

AGREEMENT

167-23

THE TOWNSHIP OF WEST ORANGE
ESSEX COUNTY
NEW JERSEY

AND

PROFESSIONAL PROPERTY APPRAISERS

FOR THE

REVALUATION OF ALL REAL PROPERTY

SITUATED IN THE

TOWNSHIP OF WEST ORANGE, ESSEX COUNTY, NEW JERSEY

This Contractual Agreement made as of April 18, 2023, between the Township of West Orange (hereinafter "Township") a public instrumentality of the State of New Jersey and PROFESSIONAL PROPERTY APPRAISERS having its principal place of business 101 Route 130 S., Suite 301, Cinnaminson, NJ 08077 (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,

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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 \$ **1,172,855** 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 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 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: Professional Property Appraisers, Inc
 101 Route 130 S, Suite 301,
 Cinnaminson, NJ 08077

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

Professional Property Appraisers, Inc

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%	\$

4/13/23

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.

4/13/23