REQUEST FOR PROPOSAL

2008-34
Centralized Property Tax Administration Program (CPTAP) Study
for
Niagara County Real Property Service

The Niagara County Department of Purchasing will receive and publicly open the proposals in the First Floor Conference Room of the Philo J. Brooks County Office Building on June 10, 2008 at 2:00 P.M.

The County of Niagara reserves the right to reject in whole or in part any and all bids and proposals. One original and 10 copies of all proposals are to be submitted to:

County of Niagara
Department of Purchasing
Philo J. Brooks County Office Building
First Floor - Park Avenue Entrance
59 Park Avenue
Lockport, NY 14094

Phone: (716) 439-7201

Proposals mailed or otherwise submitted must be received no later than the stated date and time. Proposals submitted later than the above mentioned time will not be considered.

ATTENTION: Failure to indicate "Request for Proposal 2008-34 - Centralized Property Tax Administration Program (CPTAP) Study for Niagara County Real Property Service" on the outside of the proposal envelope might necessitate the premature opening of the proposal which might compromise its confidentiality.
**BIDDER'S CERTIFICATION & ASSIGNMENT OF CLAIM**

TO: COUNTY OF NIAGARA
Purchasing Department
Philo J. Brooks County Office Building
First Floor – Park Avenue Entrance
59 Park Avenue
Lockport, New York 14094

We, the undersigned, herewith propose and agree to furnish to the County of Niagara, any one or all of the items upon which we have bid, for the prices indicated herein, in accordance with the Specifications, Special Conditions, and other related Formal Quotation Documents.

The undersigned bidder certifies to having read these Specifications, Special Conditions, and other related Formal Quotation Documents and offers to furnish the articles specified to the County of Niagara in exact accordance with the Specifications, Special Conditions, and other related Formal Quotation Documents and at the prices stated.

Contractor hereby assigns to the County of Niagara and the State of New York any and all of its claim for overcharges associated with this contract which arise under the antitrust laws of the United States, 15 U.S.C. Section 1, et seq. and the antitrust laws of the State of New York, G.B.L. Section 340, et seq.

_________________________________________
FIRM NAME

_________________________________________
ADDRESS

_________________________________________
CITY, STATE & ZIP CODE

_________________________________________
TELEPHONE NUMBER

_________________________________________
(PRINT) NAME & COMPANY POSITION

_________________________________________
AUTHORIZED SIGNATURE

**NOTE:**
This Bidder's Certification **must** be signed and the Affidavit of Non-Collusion Certificate **must** be signed and notarized on Page 5 of this Request for Proposals. Failure to complete both will result in the proposal being rejected.
INSTRUCTIONS ACCOMPANYING THE
AFFIDAVIT OF NON-COLLUSION

1. The Affidavit of Non-Collusion must be executed by a member, officer or employee of the bidder. It must be executed by the person who makes the final decision with regard to the prices and amount quoted in the bid. If for good reason that person is not available to execute the Affidavit, the Affidavit may be executed by another member, officer, or employee of the firm who has been authorized in writing by such person to make the statements set out in the Affidavit on his or her behalf and on behalf of the firm. The written authorization must be attached to the Affidavit at the time of its submission.

2. Bid rigging, combinations or conspiracies to restrain competition, and the making of false sworn statements in connection with the submission of bids are unlawful and may be subject to criminal prosecution. It is imperative that the person who will execute the Affidavit examine it carefully before signing it and assure himself or herself that each of the statements in it are true and accurate. If for any reason the affiant cannot attest to each of the statements in the Affidavit without qualification or reservation, the necessary qualification or reservation must be noted in the Affidavit. The facts and circumstances on which such qualification or reservation are based must be set out in a writing submitted as a part of or together with the executed Affidavit.

3. In the case of a bid submitted by a joint venture, each party to the venture must be identified in the bidding documents, and Affidavit must be submitted separately on behalf of each party.

4. The term "complementary bid" as used in the Affidavit has the meaning commonly associated with that term in the procurement business and construction industry, and includes the knowing submission of bids higher than the bid of another firm, any intentionally high or non-competitive bid, and any other form of bid submitted for the purpose of giving a false appearance of competition.

5. In order to carry out the requirements of paragraph 7 of the Affidavit, the affiant must make diligent inquiry of all other persons employed by or associated with the bidder with responsibilities relating to the preparation, approval, or submission of the bid. Such inquiries need not be made of secretarial or clerical employees, and other persons performing purely ministerial functions, who do not have either actual or apparent authority to act on behalf of the firm with regard to the project.

6. Failure to file an Affidavit in compliance with these instructions may result in disqualification of the bid.
AFFIDAVIT OF NON-COLLUSION CERTIFICATE

I hereby attest that I am the person responsible within my firm for the final decision as to price(s) and amount of this bid or, if not, that I have written authorization, enclosed herewith, from that person to make the statements set out below on his or her behalf and on behalf of my firm.

I further attest that:

1.) The price(s) and amount of this bid have been arrived at independently, without consultation, communication, or agreement for the purpose of restricting competition with any other contractor, bidder, or potential bidder.

2.) Neither the price(s) nor the amount of this bid have been disclosed to any other firm or person who is a bidder or potential bidder on this project, and will not be so disclosed prior to bid opening.

3.) No attempt has been made or will be made to solicit, cause or induce any firm or person to refrain from bidding on this project, or to submit a bid higher than the bid of this firm, or any intentionally high or non-competitive bid or other form of complementary bid.

4.) The bid of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary bid.

5.) My firm has not offered or entered into a subcontract or agreement regarding the purchase of materials or services from any firm or person, or offered, promised or paid cash or anything of value to any firm or person, whether in connection with this or any other project, in consideration for an agreement or promise by any firm or person to refrain from bidding or to submit a complementary bid on this project.
AFFIDAVIT OF NON-COLLUSION CERTIFICATION (CONT'D)

6.) My firm has not accepted or been promised any subcontract or agreement regarding the sale of materials or services to any firm or person, and has not been promised or paid cash or anything of value by any firm or person, whether in connection with this or any other project, in consideration for my firm's submitting a complementary bid, or agreeing to do so, on this project.

7.) I have made a diligent inquiry of all members, officers, employees, and agents of my firm with responsibilities relating to the preparation, approval, or submission of my firm's bid on this project and have been advised by each of them that he or she has not participated in any communication, consultation, discussion, agreement, collusion, act or other conduct inconsistent with any of the statements and representations made in this affidavit.

BID NOT ACCEPTABLE WITHOUT ABOVE AFFIDAVIT NON-COLLUSION CERTIFICATION HERE SET FORTH AND CERTIFIED BY A NOTARY PUBLIC

FIRM NAME:__________________________________________

ADDRESS: ____________________________________________

CITY/TOWN: __________________________________________

TELEPHONE NUMBER: (____) ____________________________

BY

AUTHORIZED SIGNATURE: ________________________________

PRINT – NAME & COMPANY POSITION: ____________________________

________________________________________

DATE SIGNED

Sworn to before me this

___________ month _________ day of ________.

________________________________________

NOTARY PUBLIC
REQUEST FOR PROPOSALS
2008-34
Centralized Property Tax Administration Program (CPTAP) Study
for
NIAGARA COUNTY REAL PROPERTY SERVICE

Intent

It is the intent of the County to contract with qualified consultants who have the experience to perform a study that reviews a countywide system of assessing.

Submission of Proposals

An original and ten (10) copies of all proposal documents shall be sealed and submitted to:

Niagara County Purchasing Department
Philo J. Brooks County Office Building
First Floor- Park Avenue Entrance
59 Park Avenue
Lockport, NY  14094

NO LATER THAN Tuesday, June 10, 2008, at 2:00 P.M.

Clearly mark envelope; “RFP 2008-34- Centralized Property Tax Administration Program (CPTAP) Study”

Proposals received at the County Purchasing Department after the submission deadline shall be returned unopened and will not be considered. The County is not responsible for delivery delays and the clock at the County Purchasing Department shall indicate the official time of receipt. Facsimile or electronically mailed proposals are not acceptable and will be rejected.

The signer of the proposal, guaranteeing authenticity, must initial any alterations, interlineations or erasure on the proposal.

A proposal, including all prices, may not be withdrawn, modified or canceled by the vendor for a period of sixty (60) days following the proposal deadline and the vendor so agrees upon submittal of the proposal. Once selected, the vendor agrees to extend submitted prices, if needed, during the contact negotiation period.
Evaluation Process

Submission of a proposal implies the vendor’s acceptance of the evaluation criteria** and vendor recognition that subjective judgments must be made by the county.

All proposals will be examined. Proposals that do not conform to the instructions contained in this document or do not address all questions and/or requirements as specified may be eliminated from consideration. However, the County reserves the right to accept such a proposal if it is determined to be in the County’s best interest.

The award of the contract shall be made to the vendor whose proposal best meets the objectives of the County as set forth in the Request for Proposals. Evaluation criteria** shall include but not be limited to; methodology that will be used to perform the study, pricing, the consultant’s (and assigned staff) United States and Canadian real property tax assessment administration experience as well as other factors that may be established.

The County reserves the right to reject any and all proposals as a whole or in part.

Proposal Format

Each proposal shall contain the following in the specified order:

Transmittal Letter
Introduction and Summary
Description of Services
Exceptions (if necessary)
Pricing
Terms and Conditions
Vendor Information
Assigned Staff Resumes
References

All proposals must be typed on standard 8 ½” x 11” paper.

The completed proposal shall be sealed for delivery to the county per instructions above. All documents included in the proposal and outside of the envelope must be labeled with the vendor’s name and the title of the request for proposals.

Transmittal Letter

Responses shall contain a transmittal letter that must be typed on the vendor’s 8 ½” X 11” stationary and include the following:
• The identification of the vendor submitting the proposal

• The name, title, phone and fax numbers of the person or persons authorized to contractually obligate the vendor with regard to the proposal including any negotiations that may be deemed appropriate

• The names, titles and telephone numbers of the persons who can be contacted for any necessary proposal clarifications

• An indication of the general requirements and contract terms as described within this request for proposal.

• An acknowledgement of receipt of all amendments to this request

• A person who is authorized to obligate the vendor in a contract offer must sign the letter.

**Introduction and Summary**

Each proposal shall include a general overview of the outcome of the vendor’s analysis.

**Description of Services**

Each proposal shall include a detailed functional description of the planned services to be provided and how these services are to be delivered. The “Suggested Study Outline” (SSO) is attached and is to serve as the format for the final report however any additional reports etc. deemed necessary to supplement the “Study” are encouraged.

**Exceptions**

Unless explicitly stated in the proposal, The County shall assume that all proposals are in full compliance with all specifications, without exception.

All items in the proposal that are not in full compliance or that vary from any of the specifications shall be clearly defined as exception. Specific reference to the relevant section(s) in the specifications and the precise nature of the variance or non-compliance shall be clearly stated in the proposals.

The County reserves the right to accept any and/or all/none of the exception(s) substitution(s) deemed to be in the best interest of the County.
Non-compliance or variance with any items in the specifications shall not necessarily result in rejection of a proposal.

**Pricing**

Pricing is to be in the form of dollars ($) to complete and present the study. It is imperative that the study be completed based upon the quote provided by the consultant. Under no circumstances will additional costs be approved.

**Terms and Conditions**

To the extent permitted by law, vendors may request in writing nondisclosure of confidential data. Such data should accompany the proposal, be clearly identified, and be placed in an envelope clearly marked “Confidential Data” and submitted with the proposal. Any requests to keep the entire proposal confidential cannot be honored. Pricing becomes public information at the time of the opening.

All proposals are open to negotiation until a contract is executed.

The County will not be liable for any cost incurred by the vendor in preparing a response to this solicitation. Vendors will submit proposals at their own risk and expense. The County makes no guarantee that any products or services will be purchased as a result of this solicitation, and reserves the right to reject any and all proposals. All proposals and their accompanying documentation will become the property of the County.

No award or acquisition can be made until authorized officials of the County approve such action.

The County will not be obligated to the vendor for products or services until authorized County officials have a signed contract and/or issued a purchase order.

The County does not make payment upon signing of a contract or issuance of a purchase order. Payment is only made after receipt and acceptance of goods and/or services. Partial payment arrangements may be made but final payment will not be made until completion of all aspects of the contract resulting from this request for proposal.

This solicitation in no way obligates the County to the eventual rental, lease, or purchase, etc, of any product or service described, implied or which may be proposed, until confirmed by a written contract. Progress toward this end is solely at the discretion of the County and may be terminated at any time prior to the signing of a contract.
**Vendor Information**

The successful vendor must be a reputable, established and financially stable provider of the goods and/or service requested. The County requires assurance that the vendor has a high probability of remaining in business during the term of the contract resulting from this request.

The County of Niagara requires a firm with expertise in Real Property Tax Systems and the assessment process both within New York State and other comparable states within the United States and Canada.

**Assigned Staff Resumes**

Each proposal shall include the resume of all staff members assigned to the study and a brief description of their involvement in the study.

**References**

A list of current and past customers to whom the vendor is or has performed similar services shall be provided: including names of the organization, addresses, contact persons and telephone numbers and email address (if available). Other pertinent references may be given at the vendor’s discretion.
SPECIFICATIONS

Scope of Services

Niagara County requests proposals from qualified consultants who have the experience to perform a study that reviews a countywide system of assessing. A system that would uniformly affect every parcel within the county and that will result in the following performance standards:

- A common level of assessment for all towns and cities in the county
- A common database of assessment, inventory and valuation data
- Consistent assessment administration standards (a regular reassessment cycle; timely verification, correction and transmittal of sales data; and current and accurate inventory collection and maintenance, etc.)

The goal is a system that provides for equitable assessments, is understandable to the taxpayers, and performs in an efficient and consistent manner. The study shall include assessment programs such as: County-run Assessing; Municipal-run systems where communities contract with the county for key support services; municipal-run systems where communities contract among themselves to treat all parcels identically; as well as various hybrids of these and possibly additional options. Each model of assessment administration studied must provide for a common level of assessment (LOA) and reassessment cycle for each municipality. The study must include an analysis of the present administration of real property tax in Niagara County, specify the assessment functions that the County and each individual municipality would have to perform, and provide the necessary steps for implementation of a new system. Cost estimates and a timetable are required components. This study shall comply with all provisions and requirements of the Centralized Property Tax Administration Program (CPTAP) grant being administered by the NYS Office of Real Property Services (ORPS).

Detailed analysis and final report must include the following information:

- Comparison of Assessment practices with other states.
- A cost-benefit analysis to provide a comparison of current overall costs compared to proposed costs of both CAPs and county programs.
- A review of the current maintenance aid program being offered by the NYS Office of Real Property Tax Services that can benefit the County and Towns.

The study shall involve the following key stakeholders that would be affected by a transition to some form of countywide assessing:
• **County level**: Niagara County Manager, Chairman of the Niagara County Legislature, County Legislators, County Attorney, County Budget Director, County Director of Central Data Processing and the County Director of Real Property Tax Services.

• **City/Town level**: The Mayors for all three cities, the twelve (12) Town Supervisors and all appointed and elected assessors.

• **The New York State Office of Real Property Services**

In addition it is a requirement that the study be completed within the specified grant timeline at cost not to exceed the final negotiated contract price.

The final report must be completed not later than September 30, 2008 for delivery and presentation to the Niagara County Legislature on Tuesday October 21, 2008.

**Contract Period**

The contract resulting from this proposal shall commence with a meeting of the stakeholders and/or their representative(s) and shall be completed not later than September 30, 2008 with a final presentation to the Niagara County Legislature on Tuesday October 21, 2008.

**Mandatory Requirement**

The entire study must be in full compliance with the Centralized Property Tax Administration Program (CPTAP) grant standards set forth by New York State Office of Real Property Services.

**Insurance Requirements**

*Requirements for Professional Services*

**INDEMNIFICATION AND HOLD HARMLESS CLAUSE**

Any contract, prior to signature, must include a clause/section wherein “defense, indemnity and hold harmless” provisions in form and content reviewed and approved by the County Attorney are included in protecting the County’s interest.

Such clause acceptable to the County of Niagara would be the following:

“The Consultant agrees to defend and indemnify the County of Niagara, their officers and employees, and shall hold them harmless from any and all risks of every kind, nature and description resulting from or arising
out of the work and/or service performed by the Consultant, or its sub consultant, under this contract; provided, however, that Consultant shall not be required to indemnify the County with respect to such risks to the extent caused by the negligence or intentional misconduct of the County or the County’s consultants, over whom Consultant has no authority or control.”

The Consultant by agreeing to defend the County of Niagara as set forth above, agrees that if the County of Niagara receives a claim, complaint, or is sued under this contract pertaining to their work, acts or services; then this consultant agrees to pay all attorney fees and expenses of attorney, that shall be the choice of the County of Niagara.

INSURANCE AND CERTIFICATE REQUIREMENTS

Each and every contract, whether for professional services, vendors or contractors, must meet minimum insurance specifications in order to protect the County’s interest and/or as evidence of compliance with New York State law.

GENERAL REQUIREMENTS: Before commencing work, the successful service provider or contractor and any subcontractor shall furnish evidence such as a Certificate of Insurance, acceptable to the County of Niagara, that it has procured and will maintain, at its own expense, until final acceptance of the work or until released in writing at the time of "Notice of Substantial Completion", insurance in the kinds and amounts hereinafter specified. The County of Niagara is defined as Niagara County, its agents, officers and employees.

A Certificate of Insurance acceptable to the County of Niagara must meet the following requirements:

- List the type of insurance coverage’s and acceptable limits, as required by the County of Niagara.
- Name the certificate holder as County of Niagara, 111 Main Street, Suite 102, Lockport, NY 14094.
- Name the County of Niagara, its agents, officers, and employees (without reference to a specific department) as an additional insured on each Certificate of Insurance for all liability policies. This can be provided in the caption or in the comments section of the certificate.
- Each certificate of insurance required, and each endorsement, must be signed by a licensed registered agent. In the event of self-insurance, by an authorized signatory.
- In the event of any material alteration or cancellation of any insurance coverage, thirty (30) days written notice shall be given to the Niagara County Director of Risk Management, 111 Main Street, Lockport, NY 14094.
- Insurance carriers should be admitted in the State of New York, unless an exception is approved by Niagara County.
- The Certificate of Insurance shall be submitted to the Niagara County Office of Risk Management for compliance review, approval and retention at least thirty (30) days prior to the start of work.
**SPECIFIC INSURANCE REQUIREMENTS:** The following are the minimum insurance types, documentation and limits acceptable to the County of Niagara:

**INSURANCE COVERAGE, DOCUMENTS AND MINIMUM LIMITS**

For

Professional Services

<table>
<thead>
<tr>
<th>Coverage and Documents</th>
<th>Limits</th>
</tr>
</thead>
</table>
| A. Professional Liability Insurance | $1,000,000 Each Occurrence or Claim  
$2,000,000 General Aggregate |
| B. General Liability (GL) | $1,000,000 Each Occurrence  
$1,000,000 Personal and Advertising Injury  
$2,000,000 Products-Completed Operations  
$2,000,000 General Aggregate  
$50,000 Fire Damage Legal Liability  
$5,000 Medical Expense |
| C. Auto Liability | $1,000,000 Combined Single Limit |
| D. Excess/Umbrella Liability | $1,000,000 Each Occurrence  
$1,000,000 General Aggregate |
| E. Workers’ Compensation and Employers Liability | Statutory Limits  
*WC/DB-100 Affidavit,*  
*WC/DB-101 Affidavit,*  
*C-105.2, or SI-12* |
| F. Disability Benefits | Statutory Limits  
*WC/DB-100 Affidavit,*  
*WC/DB-101 Affidavit,*  
*DB-120.1, DB-820/829,*  
*or DB-155* |
SUGGESTED OUTLINE
Centralized Property Tax Administration Program (CPTAP) Study

The study must review at least one form of assessing that affects every parcel in the county and results in the following performance standards:

• A common level of assessment for all towns in the County
• A common database of assessment, inventory and valuation data
• Consistent assessment administration standards (a regular reassessment cycle; timely verification, correction and transmittal of sales data; and current and accurate inventory collection and maintenance, etc.)

There are several options, but each is intended to result in a system that provides more equitable assessments, is understandable to the taxpayers, and performs in an efficient and consistent manner:

• County-run assessing (the county assumes the assessing function)
• Municipal-run assessing (with or without county partnership)

Development of the study should involve key stakeholders that would be affected by a transition to some form of countywide assessing:

• County level: executive, legislative, legal and financial leaders, data processing and real property department heads, etc.
• City/Town level: executive and legislative leaders, assessors, etc.
• The New York State Office of Real Property Services

I Executive Summary

1) Intent and scope of study
   a) County-wide performance standards
      (i) Common LOA (cyclic or annual reassessment)
      (ii) Common database
      (iii) Assessment administration standards

2) Narrative summary of existing system status, including:
   a) Assessing unit:
      (i) Assessment offices and any collaboration
      (ii) Municipal characteristics (costs, property types, etc.)
      (iii) Indicators of assessment equity

   b) County:
      (i) Roles and responsibilities
      (ii) Budgetary demands (cost of staffing and overhead)
      (iii) Charge backs/State aid
3) Brief explanations of option(s) included in study  
   a) The County as the assessing unit, and/or  
   b) The Cities/Towns as the assessing units (with or without county involvement), and  
   c) Intermediate options of collaborative assessing and common standards (if any)  

4) Implementation Path  
   a) Should include a disclaimer that the study is not intended to identify every operational detail  
      of the option(s) described, and that any move to implement or further explore options will  
      require additional specifics  
   b) Summary of steps in process  

5) Comparative analysis of option(s) relative to each other (if more than one) and the present system  

6) Overview of relevant Real Property Tax Law provisions (e.g., §305, §579, §1537, §1573) and  
   definitions (e.g., reassessment vs. reappraisal, §1537 services).  

II Existing System  

1) Assessing Units  
   a) Assessment offices (Appendix A-1)  
      (i) How many assessing units?  
      (ii) How many assessors?  
      (iii) How many 3-person boards?  
      (iv) How many assessors have professional designations?  
      (v) What is the total number of assessment office staff by municipality?  
         (a) What do they do?  
         (b) Are there any pending retirements or succession issues to be considered?  
      (vi) What are the current office hours for customer service?  
         (a) What services are provided?  
   b) Existing collaboration (Appendix A-2)  
      (i) How many CAPS and how many municipalities per CAP?  
      (ii) How many assessors work in multiple municipalities?  
      (iii) Do any municipalities contract with the County for assessment services?  
   c) Municipal characteristics (Appendix A-3)  
      (i) What is the total budget for assessment function per municipality? What is the percent of  
         the municipal budget?  
      (ii) Are there any additional costs for contractor assistance for reassessments?  
      (iii) How many parcels per municipality?  
      (iv) How many residential parcels? What is the percent of residential parcels?  
      (v) What is the budget per parcel?  
   d) Indicators of assessment equity (Appendix A-4)  
      (i) What is the latest equalization rate per municipality?  
      (ii) Latest level of assessment (LOA) for various property types (if different)  
      (iii) What is the latest overall COD per municipality?  
      (iv) What is the latest residential COD per municipality?  
      (v) When was the last reassessment project?  
      (vi) What reassessment projects are currently planned?
(vii) Are contractors used to conduct any reassessment projects?
(viii) What type of state aid (i.e., annual, triennial) do you have for the most current roll?
(ix) What is the current inventory/sales verification quality?
(x) Level at which the assessing unit complies with the desired performance standards with respect to equity and assessment administration (low, medium, high)?

e) Real property administration system (Appendix A-5)
   (i) What type of system is used to maintain assessment administration, sales and inventory data (RPS, other)? What type of system is used to perform market analysis and valuation (RPS, none, other)? What is the annual fee/license amount for the assessment administration system?
   (ii) Who processes reports to ORPS, assessment and tax rolls, valuation, etc. (County/Muni/Contractor/State)?
   (iii) Where is the physical location of the database (County/Muni/Contractor) and how is it maintained (original/backups/copy)?
   (iv) What is the communications speed and capacity (to the Internet and/or a remote database, if applicable)?
   (v) What is the extent/use of GIS?
   (vi) Who provides IT support for the assessment administration system (County/Muni/Contractor/State)? Is it adequate?

f) What would be an estimate of the cost of the existing system if the individual assessing units/CAPs complied with the desired performance standards with respect to equity and assessment administration?

2) County RPTS
   a) What is the number of office staff at the County RPTS?
      (i) What do they do?
      (ii) What services are provided? (including IT services)
      (iii) What are the associated costs?
   b) How many municipalities contract with the county for appraisal and/or assessment services?

III Model(s) Being Studied (at least one of the following)

1) If County-run Assessing
   a) When would a referendum be held?
   b) When would the first county assessment roll be filed?
   c) Where will the assessment office(s) be physically located, and what are the office hours?
   d) What number of County staff will be required? What will the staff do? What are the costs?
   e) When will a common, countywide database be created?
      (i) What type of assessment administration system will be used (RPS, other)?
      (ii) How will a common database be maintained?
      (iii) Amount of annual fee/license for system?
   f) How will the valuation of complex (describe type) properties be performed (County/Muni/State)? How will the valuation of utility properties be performed (County/Muni/Contractor/State)?
   g) Who will perform CAMA (computer-assisted mass appraisal) analysis and processing for non-complex properties (County/Muni/Contractor/State)?
h) What would the planned reassessment cycle be \(\text{\textit{Note: A county assessing unit is subject to}}\) the uniformity requirement of Real Property Tax Law§305\)?

i) What types of the following actions at the State level would be beneficial or critical to implementing this model?
   (i) Increased State Aid for consolidation, reassessment, county services
   (ii) Reassessment cycle law
   (iii) Development of common standards
   (iv) ORPS’ enforcement of common standards
   (v) CAMA valuation processing by ORPS with local analysis and input
   (vi) Advisory appraisals of complex properties by ORPS
   (vii) Advisory appraisals of utility properties by ORPS

2) If City/Town-run Assessing
   a) What additional changes (if any) in assessing unit structure (e.g., CAPs) are anticipated?
   b) What structural or contractual actions causes all of the assessing units to operate like one cohesive unit [could include, but not limited to, contracts with the county for assessment services (§1537), coordinated assessment programs (§579), inter-municipal agreements, shared services], and have the same reassessment cycle and level of assessment?
   c) When would this go into effect?
   d) Which assessing units would need county services?
      (i) For those assessing units needing county services, specifically which services would be provided by the county to those local assessing units?
   e) When will a common, county-wide database be created? Where will it reside?
      (i) What type of assessment administration system will be used (RPS, other)?
      (ii) How will a common database be maintained?
      (iii) Amount of annual fee/license for system?
   f) Where will the office(s) physically be located, and what are the office hours?
   g) Will the assessor in each assessing unit have a professional designation?
   h) How will the valuation of complex (describe type) properties be performed (County/Muni/State)? How will the valuation of utility properties be performed (County/Muni/Contractor/State)?
   i) Who will perform CAMA (computer-assisted mass appraisal) modeling for non-complex properties (County/Muni/Contractor/State)?
   j) What would the planned reassessment cycle be \(\text{\textit{Note: A coordinated assessment program is subject to the uniformity requirement of Real Property Tax Law§305}}\)?
   k) What types of the following actions at the State level would be beneficial or critical to implementing this model?
      (i) Increased State Aid for consolidation, reassessment, county services
      (ii) Reassessment cycle law
      (iii) Development of common standards
      (iv) ORPS’ enforcement of common standards
      (v) CAMA valuation processing by ORPS with local analysis and input
      (vi) Advisory appraisals of complex properties by ORPS
      (vii) Advisory appraisals of utility properties by ORPS
IV Implementation Path

1) If County-run Assessing
   a) Summary of requirements
      (i) Local law and referendum
      (ii) Common LOA at time of formation (requires reassessment)
   b) Summary of steps in process
      (i) Educational workshops to officials (county and local)
      (ii) Public information campaign to taxpayers
      (iii) Local law and referendum
      (iv) Countywide reassessment
      (v) Formation of county assessing unit
      (vi) Timeframe
   c) Summary of possible intermediary steps
      (i) Local reassessments/state aid
      (ii) CAP formation/state aid
   d) Impact on County
      (i) Roles and responsibilities
      (ii) Conflicts
      (iii) Budgetary demands (cost of staffing and overhead)
      (iv) Income available (current/potential)
         (a) Consolidation aid
         (b) Reassessment aid

2) If City/Town-run Assessing
   a) Implementation summary
      (i) Assessing units operate as one cohesive unit via various paths, such as, but not limited to:
         (a) Contract with County for assessment services (§ 1537), and/or
         (b) Coordinated assessment programs (§ 579), and/or
         (c) Other inter-municipal agreements, and/or
         (d) Shared services
      (ii) Assessing units appoint County employee as assessor, if applicable
   b) Summary of steps in process
      (i) Educational workshops to officials (county and local)
      (ii) Public information campaign to taxpayers
      (iii) Countywide reassessment
      (iv) Timeframe
   c) Summary of possible intermediary steps
      (i) Local reassessments/state aid
      (ii) CAP formation/state aid
   d) Impact on County, if county involvement
      (i) Roles and responsibilities
      (ii) Conflicts (e.g., assessment and tax responsibilities in same office, civil service issues)
      (iii) Budgetary demands (IT issues, cost of staffing and overhead at local level and county level, if applicable)
   e) Income Availability
      (i) Consolidation aid
(ii) Reassessment aid
(iii) Charge backs (if County)

V Comparative Analysis of Option(s) relative to each other (if more than one) and the present system
1) Cost comparison
2) Performance comparison
3) State aid comparison
<table>
<thead>
<tr>
<th>MUNICIPALITIES</th>
<th>ASSESSMENT OFFICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>SWIS</td>
<td>Municipal Name</td>
</tr>
<tr>
<td></td>
<td>Type of Assessor</td>
</tr>
<tr>
<td></td>
<td>Assessor Name</td>
</tr>
<tr>
<td></td>
<td>IAO or Other</td>
</tr>
<tr>
<td></td>
<td>Professional</td>
</tr>
<tr>
<td></td>
<td>Designation</td>
</tr>
<tr>
<td></td>
<td>Number of Hours</td>
</tr>
<tr>
<td></td>
<td>Assessor is in</td>
</tr>
<tr>
<td></td>
<td>Office per week</td>
</tr>
<tr>
<td></td>
<td># Other Staff</td>
</tr>
<tr>
<td></td>
<td>(excluding</td>
</tr>
<tr>
<td></td>
<td>Assessors)</td>
</tr>
<tr>
<td></td>
<td>staff equivalent</td>
</tr>
<tr>
<td>MUNICIPALITIES</td>
<td>ASSESSMENT OFFICES</td>
</tr>
<tr>
<td>----------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>SWIS</td>
<td>Municipal Name</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Muni Appendix A-3

<table>
<thead>
<tr>
<th>MUNICIPALITIES</th>
<th>MUNICIPAL CHARACTERISTICS</th>
</tr>
</thead>
<tbody>
<tr>
<td>SWIS</td>
<td>Municipal Name</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Muni Appendix A-4

<table>
<thead>
<tr>
<th>MUNICIPALITIES</th>
<th>INDICATORS OF ASSESSMENT EQUITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>SWIS</td>
<td>Municipal Name</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Muni Appendix A-5

### ASSESSMENT ADMINISTRATION SYSTEM

<table>
<thead>
<tr>
<th>MUNICIPALITIES</th>
<th>System Used:</th>
<th>Annual Cost</th>
<th>Processing Responsibility</th>
<th>Databases</th>
<th>Communication</th>
<th>Extent &amp; Use of GIS</th>
<th>IT Support</th>
</tr>
</thead>
<tbody>
<tr>
<td>SWIS</td>
<td>Municipal Name</td>
<td>Assessment &amp; Inventory</td>
<td>Analysis/Valuation</td>
<td>ORPS’ Reports</td>
<td>Rolls &amp; Bills</td>
<td>Analysis/Valuation</td>
<td>Location</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Centralized Property Tax Administration Program (CPTAP) Study 25
**County Appendix**  
**County Assessing Worksheet - Page 2 - County Information/Estimates**

### County Characteristics

| Total Number of School Districts Wholly or Partly Contained in the County | ________________ |
| Total # of Parcels | Residential Parcels | Agricultural Parcels | Commercial Parcels |
| Industrial Parcels | Utility Parcels | Forest Parcels | Vacant Parcels |

### County Staff

| Total Number of Staff Required (Total Parcels divided by 2500*) | ________________ |
| Existing Qualified County Staff (full-time equivalent) | — ________________ |
| Additional Staff Needed (or excess) | = ________________ |

### Fiscal Impact

| Current County Budget for Real Property Tax Services | ________________ |
| Total Budget for Municipal Assessing | + ________________ |
| TOTAL | = ________________ |
| County's Estimate of Necessary Budget for Assuming Asmt. Functi | — ________________ |
| Estimated Savings/Cost | = ________________ |

### Available State Aid

| Shared Municipal Services Grants Available (available from Dept. of State) | ________________ |
| Estimated Consolidation Aid Available ($7/parcel) | ________________ |
| Estimated Reassessment Aid Available ($5/parcel) | ________________ |

---

* Based on International Association of Assessing Officers standard of 2500 parcels per assessment staff member. The appropriate number of parcels per staff person would likely increase in larger assessing units.