: Hopewell Township Revaluation

Dear Mr. Davis

I would like to commend your firm on a job well done. All of your employees working on the Hopewell Revaluation project have been professional, knowledgeable, and a pleasure to work with. The process went smoothly and completed on schedule.

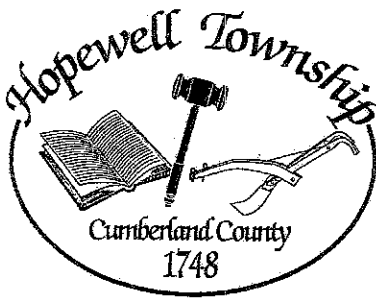
I was pleased with the manner that the inspections were done and also how the review process was handled.

I had excellent communication with all of the staff from Professional Property Appraisers.

I would recommend your firm to any municipality contemplating using your firm for revaluation.

Sincerely,

Lois Mazza, CTA
Hopewell Township



*Mayor Bruce R. Hankins
Vice Mayor Paul Ritter III
Joseph C. Shoemaker, Jr.
Gregory Facemyer
Robin S. Freitag*

August 30, 2017

Thomas C. Davis, President
Professional Property Appraisers, Inc.
PO Box 905
Delran NJ 08075

Dear Mr. Davis:

I am writing to commend your firm on a job well done.

All of your employees working on the Hopewell Township Revaluation have been a pleasure to work with. The managers, inspectors and evaluators are knowledgeable, presentable, responsible, and very personal individuals.

I, along with the Township's Tax Assessor and Township Committee, heard very positive comments from the property owners and residents of Hopewell Township. The current assessed values are right in line with current sales.

I would recommend your firm for any municipality's revaluations or reassessments. This process can be a difficult task for the firm performing the job, the Township Committee and the property owners. Your firm's experience showed that this process does not need to be stressful.

Sincerely,

A handwritten signature in cursive script that reads "Lois A. Yarrington".

Lois A. Yarrington, RMC
Twp. Clerk/Administrator

*Municipal Building 590 Shiloh Pike Bridgeton, New Jersey 08302
Main Office Phone (856) 455-1230 Fax (856) 455-3080*



BURLINGTON TOWNSHIP

851 Old York Road, Burlington Township, New Jersey 08016 • Phone (609) 239-5834
Fax: (609) 387-8411

WALTER J. CORTER
Administrator

August 7, 2017

Thomas C. Davis, President
Professional Property Appraisers, Inc.
Delran, NJ 08075

RE: Revaluation of Burlington Township

Dear Mr. Davis,

I would like to extend my sincere appreciation to you and your staff for the thorough and professional revaluation your firm performed for Burlington Township.

Your employees were accessible to our residents and Township staff throughout the entire process. They were knowledgeable, thorough, and personable professionals. Your firm's Public Relations plan and experience resulted in minimal questions and concerns from home owners. The Township and our property owners found the revaluation that your firm conducted, to be fair and equitable. I would highly recommend your firm to any municipality seeking to conduct a revaluation or reassessment.

Because of your firm's professional experience, what could have been a difficult and challenging process became an example of how successful revaluations are conducted.

Congratulations on an outstanding job!

Sincerely,

A handwritten signature in black ink, appearing to read "W. J. Corter".

Walter J. Corter
Administrator

WJC/mp

Cc: Jay Renwick, Tax Assessor

*William M. Johnson, CTA
Tax Assessor
Office: (609) 652-1501
Fax: (609) 652-9334*

**City of Port Republic
Office of the Tax Assessor
143 Main Street
Port Republic, New Jersey 08241**

May 2, 2017

Thomas C. Davis President
Professional Property Appraisers, Inc.
PO Box 905
Delran, NJ 08075

RE: Port Republic Revaluation

Dear Mr. Davis,

I would like to take this opportunity to thank you for the professional manner in which you firm handled the recent revaluation.

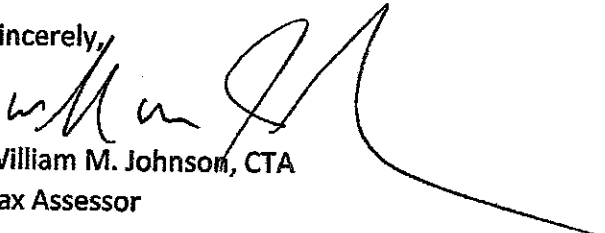
Your staff, particularly the field representatives, acted in a professional and courteous manner, with the knowledge necessary to complete such a project. Whenever public concerns or problems arose, which were few in number, your staff was there in a timely manner for the explanation or clarification to both the taxpayers and the City Administration.

The quality of work was evidenced by the low number of appeals filed, especially on the commercial side. With a town as small as Port Republic, where there are limited sales to analyze, every detail was covered and accurately reflected in the database.

Thank you for doing a great job for the City of Port Republic. I would not hesitate to recommend your firm.

I look forward to working with you in the future.

Sincerely,


William M. Johnson, CTA
Tax Assessor



March 4, 2015

Thomas C. Davis, President
Professional Property Appraisers, Inc
PO Box 905
Delran, NJ 08075

Dear Mr. Davis:

I would like to express my gratitude for the manner in which your firm performed the revaluation for the Town of Hammonton. You and your staff fulfilled this job in a very diligent fashion in order to get it done in a limited time frame.

Also to add to this burden, a dear member of your staff who was working on the commercial properties unexpectedly passed away during the course of the revaluation. Darryl Phillips was an excellent worker, and I enjoyed working with him. I am sure he will be missed by all.

Even at this time of loss, your firm continued to perform their work in a courteous manner. I have only heard good reviews from the taxpayers about your field staff. I realize that this town is unique because of its farmland. It has 6,596 line items with approximately 4,700 residential and 409 farmland properties. Though you and your staff had a short time to complete this service, you managed to send out the notification letters and schedule meetings in a timely fashion.

I would highly recommend you and your staff to handle any future municipalities that needed a revaluation. At this time, I want to give credit to Daniel Gatti and Brian Schneider for solving any questions that came up during the project who made this reval run smoothly. They did an excellent job. Another person that I want to recognize is Lisa Gatti, your office manager. She did an outstanding job in keeping me informed of your staff's progress.

Again I definitely am satisfied with the revaluation in the manner it was put together, and I thank you for the great job that you and your staff did.

Sincerely,

Mary Joan Wyatt
Certified Tax Assessor
Town of Hammonton

Lavallette Officials: Please Let Tax Revaluation Surveyors In

By

Daniel Nee

-

August 6, 2019



Lavallette Borough Hall (Photo: Daniel Nee)

Just under half of the homes in Lavallette have been inspected by a firm hired to conduct a revaluation of the borough's tax base.

Mayor Walter LaCicero said about 1,000 homes – approximately 45 percent of all households – have been surveyed by teams going door-to-door to assess homes and assign them a value. The county ordered Lavallette to conduct a revaluation last year and officials scheduled the survey work to be completed during the summer when the highest percentage of homes would be occupied.

"We really did hit the ground running the first week of July," said Borough Administrator Robert Brice.

Brice and LaCicero both urged homeowners to allow surveyors to come in for a look.

"There's an urban myth out there that if you don't let them in, they fine you," said Brice. "That's not true, they don't do anything punitive, but then they have to decide a value just by looking outside."

"It might not be the value you'd like," added LaCicero.

Brice said the most accurate assessments can only be conducted after an in-house inspection.

One resident who spoke at the meeting, John Corning of Newark Avenue, praised the surveyors, saying their visit to his home was brief and professional. In tax revaluations, most experts advise that a "rule of thirds" most often applies: a third of properties face a higher tax bill, a third see their bill reduced, and a third remain about the same.

Some Ewing homeowners face steep tax hikes under revaluation program

Mar 19, 2019



Ewing Mayor Bert Steinmann delivers a victory speech at township Democratic headquarters Tuesday Nov. 4, 2014.
Jackie Shear — The Trentonian

EWING — Homeowners are facing steep tax hikes in certain parts of Ewing this year as a direct result of the township's revaluation process.

Tom Chianese, who lives near Mountain View Golf Course and Trenton-Mercer Airport, said his neighborhood is being hit hard under the new property assessments.

"My taxes went up over \$2,000," he said Tuesday in an interview with *The Trentonian*, adding his property is now assessed at \$368,000 from \$200,000.

A revaluation program seeks to spread the tax burden equitably and fairly within a municipality, according to information posted on the township's website. "Real property must be assessed at the same standard of value to ensure that every property owner is paying his or her fair share of the property tax."

Real estate values in trendy areas near Mountain View Golf Course and Jacobs Creek have substantially increased in the years since Ewing last did a revaluation in 1992. Other parts of Ewing did not produce the same level of household appreciation, creating an imbalance or deviation.

Seeking to restore the balance, the Mercer County Board of Taxation ordered Ewing Township to complete and implement a revaluation by the year 2019, a process reviewed by the New Jersey Division of Taxation.

A private company, Professional Property Appraisers Inc. of Cinnaminson, conducted this year's township-wide revaluation — a feat that had not been done in more than 25 years.

With the township finally implementing its first revaluation in ages, "Why did it wait so long?" Chianese asked. "Who is responsible for it?"

When reached Tuesday for comment, Ewing Mayor Bert Steinmann said future revaluations should be conducted more frequently.

"I don't like this 25-year revaluation," he said. "I think they should do it more than that so people don't get sticker shock."

About 60 percent of Ewing's property owners are experiencing estimated tax decreases under the current reval, according to Steinmann, who said he is looking at an estimated \$300-to-\$400 tax increase on his residential property.

Residents who own Madison condominiums off Lower Ferry Road are seeing sizable tax decreases under the revaluation, according to Steinmann.

"The Madison, they went down substantially with their tax rate because they were overvalued," he said.

Revaluations level the playing field and ensure residents pay their fair share of property taxation. In addition to Ewing, the Mercer County Board of Taxation in recent years also ordered Hamilton Township and Trenton to conduct a revaluation of all real property.

Could a mayor take proactive steps to conduct more timely revaluations?

"I don't know if a mayor can do it," Steinmann said. "I don't know whether we could by ourselves say we are going to reval the town, but I would say 25 years is too long."

Steinmann understands that some of his constituents are facing steep tax hikes because of the belated reval, particularly those who live near the Mountain View Golf Course. As such, the mayor is proposing a lean budget for 2019 that will focus on necessities and not bells and whistles.

"I still have to make some cuts with some capital projects we wanted to do in the town, but we cut some of them back," he said. "I think we have a pretty decent budget without incurring any more debt to our citizens."

"Basically, we only want in the budget what is the actual need for the department as opposed to what is the actual want," he added. "Everybody had a capital project they wanted to do. ... There are some things I would have probably liked to have had, but it wasn't a necessity."

Ewing property owners who disagree with their new assessments may appeal to the Mercer County Board of Taxation by May 1.

A number of township residents sat down with the appraisal company to discuss their new assessments, according to Steinmann, who said the township has not had much backlash from the revaluation process to date.

"You can count on both hands the amount of people who called me about it," he said. "There was no big outcry."

PROFESSIONAL PROPERTY APPRAISERS, INC.

SCOPE OF SERVICES

SCOPE OF SERVICES

Included in this section is the **Schedule of Line Item Fees** which outlines per line item costs.

Also included are:

Appendix A- Property Classification Summary

Appendix B-List of Project Manager (s) to be responsible for entire project

Appendix C-Background Release Consent Form

Appendix D-Breakdown of Major Tasks of Revaluation Project

Appendix E-Quality Assurance Worksheet

Township of West Orange Revaluation Agreement

**PROFESSIONAL PROPERTY APPRAISERS, INC. REVALUATION PROJECT
SCHEDULE OF LINE ITEMS FEES**

Per Line Item Costs:

	<u>LINE ITEMS</u>		<u>UNIT COST PER LINE ITEM</u>	<u>TOTAL COST</u>
1	VACANT LAND	286	\$ 30	\$ 8,580
2	RESIDENTIAL	13,349	\$ 75	\$ 1,001,175
3A	FARM REGULAR	0	\$ N/A	\$ 0
3B	FARMLAND	0	\$ N/A	\$ 0
4A	COMMERCIAL	441	\$ 250	\$ 110,250
4B	INDUSTRIAL	32	\$ 250	\$ 8,000
4C	APARTMENTS	51	\$ 250	\$ 12,750
15A	EXEMPT PUBLIC SCHOOL	19	\$ 60	\$ 1,140
15B	EXEMPT OTHER SCHOOL	10	\$ 60	\$ 600
15C	EXEMPT PUB. PROP.	336	\$ 60	\$ 20,160
15D	EXEMPT CHARITABLE	80	\$ 60	\$ 4,800
15E	EXEMPT CEMETERIES	3	\$ 60	\$ 180
15F	EXEMPT MISC.	87	\$ 60	\$ 5,220
TOTAL LINE ITEMS: 14,694				\$ 1,172.855

TOTAL COST OF REVALUATION PROJECT:

One Million, One Hundred Seventy-Two Thousand, Eight Hundred Fifty-Five Dollars

(Line items over and above the current total listed above, are to be billed as extras for the unit costs shown above for each classification of property.)

Short Narrative Appraisals-DETERMINED ON AN INDIVIDUAL BASIS

Hourly Rate for Defense of Appeals \$150/hour

SIGNATURE: 
BRIAN SCHNEIDER, PRESIDENT

DATE: March 31, 2023

APPENDIX A
TOWNSHIP OF WEST ORANGE
PROPERTY CLASSIFICATION SUMMARY

<u>PROPERTY CLASSIFICATION</u>	<u>NUMBER OF LINE ITEMS</u>
VACANT LAND (Class 1)	286
RESIDENTIAL (Class 2)	13,349
FARM QUALIFIED (Class 3A)	0
FARM REGULAR (Class 3B)	0
COMMERCIAL (Class 4A)	441
INDUSTRIAL (Class 4B)	32
APARTMENTS/MULTIFAMILY (Class 4C)	51
EXEMPT PUBLIC SCHOOL (Class 15A)	19
EXEMPT OTHER SCHOOL (Class 15B)	10
EXEMPT PUBLIC PROPERTY Class 15C)	336
EXEMPT CHARITABLE (Class 15D)	80
EXEMPT CEMETERIES (Class 15E)	3
EXEMPT MISC. (Class 15F)	87

NOTE: THE PROPOSAL PRICE SHALL BE BASED UPON THE ABOVE LINE ITEM COUNT. ANY REQUIRED CHANGES TO THE LINE ITEM COUNT BY THE TAX ASSESSOR LISTED HEREIN SHALL NOT BE USED TO ADJUST SAID PROPOSAL AMOUNT.

APPENDIX B

LIST PROJECT MANAGER/SUPERVISOR(S) TO BE RESPONSIBLE (IN CHARGE) OF ENTIRE PROJECT

James Duda, CTA, or

Richard Buscemi, CTA, or

Patrick Dymond, CTA, or

Sean O'Sullivan, CTA, or

Ronald Breining, CTA

APPENDIX C

BACKGROUND INVESTIGATION RELEASE

TOWNSHIP OF WEST ORANGE POLICE DEPARTMENT CONSENT FORM

The undersigned hereby authorizes the Township of West Orange or any of their agents, representatives, or employees to obtain information concerning my personal background, including my driving record or any criminal record I may have, whether by utilizing the resources of the Federal and State governments (including but not limited to the NCIC and SCIC computer networks) or any other investigative sources.

NAME (PLEASE PRINT OR TYPE)

DRIVER LICENSE NUMBER

SIGNATURE

DATE

WITNESS

APPENDIX D
TOWNSHIP OF WEST ORANGE
BREAKDOWN OF MAJOR TASKS OF REVALUATION PROJECT

BREAKDOWN OF PAYMENT SCHEDULES

	PROJECT TASK	TASK %	VALUE
1.	PLANNING, ORGANIZATION and PERFORMANCE BOND POSTED	10%	\$ 117,286
2.	DATA COLLECTION (Using BRT's PRC Powerpad) (25% OF TOTAL)		
	A. RESIDENTIAL & VACANT LAND	15%	\$ 175,928
	B. COMM/IND/APT. PROPERTIES	5%	\$ 58,643
	C. EXEMPT PROPERTIES	4%	\$ 46,914
	D. FARM PROPERTIES	1%	\$ 11,728
3.	ANALYSIS and VALUATION (20% OF TOTAL)		
	A. RESIDENTIAL and VACANT LAND	10%	\$ 117,286
	B. COMM/IND/APT. PROPERTIES	5%	\$ 58,643
	C. EXEMPT PROPERTIES	4%	\$ 46,914
	D. FARM PROPERTIES	1%	\$ 11,728
4.	FIELD REVIEW (20% OF TOTAL)		
	A. RESIDENTIAL and VACANT LAND	10%	\$ 117,286
	B. COMM/IND/APT	5%	\$ 58,643
	C. EXEMPT PROPERTIES	4%	\$ 46,914
	D. FARM PROPERTIES	1%	\$ 11,728
5.	TAXPAYER HEARINGS	10%	\$ 117,286
6.	PROJECT FINALIZATION	5%	\$ 58,643
		90%	\$ 1,055,570
7.	RETAINAGE	10%	\$ 117,286
	TOTAL	100%	\$ 1,172,855

3/9/23

APPENDIX E
SUMMARY SHEET
RESIDENTIAL QUALITY ASSURANCE WORKSHEET

BLOCK: _____ LOT: _____ QUAL: _____ VCS: _____

PROPERTY LOC: _____

FIELD REVIEWED:
 EXTERIOR: SALES: _____ RANDOM SAMPLE: _____
 INTERIOR: SALES: _____ RANDOM SAMPLE: _____

EMPIRICAL DATA REVIEWED

ELEMENTS	AS RECORDED BY INSP.	REVIEWER
1. BUILDING SKETCH		
2. STYLE and STORY HEIGHT		
3. BASEMENT / CRAWL / SLAB		
4. ROOM COUNT		
5. FINISHED BASEMENT.		
6. BATH COUNT		
7. HEAT TYPE		
8. CENTRAL A/C		
9. FIREPLACE(S)		
10. WD/PATIO/BI POOL		
12. LAND ARE CALCULATION		
TOTAL		

CONCLUSION

VCS: ACCEPTED _____
 VCS: REJECTED TO BE REVIEWED _____

SUPERVISOR / REVIEWER _____ DATE _____
 SIGNATURE

AGREEMENT

**THE TOWNSHIP OF WEST ORANGE
ESSEX COUNTY
NEW JERSEY**

AND

REVALUATION COMPANY'S NAME

FOR THE

REVALUATION OF ALL REAL PROPERTY

SITUATED IN THE

TOWNSHIP OF WEST ORANGE, ESSEX COUNTY, NEW JERSEY

This Contractual Agreement make as of Month ____, 2023, between the Township of West Orange (hereinafter "Township") a public instrumentality of the State of New Jersey and REVALUATION COMPANY'S NAME having its principal place of business REVAL CO ADDRESS, (hereinafter the "Company").

WITNESSETH:

WHEREAS, the Township, desires to enter into this Agreement (based on the RFP issued) and in accordance with the State of New Jersey Fair and Open Process of the Pay-to-Play Law, (N.J.S.A. 19:44A-20.5, *et seq.* and the Local Public Contracts Law, (N.J.S.A. 40A:11-1, *et seq.*) with the Company for the Revaluation of all property for the Township of West Orange; and

WHEREAS, the said Company, for and in consideration of the payments hereinafter specified and agreed to be made by the Township, hereby covenants and agrees to commence and complete the work as follows:

NOW, THEREFORE, in consideration of the mutual covenants and conditions herein contained, the parties hereto covenant and agree with each other as follows:

1. Scope of Services:

As set forth in the Request for Proposal (RFP) and the Company's Response to the RFP, annexed hereto under Exhibit I and which form a part of this Contractual Agreement by reference, the Company agrees to perform a complete and comprehensive revaluation program of all real properties located within the Township of West Orange as illustrated on the Property Classification Schedule, attached hereto under **Appendix A** of this Contract, for use by the Tax Assessor in accordance with this contract and the associated contract documents, all of which are annexed hereto and which form a part of this contractual agreement.

The Company agrees to provide all services necessary to timely and accurately appraise each parcel of real estate and each real property improvement which are within the Township of West Orange's municipal boundaries according to its fair market value according to N.J.S.A. 54:4-1 et seq. In addition,

the Company shall meet all of the standards and provisions for revaluation specified in N.J.A.C. 18:12-4.8, 4.9, 4.10 and 4.11 *et seq.*

The revaluation requested under this RFP requires the Company to adhere to all applicable requirements of the Uniform Standards of Professional Appraisal Practice (USPAP), in particular Standard 6, entitled "Mass Appraisal, Development and Reporting."

The Company agrees that the General Coefficient of Deviation shall be less than fifteen percent (15%) the subsequent year after the revaluation is completed. In the event, that the General Coefficient of Deviation exceeds the criteria as outlined in N.J.A.C. 18:12A-1.14(i), the year after the revaluation is completed said Company shall revalue/reassess including the re-inspection (interior and exterior) any and all property necessary to achieve a General Coefficient of Deviation of less than fifteen percent (15%) as a part of the contract price specified herein.

The Company agrees to sketch and appraise all properties utilizing the three approaches to value (Sales Comparison, Cost and Income) where applicable and to use acceptable methods, forms, manuals and software authorized by the New Jersey Division of Taxation. The revaluation project shall be computer generated utilizing the BRT's Computer Assisted Mass Appraisal System, BRT's Image software and BRT's PRC Powerpad electronic data collection system utilizing tablet computers in accordance with the specifications outlined under Section 19 of this agreement and so stated elsewhere. **No conversion of CAMA data will be accepted and no exceptions to these requirements shall be permitted.**

The Company shall send out Further Statements under the Township's letterhead and Tax Assessor's signature to all Exempt Properties (Class 15D, and 15F) getting an exemption from real estate taxes. The Company shall request the Further Statement information by certified mail, return receipt requested and said mailing costs for these statements shall be at the Company's expense and included as part of their Proposal amount. The Company shall also prepare a separate list of tax-exempt properties indicating the full value of such property utilizing the applicable approaches to value (Cost, Sales Comparison and Income) and a sketch of the improvements as if taxable.

The Company, if applicable, shall value lands qualified under the Farmland Assessment Act of 1964 in accordance with its applicable farm-qualified value as well as its value according to its highest and best use if not a qualified farmland considering such property class to exist in said municipality. A minimum set of exhibits shall be required as specified herein.

The Company shall acquaint the Tax Assessor and staff in the use of procedures, standards and records used for making each property appraisal in order that the assessing office will be able to check the work as it progresses, and apply the same methods, standards, and procedures to new or altered properties in subsequent assessment years. Information utilized in completing the revaluation shall be provided to the Tax Assessor outlining the methods, guidelines and procedures utilized during the process.

Work shall be required to commence within thirty (30) days of the effective date of awarding this contract which is subject to the Director of the Division of Taxation Approval and appropriate funding.

This Contractual Agreement shall be for a term of one (1) year commencing upon issuance of a notice to proceed. This Contract may be extended, subject to the requirements under the applicable law and Municipal Governing Body approval. This Contract may be extended provided that: 1) The contract shall be awarded by resolution of the governing body upon a finding by the governing body that the services are being performed in an effective and efficient manner; 2) No such contract shall be extended so that it runs for more than a total of five (5) consecutive years; 3) There will be no price change; 4) The terms and conditions of the contractual agreement substantially remain the same.

The revaluation must be completed by January 10, 2025.

2. Price:

The Township of West Orange agrees to pay the Company \$INSERT COST in accordance with the terms of the payment contained hereinafter.

There shall be no advance payments made to the Company.

The Township of West Orange will not pay the Company for any additional properties discovered and/or not covered by the Property Classification Schedule attached hereto.

The Company shall prepare a breakdown of functions to be carried out during this revaluation project and place a dollar value for each function which shall be subject to the approval of the Tax Assessor and County Tax Administrator. This breakdown is outlined and attached to this contract with summary sheet attached as **Appendix D**. This breakdown is a material part of this contract, shall be the basis for payments, and is to be completed as part of the executed contract documents.

The revaluation project will commence immediately upon receipt of an acceptable performance bond, approval by the Director of the Division of Taxation of New Jersey and approved funding, if required. Payments to be made to the Company under this contract shall be calculated by applying the appropriate dollar value to the work completed and accepted by the Tax Assessor at the end of each payment period. The dollar values to be utilized are outlined in **Appendix D** of this contract and are subject to an adjustment of minus a retention of Ten (10%) of the contract amount.

Billings for payment under this contract must be received no later than the 15th day of each month to allow sufficient time for review and certification. Billings properly filed and approved shall be process and payment mailed to the Company if found to be in order and approved.

As previously stated, this contract calls for a minimum retention of Ten (10%). The contract retention will be paid out in the following manner. Five percent (5%) of the ten percent (10%) being retained shall be payable upon completion of the first year's County Tax Board appeal season. The remaining Five percent (5%) of the Ten percent (10%) shall be payable upon completion of the second year's County Tax Board appeal season. The Bond shall remain effective for the entire project including thru the second year of County Tax Board appeals.

3. Contract Contingencies:

This Contract is contingent upon approval by the Director of the Division of Taxation and shall not be effective until such approval is noted on the approval page provided within this agreement.

The Company shall not have the authority to vary, alter, amend, or change this contract, without receiving prior written approval from the Tax Assessor, the Township of West Orange, Surety Company and the Director, Division of Taxation. The Company shall be responsible for any and all work performed by any subcontractors.

The Township of West Orange may elect to hire a project liaison/Class 4 review appraisal expert who shall assist the Tax Assessor throughout the project. The Company shall fully cooperate with those professionals throughout the project and shall timely share any information requested.

The Company shall not sell, transfer or otherwise dispose of this Contract or its interest therein to any other parties without receiving prior written approval from the Tax Assessor and the Township of West Orange.

4. Conflict of Interest:

The Company shall comply with all aspects of N.J.A.C. 18:12-4.5 concerning Conflict of Interest.

No Commissioner or employee of the Essex County Board of Taxation and no assessor of a taxing district within Essex County or employee of the Township of West Orange shall have an interest whatsoever, directly, or indirectly, as an officer, stockholder, employee, or any other capacity in the Company.

No Company referred to in N.J.A.C. 18:12-4.4(a) 7 shall represent any property owner(s) or taxpayer(s) filing a tax appeal with respect to a revaluation by the Company.

No Company, or any related entities and/or any immediate relatives of the Principal(s) of the Company, and/or shareholders, partners, investors, executives and/or employees shall have current or prior employment or interest in a company who performs real estate valuation services on behalf of property owners or their legal representative in any tax appeal litigation against municipalities.

The successful Company, or any related entities and/or any immediate relatives of the Principal(s) of the Company, and/or shareholders, partners, investors, employees are prohibited from representing a Township of West Orange property owner as an expert witness or perform valuation services against the Township in a tax appeal proceeding (County or State) for a period of fifteen (15) years from January 1, 2025.

5. Company Qualifications:

The Company shall meet standards as set forth by the Director of the Division of Taxation and N.J.A.C. 18:12-4.3. In addition, the company shall supply said Director with any information which may be required from time to time during the duration of this project.

The Company shall supply the Township of West Orange with one (1) copy of three (3) years of certified financial statements from an independent accountant as required.

6. Company Personnel:

At a minimum, the Company, its personnel/employees shall meet the requirements and qualifications as prescribed under N.J.A.C. 18:12-4.6. Wherever this contract calls for a greater/increased standard the higher standard shall prevail over the applicable New Jersey Administrative Code(s).

Principals of the Company shall have at least ten years of practical and extensive appraisal experience in the valuation of the various classes of real property.

Supervisors of the Company shall have ten years of practical and extensive appraisal experience in the valuation of the particular class of real property for which they are responsible. At least four years of this experience must have been in the mass appraisal field within the last three years.

All personnel determining final land values shall have at least ten years of practical and extensive appraisal experience in the valuation of this class of property.

All field inspectors shall be compensated on an hourly basis, not a per parcel basis.

All personnel involved in valuing commercial, industrial, and multi-family (five or more) units must show proof of expertise in the valuation of income-producing properties. All commercial, industrial, and apartment building of 4 units or greater shall be appraised by a holder of a commercial level designation of a nationally recognized professional appraisal organization and/or shall be a Licensed Certified General Real Estate Appraiser (SCGREA) in New Jersey. If requested, the designated appraiser shall show proof of expertise in the valuation of apartments, hotels, marinas, mobile home parks, motels, nursing homes, offices, and shopping centers by submitting a list of such properties appraised during the last three years.

Field personnel and/or field inspectors shall have a minimum of **6 months** actual revaluation field inspection or appraisal experience pertaining to their phase of work and shall be generally aware of other phases of the revaluation project prior to starting field work. A resume including references shall be summarized and submitted with the Company's proposal for review by Township officials. All field personnel shall be subject to a written test of basic general skills relating to their functions if required by the Tax Assessor of the Township of West Orange. The test will be prepared by the Tax Assessor and administered to these persons at any time upon request by the Assessor prior to or while work is ongoing on this project. A minimum of six (6) full time field inspectors shall be provided during the field data collection phase of this project so as to meet the project completion schedule.

The Company shall submit a resume outlining the qualifications and relevant experience of each principal, supervisor, land valuator, and commercial, industrial, or multi-family valuers as well as field personnel assigned to this project. Additionally, the Company shall identify if any employee is currently a sitting Tax Assessor within the State of New Jersey and in which municipality they hold such office. The Company shall submit the names, residence addresses, education, and prior experience of each employee to the Tax Assessor before work is started by any employee.

The Company shall designate a qualified and responsible Project Manager to supervise the operation of the Company's staff for the entire project. (Complete **Appendix B**) There shall be one (1) supervisor for no more than six (6) field data collectors or part thereof. The project manager/supervisor shall have at least ten years of experience in mass appraisal work and at least five years in the capacity of a reviewer. This designated individual(s) shall make themselves(s) available to the Tax Assessor and/or the County Tax Administrator for consultation throughout the project.

The Tax Assessor reserves the right and discretion to request a replacement project manager at any time in the interest of the Township of West Orange obtaining the highest quality revaluation results. The Company shall provide a qualified replacement project manager that is acceptable to the Tax Assessor within 5 days of written notice or be subject to a \$500.00 per day penalty for every day that a qualified and acceptable replacement project manager is not in place to manage the Township's revaluation project.

The Company shall supply the Tax Assessor with driver's license numbers, vehicle license plate numbers and make of vehicle or vehicles that will be used by field personnel. Additionally, all employees working on the revaluation must supply their home address, and home and cellular telephone numbers.

All field inspectors are to wear a Company shirt (short or long sleeve) or reflective vest of the same design and color with the Company name and logo so they may be easily identified by property owners and municipal officials when performing any inspection work for the Township. Failure to wear the required Company shirt may result in the field inspector being removed from the project for the day. If non-compliance persists the field inspector shall be removed from the project.

The Company personnel assigned to the project shall wear an identification badge issued by the Township of West Orange Police Department which shall contain an up-to-date photograph of the

employee. This identification tag must always be worn on the outside of their clothing and conspicuously displayed. Personnel shall present themselves in a neat and clean manner and shall conduct themselves in a professional and courteous manner. A professional dress code will be enforced (see above mandatory Company shirt requirement).

The Company shall require all personnel performing work on this project to authorize a background investigation of said employee by submitting a release as attached to this contract as **Appendix C**. This investigation may include a National Criminal Information Center report (NCIC) and driver's license reviews and be conducted by the Township of West Orange police department. Additionally, the company shall provide proof of citizenship for all of its employees that will be working on the revaluation. Either an I-9 or passport will be acceptable. **Any and all costs associated with the aforementioned background checks are the sole responsibility of the Company.**

Upon written notice to the Company's project manager, at no additional cost, the Tax Assessor may request that additional personnel be assigned to any phase of this revaluation project in order to meet the schedule of any project work. Noncompliance with this request is considered grounds to invoke the liquidation clause of this contract. Such determinations shall be at the sole discretion of the Tax Assessor.

Upon written notice to the Company's project manager, the Tax Assessor may request removal of any person from this project whose work is unsatisfactory or has conducted him or herself in an unprofessional manner.

Any change in personnel employed under this contract shall be immediately submitted to the Tax Assessor and the Essex County Tax Administrator in writing. The municipality may demand replacement of supervisors and field personnel who, in its opinion, are not performing adequately.

7. Office Space, Telephone Access and Computers:

The Municipality will attempt to provide for office space for field personnel and access to computer equipment on a limited basis for encoding of the property description data, if available. The Company shall provide as a part of the contract price a fully functional office in the State of New Jersey including but not limited to office space, furniture, computers, equipment, telecommunication data lines and other items required in connection with this project at its own expense. This includes any communication equipment, hardware, software, data lines or access fees necessary to connect to the Township's computer vendor BRT's Communications, Inc.

The Township of West Orange has the irrevocable right to deduct up to \$500.00 per day (Liquidation Damages) from any funds if the Company fails to comply with this requirement within 90 days of the contract being awarded. The Tax Assessor shall be provided proof that the Company has an operating and fully functional office in the State of New Jersey as described above along with a list of telephone numbers being used by Company personnel in order to maintain communications between parties to this agreement.

8. Public Relations:

During the progress of this project, the Company and its employees will endeavor to promote understanding, transparency of the process and amicable relations with taxpayers and the general public. The Company and the Township of West Orange will endeavor to orient and educate all interested persons as to the revaluation project through a website (requirement to be discussed separately in the next section), newspaper articles, press conferences, public information mailings and

meetings, and other publicity as required and determined by the Tax Assessor. Any informational materials shall be presented to the Tax Assessor for review and approval prior to release, publication or posting.

The Tax Assessor shall arrange speaking appearances at meetings of homeowners, condominium associations, community groups and business groups and the Company shall furnish qualified speakers in order that the purposes, methods, and procedures of this revaluation program can be explained to as many interested persons as possible. Meetings with homeowner and community groups should be scheduled prior to the commencement of field inspections within the group's sector of the Township of West Orange where possible and/or requested. The necessity and number of meetings will be determined at the Tax Assessor's discretion for the purposes of this revaluation project.

The employees of the Township of West Orange and the Company shall work together to maintain the full cooperation of all taxpayers by treating each inquiry with courtesy and timely supplying all possible requested information within statutory requirements and limits to every interested taxpayer; however, each field inspector shall be instructed to refrain from discussing with the property owner, tenant, or occupant the possibility of any increase or decrease in the valuation or taxes of the real property and/or buildings, since any information is preliminary in nature at that point in time. This restriction will be strictly adhered to and any violation will be just cause for the Tax Assessor to request that the employee be removed from work on this project.

These requirements for public relations are a minimum. The Company should detail additional public relations efforts as this is a critical part of a successful revaluation program. The Company, subject to prior approval from the Tax Assessor, may also substitute other methods to achieve effective communications among the community. Those methods need to be described in detail how they will advance the public relations efforts of the revaluation process.

9. Company Web Site:

As a part of a comprehensive public relations program and in order to foster transparency of the revaluation process the Company shall have a website where interested parties can obtain information about the revaluation on-going in the Township. All revaluation correspondence sent out shall reference the website and provide a general description of its content.

The website content, at a minimum, shall contain the following information and shall be updated monthly:

Information regarding the Company, its telephone number, e-mail address, information and facts concerning the revaluation process, an inspection schedule and progress of the revaluation;

Any cost relative to this provision(s) is the exclusive expense of the company.

10. Submission of Work:

Data shall be uploaded from BRT's PRC Powerpad electronic data collection system to BRT's's CAMA system daily. In addition, all digital images taken for each property shall be uploaded and attached as soon as possible prior to the completion of the revaluation project. Any cost relative to the provisions is the exclusive expense of the company.

11. Program Progress Reports:

The Company shall submit a schedule of all project work including projected dates of completion to the Tax Assessor prior to the contract being awarded. Therefore, on the 25th day of each month, detailed status report and supporting documentation outlining progress shall be submitted to the Tax Assessor until completion of the project. A detailed project work schedule shall be completed and submitted in conjunction with Contractor's proposal to the Township.

Liquidation Damages of up to \$500.00 per day for any delays beyond 10 days shall be deducted for any balance due. The Company shall be notified in writing and given 10 days notice wherein to remedy any deficiencies and/or late reports (total of 20 days).

Monthly progress reports shall be filed directly with the Tax Assessor and the Essex County Board of Taxation on or before the 25th day of each month. Periodically throughout this project, documentation relative to the valuation of properties shall be submitted to the Tax Assessor as requested.

12. Liquidated Damages:

The Company may require additional time to complete the revaluation program due to unforeseeable reasons unless the Essex County Board of Taxation grants an extension of the January 10, 2025 tax list filing deadline, the township may fine the Company five hundred dollars (\$500.00) for each calendar day beyond January 10, 2025 filing deadline.

Completion is defined as all work finished including a fair and equitable value being calculated as of October 1 of the pretax year, which requires all field inspections, calculations/data entered in to the BRT's CAMA system, digital photos taken front, rear and accessory structures of every line item and entered in to the BRT's Image System, informal taxpayer public hearings, hearing maintenance and submission of all reports, as may be required by the Tax Assessor and/or the Essex County Board of Taxation during this revaluation project and the "Tax List" is able to be certified.

The Company shall not be responsible for delays caused by poor weather conditions, strikes, war, catastrophes, acts of God or actions by others not under the jurisdiction of the Company which might stop or delay the progress of work. No other justification or reason for delays of this project is acceptable.

13. Insurance and Bonding:

Indemnification

The Company shall indemnify and hold harmless the Township of West Orange from any lawsuit, litigation, demand or claim arising out of the revaluation contract including attorney's fees and costs in connection with the defense of any such claims. The Township shall be able to choose an attorney of its own at the customary hourly rate, if the Township is named in any lawsuit, litigation, demand or claim arising out of the revaluation contract, which fees shall be covered by the Company.

Insurance Requirements

The Company shall comply with all aspects of N.J.A.C 18:12-4.10 concerning Surety and insurance.

The Company shall carry the following insurance for the complete duration in the performance of its services and shall provide certificates of insurance evidencing its coverage prior to starting work on the revaluation. The certificates of insurance shall provide for advance notice to the Township of any subsequent modification or cancellation of the coverages.

- A. The Company shall provide Workers' Compensation Insurance with coverage as required by the State of New Jersey.
- B. The Company shall provide Comprehensive General Liability Insurance with a limit of not less than \$3,000,000 each occurrence and \$2,000,000 aggregate for bodily injury, personal injury and property damage.
- C. The Company shall provide Automobile Liability Insurance with a limit of not less than \$1,000,000 for automobile coverage per occurrence/claim.
- D. The Company shall provide Professional Liability Insurance of the type necessary to protect the Township from any professional liability arising under this Agreement. Said insurance shall be in an amount no less than \$2,000,000 for any one claim.
- E. The Company shall provide Excess Umbrella Insurance in the amount of \$1,000,000 giving protection in excess of eh General and Auto Liability coverage.

The aforementioned policies shall name the Township of West Orange as an additional insured.

Performance Bond

A performance surety bond equal to the amount of this contract, executed by reputable bonding firm authorized to do business in the State of New Jersey shall be provided at contract execution. The surety bond shall be subject to a reduction of ten (10) percent of the contract amount upon acceptance of the completed revaluation by the Tax Assessor. Said surety bond shall be subject to full cancellation at the conclusion of the second year of all appeals before the Essex County Board of Taxation.

A treasury listed bonding company is to be provided with an AB Best rating.

Copies of all insurance policies and the surety bond shall be provided to the Township of West Orange prior to the commencement of any work under the contract.

14. Quality and Progress Control:

The Company shall utilize a quality control program as outlined and attached to this contract as **Appendix E** or any other format approved by the Tax Assessor of the Township. The Company shall submit copies of all quality control reports to the Tax Assessor on a weekly basis for review so as to ensure that the program guidelines are being adhered to throughout the project.

If at any time during the contract period the quality and/or progress of the Company's work shall not be satisfactory to the Tax Assessor, the Township of West Orange reserves the unilateral right to terminate the contract upon thirty (30) days written notice directed to the principal place of business of the Company.

Thereafter, the Township of West Orange shall be responsible only for the reasonable value of the services theretofore rendered, and in no event a sum greater than the ratio of completed work to the whole work contemplated by the contract.

15. Interpretations of Specifications and Contract:

Should a conflict in language arise within this contract as it relates to any State Statute or Administrative Code, said conflict shall be settled based on the increased/higher standard being applied to that portion of the contract language.

This Contract shall be construed pursuant to the laws of the State of New Jersey. Any litigation with respect to the interpretation of the terms of this Contract shall be within the sole jurisdiction of the Superior Court of the State of New Jersey, Essex County.

16. Confidential Nature of Project:

Disclosure of appraisal information to any individual, Company, or corporation, other than the Tax Assessor, the Essex County Board of Taxation, or their authorized representatives is expressly prohibited, and if done before conclusion of this project will be considered a violation of the contract. It is understood that this does not refer to information released under due process of law, the right to know laws and Open Public Records Act (OPRA) of the State of New Jersey.

All property record cards, computer assisted mass appraisal (CAMA) data, income & expense statements (Ch. 91 statements), empirical data, valuation data, all analysis and maps collected, created and/or calculated in connection with the revaluation is the property of the Township. Disclosure, reproduction, utilization or use of any such information in any manner without the express written consent of the Township attorney and Municipal Tax Assessor is strictly prohibited. The Township will reserve legal remedies and rights should the Company breach or fail to comply with this provision.

17. Conditions to be met by the Municipality:

The municipality shall comply with all aspects of N.J.A.C. 18:12-4.7 concerning their conditions to be met.

The Township of West Orange shall furnish the Company the following:

- (a) One (1) large and One (1) small copies of the up-to-date tax map approved by the Director of the Division of Taxation or his designate indicating the real estate assessment numbering system.
- (b) A copy of the MOD IV tape of current property records for all properties currently listed upon the tax records of the Township of West Orange. This tape shall include the block, lot, additional lots, owner's name and address, property location, property classification, if needed.
- (c) Two (2) copies of the municipal zoning map.
- (d) Access to any SR1A records required by the Company.

- (e) Access to the abstracts of deed on file within the assessor's office as needed.
- (f) Access to zoning approvals and building permits as received during the project.
- (g) Letters of Introduction to facilitate the Company's access to properties for inspection and data collection purposes.
- (h) Any other data that may be secured from the Township of West Orange subject to the approval of the Tax Assessor to assist the Company to determine the full fair value of the properties to be valued.

Upon the completion of the revaluation project the Company shall return all documents, records, maps, and any photographs acquired back to the Township of West Orange. At the request of the municipality the Company shall sign an affidavit attesting to same.

Note: Access to the Township's current or previous property record cards will be limited to obtaining the year built for improved properties. Consequently, the Township's current or previous property record cards and old computer assisted mass appraisal (CAMA) data will not be made available to the Company or its representatives for review, consideration, or consultation in any manner or under any circumstance during the revaluation of the Township without the sole permission of the Tax Assessor.

18. Property Inspection:

The data collection process is a critical part of the revaluation process! To often the public criticizes field inspectors/the revaluation process for not taking the time to walk through the entire property including all levels. Unless prohibited by a property owner and noted accordingly, all field inspectors are required as a part of this contract to view each room in a property to ensure the greatest accuracy and public confidence in the collection of field data. Therefore, the Township requires all field inspectors to be compensated on an hourly or salary basis, not a per parcel basis. Failure to do so is a violation of this contract and may result in the field inspector being removed from the project.

Prior to the beginning of field inspections, the revaluation company's project manager, and any other company representative(s) necessary will ride throughout the Township with the Tax Assessor to discuss the delineation of neighborhoods/VCS's, valuation peculiarities, demographics and other salient valuation criterion as required to thoroughly consider all factors necessary in establishing fair, equitable and uniform assessments throughout the Township.

The Township of West Orange will not be responsible for providing security protection for the Company's personnel during any field activities connected with this Contract. The Company is not restricted in any way from providing such security as they feel necessary at their own expense.

Prior to the commencement of field inspections, a schedule will be set up for the entire Township which outline the plan for field inspections. This will be done jointly by the Company and the tax assessor and will include neighborhood and personnel assignments. The purpose of this requirement is to permit the tax assessor to have an overview of the progression of the inspections.

Prior to the commencement of field inspections, public notice will be given of the schedule. This notice will be made through the Township of West Orange's local newspapers and through informational bulletins placed in Township Hall and the municipal and Company's web site as well as their local cable TV channel if applicable. The publicly posted schedule for inspections shall set forth the proposed time table and locations for inspections throughout Township of West Orange. The web site(s) and cable TV

announcements shall be updated monthly by the Company. Any cost(s) associated with this requirement are the sole responsibility of the Company.

Prior to the commencement of field inspections, notice of initial inspection shall be mailed to individual property owners, by neighborhood or other systematic method, advising owners that field inspectors will be in their neighborhood at given dates. Generally, initial inspections will be attempted within two weeks of this notice.

All field inspectors, including the project manager(s), must have an active cellular telephone or other personal communication device so as to be easily reached if the need arises. A list of names and cellular telephone numbers shall be provided to the Tax Assessor.

This contract requires the measurement, drawing/sketching, inspection and verification of **100%** of the exteriors of every property and a goal of **95%** of the interiors of all properties within the Township. This requirement includes all taxable, tax-abated and tax-exempt properties. A careful inspection of each parcel shall be made after 9:00 AM but before 7:00 PM on any day, Monday through Saturday.

The Company shall notify the West Orange Tax Assessor's office of the location(s) of their field representatives and their activities weekly.

All Company personnel assigned to the project shall wear an identification badge issued by the Township of West Orange Police Department which shall contain an up-to-date photograph of the employee. This identification tag must always be worn on the outside of their clothing and conspicuously displayed. Personnel shall present themselves in a neat and clean manner and shall conduct themselves in a professional and courteous manner. A professional dress code will be enforced (see above mandatory Company shirt requirement).

All field inspectors are to wear a Company shirt (short or long sleeve) or reflective vest (over their clothing) of the same design and color with the Company name and logo so they may be easily identified by property owners and municipal officials when performing any inspection work for the Township. Failure to wear the required Company shirt may result in the field inspector being removed from the project for the day. If non-compliance persists the field inspector shall be removed from the project.

All structures (residential, commercial & exempt) are to be measured and sketched in BRT's CAMA system with a measuring tape and/or a state-of-the-art laser measuring device. No measuring sticks will be permitted to be used. A measuring wheel may be used for on site improvements (parking lots) and large class 4 buildings.

At the time of the property inspection, if an owner/occupant is not available, a calling card shall be left in a conspicuous place (NOT IN ANY MAILBOX) indicating the date and time of a second inspection. This card shall include a contact telephone number and an e-mail address should the owner/occupant/tenant desire to make other inspection arrangements. The type and design of said card is subject to the assessor's approval. The date and time of a second inspection shall be substantially different from that of the original inspection (Not same day, etc.)

If the owner/occupant/tenant is not available at the time of the second inspection, a second calling card shall be left in a conspicuous place indicating that the field inspector has attempted two visits and request the Township of West Orange/occupant to either return the card or telephone a given number or send an e-mail to arrange for an interior inspection. This card shall include information advising that the assessment data will be estimated as required unless an interior inspection is arranged. The exact language shall be reviewed and approved by the Tax Assessor prior to release.

In cases where no entry is possible after three (3) attempts or an owner/occupant refuses to either set a mutually convenient appointment or allow entry to the premises, the Company shall assess that particular property at its highest reasonable value using professional appraisal methods and data available. **In no event shall a card be left requesting the owner/occupant/tenant to fill in information.** The Company shall notify the Tax Assessor in writing of these refusal(s) and estimations monthly. The electronic CAMA record shall reflect whether an interior inspection was made and whether it was a refusal or an estimate. Upon the completion of the inspection phase of the revaluation project the Company shall provide the assessor with a separate listing of all properties in block and lot order of all properties where estimates were prepared. Additionally, the percentage of successful interior inspections completed by the Company shall be provided to the assessor in accordance with this contract.

The Company shall immediately notify the Tax Assessor of any properties not found on the current tax list but discovered because of their field inspection. This report will permit adequate time to place an added/omitted assessment on the property, so all properties accurately appear upon the Township of West Orange Tax List.

The type of construction will be recorded in BRT's PRC Powerpad electronic data collection system via a pen based laptop computer each component parts such as, but not necessarily limited to, foundation, basement area, wall construction, roof, floors, interior finish, heating system, fireplaces, kitchen (if updated or not) and quality, plumbing, fixtures, including whirlpool baths, number of rooms, actual and effective age, physical condition, physical, functional and economic depreciation and/or appreciation if applicable, general quality of construction, rent (if rented), and sales data.

Each property data field inspector shall record their name or code of the person making the inspection and the date of the inspection as well as obtain the signature of the occupant verifying that an interior inspection has been conducted in BRT's PRC Powerpad electronic data collection system. The signature of the party present at the time of inspection shall be requested and signed employing BRT's PRC Powerpad utilizing a tablet laptop computer.

In no case shall a field inspector attempt to enter or make an interior inspection where only a minor is present. The property owner or other responsible adult must be present at the time of any interior inspection(s). If the field inspector has doubts, they should leave a card and/or arrange to inspect the interior when a responsible adult is present. This restriction will be strictly enforced, and any violation will be just cause for the Tax Assessor to request that the employee be removed from the project.

This Contract requires the Company's sole method of data collection to be BRT's PRC Powerpad Electronic Data Collection Software utilizing a tablet computer laptops in the field.

Every evening each field inspector shall upload their day's data collection into BRT's CAMA system.

The format of the property record data collection card shall be as indicated on the Township of West Orange's computer system which is the BRT's CAMA System.

The Tax Assessor, his/her designate or a representative of the Essex County Board of Taxation may make random spot checks throughout the Township of West Orange to verify that inspections are being conducted in an appropriate manner.

The Tax Assessor, his/her designate or a representative of the Essex County Board of Taxation may accompany Company employees at any time during field inspections.

Properties which may be altered by building permits after field review but prior to October 1, 2024, shall be quantified on a Microsoft Excel spreadsheet and shall be field reviewed by the Company and provided to the Tax Assessor prior to finalization of value.

A final (100%) drive-by visual field inspection is required and review of all land and buildings be made upon completion of field and office computations by Company's Project Manager to ensure accuracy of all data recorded on a hard copy of the computer data files. The purpose of this review will be to account for and adjust for factors which may have a direct bearing on the market value of properties as well as to ensure a property's equitable relationship to surrounding properties. This review shall be accomplished by the Project Manager along with the Tax Assessor.

All field inspectors shall be compensated on an hourly basis, not a per parcel basis.

19. Computer Requirements:

The Company shall use BRT's Computer Assisted Mass Appraisal System (CAMA), BRT's imaging system and BRT's PRC Powerpad electronic data collection system utilizing pen-based laptop computers. No substitutes will be allowed or permitted, nor shall the Company be permitted to convert CAMA data from another vendor's software. The Company shall be responsible for paying all line or service charge fees in connection with the CAMA operation.

The Company shall computerize The Real Property Appraisal Manual of New Jersey, Third Edition, Volumes I and II and any updates so to be able to generate computer data files for residential properties.

The Company shall, when utilizing the Cost Approach to determine value, the Marshall Swift Commercial Estimator Valuation Computer Software program.

The Company shall, when utilizing the Income Approach to determine value of income producing or potentially income producing commercial, industrial, and apartment properties, create a template using Microsoft Excel Software. The Company shall create an individual property valuation data sheet on each property where the income approach is applicable. The data sheet shall include all key data elements necessary to understand and estimate the value of the property utilizing the income approach to value. The Company shall prepare a written report setting forth the factors used to develop the income approach valuation.

The Company shall, at the Company's cost, request income and expense statements (Chapter 91's), under the Township's letterhead, on any income-producing properties by certified mail, return receipt requested, pursuant to N.J.S.A. 54:4-34 under the Tax Assessor's signature. The Company shall transfer the data obtained to an Excel spreadsheet and shall deliver the spreadsheet to the Tax Assessor.

The Company shall integrate the (CAMA) system with the New Jersey Property Tax System MOD IV so that entry of the data can be made directly into the taxing districts Master File. The system must also be capable of producing the Added, Omitted, and Rollback Assessment valuation list(s) and any other information deemed necessary by the Tax Assessor.

The Company in consultation with the Tax Assessor shall build the data base. The data files shall include all items of information in connection with each property such as, but not limited to, the block and lot number, owner's name and mailing address, property location, property classification, zoning, land size, improvements interior listing, age of improvements, depreciation, pricing data for each improvement, and the final calculated values for land and improvements.

The Company shall provide to the Township of West Orange employees up to 75 hours of training in the operation of the computer programs so that assessment staff personnel will be able to update the data base as changes occur upon completion of the revaluation project.

Upon completion of the revaluation project, the Company shall turn over to the Township of West Orange all programs and documentation utilized by or prepared by the Company or that will be necessary for the Township of West Orange to maintain, update or expand the computerized appraisal system.

20. Photograph/Digital Color Image Requirements:

The Company shall depict, at a minimum for every property at least two digital color images, front and rear of each parcel/line item/building of real property, one digital color image of any accessory structure (Carriage House, Detached Garage and/or Shed), and one digital color image of any Built In Pool. The Company shall also take digital color images clearly depicting the size and nature of any other structures that affect the value of the property on which such structure is located.

The Company shall transfer/attach all photos to the corresponding parcel in BRT's CAMA system. If existing photos are in the CAMA system the latest photos should be reordered so that the newest photos appear first.

The Company shall take additional digital color photos necessary to identify a significant or unique valuation attribute, characteristic or feature that exists on a property that has a substantial positive or negative influence on the valuation of said property. All such pictures shall be properly and correctly identified.

The Company shall be responsible for all costs, charges and fees for all of the photographic requirements.

The Company shall not release any of the photos to any person or firm other than to the Township of West Orange.

21. Special Reports:

At the request of the Tax Assessor, the Company may be required to prepare reports not specifically set forth elsewhere in these specifications. These may include, but may not be limited to, spreadsheets for studies of values by neighborhood, impact reports, value change reports, general sales reports for specified periods of time, rental assumptions on class 4 properties and studies which compare pre-revaluation values to new proposed values / taxes (impact reports).

The Company shall, without exception, have the capability to generate reports based on sales prices, ratios, property type, property class, gross living area, room count, age of dwelling, lot size, zoning and neighborhood.

The Company shall have the capability of generating reports by neighborhood that compare sales prices to new proposed assessments and that present the ratios for each property in the report. Based on this information, the Company shall without exception, have the ability to develop coefficient of dispersion studies.

22. Land Valuation:

The Company shall collect and analyze all fair market land sales and demolition sales that occurred during the three years prior to the revaluation date in order to develop a market data approach. Any analysis or methodology utilized shall directly correlate to this market study.

The Company shall prepare a sample format to be approved by the Tax Assessor prior to the actual use in valuing the land component. The identification of market trends is important, and an analysis should be used to determine and document such trends. Analysis may include sales ratio studies, paired sales and the development of general, segmented, and stratified coefficients of deviation. Data shall be secured from all available sources, compiled, checked, and analyzed for the calculation of land values. Factors affecting the value of land such as location, shape, size, topography, access to roads, railroads, and easements, use, etc. shall be carefully considered.

The Company, in consultation with the Tax Assessor, if necessary, shall modify the existing VCS's and/or create neighborhood delineations/value control sectors (VCS's) which reflect the division of homogenous neighborhoods.

The Company shall value land utilizing the square foot area of each parcel. Front foot valuation method is prohibited. Valuing land under the front foot bases is unacceptable and prohibited. The Company shall establish site values for each parcel within the Township of West Orange utilizing the appropriate zoning requirements as a base, square foot area and value the square foot area in excess of the zoning requirement as surplus lands utilizing a minimal value per square foot. Any variations caused by parcel characteristics shall be determined as factors to be applied to the base cost to determine a final parcel valuation. Company field personnel must have sufficient knowledge and experience with valuations being affected by location, shape, size, topography, traffic, view, leases, railroads, wetlands, right of ways, easements and other forms of economic obsolescence.

Conservation easements, common areas and wetlands are to be valued uniformly throughout the Township of West Orange. Right of ways and easements are to be noted on the property data file and considered in the valuation process. If applicable, Qualified Farmland is to be valued according to its land use at rates provided by the State of New Jersey and at its highest and best use without farmland qualifications. In such instances, two value estimates will be required.

The Company shall identify, quantify, analyze, and value all abandoned Class II railroad properties located within the Township of West Orange in accordance with the applicable New Jersey Statutes.

The Company shall consider all State of New Jersey Department of Environmental Protection or Federal Environmental Protection Agency Declarations of Environmental Restrictions, Hazard areas, Groundwater Classification Exemption areas and other environmental deed restrictions, all of which must be noted in the property data file.

All land valuation calculations shall be recorded in the CAMA data files. All computations from the base rate to the final calculated value shall be shown in the CAMA data files.

The Company shall prepare a land value schedule reflecting the final determined land rates. Said land value schedule shall include the site value as required by parcel zoning, value per square foot when applicable and any adjustments to be applied to the base site due to parcel characteristics.

Upon conclusion of the project, this schedule will be turned over to the Tax Assessor for his future use.

23. Residential Valuation (including all applicable Exempt Properties):

The Company shall utilize the most recent edition of the New Jersey Real Property Appraisal Manual when appraising residential properties. Residential schedules shall contain all variations from the base in order to price all types of wall construction, roofs, floors, heating, air-conditioning, plumbing, fireplaces, interior finish, finished attics, dormers, finished basements, built-ins, multi-family homes, decks, patios, porches and garages. The schedules shall show prices for various sizes as well as types and grades of construction.

The Company shall collect, analyze, and create Microsoft Excel spreadsheets for all residential fair market sales that occurred during the three years prior to the revaluation date to develop the market data approach. The Company shall prepare a sample format to be approved by the Assessor that will be used in this approach to value. The identification of market trends is important, and a paired sales analysis may be used to determine and document such trends. In addition, the analysis should also include a sales ratio study by neighborhood VCS and by housing type & design.

If applicable, all farm buildings are to be properly measured, classified and valued. Two values are required for farmland: as qualified, and if not qualified specific documentation is required with proper exhibits for each parcel.

The cost conversion factor shall be determined through market studies and shall be substantiated by written documentation. Use of the final cost factor shall be made only after consultation with the Tax Assessor.

The depreciation factors shall be determined through market-oriented analysis. Physical, functional and economic depreciation and/or appreciation observed by any data collector must be recorded separately on the data file and be explained in writing on the comments screen for each property. The final net condition is to be reflected in the improvement calculation. The concept of effective age shall be used.

Photographs/digital images of all residential properties are to be in compliance with Section 20 therein entitled "Photograph Requirements."

24. Commercial, Industrial, and Apartment Valuations (including all applicable) Exempt Properties:

When determining value of all commercial, industrial and apartment properties, the Company shall utilize all applicable approaches to value recognized in the real estate appraisal industry and Tax Court case law.

For all Class 4 properties, each property record card file shall include a measured sketch of the structure(s) and all information used in estimating the assessed value for the property, including but not limited to a Marshall Cost Sheet (including the P-list), sales comparison valuation grid, a complete description of use(s), building and site improvement sketch/measurements (including ceiling heights), and income approach to value (outlining income, expenses & capitalization rate).

The Company shall utilize the Marshall Swift Valuation Service when determining value using the Cost Approach for applicable Class 4 properties.

The Company shall collect and analyze the local and regional market as necessary to evaluate all commercial, industrial and apartment market rates, rentals, and expenses to estimate supportable

indication(s) of value. In addition, all sales that occurred during the three years prior to the revaluation date shall be analyzed to develop all the necessary valuation approaches to value as of the applicable assessing date. The Company shall prepare an Excel spreadsheet sample format to be approved by the Tax Assessor that will be used in these approaches to value. The identification of market trends is important, and a paired sales analysis may be used to determine and document such trends. Analysis shall include unit values based on the type of property being analyzed, (e.g., apartments – \$ per unit, office building – \$ per square foot).

All properties that are income or are potential income-producing properties shall have a written report outlining the factors used to develop the income approach valuation.

In the case where no income and expense data were returned or made available the Company should estimate this information and an Excel spreadsheet should be made and submitted to the Tax Assessor and the Township's Review Appraiser for approval prior to setting a final value for each such property.

The Company shall analyze all income and expense statements received and investigate lease and rentals for the purpose of establishing economic rents and gross rent multipliers, when applicable.

Each component used in the construction of the Capitalization rates to be used for the different types of income producing properties shall be obtained from the market, documented, and discussed with the Tax Assessor and the Class 4 review appraiser/expert prior to estimating the final values on all Class 4 properties.

Site improvements such as lighting and paving are to be identified, enumerated and valued as accessory items as appropriate.

Depreciation factors shall be determined through market studies and shall be substantiated by written documentation. Physical, functional, and economic depreciation and/or appreciation observed by a field inspector must be recorded separately on the data file and explained in writing for each property when applicable. The final net condition is to be reflected in any calculations.

Photographs/digital images of all Commercial and Industrial properties are to be in compliance with section 20 therein entitled "Photograph Requirements."

In the comments section of the CAMA file (CAMA1 screen) the Company shall include a description of the property setting forth the total square footage of the building, number of units, number of buildings, a breakdown of the type of space (i.e. retail, office, apartment (number & type of units), warehouse, etc. & their corresponding square footage).

Prior to the Company's use in the revaluation, the Tax Assessor shall approve the capitalization rate(s), effective tax rate and other key metrics utilized in the income approach to valuation.

25. Commercial, Industrial, Apartment (Class 4) Valuation Review:

The Company agrees to work with the Township of West Orange's revaluation review appraiser/expert as follows:

- The Review Appraiser shall review all Class 4 properties where the newly assigned assessed value as directed by the Tax Assessor.
- The Review Appraiser shall review the top 10 Class 2 valued properties located in the Township prepared by the Company.
- The Company, the Review Appraiser and the Tax Assessor shall meet prior to commencement of Commercial, Industrial or Apartment property valuation(s) to decide upon key metrics utilized in valuing these types of properties. These items include but are not limited to base capitalization rates, equity dividend rates, mortgage constants, effective tax rates, vacancy and credit loss percentages, and operating expense ratios.
- The Review Appraiser shall report directly to the Tax Assessor who shall approve and communicate changes or recommendations to value(s) or methodology to the Company.
- The Company will provide the Review Appraiser with all data, digital photos, analysis and value estimates on the Class 4 properties and the top 10 class 2 valued properties located in the Township on or before November 10, 2024.
- The Tax Assessor shall be the sole determinant if the work performed by the Review Appraiser is satisfactory.

26. Billboard Valuation and Identification:

The Company shall as a part of this revaluation, identify and value for assessment purposes all billboards located within the Township of West Orange in accordance with Chapter 42, Public Laws of 2004.

The Company shall determine value by income, sales comparison, and replacement cost less depreciation.

Photographs/digital images of all Billboards are to be in compliance with section 20 herein "Photograph Requirements."

27. Cellular Telephone Antennas

The Company shall as a part of this revaluation, identify, report and value all cellular antenna towers or building mounted antenna located within the Township of West Orange.

28. Added Assessments and Partial Assessments:

The Company shall be responsible for valuation of all new construction, additions and alterations up to and including October 1, 2024. If a new home is under construction at the time of the field investigation, a notation of "P" for partial assessment shall be placed on the Mod IV and BRT's CAMA system. Prior to finalization of values, the Company shall conduct a field review of these incomplete property improvements. Upon review, if the construction is substantially completed for its intended use, the Company shall amend the record and shall value as if the improvement has been completed. If construction remains incomplete, the Company shall note the percentage of completion at the time of re-inspection.

The Company shall provide the Tax Assessor an Excel Spreadsheet for their review a description of the added assessment, including the Block, Lot, Qualifier, Property Location, a description of the added assessment, the dollar amount of the added assessment and number of months prorated for his records. Upon review and approval by the Tax Assessor, the Company shall be responsible for inputting the data into the Mod-IV tax record system in a timely manner as prescribed by the Essex County Tax Board.

The Company shall be responsible for providing the Tax Assessor with a Microsoft Excel Spreadsheet outlining all new and existing Partial Assessments and the percentage of completion including a description of same.

29. Neighborhood Delineation / VCS Map:

At the commencement of this project, the Company shall tour (physically drive) the Township of West Orange with the Tax Assessor, as necessary to review, establish or modify the existing neighborhood delineation/Value Control Sector (VCS) map. The map shall include the boundaries for each VCS/Neighborhood (Value Control Sector) delineated by the Company and include land use zone, the boundaries for each neighborhood control sector and any FEMA flood zones that exist throughout the Township.

Once approved by the Tax Assessor, the Contractor shall complete and transmit the VCS map in both a PDF format and in a 24" x 36" framed paper color copy to the Tax Assessor within 30 days of such approval.

30. Property Owner Notification and Property Owner Review Hearings:

The Company shall comply with all aspects of N.J.A.C. 18:12-4.9 concerning Taxpayer review procedures. The Company shall not mail valuation notification letters to any property owner prior to prior to election day or November 10, 2024, whichever is later.

Upon determination of property values the Company shall, at its own expense, notify each property owner of the valuation by letter the form of which will first be approved by the Tax Assessor. The notice shall include a summary of the property data used to determine the valuation and shall advise the property owner of his/her right to attend an individual informal review of the valuation at a designated location within the Township of West Orange. The Company shall schedule sufficient time to fully review

and discuss valuations with all interested property owners. Informal reviews are to be completed before December 25, 2024.

The Contractor shall provide the Tax Assessor with a written record of each review hearing. The Company shall make no revisions resulting from taxpayer reviews without consent of the Tax Assessor. If a review hearing results in an assessment adjustment, the Company shall notify each such property owner of the adjustment to his/her property in writing by December 30, 2024.

31. Records and Computations to Become Property of the Township of West Orange:

The Company shall comply with all aspects of N.J.A.C. 18:12-4.11 concerning Delivery and summary.

Upon conclusion of all property owner reviews and acceptable revisions, the Company shall meet with the Tax Assessor to finalize all aspects of the revaluation. The Company shall transmit to the custody of the Tax Assessor the original of all records and computations pertaining to any appraisal of property in the Township of West Orange. The deliverables shall consist of, but not limited to:

1. All photos/digital images entered through the use of the BRT's Image program.
2. A completed Page 8 Formula.
3. The partial assessment Excel spreadsheet listing.
4. Neighborhood / VCS map.
5. Any Excel spreadsheet created that outline data relative to rentals utilized, operating statements of income properties, and capitalization rate studies.
6. Complete BRT's CAMA data,
7. Any other records or data the revaluation company deems relevant and/or essential.

32. Defense of Values:

The Company shall be responsible for defending all valuations that are appealed to the Essex County Board of Taxation for the Tax Years 2025 and 2026.

The Company shall provide a proper appeal defense on behalf of the Township of West Orange which shall include but not be limited to providing a witness to testify at the Essex County Board of Taxation as an expert on behalf of the Township of West Orange. The witness will hold a Certified Tax Assessor License or Licensed Real Estate Appraiser who holds a valid CTA, SCCREA or SCGREIA license.

The witness shall have inspected the interior and exterior of property subject to appeal. The witness shall provide an appraisal comparison grid including three to five comparable sales showing all value adjustments for key features of the subject property and comparable sales and shall provide photographs of the subject property and comparable sales being utilized.

The Company shall bear all costs, charges and appraisal fees associated with the defense of the Township's valuations/assessments before the Essex County Board of Taxation for the 2021 and 2022 tax years.

33. Page 8 Formula Calculation:

The Company shall assist the Tax Assessor in calculating the Page 8 Formula on or about December 30, 2024 after values have been finalized and submitted to the assessor for review.

The final calculation of the Page 8 Formula shall be no later than January 10, 2025, or after hearings have been concluded and final changes made, whichever occurs FIRST.

34. Affirmative Action:

The Company is required to comply with the affirmative action requirements of P.L. 1975, c. 127, N.J.S.A. 10:5-31 *et seq.* (P.L. 1975, c. 127) and Subchapter 10 of the Administrative Code at N.J.A.C. 17:27 as amended, supplemented and the rules and regulations promulgated pursuant thereto, and the provisions set forth in the State of New Jersey Equal Employment Opportunity Provisions for Professional Service Contracts and other Township of West Orange Ordinances pertaining to affirmative action. See Exhibit F.

35. Quality and Progress Control

The Company shall utilize a quality control program as outlined and attached to this contract as **Appendix E** or any other format approved by the Essex County Board of Taxation. Upon request of the Tax Assessor or the Essex County Tax Administrator the Company shall submit copies of all quality control reports for review so as to ensure that the program guidelines are being adhered to throughout the project.

The Company shall submit monthly revaluation progress reports as outlined herein and in accordance with N.J.A.C. 18:12-4.8 (iii, iv and v).

Upon the conclusion of the valuation phase of the revaluation the revaluation company shall run a valuation impact report comparing the percentage change from the prior assessed value to the new proposed assessed value. The valuation impact report shall be run in block and lot order and in ascending order of percentage increase to percentage decrease. Said reports are to be submitted to the Tax Assessor for his/her review and use.

In addition, the Company will prepare a statistical report identifying the top 50 properties with the greatest increase in percentage change and identify 50 properties with the greatest decrease in percentage change in value. The Company shall submit the written report to the Tax Assessor and or his representatives at least ten (10) days prior to the filing of the official tax list with the County Board of Taxation.

36. Compliance with Federal, State and Local Law:

The Company shall comply with all applicable laws, ordinances, and codes of the United States, the State of New Jersey, and local governments within the State.

During the performance of this Contract, Contractor agrees that:

DISCRIMINATION IN EMPLOYMENT: Contractor and any subcontractors employed by it shall comply with N.J.S.A. 10:2-1 through 10:2-4 and N.J.S.A. 10:5-1 et seq., including N.J.S.A. 10:5-31 through 35, and Subchapter 10 of the Administrative Code at N.J.A.C. 17:27 which prohibit discrimination in employment in public contracts. The statute and the rules and regulations promulgated thereunder shall be considered to be part of this Contract and binding upon Contractor and its subcontractors. If the Township of West Orange is notified of any violation of the public contract awarding regulations in accordance with N.J.A.C. 17:27-7.4 concerning the financing of minority and women outreach and training programs, the Township of West Orange reserves the right to deduct the outreach and training allocation from the contract. See Exhibit F.

DISCRIMINATION: It shall not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status or sex. The Contractor shall take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment without regard to their age, race, creed, color, national origin, ancestry, marital status or sex. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising, layoff or termination rate of pay or other forms of compensation and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places available to employees and applicants for employment notices setting forth the provisions of this non-discrimination clause.

ADVERTISEMENTS: The Contractor shall, in all solicitations or advertisements for employees, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status or sex.

NOTICES: The Contractor shall send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding a notice advising the labor union or workers representative of Contractor commitment and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

HANDICAP: The Contractor shall comply with N.J.S.A. 10:5-4.1 which prohibits any unlawful discrimination against any person because of a physical handicap, or any unlawful employment practices against such a person unless the nature and the extent of the handicap necessarily preclude the performance of the particular employment duties.

COMPLIANCE WITH PROCUREMENT STATUTES: The Contractor warrants and represents that this Contract has not been solicited or secured, directly or indirectly, in a manner contrary to the laws of the State of New Jersey, and in particular the provisions of N.J.S.A. 18A:64-6.1, 6.2 and 6.3, and that Contractor has not and shall not violate the laws of the State of New Jersey relating to the procurement of or the performance of this Contract by any conduct, including the paying of any gratuity of any kind, directly or indirectly, to any public employee or officer. Any violation of this provision shall be cause for West Orange to terminate this Contract, to retain all unpaid and/or unearned monies, and to recover all monies paid. The Contractor shall notify West Orange in writing of any interest which any officer, employee or consultant of West Orange has in, or association with, any Vendor, sub-Vendor, material supplier, consultant, or manufacturer, or other party which has any interest in this project.

37. Termination of Agreement for Convenience:

The Township may terminate the Company's services in whole or in part for any reason at any time before completion. In that event, the Company, the Surety Company, the County Tax Board and the Director, Division of Taxation shall be given 20 days' notice of such termination specifying the effective date thereof. Compensation shall be paid to the Company pursuant to the terms therein for the work actually performed prior to such date. No damages of any nature shall be claimed against the Township of West Orange in the event it exercises its right of termination. The rights and remedies available to the Township of West Orange in this section shall not be exclusive and are in addition to any other rights and remedies provided by law or under this Contract.

All notices to be given by one party to the other under this Contract shall be considered given when sent by one party to the other by certified mail, return receipt requested, addressed as follows:

To the Tax Assessor: Tax Assessor
 Township of West Orange
 66 Main Street
 West Orange, NJ 07052

To the Company: Insert Company Name
 Insert Company Address

38. Indemnification:

The Company agrees to defend, indemnify protect, and save harmless the Township and its subsidiaries and its boards, employees, agents and servants from and against any and all law suits, claims, demands or damages of whatsoever kind or nature but only to the extent they arise out of any act, error or omission, or failure to exercise such care as is customary in the profession by the Company, its agents, servants and employees in the performance of any and all services pursuant to this Contract. Such indemnification shall include, but is not limited to, expenditures for and costs of investigations, hiring of expert witnesses, court costs, counsel fees, settlements, and judgments or otherwise.

The Company is an independent professional firm contracting with the Township to provide specialized services. The Company, its officers, partners, employees, agents, and servants are not to be deemed employees, agents, or servants of the Township. The Company assumes full responsibility for liability arising out of its conduct whether by action or inaction. The Township assumes no liability or responsibility for the acts of the Company, its officers, partners, employees, agents, or servants by virtue of entering into this Agreement.

39. Compliance with Public Contracting and Campaign Finance Laws:

The Company is advised of the responsibility to file an annual disclosure statement on political contributions with the New Jersey Enforcement Commission pursuant to N.J.S.A. 19:44A-20.13 (P.L. 2005, c.271, s.3), if the Company receives contracts in excess of \$50,000.00 from public entities in a calendar year. It is each Respondent's responsibility to determine if filing is necessary. Additional information on this requirement is available from ELEC at 888-313-3532 or at www.elect.state.nj.us

40. Americans with Disabilities Act:

The Contractor and the Township of West Orange do hereby agree that the provisions of the Title II of the Americans with Disabilities Act of 1990 (the "Act") (42 U.S.C.S. 12.101 et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs and activities provided or made available by public entities, and the rules and regulations promulgated pursuant thereto, are made a part of this contract. Contractor agrees that the performance shall be in strict compliance with the Act. In the event Contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, Contractor shall defend the Township of West Orange in any action or administrative proceeding commenced pursuant to this Act. Contractor shall indemnify, protect, and save harmless the Township of West Orange, its agents, servants and employees from and against any and all suits, claims, losses, demands, or damages of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The Contractor shall, at its own expense, appear, defend, and pay any and all charges for legal services and all costs and other expenses arising from such action or administrative proceedings or incurred in connection therewith. In any and all complaints brought pursuant to Township of West Orange's grievance procedure, Contractor agrees to abide by any decision of Township of West Orange which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against Township of West Orange, or if Township of West Orange incurs any expense to cure a violation of the ADA, which has been brought pursuant to its grievance procedure, Contractor shall satisfy and discharge the same at its own expense.

The Township of West Orange shall, as soon as practicable after a claim has been made against it, give written notice thereof to Contractor along with full and complete particulars of the claim. If any action or administrative proceeding is brought against Township of West Orange or any of its agents, servants, and employees, Township of West Orange shall expeditiously forward or have forwarded to Contractor every demand, complaint, notice, summons, pleading or other process received by Township of West Orange or its representatives.

It is expressly agreed and understood that any approval by Township of West Orange of the services provided by Contractor pursuant to this contract will not relieve Contractor of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless Township of West Orange pursuant to this paragraph.

It is further agreed and understood that the Township of West Orange assumes no obligation to indemnify or save harmless Contractor, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit Contractor's obligations assumed in the Agreement, nor shall they be construed to relieve Contractor from any liability, nor preclude the Township of West Orange from taking any other actions available to it under any other provision of this Agreement or otherwise at law.

Execution of Contract

**For The
TOWNSHIP OF WEST ORANGE
Property Revaluation Program**

BY: _____
Susan McCartney, Mayor

Witnessed by:

Karen J. Carnevale, Municipal Clerk

Insert Company Name

Witnessed by:

BY: _____
Insert Name, Title

BY: _____
Insert Name, Title

DATE: _____

DATE: _____

**State of New Jersey, Division of Taxation
Revaluation Contract Approval
For The
TOWNSHIP OF WEST ORANGE**

The foregoing agreement is hereby approved this _____ day of _____
, 2023, pursuant to P.L. 1971, Chapter 424.

Director, Division of Taxation, State of NJ

DATE: _____

PROFESSIONAL PROPERTY APPRAISERS, INC.

SAMPLES

Included in this section are samples of supportive material PPA utilizes during the revaluation process as well as documentation of PPA's website homepage, and public relations samples.

- a. Progress Report & Payment Schedule
- b. Work Plan Time Schedule
- c. Municipal Website Information
- d. Q & A Brochure
- e. Value Notice Sample
- f. Impact Letter Sample
- g. Initial Contact Letter Sample
- h. Website Information
- i. Residential Property Record Card
- j. Residential Calculation Sheet
- k. BRT screen samples
- l. Digital Photo
- m. Commercial Property Record Card
- n. Marshall Swift Summary Report
- o. Marshall Swift Detailed Report
- p. Commercial Sales Sheet
- q. Commercial Listing Sheet
- r. Commercial Sales Ratio Report
- s. Income & Expense Analysis

SAMPLE INVOICE

PROGRESS REPORT AND PAYMENT SCHEDULE TOWNSHIP OF JACKSON
PERIOD ENDING (Month), 2023

	%OF		QTY	QTY	%	%	%
	JOB	QTY	THIS	TO	PHASE	PHASE	JOB
			PERIOD	DATE	COMP	COMP	COMP
					THIS	TO	TO
					PERIOD	DATE	DATE
START UP COST	10	14,694	0	0	0	0	0.00
ESTABLISH LAND VALUES	4	14,694	0	0	0	0	0.00
MEASURE & LIST	60						
VACANT		286	0	0			
FARM REGULAR/QUAL		0/0	0	0			
RESIDENTIAL		13,349	0	0			
COMMERCIAL, APTS & INDUSTRIAL		524	0	0			
EXEMPTS (IMPROVED & VACANT)		<u>535</u>	<u>0</u>	<u>0</u>			
		14,694	0	0	0	0	0.00
ENCODING	10	14,694	0	0	0	0	0.00
PRICING COMMERCIAL APTS, IND & EXEMPTS	6	836	0	0	0	0	0.00
FIELD REVIEW	5	14,694	0	0	0	0	0.00
NOTICE TO TAXPAYERS INFORMAL REVIEWS	4	14,694	0	0	0	0	0.00
CLEAN UP & TURNOVER <u>1</u>		14,694	0	0	0	<u>0</u>	<u>0.00</u>
TOTAL	100%						0.00%

NOTE: Progress report and payment schedule, which is to be submitted monthly, is subject to adjustment of minus (-) 10% for retainage, per contract.

REVALUATION WORK PLAN - TIME SCHEDULE

Municipality: West Orange Twp Assessor: Jacob Nieman		2023												2024											
#	Element	responsibility	target	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan		
1	News Releases Prepared	J T	A																						
2	Reval Office Set Up	R T	A																						
3	Training - Firm's Employees	R T	A																						
4	Training - Assessor's Staff	R T	A																						
5	Mod IV Data Base Obtained	J T	A																						
6	Tax Map Provided To Firm	A T	A																						
7	SR1A's Provided to Firm	A T	A																						
8	Data & PRC Format Approved	J T	A																						
9	CRT Screen Formats Approved	J T	A																						
10	Value Control Sectors Established	R T	A																						
11	Value Control Sectors Approved	A T	A																						
12	Class 1 Properties Inspected	R T	A																						
13	Class 2 Properties Inspected	R T	A																						
14	Class 4 Properties Inspected	R T	A																						
15	Class 15 Properties Inspected	R T	A																						
16	Class 3 Properties Inspected	R T	A																						
17	Class 1 Field Data Accepted	A T	A																						
18	Class 2 Field Data Accepted	A T	A																						
19	Class 4 Field Data Accepted	A T	A																						

REVALUATION WORK PLAN - TIME SCHEDULE

Municipality: West Orange Twp Assessor: Jacob Nieman		2023												2024											
#	Element	responsibility	target	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan		
20	Class 15 Field Data Accepted	A	T																						
21	Class 3 Field Data Accepted	A	T																						
22	Field Data Entered to EDP File	R	T																						
23	Land / Sales Map Prepared	R	T																						
24	Land / Sales Map Accepted	A	T																						
25	Cost Parameters Established	R	T																						
26	Cost Parameters Accepted	A	T																						
27	Chapter 91 Mailed	R	T																						
28	Chapter 91 Analyzed	R	T																						
29	Income Parameters Input to EDP File	R	T																						
30	EDP Value Programs Run	J	T																						
31	Narr. Appraisal Format Approved	n/a	T																						
32	Narr. Appraisals Prepared	n/a	T																						
33	Narr. Appraisals Accepted	n/a	T																						
34	Prelim. Value Report Printed	R	T																						
35	Prelim. Value Report Accepted	A	T																						
36	Prelim. Page 8	R	T																						
37	Prelim. District Sales Ratio Analysis	R	T																						
38	Prelim. Gen. Coefficient	R	T																						

REVALUATION WORK PLAN - TIME SCHEDULE

Municipality: West Orange Twp Assessor: Jacob Nieman		2023												2024											
		responsibility	target	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan		
#	Element		actual																						
39	Prelim. Segmented Coefficient	R	T																						
			A																						
40	Prelim. Stratified Coefficient	R	T																						
			A																						
41	Data Format Tested with Mod IV	J	T																						
			A																						
42	Taxpayer Review Procedures Est.	J	T																						
			A																						
43	Taxpayer Value Notices Prepared	R	T																						
			A																						
44	Value Notices Mailed	R	T																						
			A																						
45	Values Submit to Mod IV Service	R	T																						
			A																						
46	Taxpayer Reviews Held	R	T																						
			A																						
47	Final Values Completed	R	T																						
			A																						
48	Notices of Review Outcomes Sent	R	T																						
			A																						
49	Changes Updated to Mod IV	R	T																						
			A																						
50	All Documents Delivered by Firm	R	T																						
			A																						
51	Tax Appeal Procedure Established	A	T																						
52	Final District Sales Ratio Analysis	R	T																						
			A																						
53	Final Gen. Coefficient	R	T																						
			A																						
54	Final Segmented Coefficient	R	T																						
			A																						
55	Final Stratified Coefficient	R	T																						
			A																						
56	Show Book Printing Authorized	A	T																						
			A																						
57	Show Book Reviewed	A	T																						
			A																						

REVALUATION WORK PLAN - TIME SCHEDULE

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REVALUATION WORK PLAN - TIME SCHEDULE

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			actual																						
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56	Show Book Printing Authorized	A	T																						
57	Show Book Reviewed	A	T																						

REVALUATION WORK PLAN - TIME SCHEDULE

[illegible]

THE REVALUATION OF OUR COMMUNITY

Questions That Are Often Asked When A Municipality Is Undertaking A Revaluation

WHAT IS A REVALUATION?

A revaluation is a program undertaken by a municipality to appraise all real property by a state certified revaluation firm within its borders according to its "full and fair value" at the same point in time.

The goal of a revaluation program is to spread the tax burden equitably throughout a municipality. Real property must be assessed at the same value standard to ensure that every property owner is paying his or her fair share of the property tax. For example, two properties having essentially the same market value should be paying essentially the same amount in property taxes.

WHAT IS MEANT BY "FULL AND FAIR VALUE?"

"Full and fair value" is the price at which the municipal assessor believes a property would sell for at a fair and bona fide sale by a private contract on October 1 of the pretax year. The sale must be between a willing buyer and a willing seller where the buyer is not obligated to buy and the seller is not obligated to sell. New Jersey courts have held "full and fair value", "true value" and "market value" to be the same.

WHY REVALUE NOW?

A revaluation is warranted when properties in a taxing district are being assessed substantially below or above true market value. In recent years the Xxxxxx County Board of Taxation advised the township to prepare for a revaluation since we are statistically in need. The last revaluation conducted was in XXXX. According to New Jersey Division of Taxation records, the average property in the township is assessed at only XX.XX% of market value for 20XX.

WHO WILL CONDUCT THE REVALUATION?

The revaluation, approved by both the New Jersey Division of Taxation and the Xxxxxx County Board of Taxation, is under direct supervision of the municipal tax assessor. The township has entered into an agreement with Professional Property Appraisers, Incorporated to perform the township-wide revaluation.

WHAT OCCURS DURING THE REVALUATION PROCESS?

During a revaluation, both the interiors and exteriors of each property are physically inspected and building dimensions are noted. The exterior of the property may also be photographed by the data collector.

In addition, recent sales of comparable properties are analyzed and may be adjusted to estimate the value of property that has not been sold. Property, typically purchased for investment purposes, is studied in terms of its income-producing capability.

The Real Property Appraisal Manual for New Jersey Assessors, prepared by the New Jersey Division of Taxation, is used in estimating replacement cost values, especially for residential properties.

All information believed to influence value will be gathered, reviewed and analyzed in order to make a proper determination of each property's full and fair value.

A word of caution: Each data collector should have a photo identification visibly displayed. It should show the name of the municipality as well as the individual's name. The inspector should provide a Letter of Introduction on municipal letterhead that contains a telephone number for questions or concerns. Ask to see the credentials of anyone seeking to enter your home and **do not admit anyone who cannot produce this identification.**

WHAT IS EXPECTED OF PROPERTY OWNERS?

Equitable reassessment depends on the cooperation of property owners.

Interior inspections, especially, require that residents cooperate with the data collectors.

The validity of a market value depends on the collection of accurate data.

Property owners have a stake in the outcome of the revaluation program.

Any assistance a taxpayer can provide will aid in the total data collection process. If there is information you believe should be considered in the valuation, please inform the data collector. We will make every effort to cause property owners the least possible inconvenience.

Remember, the data collectors are not necessarily responsible for developing the market value estimate. Their job is usually to collect pertinent information to be used later as a base to develop the property's value.

THIS DOCUMENT CAN BE MODIFIED TO YOUR MUNICIPALITY FOR RESIDENT INFO

WHAT WILL DATA COLLECTORS LOOK FOR?

Data collectors will record such items as the type of interior wall construction, the number of bathrooms, type of heat, central air conditioning, size, and the percentage of finished attic and/or basement areas, in ground pools and number of fireplaces. The exterior inspection includes measurements of each structure, such as garages or other accessory buildings, determination of story height, roof structure, and type of foundation and exterior wall construction. The physical condition of the structure is noted to establish depreciation factors. All factors relative to market value are considered.

Examples of what would not be noted would be interior decorations, fences, window air conditioners, gas grills, and lawn furniture.

WHAT IF I'M NOT HOME?

If you're not home when the data collector visits your property, a notice will be left asking you to call for an appointment. Appointments can be scheduled on weekdays, evenings as well as Saturdays if need be. If the representative is unable to inspect your home or if you refuse entry, the interior information will be estimated which may cause your home's valuation to be at the highest level for your property type, so your cooperation will be greatly appreciated.

WILL MY TAXES GO UP?

Depending on the value of your property and relative tax levies, your taxes may increase, decrease or remain stable. Although the revaluation will result in an increase of nearly every individual assessed value, it does not necessarily mean that all property taxes will increase. Assessments are the base used to apportion the tax burden. The tax burden is the amount that your municipality must raise for the operation of county and local governments as well as the fire and school districts.

A revaluation does not necessarily mean an increase in taxes for every homeowner. The tax rate will go down significantly in 20XX to compensate for the increase in the assessed values. Since not all properties have appreciated in value at the same rate, some tax bills will go up, some will stay the same and others will go down.

WHAT IS A TAX RATE?

The tax rate is determined by dividing the tax levy (annual amount to be raised through taxation by the county government, schools and the municipality) by the total assessed value within the municipality.

HOW ARE TAXES CALCULATED?

$$(\text{Assessed value} \div 100) \times \text{Tax Rate} = \text{Amount of Taxes}$$

THIS DOCUMENT CAN BE MODIFIED TO YOUR MUNICIPALITY FOR RESIDENT INFO

WILL TAXPAYERS BE INFORMED OF THEIR PROPOSED ASSESSMENT?

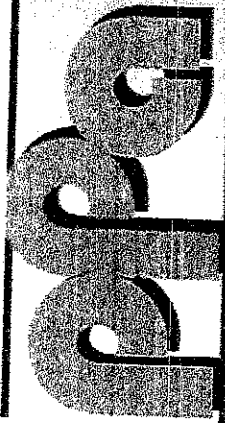
A notice of the new assessed values for each property will be mailed in the fall of 20XX. The impact of the new assessments will not affect the property owner's tax bill until the 20XX tax year.

WHAT IF A TAXPAYER IS DISSATISFIED WITH THE PROPOSED ASSESSMENT?

The notice of the new 20XX assessed value will explain how to arrange for a personal informal meeting with a representative from the revaluation firm to review the proposed assessment. Taxpayers attending the review should be prepared to support any disagreement regarding the appraised value of their property. For example, recent sales of similar or comparable properties are an indication of value. A recent purchase of the property may also help to support a view as to value. Also, the cost of recently constructed comparable buildings could support a belief of fair market value.

WHAT CAN A TAXPAYER DO IF HE OR SHE IS NOT SATISFIED AS A RESULT OF THE INFORMAL MEETING?

If for any reason a taxpayer is not satisfied with his or her assessed value for any given year the taxpayer has the right to file a formal appeal with the Xxxxxx County Board of Taxation on or before April 1st of that given year. (Extended to May 1st for the first year after the revaluation.)



PROFESSIONAL PROPERTY APPRAISERS, INC.

A LICENSED REEVALUATION FIRM
SPECIALIZING IN NEW JERSEY

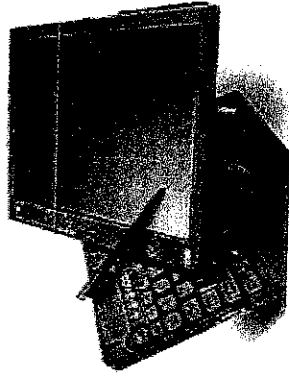
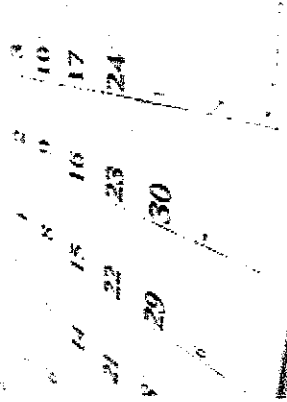
PHONE 1.866.957.1388

FAX 856.764.1453

EMAIL CONTACT@PPAREVAL.COM

Home
About Us
Services
FAQs
Clients
Technology
Videos

Mt. Laurel
Woodlyne
Palmyra
Cherry Hill



RELIABLE

With over 25 years of serving communities throughout New Jersey, PPA's record of success and satisfied clients speaks for itself.

ACCURATE

Creating and utilizing the most advanced data collection technology in the industry, PPA is second to none in data collection and accuracy.



PROFESSIONAL

Every project is approached with the professionalism and full attention it requires and deserves.

Dear Property Owner,

It has been almost XXXXXXXX (xx) years since a revaluation was completed in the Township of Pennsauken. New Jersey real estate taxation law mandates that all real estate be assessed at 100% of market value and there must be equalization among assessments.

Annually, the State of New Jersey, Division of Taxation, and the Camden County Board of Taxation complete a study of all the sales that have transacted in each community, including the Township of Pennsauken, and determine the relationship of assessed value to sale value for each usable sale.

It has been determined by the above mentioned agencies that the properties located within Township of Pennsauken are currently assessed below market value. The Camden County Board of Taxation has ordered a revaluation of the Township to be completed and implemented by the 20XX Tax Year.

Some of the major forces responsible for causing inequity in assessments are inflation and neighborhood trends. As a consequence, all properties have not increased in value at the same rate since the last revaluation; hence, imbalances have been created.

We have prepared this brochure to help you understand the process that takes place during a revaluation program. In addition, it is an attempt to answer some basic questions and to clear up common misconceptions.

For further information about the revaluation, please contact Professional Property Appraisers at (856) 764-6500 or visit their website at www.ppareval.com. Thank you for your cooperation in helping my office to complete this revaluation program.

Sincerely,
John Dymond, CTA
Tax Assessor

What is a Revaluation Program?

A Revaluation Program seeks to spread property taxes equitably within a taxing district, such as the Township of Pennsauken, by making sure that each property is assessed on the basis of its value. Each parcel in the Township will be inspected on the interior and exterior, if possible, and appraised. A market value, as of October 1, 20XX, will be established. The revaluation process is revenue neutral, meaning no additional taxes will be raised as a result of completion of this program.

What is the definition of Market Value?

It is the highest price, as of a specific date, in cash, or its equivalent, for which a property should sell after reasonable exposure in a competitive market, with buyer and seller each acting prudently, knowledgeably & for self-interest, and assuming that neither party is under undue duress.

What is meant by a "Comparable Sale"?

A comparable sale is a property that has a similar location and physical characteristics to the property being appraised and has sold within a reasonable time period prior to the appraisal date.

How will the program work?

Each property will be physically inspected on the exterior and interior by an experienced field representative. Structural and descriptive details of the property and neighborhood will be noted. The outside measurements of each building will be taken to determine the square footage content of the dwelling or building. This property data will be entered into a computer assisted mass appraisal program and a preliminary value estimate will be established utilizing the Real Property Appraisal Manual of New Jersey

Assessors. The preliminary value estimate will then be adjusted to a final market value estimate using comparable sales data from that neighborhood or a homogeneous neighborhood, if necessary. Some income producing commercial properties may be appraised using an income capitalization method.

When will the program begin and end?

The program will begin with the receipt of this brochure and introduction letter. All work will be completed by December, 20XX in order to use the new assessments for the 20XX Tax Year. Field inspections will run from January through October, 20XX.

What is expected of property owners?

Equitable assessments depend on the cooperation of the property owners. Interior inspections, especially, require that residents cooperate with the data collectors. The validity of a market value depends on the collection of accurate data. Property owners have a stake in the outcome of the revaluation program.

Any assistance a taxpayer can provide will aid in the total data collection process. If there is information you believe should be considered in the valuation, please inform the data collector. We will make every effort to cause property owners the least possible inconvenience.

Will photographs be used?

Photographs of your property will also be taken by the revaluation firm. The photographs will be taken from a public right-of-way on a different date than the property inspection. You do not need to be present or involved in the photograph phase of the project.

Will the field inspector be able to tell me the new assessment?

The data collectors are not responsible for developing the market value estimate. Their job is to collect pertinent information to be used later as a base to develop the property's value.

What will the data collectors look for?

Data collectors will record such items as the type of interior wall construction, the number of bathrooms, type of heat, central air conditioning, size, and the percentage of finished attic and/or basement areas, in ground pools and number of fireplaces. The exterior inspection includes measurements of each structure, such as garages or other accessory buildings, determination of story height, roof structure, and type of foundation and exterior wall construction. The physical condition of the structure is noted to establish depreciation factors. All factors relative to market value are considered.

Examples of what would not be noted would be interior decorations, fences, window air conditioners, gas grills, and lawn furniture.

What if I'm not at home?

If you're not at home when the data collector visits your property, an exterior inspection will be completed and a notice will be left asking you to call for an appointment. Appointments can be scheduled on weekdays, evenings, as well as Saturdays, if need be. If the representative is unable to inspect your home or if you refuse entry, the interior information will be estimated which may cause your home's valuation to be at the highest level for your property type, so your cooperation will be greatly appreciated.

When will I be advised of the proposed assessment?

When every property in the Township of Pennsauken has been revalued, you will receive a letter. Letters will be mailed in the late fall of 20XX. You will be given the opportunity to discuss your assessment and review your property description with a representative of the revaluation firm.

Will my assessment increase?

Probably so. As previously mentioned, your present assessment was placed on your property nearly seventeen (17) years ago during the last revaluation and market values have risen since that time.

What I really want to know is what affect will the Revaluation have on my tax bill?

The Revaluation Process is revenue neutral. In other words, no additional taxes overall will be raised for the school, county, or municipality as a result of the completion of this process. The impact of the new assessments will not affect the property owner's tax bill until the 20XX Tax Year.

What can a taxpayer do if he or she is not satisfied as a result of the informal hearing?

If for any reason a taxpayer is not satisfied with his or her assessed value for any given year, the taxpayer has the right to file a formal appeal with the Camden County Board of Taxation on or before April 1st of that given year. (extended to May 1st for the first year after the revaluation)

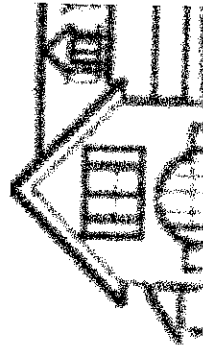
Additional information can be found on the Township's website:

<http://www.twp.pennsauken.nj.us>

Thank you, in advance, for your cooperation in helping complete the revaluation program.

Question & Answer Brochure

For The Township of Pennsauken Revaluation Program



Professional Property Appraisers, Inc.

PO Box 905
Delran, NJ 08075
(856) 764-6500

January 3, 20XX

Re: Revaluation Program

Dear Property Owner:

This letter is to advise you that a revaluation of all properties located in the Township of Pennsauken is currently underway. This program, which has been ordered by the Camden County Board of Taxation and approved by the State of New Jersey, Division of Taxation, will be implemented for the **Tax Year 20XX**.

The goal of the revaluation program is to update all assessments to fair market value. To achieve this goal, all pertinent information must be accurately collected. This procedure includes a representative of the firm making an inspection of your property and measuring all buildings on, and improvements to, your land. If no one is available during our initial inspection we will leave a card with a phone number for you to call to set up an appointment for an interior inspection. Please inform tenants and/or caregivers of the revaluation program so they are aware of our upcoming visit.

The people making this inspection are not responsible for developing the market value estimates. Their job is not to make an instant judgment as to valuation, but rather to collect information to be used in the valuation process. Each representative will be registered with the Pennsauken Police Department and will be wearing a photo identification badge.

At the conclusion of the program you will be notified by mail of the assessed value established for your property. You will also be given an opportunity to discuss the new value with a representative from the appraisal company, if you so desire.

Any property owner who would like information relevant to the revaluation program should contact Professional Property Appraisers at 856-764-6500. Personnel from our office will contact you to provide information to individuals and organizations.

Your cooperation during the revaluation of the Township of Pennsauken is necessary for its success. It will also ensure the most accurate assessment of your property.

Sincerely,
Professional Property Appraisers, Inc.

www.ppareval.com

Professional Property Appraisers Inc.

PO Box 905
Delran, NJ 08075

December 15, 20XX

BLOCK: LOT: QUAL:
PROPERTY LOCATION:

Owner
Mailing Address
City, State Zip Code

RE: TOWNSHIP OF PENNSAUKEN REVALUATION – VALUE NOTICE - BATCH 2 OF 2

Dear Property Owner,

The purpose of this letter is to notify you that Professional Property Appraisers, Inc. has completed a total revaluation of all properties located within the Township of Pennsauken. The revaluation has been approved by the Director, Division of Taxation for the State of New Jersey, and the Camden County Board of Taxation. New Jersey real estate taxation law mandates that all real property be assessed at 100% of market value in order to ensure an equitable distribution of real estate taxes. The revaluation will take effect in 20XX.

The 20XX total assessment shown below was established using information obtained by our field inspector(s) and analyses of all relevant market data, including current sales and market conditions. Your 20XX taxes and assessed value are also listed below for comparison.

20XX TOTAL ASSESSED VALUE:	\$
20XX ESTIMATED ANNUAL TAXES:	\$
20XX TOTAL ASSESSED VALUE:	\$
20XX TOTAL ANNUAL TAXES	\$

The **20XX ESTIMATED ANNUAL TAXES** were calculated utilizing the 20XX budget and does not include any budgetary adjustments in 20XX that are yet to be determined. The figures above **DO NOT INCLUDE** any deductions you may be receiving, such as abatements, senior citizens, veterans, and/or disabled. These items will continue to show on your tax bill.

****It should also be noted you will not see the tax impact of the Revaluation until your July 20XX Tax Bill.****

If you have any questions regarding the revaluation, or would like to discuss your new property value, representatives of Professional Property Appraisers will be available for individual consultation with you at the Bloomfield Fire Hall, 5401 Lexington Avenue, Pennsauken, NJ 08109. **To schedule an appointment, please call 1-(800)-410-5815 between the hours of 9 am and 4 pm, Monday through Friday. Please call no later than December 30, 20XX.** Day, evening and Saturday appointments will be available. Please bring this letter, along with a copy of any relevant information that can be used by us for further consideration. Due to time and office space limitations, only appointments will be taken – no walk-ins, please. **For more information visit: www.twp.pennsauken.nj.us.**

Finally, we wish to take this opportunity to thank the residents of the Township of Pennsauken for your cooperation and courtesy during the Revaluation Program.

Very truly yours,
Professional Property Appraisers, Inc.

MONROE TOWNSHIP
125 VIRGINIA AVENUE
WILLIAMSTOWN, NJ 08094

December 1, 20XX

BLOCK LOT QUALIFIER

NAME
ADDRESS
CITY, STATE ZIP CODE

Dear Property Owner,

Monroe Township has completed a total reassessment of all properties located in the Township. This reassessment has been completed in accordance with the rules and regulations mandated by the State of New Jersey requiring that all real property be appraised at its fair market value. The purpose of the reassessment program is to distribute the tax burden evenly among all taxpayers.

Based on the information obtained through our field inspection of the properties and an analysis of all relevant market data, including current sales and market conditions, we have concluded that a total value of your property as of October 1, 20XX is:

\$ xxxxxxxxxxxx

PLEASE DO NOT APPLY THE CURRENT 20XX TAX RATE TO YOUR ASSESSMENT.

The 2008 tax rate will be lower. This tax rate will depend on the amount to be raised to support the budgets of the Township, the County and the School Districts. You will see the difference in your taxes when the new tax bill is issued in July of 20XX.

Should you feel this value does not represent the market value of your property please call to arrange for an appointment to present information that can be used by us for further consideration.

In order for us to schedule appointments please call within five days of receipt of this letter at 1-800-410-5815 between 9am and 4pm, Monday through Friday.

Reviews will be held in the Monroe Township Municipal Building.

Finally, we would like to take this opportunity to thank the property owners of Monroe Township who provided their cooperation during this project. In the future, the Township will continue to analyze market conditions and can adjust the overall assessments according to the market value if there is a decline in the real estate market.

Very Truly Yours,

Monroe Township Assessing Office

File View Vial Templates Utilities Help

New Open Sketch Save Hold Lookup Part Map GIS Prev Next PowerComp

Page 1 Page 2 Page 3 Page 4 Building Sketch Signature - Photo Linked Documents Prints

Card Data (0122 Ventnor City, NJ)

Block 21 Qualifier Year Built 1925 Building Class 18 CLASS 18

Lot 8.01 Card # 110400 EBF Age 1990 Property Class 2 Residential VCS 102V

Neighborhood 01 TYPICAL Utilities
 View 06 PART WTR VW 01 ALL
 Road 01 PAVED 02 ELECTRIC
 Curbing 01 YES 03 GAS
 Sidewalk 01 YES 04 WATER
 05 SEWER
 06 WELL
 07 SEPTIC
 08 SUMP/SEW
 09 SUMP/NOSEW

Saved Cards (Block, Lot, Qual, Card#)
 8.01, 2015, C-01

Comments
 BEACH BLOCK, PT OCEAN VIEW FROM DECK, LOW FOUND, OFF ST PARK, EXT REN'D, NWR ROOF/WINDS/STUCCO, INT WELL MNTD, MODESTLY UPD KIT/AVG BTHS, FN BSMT W/3PK

Mod IV Data
 Property Location 106 S CORNWALL AVE Owner BRICK, MARGARET
 Tax Map 04 Address 106 S CORNWALL AVE
 Zoning 01 VENTNOR, NJ 08406.2717
 Property Class 2 Residential CANA Value \$943,600.00
 Land Description 50X125 Current Assessed Land Value \$380,000.00 Sale History Current 1st Prev 2nd Prev
 Building Description 2SF20 Imp Value \$382,600.00 Sale Date 09/15/2009
 Additional Lot Total Value \$943,600.00 Sale Price \$1,302,000.00

File View Vial Templates Utilities Help

New Open Sketch Save Hold Lookup Part Map GIS Prev Next PowerComp

Page 1 Page 2 Page 3 Page 4 Building Sketch Signature - Photo Linked Documents Prints

Type + Use 00 ONE FAMILY Heating Source #1 02 GAS Interior Finish 01 DRYWALL

Story Height 05 2STY W/AT Heating Source #2 00 NO 2ND STY Interior Finish 00 None

Design + Style 02 COLONIAL Electric 01 ADEQUATE Floor Finish 05 MIXED

Roof Type 04 HIP Foundation 02 BUK/CONCR Floor Finish 00 None

Roof Material 04 ASPH SHINGLE Foundation

Air Conditioning Area QF Heat System Area QF Basement
 02 ALL COMBIN 4227 03 FORCED AIR 4227 01 FIN BSMT
 00 NO DATA 00 NO DATA Area 1416
 QF QF

Exterior Finish Area (Sq Ft) QF
 05 STUCCO
 00 None
 00 None

File View Vial Templates Utilities Help

New Open Sketch Save Hold Lookup Part Map GIS Prev Next PowerComp

Page 1 Page 2 Page 3 Page 4 Building Sketch Signature - Photo Linked Documents Prints

Plumbing

Number	QF
02 3PK BATH	5
00 NO DATA	0
00 NO DATA	0
00 NO DATA	0
00 NO DATA	0

Unfinished Areas

Area Type	Area (sqft)	QF
00 None		
00 None		

Fireplace

Number	QF
03 2STY FP	1
04 FP SAME ST	1

Attic + Dormer

Attic or Dormer	Area (%)	QF
02 FIN ATTIC	1288	
00 Unfinished/None		

File View Tools Templates Database Help

New Open Search Save Print Load To Print Old New Report PowerComp

Page 1 Page 2 Page 3 Page 4 Building Sketch Signature + Photo Linked Documents Points

Accessory and Farm Buildings

Code	Size/Area	Quality Factor	Net Condition	Field Note
01 DET. GAR.	200x22	1.00	0.50	
00 None				
00 None				
00 None				
00 None				
00 None				
00 None				
00 None				

Rooms Count

	0	1	2	3
Living Room	0	1	0	0
Dining Room	0	1	0	0
Kitchen	1	1	0	0
Bath	1	1	3	1
Bedroom	0	0	3	2
Rec Room	1	0	0	0
Den/Office/Ch	1	1	1	0

Miscellaneous

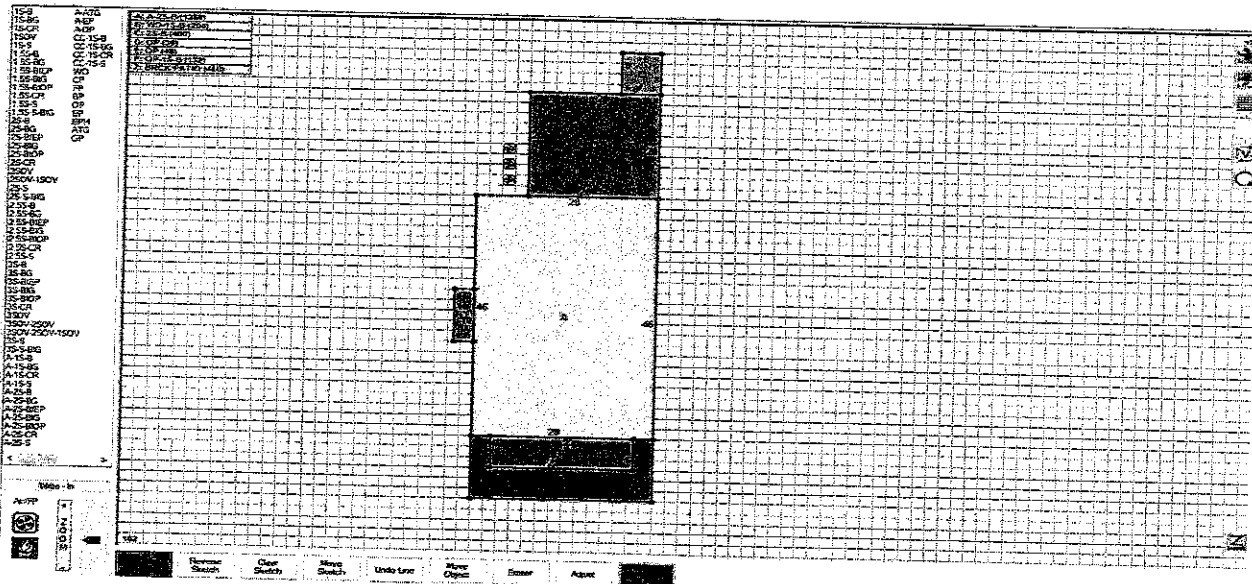
Number	QF	Write In	Value
30 LOW FOUND	1		
05X BATH KITCH	1		
00 None	0		
00 None	0		
00 None	0		

Net Condition

Interior Finish: 2 GOOD

Exterior: 2 GOOD

Layout: 2 GOOD



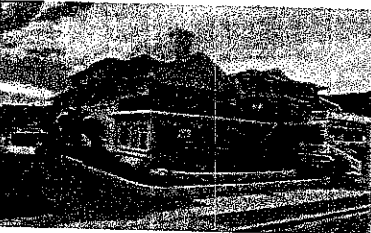
Signature

Info By: **an owner**

DISPECTION SIGNATURE: the verifier that an interior inspection of the property was completed

Margaret Buck

Date Signed: _____



View Image Attach Photo Panel Remove From Panel Multiple Attach

Work Record

By	Date	By	Date
Mason	J.J. 8/10/2016	471	J.J. 8/10/2016
Lot	J.J. 8/10/2016	42	TC 10/13/2016
Price		43	
Planner		44	

VCS:	A
Map Page:	13
Year Built:	1995/2000
NC Interior	AVERAGE
NC Exterior	AVERAGE
NC Layout	AVERAGE

Description	Components					Value
	Section	Units	Rate	Constant	QF/%	
PT. STONE	Main Building	400	2.00	0	1.00	800
1ST FLOOR	Main Building	4,146	49.15	22,465	1.20	271,489
UPPER FLOOR	Main Building	3,067	34.88	6,743	1.20	136,464
CATH CEIL	Main Building	624	6.86	0	1.20	5,137
WOOD DECK	Attached Item	942	4.22	195	1.15	4,796
ATT. GAR.	Attached Item	1,155	19.85	0	1.13	25,907
WOOD SIDNG	Add/Deduct	413,090	-0.02	0	1.00	-8,262
FIN BSMT	Add/Deduct	4,146	7.23	0	1.15/0.70	24,129
BASEMENT	Add/Deduct	4,146	10.13	0	1.15	48,299
FORCED AIR	Add/Deduct	7,213	2.43	912	1.12	20,652
ALL COMBIN	Add/Deduct	7,213	1.79	716	1.12	15,263
4FIX BATH	Add/Deduct	2	3,185.00	0	1.12	7,134
1FIX BATH	Add/Deduct	1	910.00	0	1.12	1,019
1STY FP	Add/Deduct	1	2,500.00	0	1.15	2,875

Miscellaneous		Write Ins	
Desc	Number	Desc	Value

PowerComp Report for Appeal:

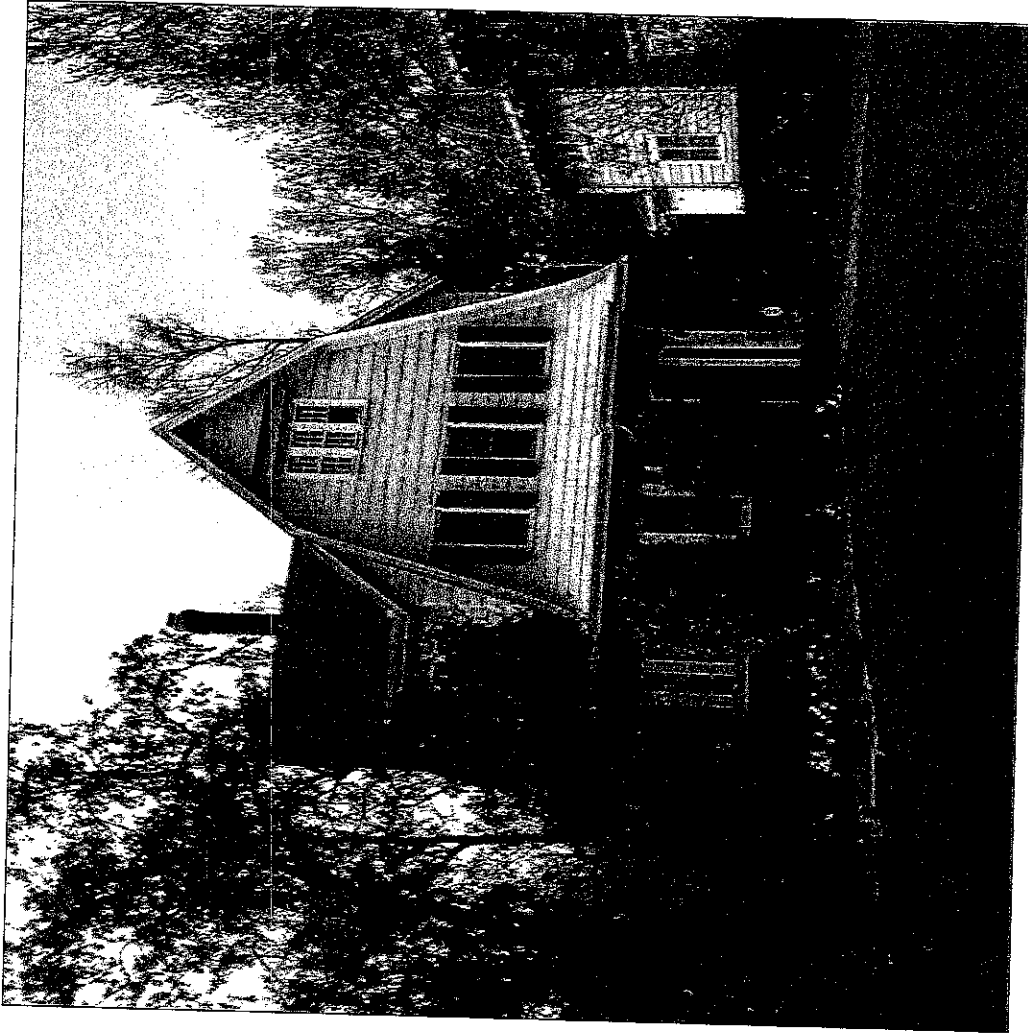
Subject			
Block	Lot	Qualifier	Card
1206	4		01
70 MELROSE PLACE			
Sales Date	06/21/2001		
Sales Price	\$714,000		
SFLA	3422		
Price Per Sq Ft	\$305		
VCS	SME		
Year Built	1916		
Design & Style	COLONIAL		
Basement Area	Yes		
Fin Basement Area	Yes		
Total Beds	5		
Total Baths	4		
Heat System 1	RAD/HOT WTR		
Cooling Area	Yes		
Fireplace	1		
Freestanding	0		
Garage Area	None		
Deck Area	Yes		
Patio Area	Yes		
Open Porch Area	None		
Encl Porch Area	None		
Det Garage Area	Yes		
Pool Area	None		
Misc Adj 1			
Misc Adj 2			
Land Assessment	\$308,700		
Imp Assessment	\$735,700		
Total Assessment	\$1,044,400		

Comp #1			
Block	Lot	Qualifier	Card
1203	19		01
85 PORTER PLACE			
07/19/2017			
\$1,265,000			
3501		(\$7,900)	
		\$361	
	SME		
1997		\$0	
COLONIAL			
Yes		\$0	
Yes		\$0	
5		\$0	
4.5		(\$1,500)	
FORCED AIR			
Yes		\$0	
3		(\$5,000)	
0		\$0	
None		\$0	
None		\$1,000	
None		\$1,000	
Yes		(\$2,000)	
None		\$0	
Yes		\$0	
None		\$0	
None		\$0	
None		\$0	
Net Adjustment		(\$14,400)	
Net Adj Value		\$1,250,600	
Net Adj/\$SF		\$365	

Comp #2			
Block	Lot	Qualifier	Card
1207	10		01
104 LLEWELLYN ROAD			
08/11/2017			
\$1,560,000			
3538		(\$11,600)	
		\$441	
	SME		
1957		\$0	
COLONIAL			
Yes		\$0	
Yes		\$0	
4		\$0	
3.5		\$1,500	
FORCED AIR			
Yes		\$0	
1		\$0	
0		\$0	
Two Car		(\$12,000)	
None		\$1,000	
Yes		\$0	
Yes		(\$2,000)	
None		\$0	
None		\$5,000	
None		\$0	
None		\$0	
None		\$0	
Net Adjustment		(\$18,100)	
Net Adj Value		\$1,541,900	
Net Adj/\$SF		\$451	

Comp #3			
Block	Lot	Qualifier	Card
1905	4		01
15 SUTHERLAND ROAD			
09/20/2017			
\$1,500,000			
3184		\$23,800	
		\$471	
	SME		
1917		\$0	
COLONIAL			
Yes		\$0	
Yes		\$0	
6		\$0	
6		(\$6,000)	
RAD/HOT WTR			
Yes		\$0	
1		\$0	
0		\$0	
None		\$0	
None		\$1,000	
Yes		\$0	
None		\$0	
Yes		(\$4,000)	
Yes		\$0	
None		\$0	
None		\$0	
Net Adjustment		\$14,800	
Net Adj Value		\$1,514,800	
Net Adj/\$SF		\$443	

PowerComp Report for Appeal:

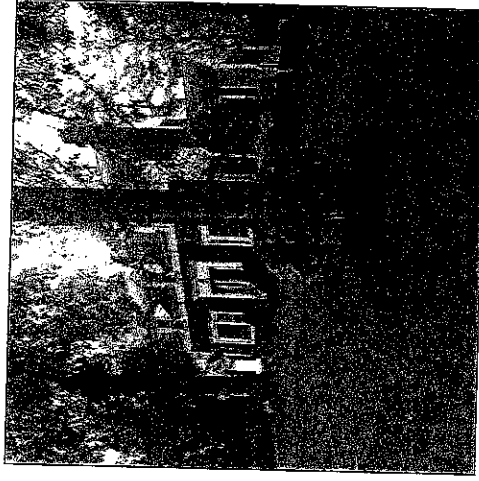


70 MELROSE PLACE

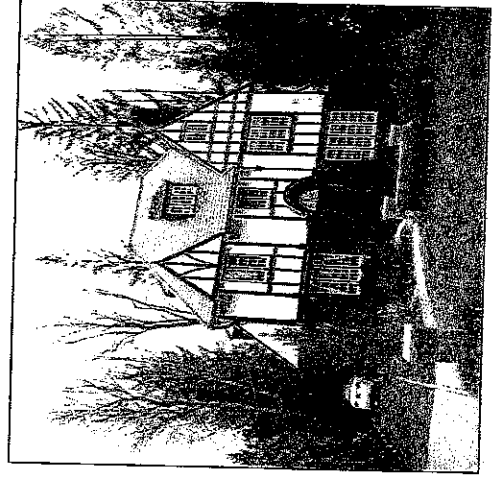
Subject



**85 PORTER PLACE
Comp #1**



**104 LLEWELLYN ROAD
Comp #2**



**15 SUTHERLAND ROAD
Comp #3**

PowerComp Report for Appeal:

Appellant Comps

Description	Block	Lot	Qual	Card	Location	SalesDate	SalesPrice	NUCode	VCS	Design	Model	YearBuilt	SFLA	\$/SF
No Evidence Supplied by Taxpayer														

PowerComp Report for Appeals

Director Ratio and Comments

Directors Ratio:		Lower Limit: ...	Upper Limit: ...
Ch. 123 Most Comparable	\$1,250,600	Ch. 123 MC Test:	83.51
Ch. 123 Avg Net Value:	\$1,435,767	Ch. 123 ANV Test:	72.74

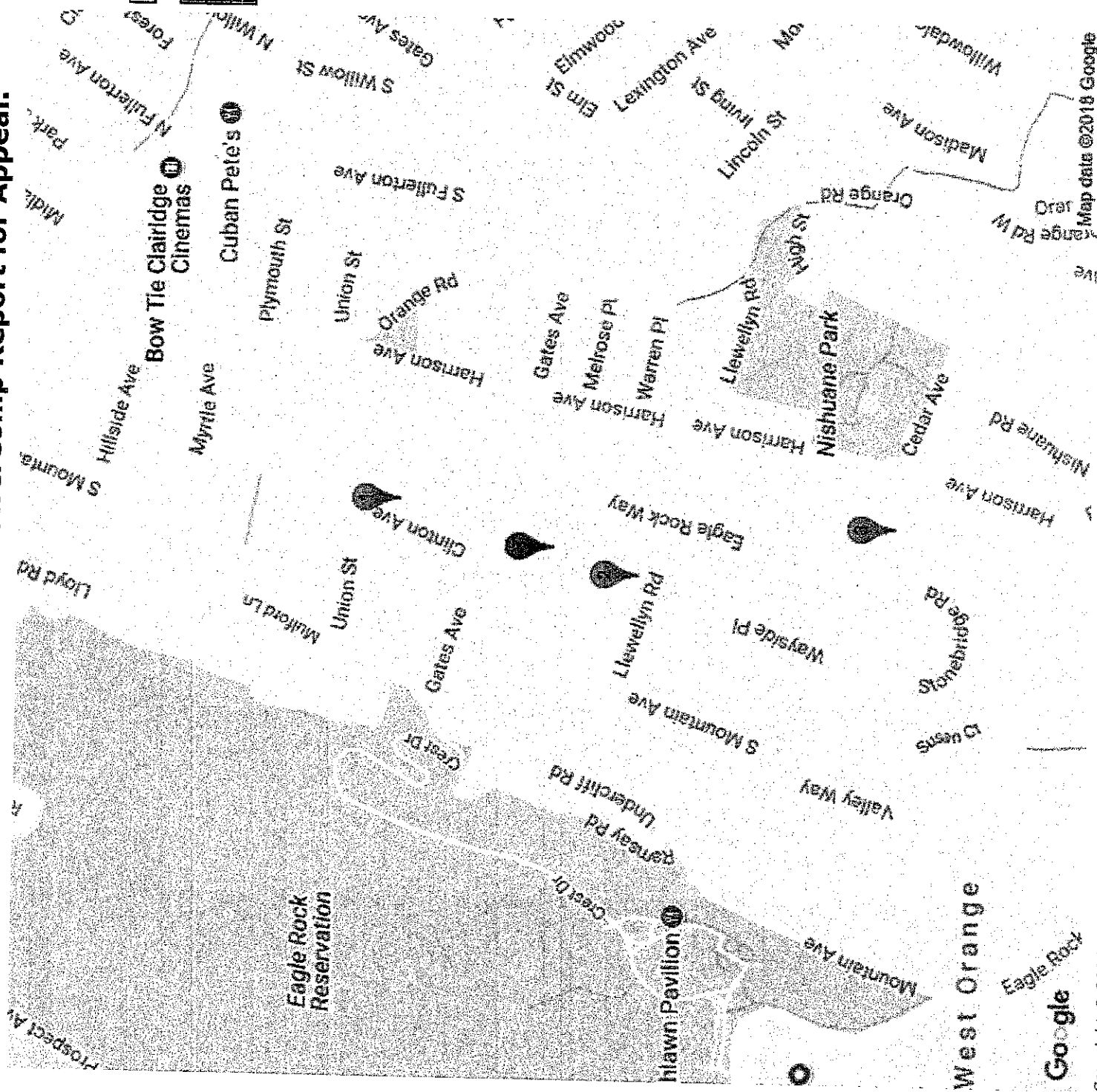
PowerComp Report for Appeal:

Subject: 70 MELROSE PLACE

Comp 1: 85 PORTER PLACE

Comp 2: 104 LLEWELLYN ROAD

Comp 3: 115 SUTHERLAND ROAD



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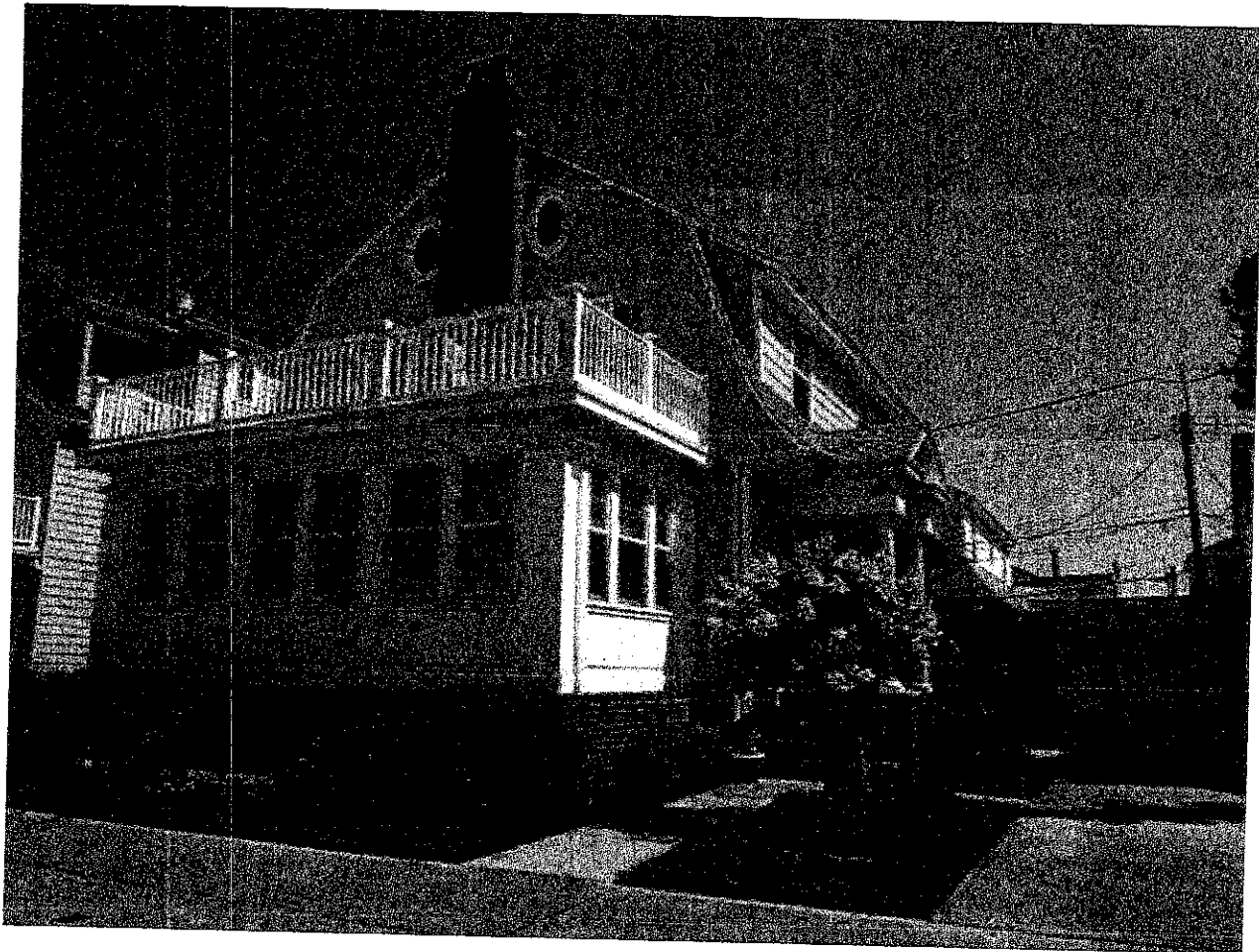
101 Route 130 S, Suite 301
Cinnaminson, NJ 08077
1-866-957-1388 Office
1-856-764-1453 Fax



70 E. Water Street-Suite 1A
Toms River, NJ 08753
www.ppareval.com

Professional Property Appraisers, Inc.

SAMPLE PHOTO



Reliable ~ Accurate ~ Professional

165/18	518 RICHEY AVE	(NO NAME) SMALL OFFICE	OFFICE	5/06	\$	59,000	560	\$	105	\$	43,200	73%
165/22	715 COLLINGS AVE	4 UNIT APT HOUSE	APTS	6/04	\$	340,900	4	\$	85,225	\$	204,200	60%
166/11	619 COLLINGS AVE	RESTAURANT (OPENING 3/07)	RSTRNT & APT	7/06	\$	450,000	3,084	\$	146	\$	162,500	36%
BLK/LOT	LOCATION	BUSINESS NAME	TYPE/USE	SALE DATE	SALE PRICE	BLDG SQ.FT.	SALE PER SF.	2007 ASMT	SALES RATIO	COMMENTS		
166/12.01	523-625 RICHEY AVE	(NO NAME) RETAIL/OFFICE	RET/OFF & APTS	5/XX	\$	190,000	2,980	\$	64	\$	99,900	53%
167/1	628 COLLINGS AVE	ED'S BARBER SHOP	RETAIL & APTS	4/XX	\$	290,000	1,756	\$	165	\$	90,300	31%
167/2	626 COLLINGS AVE	(FORMER) DRY CLEANERS	RETAIL & APT	1/XX	\$	148,000	1,634	\$	91	\$	93,900	63%
167/4	622 COLLINGS AVE	DAVID J NEPA, DMD	OFFICE & APT	1/XX	\$	217,000	1,836	\$	118	\$	96,100	44%
167/6.04	616 COLLINGS AVE	DANCE PLUS STUDIO	RETAIL & APT	12/XX	\$	165,000	1,638	\$	101	\$	74,100	45%
167/6.05	618 COLLINGS AVE	5TH CORNER CAFÉ	RETAIL & APT	9/XX	\$	230,000	1,784	\$	129	\$	79,500	35%
171/19	1032 COLLINGS AVE	OFFICE/RETAIL (VAC 3/07)	OFF/RETL & APT	11/XX	\$	160,000	1,788	\$	89	\$	80,200	50%

mean 52%
median 49%

BLK/LOT	LOCATION	BUSINESS NAME	TYPE/USE	SALE DATE	SALE PRICE	BLDG SQ. FT.	SALE PER SF	2007 ASMT	SALES RATIO	COMMENTS
1.02/2	234 E CRESCENT BLVD	(NO NAME) GUERRERO-OWN	SERV GAR/OFF	5/05	\$ 175,000	2,304	\$ 76	\$ 169,600	97%	
1.02/4	117 PACIFIC AVE	PACIFIC PARK APTS	APTS	9/04	\$ 675,000	14	\$ 49,214	\$ 308,400	46%	
2/7.03	18-24 PACIFIC AVE	WELSH COURT APTS	APTS	9/06	\$ 575,000	8	\$ 71,875	\$ 165,000	29%	
6/1	275 HADDON AVE	COLLINGSWOOD MEDICAL	OFFICE	10/04	\$ 440,000	3,743	\$ 118	\$ 349,800	80%	
6/1.01	261-265 HADDON AVE	6 UNIT APT BLDG	APTS	7/05	\$ 364,000	6	\$ 60,667	\$ 198,900	55%	
6/3.03	33 E BROWNING RD	4 UNIT APT BLDG	APTS	10/04	\$ 269,000	4	\$ 67,250	\$ 157,800	59%	
7/1	309 HADDON AVE	PRO IMPORTS AUTO SERVIC	SERVICE GAR	4/06	\$ 495,000	1,512	\$ 327	\$ 225,500	46%	
7/3	327 HADDON AVE	(FOR RENT 1/07)	OFF/RETL& APT	3/05	\$ 184,000	2,058	\$ 89	\$ 110,000	60%	
7/4	325 HADDON AVE	YUMMIE'S ICE CREAM	RETAIL	12/06*	\$ 182,500	1,680	\$ 109	\$ 89,000	49%	
8/5	363 HADDON AVE	DR. SAMUEL LUX	OFFICE & APTS	9/03	\$ 187,000	2,432	\$ 77	\$ 175,400	94%	
15/7	563 HADDON AVE	CASONA RESTAURANT	RSTRNT & APT	2/04	\$ 255,000	2,988	\$ 85	\$ 224,300	88%	
19.08/63	212 GARFIELD AVE	4 UNIT APT BLDG	APTS	5/05	\$ 439,900	4	#####	\$ 259,400	59%	
21/12	595 HADDON AVE	MEDICAL TECHNOLOGY MGT	OFFICE	6/06	\$ 700,000	2,964	\$ 237	\$ 264,100	38%	
22/13	627 HADDON AVE	SUN NATIONAL BANK	BANK	12/03	\$ 1,220,000	7,227	\$ 169	\$ 898,800	74%	
24/7	663 1/2 HADDON AVE	SALADWORKS	RESTAURANT	2/05	\$ 242,500	1,600	\$ 152	\$ 75,000	31%	
25/11.01	27 LINCOLN AVE	4 UNIT APT BLDG	APTS	5/05	\$ 301,000	4	\$ 75,250	\$ 129,800	43%	

BLK/LOT	LOCATION	BUSINESS NAME	TYPE/USE	SALE DATE	SALE PRICE	BLDG SQ. FT.	SALE PER SF	2007 ASMT	SALES RATIO	COMMENTS
30.01/1	679 HADDON AVE	PARIS 679; TRADEWIND TRVL	RET/OFF/APT	4/03	\$ 189,000	2,244	\$ 84	\$ 91,400	48%	
30.01/2	681 HADDON AVE	CAMTEL COMPUTERS	RET/OFF & APT	10/05	\$ 289,000	1,954	\$ 148	\$ 83,100	29%	
30.01/8 & 9	693 HADDON AVE	RAYMOND JEWELERS	RETAIL/APT	6/07*	\$ 410,000	3,162	\$ 130	\$ 154,900	38%	
30.02/1	701 HADDON AVE	TORTILLA PRESS RSTRNT	RSTRNT & APT	2/03	\$ 180,000	2,470	\$ 73	\$ 103,200	57%	

COLLINGSWOOD BOROUGH

COMMERCIAL PROPERTY LISTINGS AS OF 10/1/XX

BLK/LOT	LOCATION	BUSINESS NAME	TYPE/USE	LISTING DATE	ASKING PRICE	BLDG SQ. FT.	ASKING PER SF	COMMENTS
14/3	523 HADDON AVE	DUNLEAVEY&BITONTI, ESQ	OFFICES	8/XX	\$ 449,900	2,546	\$ 177	
30.01/7	691 HADDON AVE	(1/07) VACANT RETAIL/OFFICE	RETL/OFF & APT	6/XX	\$ 319,000	2,280	\$ 140	1 BR APT
30.01/8 & 9	693 & 695 HADDON AVE	RAYMOND JEWELERS	RETAIL & APT	6/XX	\$ 599,890	3,162	\$ 190	2 LINE ITEMS BUT BROKEN THRU ON BOTH FLOORS.
30.02/8.01	721 HADDON AVE	PARLOR NAILS & MASSAGES	RETAIL & APT	7/XX	\$ 549,000	3,254	\$ 169	PREVIOUS SALE: 10/05 \$450K. REHAB'D BEFORE 10/05.
37/4	807-809 HADDON AVE	CHEESE, ETC; GIFTS FLORAL	RETAIL & APTS	5/XX	\$ 524,900	3,160	\$ 166	MLS = \$44,000/YR INC = 11.9 GRM TO ASKING PRICE PREVIOUS SALE: 5/06 \$425K. 9.7 GRM TO 5/06 SALE
37/6.03	13 FERN AVE	GREEN EGZ	OFFICES	5/XX	\$ 700,000	14,942	\$ 47	FORMER THEATER.
108/4	461 PARK AVE	DAYCARE CENTER	DAYCARE/OFF	7/XX	\$ 249,900	2,012	\$ 124	10/06 WAS ASKING \$299K. MARKETING COMM OR RES
112.01/2	334 HADDON AVE	VILLAGE DANCE STUDIO	RETAIL & APT	6/XX	\$ 272,500	2,478	\$ 110	PART OF FORMER STUDIO ON 2ND FL
114/10 & 11	274 HADDON AVE	ESQUIRE EXPRESS CLOSER	OFFICE & APT	5/XX	\$ 329,900	5,025	\$ 66	\$33,600 GROSS INC = 9.8 GRM. ASKING PRICE SEEMS LOW.
144/1	212 WHITE HORSE PK	(VACANT) OFFICE	OFFICE & APT	1/XX	\$ 299,900	1,560	\$ 192	
166/22	715 COLLINGS AVE	4 UNIT APT BLDG	APTS	5/XX	\$ 485,000	4	\$116,250	PREVIOUS SALE: 6/04 \$340,900 (\$85K/UNIT)
166/11	619 COLLINGS AVE	(NO NAME - OPENING 3/07)	RESTAURANT	6/XX	\$ 650,000	3,084	\$ 211	IMPROVED AFTER 7/06 SALE (42K ON BP). PREVIOUS SALE: 7/06 \$450K.
173/1	922 ELDRIDGE AVE	(FORMER) MACHINE SHOP	LT IND & HOUSE	4/XX	\$ 425,000	5568	\$ 76	4322 SF MACHINE SHOP. 1246 SF HOUSE.

COLLINGSWOOD BOROUGH

COMMERCIAL SALES

10/XX

BLK/LOT	VCS	LOCATION	BUSINESS NAME	TYPE/USE	SALE DATE	SALE PRICE	BLDG SQ. FT.	SALE PER SF	COMMENTS
1.02/2	B352	234 E CRESCENT BLVD	(NO NAME) GUERRERO-OWN	SERV GAR/OFF	5/XX	\$ 175,000	2,304	\$ 76	53% OFFICE, MAY BE RELATED TO BUSINESS ON LOT 1
1.02/4	R450	117 PACIFIC AVE	PACIFIC PARK APTS	APTS	9/XX	\$ 675,000	14	\$ 48,214	5-2BR & 9-1BR APTS. 2 UNITS ARE IN BSMT
2/7.03	R2A8	18-24 PACIFIC AVE	WELSH COURT APTS	APTS	9/XX	\$ 675,000	8	\$ 71,875	1 BR APTS.
6/1	B250	275 HADDON AVE	COLLINGSWOOD MEDICAL	OFFICE	10/XX	\$ 440,000	3,743	\$ 118	
6/1.01	B250	261-265 HADDON AVE	5 UNIT APT BLDG	APTS	7/XX	\$ 364,000	5	\$ 72,800	EST 4-2BR & 1 EFFIC IN 2 BLDGS
6/3.03	R2A0	33 E BROWNING RD	4 UNIT APT BLDG	APTS	10/XX	\$ 269,000	4	\$ 67,250	3-1BR, 1-2BR APTS
7/1	B250	309 HADDON AVE	PRO IMPORTS AUTO SVC	SERVICE GAR	4/XX	\$ 495,000	1,512	\$ 327	3 BAYS
7/3	B250	327 HADDON AVE	(FOR RENT 10/7)	OFF/RETI & APT	3/XX	\$ 184,000	2,058	\$ 89	FOR RENT. 2 BR APT
7/4	B250	325 HADDON AVE	YUMMIE'S ICE CREAM	RETAIL	12/XX	\$ 182,500	1,680	\$ 109	PREVIOUS SALE 11/03 \$160K - REFLECTS 11.3%/YR
8/5	B250	363 HADDON AVE	DR. SAMUEL LUX	OFFICE & APTS	9/XX	\$ 187,000	2,432	\$ 77	*INFO PER OWNER AT 12/06 INSP. 9/07 STILL UNDER RENOV
14/2	B250	HADDON AVE	CURVES	RETAIL	6/XX	\$ 250,000	1,312	\$ 191	PREVIOUS SALE 2/05 \$133K - REFLECTS 20.3%/YR
15/7	B150	563 HADDON AVE	CASONA RESTAURANT	RSTRNT & APT	2/XX	\$ 255,000	2,988	\$ 85	OLDER SALE. EST 2BR APT. 62% RESTAURANT
19.08/63	R450	212 GARFIELD AVE	4 UNIT APT BLDG	APTS	5/XX	\$ 439,900	4	#####	4 ROW TOWNHOUSES.
21/12	B150	595 HADDON AVE	MEDICAL TECHNOLOGY MGT	OFFICE	6/XX	\$ 700,000	2,954	\$ 237	PREVIOUS SALE 10/02 \$225,000 - REFLECTS 37.0%/YR
22/13	B150	627 HADDON AVE	SUN NATIONAL BANK	BANK	12/XX	\$ 1,220,000	7,227	\$ 169	
24/6.01	B150	661 HADDON AVE	CHIMERA TRAVEL	OFFICE & APT	2/XX	\$ 219,900	1,047	\$ 210	OLDER SALE. LARGER THAN AVERAGE BANK BRANCH
									SMALL STORE & SMALL (507 SF) APT
									PREVIOUS SALE 9/01 \$87,000 - REFLECTS 28.2%/YR
BLK/LOT	VCS	LOCATION	BUSINESS NAME	TYPE/USE	SALE DATE	SALE PRICE	BLDG SQ. FT.	SALE PER SF	COMMENTS
24/7	B150	663 1/2 HADDON AVE	SALADWORKS	RESTAURANT	2/XX	\$ 242,500	1,600	\$ 152	PREVIOUS SALE 9/01 \$93,000 - REFLECTS 47%/YR
25/11.01	R211	27 LINCOLN AVE	4 UNIT APT BLDG	APTS	5/XX	\$ 301,000	4	\$ 75,250	EST 2BR APTS (662 SF AVG)
30.01/1	B150	679 HADDON AVE	PARIS 679; TRADEWIND TRVL	RETI/OFF/APT	4/XX	\$ 189,000	2,244	\$ 84	LARGE 1 BR APT (1008 SF). OLDER SALE
30.01/2	B150	681 HADDON AVE	CAMTECH COMPUTERS	RETI/OFF & APT	2/XX	\$ 249,000	1,954	\$ 127	LARGE 1 BR APT (977 SF). SALE 10/05 \$289K - NU03
									PREVIOUS SALE 5/03 \$164K - REFLECTS 29.6%/YR
30.01/8 & 9	B150	693 HADDON AVE	RAYMOND JEWELERS	RETAIL/APT	6/XX	\$ 410,000	3,162	\$ 130	2 LINE ITEMS, 1ST FL WALLS BROKEN THRU. 1 LARGE APT.

COLLINGSWOOD BOROUGH

10/XX

CHAPTER 91 RESPONSES - INCOME & EXPENSE ANALYSIS

Block & Lot	94/10	%	COMMENTS
Address	5-7 LEES AVE		
Owner	LDMA PROPERTIES		
Name of Business	HAIRSHACK		
Type/Use	RETAIL & APTS		2 - 2BR APTS
Sq ft or units	2,442		
Potential Gross Income	\$ 33,013		\$23/SF FOR BARBER SHOP
PGI div by sf or units	\$ 13.52		
Reported Vac & Cr Loss	\$ -	0.0%	
Other Income (if appl.)	\$ -		
Effective Gross Income	\$ 33,013		
Reported Expenses:			
Advertising	\$ -	0.0%	
Administrative	\$ -	0.0%	
Decorating	\$ -	0.0%	
Electric (excl heat)	\$ -	0.0%	
Exterminating	\$ -	0.0%	
Gas/Heat	\$ 58	0.2%	
Insurance	\$ 2,278	6.9%	
Janitorial	\$ -	0.0%	
Leasing Fee	\$ -	0.0%	
Management (Reported)	\$ -	0.0%	
Payroll	\$ -	0.0%	
Repairs & Maintenance	\$ -	0.0%	
Reserves	\$ -	0.0%	
Rubbish Removal	\$ -	0.0%	
Security	\$ -	0.0%	
Water & Sewer	\$ 2,422	7.3%	
Snow Removal	\$ -	0.0%	
Supplies	\$ 568	1.7%	
Inspection/Permit Fees	\$ -	0.0%	
Miscellaneous	\$ -	0.0%	
Total Expenses	\$ 5,326	16.1%	
Net Operating Income	\$ 27,687		
Capitalization Rate	11.4%		LANDLORD PAYS TAXES
Indicated Value	\$ 242,868		SOLD 5/XX \$255,000
Value per sf/unit	\$ 99.45		SALE REFLECTS \$109/SF

Comments:

2 BR APTS RENT FOR \$1150 & \$950 PER MONTH

COLLINGSWOOD BOROUGH - INCOME MODEL FORM

BLOCK: 94 LOT: 10 NAME: HAIRSHACK; APTS
ADDRESS: 5-7 LEES AVE

USE(S): OFFICE/RETAIL 468 SF @ \$ 40.00 PER SF = \$ 18,720
APTS 1874 2 2 BR @ \$ 1,050.00 PER MON= \$ 25,200

TOTAL 2,342 SF

POTENTIAL GROSS INCOME (P.G.I.) \$ 43,920

LESS VACANCY AND CREDIT LOSS @ 5% - \$ 2,196

EFFECTIVE GROSS INCOME (E.G.I.) = \$ 41,724

EXPENSES

MANAGEMENT 5% \$ 2,086
RESERVES 3% \$ 1,252
OTHER EXPENSES 17% \$ 7,093

TOTAL EXPENSES 25% - \$ 10,431

NET OPERATING INCOME (N.O.I.) = \$ 31,293

OVERALL CAPITALIZATION RATE DIV. BY 0.114

INDICATED VALUE BY INCOME APPROACH = \$ 274,500

INCOME APPROACH PER SF BLDG = \$ 117

INCOME APPROACH (ROUNDED) = \$ 274,500

BAND OF INVESTMENT: 7.00% INT RATE, 5 YR TERM, 25 YR PAYOUT

MORTGAGE CONSTANT (.0848 X .75 = .0636)
EQUITY (.0900 X .25 = .0225)
BASE CAPITALIZATION RATE = .0861 say, .086
EFFECTIVE TAX RATE = .0282
OVERALL CAPITALIZATION RATE = .1143 say, .114

BASE CAP RATE 8.6%
TAX LOADED CAP RATE 11.4%

NOTES: GROSS BASIS. ASSUMPTION: LANDLORD PAYS 100% TAXES.
SOLD 5/XX \$255,000

EQ. VAL. \$ 108,000 / 50.18% \$ 215,225

ate Number: 88
 ate ID: B 167 L 1

ion 1

upancy

00% Office Building
 Total Area
 Number of Stories (Section)
 Shape

Class	Height	Rank
Reinforced concrete frame	10.00	2.0
: 14,250		
: 1.00		
: 2.0		

omponents

VAC (Heating):
 Warned and Cooled Air
 Exterior Walls:
 Brick with Block Back-up
 Elevators:
 Passenger #
 rinklers:
 Wet Sprinklers
 and and Site:
 Site Improvements

Units/%	Other
100%	
100%	
1	
100%	
50,000	

Cost as of 01/2007

	Units	Unit Cost	Total Cost New	Less Depreciation	Total Cost Depreciated
asic Structure					
Base Cost	14,250	89.68	1,277,940	0	1,277,940
Exterior Walls					
Brick with Block Back-up	14,250	21.32	303,810	0	303,810
Heating & Cooling					
Warned and Cooled Air	14,250	15.61	222,442	0	222,442
Elevators					
Passenger #	1	57,511.00	57,511	0	57,511
Sprinklers					
Wet Sprinklers	14,250	3.32	47,310	0	47,310
asic Structure Cost	14,250	133.97	1,909,013	0	1,909,013
Extras					
Site Improvements - Depreciated					
Site Improvements			50,000	0	50,000
Replacement Cost New	14,250	137.47	1,959,013		

Summary Report

Page: 1

Estimate Number : 88
 Estimate ID : B 167 L 1
 Property Owner : REGAL PLAZA LLC
 Property Address : 242 ROUTE 79
 Property City : MORGANVILLE
 State/Province : NJ
 Zip/Postal Code : 07746

Section 1

Occupancy

100% Office Building
 Total Area : 14,250
 Number of Stories (Section) : 1.00
 Shape : 2.00

Class	Height	Rank
Reinforced concrete frame	10.00	2.0

Components

HVAC (Heating):
 Warmed and Cooled Air
 Exterior Walls:
 Brick with Block Back-up
 Elevators:
 Passenger #
 Sprinklers:
 Wet Sprinklers
 Land and Site:
 Site Improvements

Units/%	Other
100%	
100%	
1	
100%	
50,000	

Cost as of 01/2007

	Units/%	Cost	Total
Basic Structure			
Base Cost	14,250	89.68	1,277,940
Exterior Walls	14,250	21.32	303,810
Heating & Cooling	14,250	15.61	222,442
Elevators	1	57,511.00	57,511
Sprinklers	14,250	3.32	47,310
Basic Structure Cost	14,250	133.97	1,909,013
Extras			
Site Improvements - Depreciated			
Replacement Cost New	14,250	137.47	50,000
			1,959,013
Rounded to Nearest	100		1,959,000

Cost Data by Marshall & Swift

[illegible]

Total Floor Area (sq ft.) _____

No. Of Stories: Section _____ Building _____

Shape _____ OR Perimeter (linear ft) _____

Effective Age (years) _____ Base Date _____

Depreciation % Overall _____ OR Physical _____

External _____

Adj. Value _____ Functional _____

[illegible][illegible]

REMARKS

[illegible]

Building

OR Perimeter (linear feet)

Base Date

OR Physical

Functional

Age _____ Condition _____

MARSHALL & SWIFT CLASSES:

- A Fireproof Structural Steel Frame
- B Reinforced Concrete Frame
- C Masonry Bearing Walls
- D Wood or Steel Frame Walls
- S Metal Frame Walls

BASEMENT

OCC NUM	OCC NAME	TYPE	AREA	CLASS	DEPTH	RANK	DEPR

Number of Levels: _____ Fireproofing: ☐ Yes ☐ No
Shape _____ OR Perimeter (linear feet) _____
Section _____

COMPONENTS (HVAC and Sprinklers Only)

CODE	SYSTEM	DESCRIPTION	AREA	%	RANK	DEPR	OTHER

UNK 1/Low 2/Average 3/Above Average 4/ High PE: 701-Fin. 702-Semi Fin. 703-Unfin. 704- Display 705-Office 706-Parking 707-Res. Living	HEATING & COOLING		Other Components	
1-Elec.	612-Warm&Cool	682-Dry Sprinkler	760-Display Mezz.	
2- Elec. Wall	613-Warm&Chill	683-Wet Sprinkler	761-Office Mezz.	
3-Forced Air Unit	614-Heat Pump	651-Pass. Elevator	762-Open Mezz.	
4-Hot Water	615-Floor Furnace	652-Fr. Elevator PD	763-Storage Mezz.	
5-H/w Radiant	616-Thru Wall H Pump	653-Fr. Elevator MD	751-Balcony	
6-Space Heater	617-Complete HVAC	759-Mezzanine		
7-Steam				
1-Package Unit				

EXTERIOR WALLS

BRICK

- 807 Brick, Solid
805 Brick with Block Back-up
BLOCK
812 Concrete Block
804 Block with Stucco
815 Concrete Block, Textured Face
CONCRETE
816-Concrete Formed
817-Concrete Precast Panels
STUCCO
851-Steel Studs & Stucco
855-Wood Siding Panels
PIPE-ENGINEERED-SANDWICH
855-Metal Sandwich Panels
866-Texture Covered Metal Sandwich

[illegible]

EXTERIOR WALLS

BRICK

- 861-Cold Storage Metal Sandwich Panels
863-Fiberglass Sandwich Panels
PRE-ENGINEERED BUILDINGS-PRE-FAB WALL(S)
868-Pre-Fab Panels, Metal & Glass
869-Pre-Fab Panels, Metal w/Block Back-up
871-Stucco on Pre-Fab Metal Panels
SIDING
896-Wood Siding
894-Textured Plywood
888-Metal Siding
895-Vinyl Siding
890-Shingles
880-Asphalt Siding
STUCCO
892-Stucco
MASONRY VENEER