Original

PRICE PROPOSAL

Transforming the Public Sector

City of Nashua, New Hampshire
Full Measure and List Appraisal and Revaluation
RFP0023-092619

September 26, 2019

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Tyler Technologies, One Tyler Way, Moraine, Ohio 45439
P: 800.800.2581 D: 937.276.5261 F: 866.658.4258
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tyler technologies

Empowering people who serve the public®

Pricing

Tyler will provide the services described in this proposal for a fee of ONE MILLION ONE HUNDRED FORTY THOUSAND DOLLARS ($1,140,000).

PROPOSAL

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September 26, 2019

Mr. Dan Kooken
Purchasing Manager
229 Main Street, Room 208
Nashua, New Hampshire 03061

Re: Request for Proposals for Full Measure and List Appraisal and Revaluation, RFP0023-092619

Dear Mr. Kooken:

Thank you for the opportunity to submit a proposal to provide the City of Nashua with the above referenced services. Tyler Technologies' Appraisal & Tax division will provide the revaluation services in accordance with our proposal, the specifications set forth by the Town and the guidelines determined by the State of New Hampshire, as they currently exist.

Our very experienced appraisal staff, led by Derek Arnold, Monique Newcomb and Carl Marshall, has extensive experience on many CAMA systems throughout New England and specifically the City's current CAMA system, Patriot. We are currently performing revaluations on the City's current CAMA system in Burlington, VT and recently for the City of Hartford, CT. We will work closely with the Assessor's office throughout all phases of the process, including training, thereby providing for a smooth transition of the project.

Tyler's locally based appraisal staff is second to none in providing many successful, quality revaluations throughout New England. Tyler will meet or exceed IAAO standards and will deliver detailed analytical documentation, as it relates specifically to the City of Nashua, assuring the City that the proposed valuations will be well supported and that the taxpayer dollars are well spent.

Thank you for considering Tyler and we look forward to discussing the significant advantages our experienced appraisal team has to offer the City of Nashua. Bob Marshall will be Tyler's primary contact for this procurement; he can be reached by phone at 800.800.2581 x1506 or by email at bob.marshall@tylertech.com.

This proposal is effective for 90 days from submission.

Sincerely,

Gus Tenhundfeld
Inside Sales Manager

THE CITY OF NASHUA

Administrative Services
Purchasing Department

"The Gate City"

September 11, 2019

RFP0023-092619
FULL MEASURE AND LIST APPRAISAL & REVALUATION FOR THE CITY OF NASHUA, NH
ADDENDUM #1

Information included in this document becomes a part of the original RFP.

If you are submitting a paper bid, please sign below to indicate receipt of this additional information and **include this page with your bid submittal.** If you are submitting a bid via Bid Express please be sure to acknowledge the addendum on the website before submitting your bid.

ADDENDUM 1 is being issued to respond to submitted questions.

All other aspects of the original document remain the same.

Failure to acknowledge the addendum will result in the bid submittal being disqualified.

Sincerely,

Dan Kooken
City of Nashua – Purchasing Manager
kookend@nashuanh.gov

Addendum #1 received and incorporated into bid submittal for RFP0023-092619.
Please sign and include this addendum in your bid package.

(Authorized Signature)

9/24/2019
(Date)

Tyler Technologies, Inc.
(Name of Firm)

Questions and Answers for Bid RFP0023-092619

Full Measure and List Appraisal & Revaluation for the City of Nashua, NH

- Number of building permits for the last two years requiring inspections?

  A total of 2957.

- How many years of Income & Expense Statement will we require?

  At least two years will be required.

- What manual does the RFP reference?

  A procedure manual to identify how data was collected.

- Total number of parcels (page 4)?

  The total should be 28,559 (which is less the 59 utilities).

- Will images of out buildings be required?

  Images of sheds will not be required but larger out buildings, such as pool houses, detached garages, accessory dwelling units and carriage houses should be included.

- Will the city accept items for the monthly newsletter?

  Yes, the city will review and consider any items for the newsletter or communications to our residents.

- Will the city consider proposals with a shorter completion timeframe?

  Yes, the city will consider all alternatives presented in considering what is in best interest of Nashua.

- How many attempts will the city require for inspection of each property?

  At the minimum, the city will require: the initial visit, leaving of notification card, follow up letter mailed by USPS, and any resulting follow up visit. See page 8, 3.1.3.

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Executive Summary

The City of Nashua has many factors to consider when making the important decision regarding the qualified company you will partner with on your Full Measure and List Appraisal and Revaluation. The chosen partner's mass appraisal qualifications, the quality of the appraisal personnel to staff the project, and a sound approach for completing the project on time should be primary considerations. In the current economic environment it is equally important to assess the financial stability of the partner and the likelihood they will see the project through to completion and be available to assist the City of Nashua in the future on an as needed basis.

The past performance of Tyler Technologies' CLT Appraisal Services is a strong indicator of our strengths. Our exclusive focus on the public sector has allowed Tyler to establish an operating model that has positioned our organization as the clear leader in this space. Because Tyler Technologies is a publicly held company (NYSE: TYL), our prospective clients can leverage regulations as set forth by the SEC to further evaluate our current financial position. We believe it is important to the City of Nashua to have assurances that the work will occur uninterrupted.

Company History Overview

In 1938, the Cole Layer Trumble Company began serving the appraisal market. During its long history, Cole Layer Trumble established itself as a leader in appraisal services. In 1999, Tyler Technologies, Inc. (Tyler) acquired Cole Layer Trumble. The combined strengths of these two great companies formed Tyler's CLT Appraisal Services, headquartered in Moraine, Ohio. Our success is due to providing products that work. We have continually refined our appraisal techniques. We pioneered the application of computer-assisted mass appraisal (CAMA). Our sound appraisal practices and knowledge of developing computer systems has enabled us to become a leading provider of appraisal and tax software and services.

Tyler's CLT Appraisal Services is known for dependability in completing projects on time and within budget. We are recognized for our expertise in areas such as property valuation modeling and analysis. Our team of professionals understands the challenges clients face when communicating with leadership, other agencies and the public. Tyler stands out from our competitors because we are able to work with clients to develop successful communication strategies. Our appraisal and tax subject matter experts stay up-to-date on changing legislation and practices through training and professional associations. Our staff of over 300 professionals includes certified appraisers who are completely familiar with the regions in which we work.

Tyler Technologies (NYSE: TYL) is a leading provider of end-to-end information management solutions and services for local governments. Tyler partners with clients to empower the public sector — cities, counties, schools and other government entities — to become more efficient, more accessible and more responsive to the needs of their constituents. Tyler's client base includes more than 15,000 local government offices in all 50 states, Canada, the Caribbean, the United Kingdom and other international locations. In 2017, Forbes ranked Tyler on its "Most Innovative Growth Companies" list, and it has also named Tyler one of "America's Best Small Companies" eight times. The company has been included six times on the Barron's 400 Index, a measure of the most promising companies in America. More information about Tyler Technologies, headquartered in Plano, Texas, can be found at www.tylertech.com.

Company Advantages and Strengths

Leadership: Tyler's CLT Appraisal Services is the nation's only national mass appraisal company and has been appraising properties since 1938. We have specific, local experience in the northeast and a large staff of qualified individuals available for assignment, led by David Johnson, President of CLT Appraisal Services. Tyler has led the development of computer-assisted mass appraisal (CAMA) and has been innovating approaches since the 1960s. Tyler's CLT Appraisal Services has completed more than 2,500 appraisal projects in 46 states.

Investment: Tyler follows responsible bidding practices. We respond to your requests, analyze the specifications of your project, and take into consideration the services you need to succeed and avoid unexpected expenses. You can be assured that we will deliver a product and values that you can stand behind when talking with property owners and community leadership.

Partnership: Tyler is here for the long term – a strong, lasting partner. Our company is financially sound. We encourage you to compare the financial backgrounds of our competitors and ourselves. You will find that we are well managed with solid principles and we have the resources to deliver what we promise. We have broad experience in communicating with the public and will help you explain the appraisal process.

Professionalism: We work hard for our clients and hold ourselves to high standards of quality and professionalism. We understand how to appraise and defend the values of complex and unusual properties. Our results are measured against the International Association of Assessing Officers (IAAO) and local standards. The results are documented in reports that are compliant with all state and local requirements, as well as Uniform Standards of Professional Appraisal Practice (USPAP) requirements where appropriate.

Audited Financial Statements

Please refer to the 2018 Annual Report included in the Appendix.

Contact Persons

We welcome your questions and comments. Please don't hesitate to contact us for information before, during or after your reassessment project.

Derek Arnold
Regional Manager
440-339-5876
E-mail: derek.arnold@tylertech.com

Robert N. Marshall
Senior Account Executive
800-800-2581 ext. 1506
E-mail: bob.marshall@tylertech.com

Tyler Technologies, Inc., CLT Appraisal Services
One Tyler Way
Moraine, OH 45439
800-800-2581
Fax: 866-658-4258

Proposed Personnel

Tyler has built a strong and capable staff through recent projects completed in Massachusetts and throughout the Northeast. This staff is made up of talented and driven appraisal professionals trained to perform the necessary tasks in this difficult business. We are committed to very strong appraisal leadership who will work in conjunction with the Project Management team in all facets of this project, to ensure an on time completion of the City of Nashua's Appraisal and Revaluation.

Our proposed Project Manager is Monique Newcomb. The following pages contain the detailed resumes of our proposed team.

Monique Newcomb
Appraisal Sr. Project Supervisor

EDUCATION:

1995 **Coventry High School**, Coventry, RI
General Diploma

SPECIAL COURSES:

Appraisal Institute
703G-General Appraiser Income Approach (part 1)
Connecticut Assessor School
C.C.M.A. Course 1A
C.C.M.A. Course 1B
International Association of Assessing Officers
101-Fundamentals of Real Property Appraisal
102-Income Approach to Value
University of Connecticut
Appraisal One- Residential Appraisal
Appraisal Two-Commercial Appraisal

CERTIFICATIONS:

2015 **Connecticut Office of Policy and Management**
Project Management Certification Certificate No: 871
2015 **State of Vermont Department of Taxes**
Project Supervisor

EXPERIENCE:

2017 – Present Appraisal Sr. Project Manager- Franklin, CT, Rocky Hill, CT

2017 ***Joined Tyler Technologies | CLT Division.***

2002 – 2017 *Vision Government Solutions, Inc.*
Project Manager- Madison, CT, Ellington, CT, East Haddam, CT, Griswold, CT, Lisbon, CT, Montville, CT, Plainfield, CT, Sprague, CT, Essex, CT, Marlborough, CT, Sterling, CT, Pittsford, VT
Sr. Staff Appraiser- Glastonbury, CT, Coventry, CT, Haddam, CT, Wethersfield, CT, Andover, CT, Suffield, CT, Columbia, CT, Danbury, CT, Redding, CT, Smithfield, RI, Middletown, RI, Jamestown, RI
Staff Appraiser- Windsor Locks, CT,
Crew Chief- Westport, CT, Montville, CT, Manchester, CT
Data Collector- Johnston, RI, South Kingston, RI

CARL MARSHALL, MAA
APPRAISAL PROJECT SUPERVISOR

EDUCATION:

Salem State College, Salem, MA
Malden High School, Malden, MA
JMB Real Estate Academy, Inc. – Basics of Real Estate Appraisal
JMB Real Estate Academy, Inc. – Appraising 1-4 Family Properties
IAAO Course 102 – Income Approach to Valuation
IAAO Course 311 – Residential Modeling Concepts
IAAO Course 320 – Multiple Regression Analysis (hands on lab)
MAAO Course 200 – Principles of Assessing Procedures
MAAO Course 1 – Sales Comparison Approach
MAAO Course 2 – Cost Approach
MAAO Course 5 – Mass Appraisal of Real Property
Clark University – MS Windows 2000 Professional Systems Administration – Masters Certificate

CERTIFICATIONS:

Massachusetts Accredited Assessor (M.A.A.) # 1203
State of Connecticut: Certified Land/Residential, Commercial/Industrial, and Supervisor

EXPERIENCE:

2016 to present: Project Supervisor, Commercial Appraiser – Brockton, MA
Project Supervisor – Pittsfield, MA
Appraisal Consultant – Springfield, MA
Commercial Appraiser – Plainville, CT

2016 ***Joined Tyler Technologies | CLT Division***

2005 – 2016 ***Assistant Assessor* – Assessors Office, Town of Natick, MA**
Supervisor: Janice Dangelo – Director of Assessing
Responsibilities Include:

- Data collection, valuation and review of all classes of Real Estate and Personal Property.
- Provide on-site technical support for various CAMA software issues, training, etc.
- Work directly with DLS Advisor during the certification/interim adjustment process. Produce spreadsheet documentation for submission (LA3, LA4, LA13, and etcetera).
- Assessors map update coordinator. Includes subdivision plans, cuts and combinations.
- Assist the director in several areas of the Tax Rate setting process. This includes the Classification Hearing process and Tax Rate Recapitulation Sheet development.

2010 – 2014 ***Data Inspector* – Assessors Office, Town of Wellesley, MA**
Supervisor: Donna McCabe – Director of Assessing

1998 - 2004

Project Supervisor **– Tyler Technologies | CLT Division**

Commercial / Residential Reviewer, Hearing Officer, Group Leader, Data Collector

Communities assigned:

Warwick, RI	Peabody, MA	Randolph, MA	Brockton, MA
Wildwood, NJ	Millville, NJ	York County, PA	Everett, MA
Natick, MA	Yarmouth, ME	Portland, ME	Portsmouth, NH
Berlin, MA	Wayland, MA	Manchester, NH	Milford, NH
Franklin, NH	Plaistow, NH	Beverly, MA	Lowell, MA
Northborough, MA	Revere, MA	Southbridge, MA	

SALIM SERDAH

PROJECT SUPERVISOR

EDUCATION:

01/83 - 06/85 SUNY, at New Paltz
03/94 - 04/94 Foundation of Real Estate Appraisal
04/94 - 05/94 Appraising the Single Family Residence
06/94 - 07/94 Ethics & Standards of Professional Practice
07/96 - RPS Valuation Course, ORPS, Albany, NY
02/97 - WinAZ7 Valuation Course, Newburgh, NY, ORPS
09/02 - CAO Revaluation Waivers;
09/02 - CAAO Public Act 490 and the Connecticut Farmer,
09/02 - FUSS & O'NEILL Using GIS and CAMA DATA
04/03 - APPRAISAL INSTITUTE Supporting Capitalization Rate
09/04 – IAAO International Conference of Assessment Officers
09/04 – IAAO Ratio Study Issues
09/04 – IAAO Complex Industrial Property
09/04 – IAAO Mass Appraisal of High End Residences
09/04 – IAAO Valuation of Regional Malls & Golf Courses
09/04 – IAAO Politics and Policy
09/04 – IAAO USPAP & the Assessor
09/04 – Mass Appraisal of Commercial Properties in Major Municipalities
09/04 – IAAO History of the Property Tax
08/06 – IAAO Market Analysis for Income Approach
03/09 – IAAO How to Critique an Appraisal
06/09 - CAAO Residential Data Analysis and Transformation of data variable for multi regression analysis
06/09 – CAAO Pictometry Oblique Imagery
06/09 – CAAO Going Concern and Enterprise value, land tax rates-split tax rates
06/09 – CAAO Tax Exempt properties- what is and is not eligible
05/11 – National Uniform Standards of Professional Appraisal Practice (USPAP)
09/12 – Handling the Commercial Tax Appeal
09/12 – Complex Property Valuation
06/12 – Various Class at UCONN
06/14 – UCONN Workshops

CERTIFICATIONS:

State of Connecticut - Certified for Land/Residential, Commercial/Industrial, Personal Property, Supervisor
State of New Hampshire – Certified Property Assessor Assistant

EXPERIENCE:

1997 - Present	Project Supervisor for numerous cities and towns in CT and NY. Responsible for all aspects of revaluation projects. Experience with multiple CAMA systems. Responsible for training of employees and clients, analysis and valuation modeling and project documentation
1994 - 1997	Assistant Project Supervisor in Warwick and Putnam County, NY
4/93 - 6/94	Hyde Park, NY - Project Supervisor
6/92 - 3/93	Broome County, NY - Assistant Project Supervisor

12/90 - 6/92	Greene County, NY - Crew Chief/Commercial and Residential
6/90 - 11/90	New Paltz, NY - Residential and Commercial Data Collector
1990	***Joined Cole Layer Trumble Company***

GYNT GRUBE
ASSOCIATE PROJECT SUPERVISOR

EDUCATION:

Weston High School, Weston, MA. Graduated with Honors
Boston College, 1977-79. Majored in Accounting and Finance
IAAO Course I (100) Fundamentals of Real Property Appraisal
IAAO Course II (200) Income Approach to Value, MAAO, UMass, Amherst, 1994.
IAAO Course (112) Advanced Income Approach to Value, Dedham, MA, 1997.
IAAO Course III (300) Fundamentals of Mass Appraisal, RIAAO, Cranston, RI, 1996.
IAAO Course 201 Appraisal of Land, 2002.
Uniform Standards of Professional Appraisal Practice(USPAP), 2 year intervals, current to 2016.
Appraisal Ethics Course, American Society of Appraisers, Wallingford, CT, 1995.
RI Assessment Law and Administration Course, RIAAO, Cranston, RI, 1993.
"Using GIS & CAMA" course, Fuss & O'Neill, 2002.
Various NRAAO seminar courses: 2001, 2002, 2003, 2004, 2005, 2007, 2008, and 2009.
Various IAAO seminar courses: 2004, 2005, 2007, 2008, 2010, and 2012.
Numerous CAAO seminar courses: Yearly since 1995.
Various MAAO seminal courses.
New Jersey Association of County Tax Board Assessor Educational Conferences: 2015, 2016.
USPAP Update Course, 2016, current until 2018.
NRAAO Educational Conference, 2017.

CERTIFICATIONS:

State of Connecticut: Land/Residential, Commercial/Industrial, Personal Property and Supervisor Certifications
State of Maine as an Assessor (MMA)
State of New Jersey: Certified Tax Assessor CTA#2406

PROFESSIONAL AFFILIATIONS:

CAAO - Connecticut Association of Assessing Officers Member
RIAAO - Rhode Island Association of Assessing Officers Member

EXPERIENCE:

Mr. Grube has worked for Tyler Technologies | CLT Division since 1981, when he joined the company as a residential data collector in eastern Massachusetts. He is experienced in all revaluation activities and has supervised numerous projects throughout the northeastern United States. He has provided analysis and field valuation support to projects throughout the country. His responsibilities have included training of employees and clients in data collection, analysis and building of valuation models, CAMA implementation and valuation support. Mr. Grube is currently serving as an Senior Project Supervisor for all types of properties.

DAVID A. BOAST
RESIDENTIAL REVIEWER

EDUCATION:
GED
Principals & Practices of Real Estate, Data Institute

SPECIAL COURSES:

IAAO 101 – Fundamentals of Real Property Appraisal
IAAO 102 – Income Approach to Valuation

CERTIFICATIONS:

CT Land/Residential & Commercial/Industrial Certificate #964

EXPERIENCE:

2012 – Present	Sprague, CT., Putnam, CT., Thompson, CT., Windham, CT., Franklin, CT., Groton, CT., Killingly, CT., Sterling, CT., Eastford, Ashford, CT., Woodstock, CT., Plainfield, CT., Scarsdale, NY., Canterbury, CT., MMRC (Westchester, NY.), Warwick, RI. – Residential & Commercial Data Collection Thompson, CT., Putnam, CT. – Final Review
2010	***Joined Tyler Technologies | CLT Division.***
2008-Current	Self Contracted work for Windham and East Hampton, CT. Land, Residential & Commercial Data Collection, Review & Hearings
2000-2008	Real Estate Management – East Hampton, East Haddam, Lisbon, Westport, Haddam, and Brooklyn, CT. Land, Residential & Commercial Data Collection, Review & Hearings
1998-2000	Vision Appraisal – Leominster, MA, North Adams, MA & Madison, CT. Land, Residential & Commercial Data Collection & Review
1995-1998	R.R.C - Portland, CT, Bozrah, CT, Millbury, MA, Oxford, MA, Sturbridge, MA, & North Kingstown, RI. Land, Residential & Commercial Data Collection, Review & Hearings
1994-1995	CLT – Lancaster and West Chester, PA. Commercial Data Collection & Review

Company Experience

Five Year Client List

The following pages contain our Five Year Client List.

FIVE YEAR CLIENT LIST

Appraisal & Tax

Client	Year Signed	Type of Service
Alaska		
Municipality of Anchorage	2015, 2016, 2017, 2019	Landisc, MAS
	2018	iasWorld, Landisc, MAS
California		
Alameda County	2015, 2016, 2017, 2018, 2019	AES
Contra Costa County	2015, 2016, 2017, 2018	AES
Imperial County	2015, 2017, 2018	AES
Merced County	2015	AES
Monterey County	2015, 2016, 2017	AES
Orange County	2016	AES
Riverside County	2015, 2016, 2017, 2018	AES
San Bernardino County	2016, 2019	AES
San Diego County	2015, 2016	AES, MAS
	2018, 2019	AES
San Joaquin County	2015, 2016, 2017, 2018, 2019	AES
San Luis Obispo County	2015, 2016, 2017, 2018, 2019	AES
Santa Clara County	2015, 2016, 2017, 2018, 2019	AES
Solano County	2015, 2016, 2017, 2018, 2019	AES
Sonoma County	2015, 2016, 2019	AES
Ventura County	2015, 2016, 2017, 2018	AES
Colorado		
City & County of Denver	2015	iasWorld
	2017, 2018	Landisc, MAS, OASIS
Logan County	2015, 2016, 2017, 2018, 2019	iasWorld
Connecticut		
Town of Bethel	2015	Landisc, Univers
	2016	Appraisal, Landisc, Univers
	2017	iasWorld, Tyler Verify
	2018, 2019	iasWorld
Town of Darien	2015, 2017	Appraisal, iasWorld
	2016, 2018, 2019	iasWorld
City of Derby	2015, 2016	Appraisal, Univers
	2017	Univers
	2018	Landisc, Univers
Town of Durham	2015	Appraisal, Landisc, Univers
	2016, 2017, 2018	Landisc, Univers
Town of Farmington	2017	Appraisal
Town of Franklin	2017	Appraisal
Town of Greenwich	2015, 2016, 2017	Appraisal
Town of Groton	2015, 2016	Appraisal, iasWorld
	2017, 2018, 2019	iasWorld
City of Hartford	2015	Appraisal

Five Year Client List

Client	Year Signed	Type of Service
Fulton County	2015, 2016, 2017, 2018, 2019	iasWorld
Gwinnett County	2018, 2019	Appraisal
Hawaii		
Hawaii County	2015, 2016	iasWorld, IAS BPAS
	2017, 2018	iasWorld
City & County of Honolulu	2015, 2016	iasWorld, IAS BPAS
	2017, 2018, 2019	iasWorld
Kauai County	2015, 2016	iasWorld, IAS BPAS
	2017	iasWorld
Maui County	2015, 2016	IAS, IAS BPAS
	2017, 2018	IAS
	2019	iasWorld
Illinois		
Cook County	2015	iasWorld
	2018	Market Modeling
Indiana		
Clay County	2018	Appraisal
Crawford County	2018	Appraisal
Dearborn County	2017	Appraisal
Dubois County	2017	Appraisal
Floyd County	2017	Appraisal
Fountain County	2017	Appraisal
Gibson County	2017	Appraisal
Greene County	2018	Appraisal
Jackson County	2017	Appraisal
Jefferson County	2017	Appraisal
Jennings County	2017	Appraisal
Johnson County	2018	Appraisal
Knox County	2018	Appraisal
Montgomery County	2016, 2018	Appraisal
Owens County	2017	Appraisal
Parke County	2017	Appraisal
Perry County	2017	Appraisal
Posey County	2016, 2017	Tyler Verify
	2018	Appraisal, Tyler Verify
Ripley County	2017	Appraisal
Scott County	2017	Appraisal
Spencer County	2018	Appraisal
Sullivan County	2018	Appraisal
Switzerland County	2017	Appraisal
Vermillion County	2017	Appraisal
Warrick County	2017	Appraisal
Washington County	2017	Appraisal
Iowa		
Clinton County	2015	Landisc, Univers
City of Davenport	2015, 2016	Univers
Kansas		
State of Kansas DOR	2015, 2018	Orion
Bourbon County	2016, 2018, 2019	Tyler Verify
Butler County	2016	Orion Consulting

Five Year Client List

Client	Year Signed	Type of Service
City of Northampton	2015	Appraisal, Univers
	2016	Landisc, Univers
	2017, 2019	Appraisal, iasWorld
	2018	iasWorld
City of Peabody	2015, 2016, 2017, 2018	Appraisal, iasWorld
	2019	Appraisal
City of Pittsfield	2015	Appraisal, Univers
	2016	Appraisal, iasWorld, Univers
	2017, 2018	Appraisal, iasWorld
	2019	iasWorld
City of Springfield	2015, 2017, 2018	Appraisal, iasWorld
	2016, 2019	iasWorld
Town of Stow	2015, 2016, 2017, 2018	Appraisal, Univers
Michigan		
City of Benton Harbor	2016	Appraisal
City of Detroit	2016	Appraisal
City of Hamtramck	2015	Appraisal
Minnesota		
Anoka County	2016, 2017	iasWorld
Blue Earth County	2018	iasWorld
Crow Wing County	2017, 2018	iasWorld
Dakota County	2015, 2016, 2017, 2018, 2019	iasWorld
Hubbard County	2019	iasWorld
Olmsted County	2015, 2016, 2017, 2018, 2019	iasWorld
Ramsey County	2015, 2016, 2017, 2018, 2019	iasWorld
Scott County	2017	iasWorld
Missouri		
Cape Girardeau County	2015, 2016, 2017, 2018, 2019	iasWorld
Clay County	2015, 2016, 2017	Tyler Verify
Greene County	2015, 2016, 2017, 2018, 2019	iasWorld
Jackson County	2015	OASIS Consulting
Jasper County	2015, 2018, 2019	iasWorld
Knox County	2017, 2018, 2019	Univers
St. Louis County	2016, 2017, 2018	iasWorld
	2015	Appraisal, iasWorld
Montana		
State of Montana DOR	2015, 2016, 2017, 2018, 2019	Orion
Nebraska		
State of Nebraska	2015	Orion
Adams County	2016, 2017	Orion
Lancaster County	2015, 2016, 2017, 2018	Orion, Tyler Verify
	2019	Tyler Verify
Lincoln County	2016, 2018	Orion
New Hampshire		
Town of Conway	2015, 2016, 2017, 2018, 2019	Landisc, Univers
City of Dover	2015, 2016, 2017, 2018, 2019	Landisc, Univers
City of Franklin	2015, 2016	Landisc, Univers
Town of Gilford	2015, 2016, 2017, 2018, 2019	Landisc, Univers
Town of Holderness	2015, 2016, 2017	Landisc, Univers

Five Year Client List

Client	Year Signed	Type of Service
Lee County	2015, 2018	iasWorld
	2016, 2017	iasWorld Tyler Verify
Lincoln County	2015, 2016, 2017, 2018	Tyler Verify
Macon County	2016, 2017, 2018, 2019	Tyler Verify
Martin County	2015	Univers
	2016, 2017, 2018, 2019	Landisc, Univers
Moore County	2015, 2016, 2017, 2018	iasWorld
Nash County	2015, 2016, 2017, 2018, 2019	iasWorld
New Hanover County	2015	Appraisal, iasWorld
	2017, 2018	iasWorld
Onslow County	2015, 2016, 2017, 2018	iasWorld
Pasquotank County	2015, 2016, 2017, 2018, 2019	Univers
Pender County	2017	Appraisal, iasWorld
Rowan County	2016, 2017, 2018, 2019	iasWorld
Rutherford County	2016	Tyler Verify
Sampson County	2015, 2016, 2017, 2018	iasWorld
Wake County	2017	Tyler Verify
Watauga County	2015, 2016, 2017, 2018, 2019	iasWorld
Wilkes County	2016, 2017	iasWorld
	2018, 2019	Appraisal, iasWorld
Yadkin County	2015	Appraisal, Tyler Verify
	2017	Tyler Verify
Yancey County	2015, 2017, 2018, 2019	Landisc, Univers
	2016	Appraisal, Landisc, Univers
North Dakota		
City of Jamestown	2015, 2016, 2017, 2018, 2019	Orion
Stutsman County	2015, 2016, 2017, 2018, 2019	Orion
Ohio		
Ashtabula County	2015, 2016, 2017, 2018	iasWorld
Athens County	2015, 2016, 2017, 2018	Appraisal, iasWorld
	2019	iasWorld
Auglaize County	2015, 2016, 2019	IAS
	2017, 2018	Appraisal, IAS
Butler County	2015, 2016, 2017	iasWorld, Tyler Verify
	2018	Appraisal, iasWorld Tyler Verify
	2019	iasWorld
Clark County	2015. 2016, 2017	Appraisal, iasWorld
	2018	iasWorld
	2019	Appraisal
Clermont County	2015, 2016	Appraisal, iasWorld
	2017, 2019	iasWorld
	2018	iasWorld, Tyler Verify
Coshocton County	2015, 2016, 2017, 2018, 2019	iasWorld
Cuyahoga County	2015	Tyler Verify
Erie County	2015	Tyler Verify
Fairfield County	2015, 2017, 2018	iasWorld
	2016	Appraisal
Franklin County	2015	Appraisal, iasWorld, Tyler Verify
	2016	iasWorld, Tyler Verify
	2018	Appraisal, iasWorld
	2019	iasWorld
Gallia County	2015, 2016, 2018	IAS, Tyler Verify
	2017, 2019	Appraisal, iasWorld Tyler Verify

Five Year Client List

Client	Year Signed	Type of Service
Lackawanna County	2019	iasWorld
Lycoming County	2018	iasWorld
Mercer County	2018	iasWorld
Monroe County	2016	Appraisal, iasWorld
Montgomery County	2016, 2017, 2018	iasWorld
Montour County	2015, 2016, 2017, 2018	Landisc, Univers
Northampton County	2015	iasWorld, Tyler Verify
	2018	iasWorld
City of Philadelphia	2017	iasWorld
Somerset County	2015, 2016	MAS
Sullivan County	2015, 2016, 2017, 2018	Landisc, Univers
Washington County	2015, 2017, 2018	iasWorld
	2016	Appraisal, iasWorld
Westmoreland County	2015, 2016, 2018	iasWorld
York County	2015, 2017, 2018	iasWorld
Rhode Island		
City of Providence	2015	Appraisal
South Carolina		
Lexington County	2015	iasWorld
South Dakota		
Lawrence County	2018, 2019	Orion
Meade County	2018	Orion
Pennington County	2015, 2016, 2017, 2019	Orion, Tyler Verify
	2018	Orion
Tennessee		
State of Tennessee	2016, 2017	iasWorld
Knox County	2018	iasWorld
Shelby County	2015, 2016, 2017, 2018	iasWorld
Texas		
Texas Comptroller of Public Acct.	2015, 2016, 2017, 2018, 2019	Orion
Anderson County	2015, 2016, 2017, 2018	Orion
Bastrop County	2015, 2016, 2017, 2018	Orion
City of Brookshire	2015	Orion
Coleman County	2015, 2016, 2017, 2018, 2019	Orion
Dallas CAD	2015	Tyler Verify
Denton County	2015, 2016, 2017, 2018	Tyler Verify
Fort Bend County	2015, 2016, 2017, 2018, 2019	Orion, Tyler Verify
Franklin County	2015, 2016, 2017, 2018, 2019	Orion
Galveston County	2015, 2016, 2017	Orion
Gonzales County	2015, 2016, 2017, 2018	Orion
Grayson County	2015, 2016, 2018	Orion
Grimes County	2015, 2016, 2017, 2018, 2019	Orion
Guadalupe County	2015, 2016, 2017, 2018	Orion
Hays County	2015, 2016	Orion
	2017, 2018, 2019	Orion, Tyler Verify
Hutchinson County	2015, 2016, 2017, 2018, 2019	Orion
Jackson County	2015, 2016, 2017, 2018	Orion
Jasper County	2015, 2016, 2017, 2018	Orion
City of Katy	2015	Orion
Lavaca County	2015, 2016, 2017, 2018	Orion

Five Year Client List

Client	Year Signed	Type of Service
City of Franklin	2015, 2016, 2019	Appraisal
Town of Grand Chute	2015, 2016, 2017, 2019	Appraisal
Village of Greendale	2016, 2017	Appraisal
City of Manitowoc	2016	Appraisal
Manitowoc Public Utilities	2015	IAS, Landisc
Village of Menomonee Falls	2015, 2018	Appraisal, IAS, Landisc
	2016, 2017	IAS, Landisc
	2019	Landisc
City of Muskego	2015	Appraisal, IAS, Landisc
	2016, 2017	iasWorld
	2018	Appraisal, iasWorld
City of New Berlin	2015, 2016, 2017, 2018	IAS, Landisc
City of Oak Creek	2016	Appraisal
Village of Oconomowoc Lake	2016	Appraisal
City of Oshkosh	2015, 2016, 2018	Appraisal, iasWorld
	2017, 2019	iasWorld
Village of River Hills	2016, 2018	Appraisal
City of South Milwaukee	2016	Appraisal
Town of Waukesha	2015, 2016, 2019	Appraisal
City of West Allis	2017	Appraisal
Village of Whitefish Bay	2016, 2017, 2019	Appraisal
Australia		
City of Whittlesea	2015, 2016, 2017, 2018	spatialest
Bahamas		
Commonwealth of the Bahamas	2015, 2017, 2018	iasWorld
	2016	iasWorld, Tyler Verify
	2019	Appraisal
Canada		
Province of British Columbia	2015	Tyler Verify
	2016	iasWorld, Tyler Verify
City of Calgary	2016	iasWorld
Province of Newfoundland	2015, 2016, 2017, 2018, 2019	iasWorld
Province of Nova Scotia	2015	IAS Consulting
	2016, 2017, 2018, 2019	iasWorld
United Kingdom		
CapGemini/England Valuation Office Agency	2015	OASIS

Current Northeastern Appraisal Services Client List

Client	Parcel Count	Project Type	Contact Person	Address	Phone Number
Connecticut					
Town of Bethel	7,398	Statistical Revaluation	Elizabeth Hirt, Assessor	1 School Street Bethel, CT 06801	203-794-8507
Town of Darien	7,058	Statistical Revaluation	Anthony Homicki, Assessor	2 Renshaw Drive Darien, CT	203-656-7310
Town of Farmington	11,112	Statistical Revaluation	Christine A. Barta, Town Assessor	1 Monteith Drive Farmington, CT 06032	860-675-2370
Town of Franklin	1,101	Full Revaluation 10/1/18 List	Richard Lasky, Assessor	7 Meetinghouse Hill Rd Franklin, CT 06254	860-642-6475
Town of Greenwich	20,500	Ongoing Appraisal Support	Lauren Elliott, Esq, Assessor	101 Field Point Road Greenwich, CT 06830	203-622-7885
Town of Groton	12,000	Ongoing Appraisal Support	Mary Gardner, Assessor	45 Fort Hill Road Groton, CT 06340	860-441-6660
City of Middletown	14,653	Statistical Revaluation	Damon Braasch, Tax Assessor	245 deKoven Drive Middletown, CT 06457	860-638-4930
City of Norwalk	28,460	Full Revaluation 10/1/19 List	Michael Stewart, Assessor	125 East Avenue Norwalk, CT 06856	203-854-7941
Town of Putnam	3,867	Full Revaluation 10/1/19 List	Angela Sanchez, Assessor	126 Church Street Putnam, CT 06260	860-963-6802
Town of Rocky Hill	7,524	Full Revaluation 10/1/19 List	Stuart Topliff, Assessor	761 Old Main Street Rocky Hill, CT 06067	860-258-2722
Town of Windsor Locks	12,498	Ongoing Appraisal Support	Elizabeth Duffy, Assessor	50 Church Street Windsor Locks, CT 06096	860-627-1448

Appraisal & Tax

Client	Parcel Count	Project Type	Contact Person	Address	Phone Number
Delaware					
City of Milford	4,167	Ongoing Appraisal Support	Debbie Johnson, Supervisor	201 South Walnut Street Milford, DE 19963	302-424-3712
Town of Smyrna	3,000	Ongoing Appraisal Support	David Hugg, III, Town Manager	27 South Market Street	302-653-3483
Massachusetts					
City of Brockton	27,165	FY17 Certification	John P. O'Donnell, Acting Chairman, BOA	45 School Street Brockton, MA 02301	508-580-7191
Town of Natick	13,500	FY 2014 Interim Update	Janice Dangelo, Director of Assessing	13 East Central Street Natick, MA 01760	508-647-6420
Town of Northampton	14,300	FY18 Interim Update	Joan C. Sarafin, Assessor	212 Main Street Northampton, MA 01060	413-587-1200
City of Peabody	15,250	Provide permits, as requested	Susan Antonellis, Director, BOA	City Hall, 24 Lowell Street Peabody, MA 01960	978-538-5727
City of Pittsfield	17,527	FY18 Certification	Paula J. King, Chairman, BOA	City Hall, 70 Allen Street Pittsfield, MA 01201	413-395-0102
City of Springfield	42,224	FY18 Certification	Richard J. Allen, Chairman, BOA	City Hall, 36 Court Street Springfield, MA 01103	413-787-6285
Town of Stow	2,500	FY18 Interim Update	Kristen Fox, MAA, Principal Assessor	380 Great Road Stow, MA 01775	978-897-4597
New York					
Town of Cornwall	4,900	Reassessment	Ronald Fiorentino, Assessor	183 Main Street Cornwall, NY 12518	845-534-7290
Town of Greenburgh	28,550	Reassessment Services	Edye McCarthy, Assessor	177 Hillside Avenue Greenburgh, NY 10607	914-989-1520

Appraisal & Tax

Client	Parcel Count	Project Type	Contact Person	Address	Phone Number
Town of Ossining	10,138	Reassessment Services	Fernando Gonzalez, Assessor	16 Croton Avenue Ossining, NY 10562	914-762-8274
Town of Southampton	58,254	Ongoing Appraisal Support	Lisa Gore Assessor	116 Hampton Road Southampton, NY	631-283-6020
City of Yonkers	36,521	Reassessment Services	Mr. David Jackson, Assessor	87 Nepperhan Avenue, Suite 400 Yonkers, NY 10701	914-377-6000
Pennsylvania					
Monroe County	101,589	Reassessment	Cindy Treible, Chief Assessor	One Quaker Plaza, Room 102 Stroudsburg, PA 18360	570-517-3133
Delaware County	200,000	Reassessment	Mario Civera Jr. Chairman	201 West Front Street Media, PA 19063	610-891-4250

Public Relations Program

Public information and participation are crucial elements in a successful Appraisal and Revaluation project. Tyler supports an extensive public information effort by working with you. We will establish open and responsive communication with your taxpayers and provide informative materials that are easy to read and understand.

Experienced Tyler personnel will be available to accompany officials for major presentations to the public, community leaders, local service organizations, and the media. We recognize that any contact with a resident constitutes a public relations opportunity. These include phone conversations with residents, project mailings and meetings to discuss values.

The objective of the public information effort is to communicate with the public throughout the Appraisal and Revaluation. We will educate property owners about the reasons for the Appraisal and Revaluation, the methods of valuation, and the benefits to the community. All materials and messages will reinforce that the law requires the Appraisal and Revaluation, that the Appraisal and Revaluation is being completed in a professional and objective way, and that the goal is fairness and equity.

Quality Control Plan

Delivering quality service and products is important to us, and this means ensuring the following four basic components:

1. Understanding what is to be done.
2. Gaining assurance that the client shares this understanding.
3. Doing this work on time.
4. Obtaining agreement of success from the client.

Tyler is dedicated from the top down to delivering quality work. A primary element of management's job is to ingrain this precept into the culture of all new employees and to build upon it during their careers.

Tyler does not want or expect the City to rely solely upon our own statements about job quality. As another part of the quality plan, we strongly encourage local participation in checking work at all levels as it is completed. The sooner an error or misunderstanding can be uncovered and eliminated, the better chance we have of achieving our common goals. Therefore, we will cooperate fully with the City in its work audit process.

Field Inspection Quality Control

At the project level, several quality control procedures will be in place. For field data collection or verification, personnel will follow these instructions:

1. The group leader rechecks all properties collected during the initial training period at the time of the data collection. All noted errors are discussed with the data collector; corrective action is identified and taken.
2. The group leader rechecks 25 of the first 100 cards completed by each data collector after the initial training period. This is done using the document prepared by the data collector and is done independently. The results are reported to the employee.
3. The group leader also makes a visual inspection from the public way of the balance of the first 100 cards, with attention to consistency, accuracy, neatness and value.
4. The data collector is required to revisit and correct any errors noted. Retraining is conducted as required.
5. After the successful completion of the training period, the group leader reviews from the public way all of the cards in each completed work pack for each data collector within his/her group. In addition, 3% of all parcels are recollected by the group leader. A Data Collector Quality Check Form is completed for each card recollected.

6. If results of the quality check are satisfactory, the quality check forms are discussed with the data collector and the pack is turned in to the project office for clerical quality control.
7. A field pack with an unsatisfactory quality check report is returned to the data collector and one of two courses of action is taken:
    a. A high level of multiple significant errors requires a complete rework of the pack by the data collector.
    b. A pack with a lesser degree of error but a still unsatisfactory quality report is returned to the data collector. The data collector corrects the noted errors and rechecks the balance of the cards in the pack for similar errors.
8. Periodic field training exercises are conducted with each data collector. The objective is refinement of the data collector's basic skills and improvement in targeted problem areas such as productivity and accuracy.
9. Regular reviews are held between the project supervisor and all group leaders for current data collector status regarding quality results, productivity and acceptance of training and corrective actions.

Spreadsheet records will be kept by the project supervisor reflecting (by individual and by work pack) number of parcels completed, number of parcels audited, number of parcels passed, number of parcels with minor errors to be corrected, and number of failed parcels (unacceptable errors).

Additional records will document the results of the clerical checks, which will occur upon delivery of the completed work pack to the project office.

The computer-assisted mass appraisal system will supplement supervisory and clerical checks by applying edits against data entered into the appraisal file after data verification. Rapid data entry and prompt data management processing will assure management that mistakes are caught quickly. In addition, after data entry, customized reports are run to seek out anomalies for review and correction prior to entering the valuation phase.

Field Collection

Residential Field Inspections

The following describes the step-by-step processes Tyler will employ for a full measure and list of all residential properties. Tyler will visit each property 1 time to gain interior entry leaving a notice to schedule an appointment. A letter will be sent to the taxpayer requesting interior information and providing another opportunity to schedule an appointment after the initial inspection:

1. Through the City of Nashua, Tyler will provide written notification to the Local Police Department and any other applicable law enforcement agencies of the dates and times that fieldwork will be conducted in specific neighborhoods. Extensive radio and social media outreach will be utilized in advance of collection in designated areas to spread awareness. Notification will be provided at least seven (7) days prior to the time that the work is to be performed.

2. At all times while on private property, all Tyler field personnel will plainly wear an identification badge containing a clear, color photograph of the individual, Tyler's name, the individual's name and signature, and the signature of an official designated by Tyler and approved by the Assessor. Tyler's field personnel will also wear vests to further identify themselves and the project to the public.

3. The inspection of residential properties will be conducted using a systematic and routine work schedule between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday. If Saturday inspection work is required due to schedule or other circumstances, Tyler personnel will conduct those inspections between 9:00 a.m. and 4:00 p.m. There will be no Sunday inspections and no inspections will be conducted before sunrise or after sunset.

4. During the initial visit to the property, Tyler data collection and supervisory personnel will knock at the entrance, announce their arrival, identify themselves, state the purpose of the visit, collect information regarding the interior by interviewing the resident, and request permission from an adult resident to proceed with the interior inspection of the property. After permission is granted the field representative will note changes to existing data, measure, describe, and diagram the exterior of all the improvements on the subject site.

5. The dates and times of all inspection attempts will be permanently recorded on the property record card (PRC) from the individual field inspection effort. In addition, the identity of the field representative shall be recorded on the PRC.

6. If the property owner refuses interior inspections to the property or any portion thereof, Tyler field representatives will courteously leave the property. In turn, Tyler will inform the Assessor of each occurrence in writing on a biweekly basis. The field representative will record on the PRC the property address, account number, date, and time of the refusal. In addition, the field representative will request the name of the person refusing the inspection, the reason for the refusal, and include all of the aforementioned information on the previously described list to be presented to the Assessor biweekly.

   Characteristics which will be collected or verified during the Onsite Physical Field Inspection phase include:

Table 1: Characteristics to be Collected

Owner Verification	Number of Baths
Address Verification	Heating Type
Story Height	Fuel Type
Style	Central A/C
Exterior Walls	Fireplace Type and Number
Year Built	Miscellaneous Features
Occupancy Type	Percent Complete
Land Use Code	Outbuildings
Foundation	Building Sketch
Number of Rooms	Attached Additions
Number of Bedrooms	Recent Sale Verification

7. A Group Leader will be responsible for the quality and quantity of all field work performed by Tyler. A Group Leader will review the raw data collected by the field representative to ensure the accuracy of the data reported, sketches, and measurements recorded before the data is encoded.

8. It is understood that the Assessor has the right to remove any field representative from the project reported to be unprofessional or discourteous to residents. Tyler will provide a written, weekly schedule of field work, including name of the field representative, the vehicle type and license number of the field representative's vehicle, the neighborhood to be inspected, and the number of days the field representative is expected to be in the neighborhood. The Assessor shall provide a copy of this schedule to the City, various police departments, and the local news media.

Commercial Field Inspection

Data Collection for commercial and industrial properties will be performed in the same manner as outlined in the residential field data collection section above.

Commercial and Industrial properties will be identified as structures used for commercial purposes and will include, but are not limited to, office buildings, warehouses, manufacturing plants, retail stores, and apartment units with more than four units. Properties with four units or less will be collected and subsequently billed as residential properties regardless of property classification in the CAMA system.

The purpose of a Commercial and Industrial field data collection effort is to verify/update property characteristics such as property address, land characteristics/uses, business name or tenant roster, building size, and condition and an interior inspection to determine building use, condition, functional utility, as well as the existence of interior and exterior features such as sprinklers, elevators, etc. Updates to the field record card will be noted for subsequent data entry. Where applicable, experienced commercial data collectors will verify sales and request and record rental and vacancy rates. Structures without a year built are to be updated with the actual year built if available, otherwise the data collector will estimate the year built.

In parallel to the residential data collection, commercial data collectors will visit each commercial parcel and verify, collect, and record data. The data collectors will make an interior inspection of each principal structure except when a parcel is vacant, or permission is denied. Structural features, components, or characteristics shall be identified and listed. The dates and extent of all major remodeling shall be determined and recorded in the notes section of the data collection form. Other improvements, built-in other features and attached improvements shall be identified, measured and listed.

All uses of each structure type shall be determined at the time of inspection and recorded on the data collection form. A site plan will not be required for commercial and industrial properties where all necessary information can be shown on a printed data collection form sketch grid.

The physical condition and functional utility for each building or structure shall be verified by qualified appraisal personnel. The application of economic obsolescence shall also be considered by the appraiser and its effect on the total improvement value. With the consent and assistance of the Nashua Assessor's office, Tyler will request and attempt to collect specific lease data on leased properties to be appraised. Moreover, as part of the data collection process for improved commercial and industrial property, Tyler will attempt to acquire lease information for those commercial or industrial type properties that are typically bought and sold based on capitalized income streams. In addition, Tyler will compile, classify and document lease data, to support the development of guidelines for estimating value. The data will be collected and recorded on Income and Expense Disclosure Forms designed by Tyler to accommodate different property classification groupings. Income and Expense documentation will be shared with the Nashua Assessors office and delivered on an ongoing basis.

Image Collection

A minimum of one digital photo shall be taken of each property visited during the data collection phase of the project. After the initial data collection, the City/Tyler will have the opportunity to review images loaded into CAMA for accuracy. Re-shoots will follow during the Final Review drive-by if the image is deemed unsatisfactory be either party.

Full Statistical Revaluation Market Analysis

Value Review Guidelines

Tyler will collect, record, and analyze general supporting data to serve as a basis for the development of guidelines for cost, market and income utilizing economic coefficients needed when applying the three (3) approaches to value. The general supporting data to be analyzed will include cost data, lease data, economic data and sales data.

The guidelines that will be developed from this analyzed data will include replacement cost schedules, depreciation schedules, economic rent schedules, income capitalization rates, comparative property sale units, unit land values, and gross income multipliers.

Tyler shall prepare a report and deliver it to the Nashua Assessor's Office for approval showing the results of this comprehensive analysis. It shall contain a set of recommendations, including a proposed pricing schedule prepared by Tyler and encoded by Tyler based upon existing tables in the CAMA system.

Neighborhood Delineation and Analysis

Neighborhood Delineation and Analysis is a study of external forces or influences which could be considered to have an effect on property value. It also involves conclusions on the typical housing, economic, social, and demographic characteristics of the geographic area considered a homogeneous neighborhood.

A neighborhood for mass appraisal purposes can be defined as a geographical area exhibiting a high degree of homogeneity in residential amenities, land use, economic, social trends and housing characteristics. Each neighborhood evolves over time to complete a life cycle. The three main stages are:

1. **Improving stage** characterized by development and growth;
2. **Static stage** characterized by a leveling off of values;
3. **Declining stage** characterized by infiltration and decay.

The cycle can repeat itself as evidenced in older urban neighborhoods that have gone through a gentrification based upon the housing characteristics and accessibility to the central business district.

A neighborhood in the CAMA system is defined as the largest geographic grouping of properties where the significant economic forces of those properties are generally uniform. The selection criteria to establish ratings should reasonably include at least 50 to 75 percent of the dwellings located in the delineated neighborhood. Difficulty in assigning a general neighborhood rating indicates that the

delineated area is not a reasonable statistical measuring area and should be reconfigured. A neighborhood containing a minority of structures with relatively modest deviation from typical conditions can be used.

Before analytical work can begin, neighborhood data should be collected so it is possible to delineate neighborhoods. A neighborhood will be created when an area exhibits homogeneity in residential amenities, land use, economic and social trends, and housing characteristics. Each parcel will be assigned a neighborhood code, which will be displayed and maintained in CAMA.

Neighborhood data should be complete in order to stratify and determine the variations in selling prices due to location. The data collected should include school district; various neighborhood characteristics such as the type (urban, suburban), the predominant use class, whether it is declining, improving, or relatively stable, accessibility to the central business district, shopping centers, housing characteristics, range of selling prices, etc.; and a rating of the relative desirability of the neighborhood.

The first step in land valuation is market analysis: stratification, determination of units of comparison, and data analysis all driven by a comprehensive neighborhood delineation effort.

Delineation of neighborhoods for commercial and industrial properties is a primary driver in the valuation of land, the application of the income approach and the application of the cost approach.

Significant characteristics in defining neighborhoods include:

- Physical boundaries
- Natural - as rivers, streams, woods, etc.
- Man-made - as roads, railroads, power lines, etc.
- Building characteristics: type, quality, age, and condition
- Type of occupancy: such as industrial, apartment, retail, and office.
- Current zoning: Preexisting nonconformity and development rights
- Typical land size and land valuation
- Sale prices
- Economic Forces: In most circumstances, properties will compete with each other within the same immediate neighborhood.

The delineation process will involve the following procedures:

- Establish base neighborhood delineation maps from Nashua 's tax maps.
- Each defined neighborhood will be driven and analyzed in the field. Based on physical observation and the other factors previously mentioned, the neighborhood boundaries could be:
    - Deleted and the properties included in an adjoining neighborhood when economic conditions indicated they were similar, OR

- Create a new neighborhood from part of an existing neighborhood where there was clear indication that the economic level of value and/or similarity is different from that of its original proposed neighborhood

- Upon completion of the field review, the boundaries will be refined down to the parcel level as part of the computer database utilizing the CAMA system.

Land Valuation

Once the neighborhood boundaries have been identified, experienced mass appraisers will analyze sales of vacant land in each neighborhood. In cases where the sample of vacant sales is inadequate, land residual techniques will be used. All land will be valued as if vacant.

Land tables will be built for each neighborhood based on a typical lot size for the area. Deviations from the norm will be adjusted using the appropriate incremental values derived from the market. When necessary, positive or adverse influences and various land breakdowns on use will be done at the parcel level. Factors which affect the value include such things as location, size, shape, topography, access to railroads, roads, waterways, use, and other influences will be considered in establishing final values.

The allocation of land and building values will be derived from the market. A separate land value plus building value will equal total value. Tyler will establish its opinion of unit land values – expressed in acreage or square feet – uniformly throughout the Nashua.

Once reasonable land values have been established, the development of the cost approach model can proceed. The cost approach model, like other models, must be calibrated to the local market.

Sales Verification and Validation

A valid cost model requires a sufficient quantity of accurate, reliable, and verified market data for a proper and effective analysis. A close examination of recent transactions within the real estate marketplace is required to isolate the bona fide arms-length transactions. Tyler has developed standardized procedures for this process using IAAO and USPAP guidelines. The sales data must be screened and processed in order to determine the degree to which it reflects the behavior of typical buyers and sellers in the open marketplace. A certain amount of mass appraisal judgment is required to understand the interactions of market factors and thus determine which ones are suitable for use in mass valuation. It is imperative that the mass appraisers are familiar with the market areas and corresponding market conditions in which sales will be validated.

Approaches to Value and Appropriate Units of Comparison

There are three accepted approaches or methods to arrive at value. The cost approach provides an estimate of value based upon the replacement cost of the improvements, less depreciation, plus the value

of the land. The income approach estimates value by capitalizing the net operating income of a property. The market or sales approach estimates value by comparing similar properties to the property being appraised.

For the 2022 (alternative 2021) reappraisal of commercial and industrial properties, models will be calibrated to predict fair market value using two approaches, the income approach and the cost approach. The income approach best reflects the actions and motivations of investors who buy certain types of commercial properties in Nashua but is not applicable for every type of property appraised (e.g., vacant lots, certain manufacturing, service stations).

Unlike residential properties, the appraisal of commercial and industrial properties requires utilizing multiple units of comparison to arrive at an accurate value estimate. Units of comparison are those variables or characteristics that investors use in making decisions in purchasing commercial and industrial properties.

Units of comparison enable appraisers to distill value to a specific rate such as rent/square foot so that comparison may be made with properties that are somewhat dissimilar.

The City's commercial and industrial properties will be analyzed with the following units of comparison:

- Sale Price/acre
- Income or Sale Price/square foot
- Income or Sale Price/apartment unit
- Income or Sale Price/parking space
- Income or Sale Price/hotel room
- Sale Price /nursing bed
- Cost/square foot
- Sale Price per square foot or acre of land

Using different units of comparison is not intended to produce higher values, just more valid and reliable values. In general, rate/square foot and rate/per unit (such as apartments and hotels/motels) will be the most common unit of comparison in Nashua.

Cost Approach Overview

Land Values and Models

Land models will be created for the 2022 (alternative 2021) Reappraisal to accommodate the land valuation for parcels in the commercial, industrial and apartment classes of property. Each of the models has rates which will be applied to individual parcel land formats by location and land code.

Locations will be identified for each parcel in each neighborhood. The possible location options could be:

1. Central Business District
2. Perimeter Central Business District
3. Major Strip
4. Secondary Strip
5. Neighborhood/Spot (Includes apartments 4-6 units)
6. Industrial Site
7. Apartment/Condominium Site
8. Business Cluster
9. Commercial/Industrial Park

Wherever possible, the land model rates will be developed from an analysis of valid vacant land sales located within each model and location. Though there will be vacant land sales for the 2022 (alternative 2021) reappraisal, it is unrealistic to expect that sufficient sales data would exist for every unique location within each neighborhood model. Where no vacant sales exist in a given location, comparative rates used in similar models will be used to determine the desired rates.

The cost approach provides an estimate of value based upon the replacement cost of the improvements, less depreciation, plus the value of the land.

Replacement cost means replacing the improvement with an improvement of the same utility; reproduction cost only equals replacement cost when a building is relatively new.

Local costs will be researched by using actual construction costs within Nashua. Since various construction types are necessary for different uses, several costs will be developed for basic structure codes such as hi -rise offices, banks, retail space, etc. The cost table will also be updated to account for items such as interior finish, heating, plumbing, air conditioning, etc. for the various uses.

The quality grade of materials and workmanship is one of the most significant adjustments to be made in the cost approach. Many buildings with similar square foot areas and uses can vary significantly in cost due to quality of materials and workmanship. The mass appraiser will analyze these characteristics in order to arrive at an estimate of quality grade.

In addition to the independent research outlined above, we will use accepted cost indexing services as a check against our replacement cost tables. We will compare the results with our verified costs to reinforce our locally obtained costs.

Depreciation

Depreciation is defined by the IAAO as: "Loss in value of an object, relative to its replacement cost new, reproduction cost new, or original cost, whatever the cause of the loss in value." Basically, depreciation is loss in value due to any cause. The three types of simple depreciation are:

Physical Depreciation

Physical depreciation is defined by the IAAO as "arising solely from a lowered physical condition of the property or a shortened life span as the result of ordinary use, abuse, and action of the elements."

In general, physical depreciation is due to deterioration or "wear and tear" over time.

Functional Depreciation (or Functional Obsolescence)

Functional Obsolescence is defined by the IAAO as: "A decrease in the value of a property occasioned solely by shifts in demand from properties of this type to other types of property and/or to personal services." In general, functional depreciation is due to the loss of a building's ability to function as efficiently as a modern building (an old-style heating system versus a modern HVAC system).

Economic Depreciation

Economic depreciation is defined by the IAAO as: (1) "Depreciation due either (a) to an increase in supply of the property under consideration or (b) to a reduction in monetary demand for properties of the type under consideration unaccompanied by shifts in demand from such properties to other properties and/or personal services (preferred). (2) Depreciation of any sort other than physical depreciation." Economic depreciation is due to factors outside the property. The location of the property may also be a cause of economic depreciation.

Depreciation in Mass Appraisal

The age life method considers how long a property will be considered economically viable, or the economic "life" of a property. Depreciation on a parcel level is based on multiple data elements which consider the age of the building, the structure and construction type of the building, and the observed condition and utility. The structure and construction type will form the basis of the expected life, and the observed physical and functional condition ratings will estimate the percentage of depreciation to determine the value of the building in its current condition.

Market Analysis Overview

During this step of the valuation process, Tyler will use the analytical tools in CAMA or the CAMA system in use to develop markets for residential improved parcels, where possible. Therefore, both the cost and comparable sales approach will be considered when arriving at the final estimate of value. When

applicable, up to five comparable sales for each subject will be available for review. This comparable sales approach allows us to better reflect market activity in this uncertain economy and explain the anomalies that may occur with bank sales, foreclosures and other distressed sales. A market model is a statistical picture of the elements affecting sale price within the market area. By determining the relative effect of specified property characteristics on sale price, markets will be constructed and used to predict value for unsold properties.

The sales comparison approach is considered the most objective and reliable method of estimating the value of residential improved properties. The essence of the sales comparison approach is estimating the value of unsold properties from sales of similar properties. Mass appraisal is well suited to the application of the comparable sales approach because of the availability of a large sales base and the standardized database of property characteristics in CAMA which can be easily used in both market analysis and comparable sales selection.

Income Approach Overview

The income approach is defined by the IAAO as:

> "The concept that current value is the present worth of future benefits to be derived through income production by an asset over the remainder of its economic life. The income approach uses capitalization to convert the anticipated benefits of the ownership of property into an estimate of present value."

In mass appraisal, there are two major elements of the income approach that must be defined. The first is determining the market capitalization rate that typical investors will require to purchase different types of property. The second is estimating the expected Net Operating Income (NOI) on a property when the actual NOI may or may not be known. The estimation of NOI on different types of properties is derived from three factors; the expected gross rental income of the property, the expected occupancy of the property, and the expected operating expenses of the property.

Capitalization Overall Rate Development

Income producing properties are assets that offer a return on, and a return of, an investment. Investors buy property in order to receive income which represents a return on their investment. That return is measured in many ways, but the standard that is used by appraisers most often to summarize investment rate of return is the capitalization rate or CAP rate; calculated by dividing NOI by purchase price. Net income is calculated by subtracting from the property's rental income if fully occupied, any shortfall due to vacancies and credit losses, and all operating expenses except for real estate taxes and debt service. For assessment purposes, the expense of real estate taxes is incorporated into the overall capitalization rate (OAR) as an effective tax rate for the City.

Where income and expense information are available for commercial and industrial properties that have sold, it is possible to derive direct capitalization rates. This is preferred to alternative techniques such as Band of Investment because it is based on a property's actual as opposed to pro forma financial performance and reflects the expectations of investors in a competitive marketplace.

Income and Expense Valuation

Economic data will be collected from the local marketplace and used to develop Income Valuation Models. These models contain typical rents, expenses, and capitalization rates for the various income use groups. The appraiser can make parcel level adjustments to the income valuation components generated by the Income Models.

Final Value Review

Residential

After the creation of market values; Tyler will appraise each property for the tax lien date of April 1, 2022 (alternative 2021). This review will be made property- by-property to eliminate errors in data entry, judgment, and computations that might have occurred. The mass appraiser will conduct the final review using a drive-by approach with initial value estimates showing both a predicted cost and market value. The mass appraiser determines that the structures have been properly described and valued so as to assure the use of the proper schedules for computing replacement cost new; shall make a judgment as to the grade of construction and depreciation of each structure; shall consider indicated value of the structure and indicated value of the land against sales information concerning comparable properties and shall make a determination on the judgmental factors which affect the estimated value.

Commercial, Industrial and Exempt

Like the phase above, mass appraisers review the value estimates, verify observable data, adjust the value estimates for any changes, choose the final valuation methodology reconciling the cost, market and income approaches and ensure that like properties are appraised equitably. Tyler will appraise all utility/exempt properties in the same manner as other commercia/industrial properties.

Review

Tyler will collect, record, and analyze general supporting data to serve as a basis for the development of guidelines for cost, market and economic coefficients needed when applying the three (3) approaches to value. The general supporting data to be analyzed will include cost data, lease data, economic data and sales data.

The guidelines that will be developed from this analyzed data will include replacement cost schedules, depreciation schedules, economic rent schedules, income capitalization rates, comparative property sale units, unit land values, and gross income multipliers.

Tyler shall prepare a report and deliver it to the Assessor for approval showing the results of this comprehensive analysis. It shall contain a set of recommendations, including a proposed pricing schedule prepared by Tyler and encoded by Tyler based upon existing tables in the CAMA system. The pricing schedule will be based on a Tax Lien Date of April 1, 2022 (alternative 2021) and will be approved by the Assessor prior to determination of final values.

Notices & Hearing Support

Value Change Notice

As a result of value changes made, during the informal review phase, the Town is required to send out a change of assessment notice to the owner of all parcels where a meeting was conducted or where a value has changed between the issuance of the initial change of assessment notice and the tentative assessment roll. The Contractor will be responsible for producing, envelope stuffing, postage, and mailing of the notices as a cost included in the contract price.

Informal & Formal Appeals

All property owners have a right to an in person informal review or by letter or email. All property owners who make an appointment within the agreed upon time period will receive a meeting to discuss the preliminary value. The Contractor must inform property owners at the meeting that a notice of results will be mailed to them. The informal review process is the responsibility of the Contractor. The Project Administrator and Assessor shall be notified of all informal review appointments. It is anticipated that the Assessor and/or the Assessor's designee will participate in the informal review process. The Contractor will provide staff to receive taxpayers' telephone calls, answer questions and set up appointments by telephone for meetings. The Contractor must use experienced field review staff for these meetings and for fieldwork related to property owner inquiries. This includes the responsibility of re-inspection and data correction processing to the assessment/inventory files. Scheduling of evening/weekend meetings, in addition to the daytime schedule, will be required. Meetings will be pre-scheduled by telephone and held at sites to be determined later.

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

The Contractor must provide the City with an analysis of, at least, the following in a report format:

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

Tyler has included Forty-Five (45) person workdays for both informal and formal hearings. Additional days shall be provided at a per diem rate of $1,000.00 per eight (8) hour person workday. A workday is defined as each day spent on actual meetings with the Board of Assessment Review and Small Claims Court, including preparation and travel time.

During the formal grievance period, resulting from the publication of the Tentative Assessment Roll, the Contractor, upon request by Town, must make individuals with appraisal and field experience available to assist the Assessor in presentations to the Board of Assessment Review as part of the fixed price contract. The Contractor will be responsible for performing all related fieldwork and for processing inventory changes resulting from grievance proceedings.

The Contractor will be responsible for representing the City in all small claims and certiorari proceedings resulting from the final assessed values which the Contractor made and which were placed on parcels on the final assessment roll and only if a formal grievance petition is filed prior to or on grievance day of the year of the reassessment. The Contractor will be required to assign skilled personnel who are familiar with the project and experienced in court testimony. As the volume of these actions is impossible to predict, this function is not considered to be part of the Contractor's fixed price proposal. Tyler will defend the assessed values, the methods employed in the reappraisal, and furnish supporting evidence as may be required at a per diem rate of $1000.

Deliverables

Tyler will produce manuals clearly explaining the valuation methods, the data and the processes utilized, to aid the City in defending the new assessments, maintaining the CAMA system and valuing new properties, subdivisions and changes to existing properties. Tyler will complete all these activities in compliance with accepted appraisal practices and conforming to all applicable state statutes and rules.

The final product will be the mailing of the 2022 (alternative 2021) Change of Assessment Notices, completion of all appeals through Board of Civil Authority Level, updates to the CAMA software that

reflect the new land schedules and updated cost, income and market models and the successful completion of appeals.

The documentation produced for this project shall include a new land valuation manual that includes neighborhood descriptions, land schedules and descriptions of adjustments, a copy of the sales file and adjustments made to create the land schedule, copies of any data collection or review manuals developed for, or used during this project, and copies of any other manuals, tables or reference materials developed or used during this project.

Tentative Project Schedule

The following project timetable is subject to review and mutually agreed upon modifications.

Table 2: Project Schedule

Activity	Completion Dates
Project Commencement	**
Residential Data Collection	March 15, 2021
Commercial/Industrial, Public Utility, Tax Exempt Data Collection	April 1, 2021
Land Study and Tables	December 1, 2021
Market Rents, Expenses, Capitalization Factors	December 1, 2021
Final Review and Final Adjustments	March 15, 2022
Change Notices mailed	April 1, 2022
Informal Hearings	June 1, 2022
Notice of Results Finalized	July 1, 2022
**Dates tentative and can be negotiated when selected	

Alternative Project Schedule (2 Year Timeline)

The following project timetable is subject to review and mutually agreed upon modifications.

Table 3: Project Schedule

Activity	Completion Dates
Project Commencement	**
Residential Data Collection	March 15, 2020
Commercial/Industrial, Public Utility, Tax Exempt Data Collection	April 1, 2020
Land Study and Tables	December 1, 2020
Market Rents, Expenses, Capitalization Factors	December 1, 2020
Final Review and Final Adjustments	March 15, 2021
Change Notices mailed	April 1, 2021
Informal Hearings	June 1, 2021
Notice of Results Finalized	July 1, 2021
**Dates tentative and can be negotiated when selected	

Clarifications & Understandings

Tyler expects to use Tyler's appraisal services contract as the basis for beginning contract negotiations. The contract documents shall consist of, and the resulting order of precedence shall be, 1) Tyler's standard contract, 2) the proposal, and 3) the RFP. ***Tyler reserves the right to negotiate any and all terms to the mutual satisfaction of the parties.***

Full Statistical Revaluation Performance Bond, Page 2: The performance bond will have an initial term of twenty-four (24) months. In the event that Client desires to renew or extend the term of the performance bond, Client shall be responsible for any additional bond premiums and any renewal thereof shall be subject to underwriting or surety approval.

General Requirements, Section A, Page 4: The certificate of insurance will list the Client as a certificate holder after the contract is signed by both parties and an insurable interest exists. The certificate of insurance does not contain original "wet" ink signatures.

Tyler will provide Client with notice of cancellation, non-renewal or reduction in its insurance coverages below the minimum requirements set forth in the contract within thirty (30) days thereof.

The Client can be listed as an additional insured on Tyler's Commercial General Liability policy and Automobile Liability policy, which automatically adds Client as an additional insured on Tyler's Excess/Umbrella Liability policy. Tyler's carrier has issued a blanket endorsement whereby any customer named as additional insured in the contract is afforded such status under the policy. Tyler's carrier does not issue separate additional insured endorsements specific to the Client.

General Requirements, Section B, Page 4: Tyler complies with all applicable provisions of the Americans with Disabilities Act.

Scope of Work, Responsibilities and Services to be Performed by Contractor, Section 2.3.2, Page 5: Tyler is willing to negotiate a mutually agreeable liquidated damages provision, not to exceed Three Hundred Dollars ($300) per business day.

Tyler will not be liable for failure to meet the final completion date when such failure is due to Force Majeure or to the failure by Client personnel to provide the cooperation and assistance (either through action or omission) for which Client is responsible as described in the contract.

Scope of Work, Responsibilities and Services to be Performed by Contractor, Section 2.7.4, Page 7: Ten percent (10%) retainage to be paid when Tyler has performed all obligations and requirements under the contract, excluding litigation support. The retained ten percent (10%) of the contract price is to be paid upon completion of the informal hearings in accordance with the provisions of the contract.

APPRAISAL SERVICES AGREEMENT

This Agreement is made between Tyler Technologies, Inc. and Client.

WHEREAS, Client has issued a Request for Proposal for _____ ("RFP"); and

WHEREAS, Tyler submitted a proposal in response to said RFP dated _____ to perform services to fulfill the needs of the Client ("Proposal");

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants and promises set forth in this Agreement, Tyler and Client agree as follows:

SECTION A – DEFINITIONS

- **"Agreement"** means this Appraisal Services Agreement.
- **"Client"** means _____.
- **"Effective Date"** means the last date on which both parties have signed this Agreement.
- **"Force Majeure"** means an event beyond the reasonable control of you or us, including, without limitation, governmental action, war, riot or civil commotion, fire, natural disaster, severe or unusual weather or climatic conditions which exist for a substantial period of time, extreme inflation (defined as eight percent or greater per year) or any other cause that could not with reasonable diligence be foreseen or prevented by you or us.
- **"Investment Summary"** means the total fixed price and per diem rates to complete the services described in this Agreement, attached as Exhibit A.
- **"Invoicing and Payment Policy"** means the invoicing and payment policy. A copy of our current Invoicing and Payment Policy is attached as Exhibit B.
- **"Tyler"** means Tyler Technologies, Inc., a Delaware corporation.
- **"we", "us", "our"** and similar terms mean Tyler.
- **"you"** and similar terms mean Client.

SECTION B – PROFESSIONAL SERVICES

1. Services. We will provide you the professional services, consistent with industry standards, as described in the Statement of Work attached hereto as Exhibit C.

2. Professional Services Fees. You agree to pay us the professional services fees in the amounts set forth in Exhibit A – Investment Summary. Those amounts are payable in accordance with our Invoicing and Payment Policy.

3. Services Warranty. We will perform the services in a professional, workmanlike manner, consistent with industry standards and the specifications described in the Statement of Work – Exhibit C.

4. Site Access and Requirements. You agree to provide us with access to your personnel as may be reasonably

SAMPLE

necessary for us to provide the professional services as described herein, subject to any reasonable security protocols or other written policies provided to us as of the Effective Date, and thereafter as mutually agreed to by you and us.

5. Client Assistance. You acknowledge that the services we provide under this Agreement are a cooperative process which may require the time and resources of your personnel. You agree to use all reasonable efforts to cooperate with and assist us as may be reasonably required to meet the agreed upon project deadlines and other milestones for the services. This cooperation includes at least working with us to schedule the services outlined in this Agreement and performing the Client responsibilities described in Exhibit D attached hereto. We will not be liable for failure to meet any deadlines and milestones when such failure is due to Force Majeure or to the failure by your personnel to provide such cooperation and assistance (either through action or omission).

6. Change in Legal Requirements. The parties acknowledge that the terms and conditions of this Agreement are based on the laws, rules and regulations as of the Effective Date. In the event any applicable laws, rules or regulations change so as to create additional work for us not provided for in this Agreement, Client shall allow us a reasonable extension of time to complete the services, and additional compensation as provided in Section C(3) below.

7. Background Checks. For at least the past twelve (12) years, all of our employees have undergone criminal background checks prior to hire. All employees sign our confidentiality agreement and security policies.

SECTION C – INVOICING AND PAYMENT; INVOICE DISPUTES

1. Invoicing and Payment. We will invoice you the fees for the services as per our Invoicing and Payment Policy, subject to Section C(2).

2. Invoice Disputes. If you believe any delivered service does not conform to the warranties in this Agreement, you will provide us with written notice within fifteen (15) days of your receipt of the applicable invoice. The written notice must contain reasonable detail of the issues you contend are in dispute so that we can confirm the issue and respond to your notice with either a justification of the invoice, an adjustment to the invoice, or a proposal addressing the issues presented in your notice. We will work with you as may be necessary to develop an action plan that outlines reasonable steps to be taken by each of us to resolve any issues presented in your notice. You may withhold payment of the amount(s) actually in dispute, and only those amounts, until we complete the action items outlined in the plan. If we are unable to complete the action items outlined in the action plan because of your failure to complete the items agreed to be done by you, then you will remit full payment of the invoice. We reserve the right to suspend delivery of all services if you fail to pay an invoice not disputed as described above within fifteen (15) days of notice of our intent to suspend services.

3. Additional Services. The Investment Summary contains the related costs required for the project based on our understanding of the specifications you supplied and of the laws, rules and regulations applicable to the project as of the Effective Date. If additional work is required, or if you use or request additional services, we will provide you with an addendum outlining the costs for the additional work. The price quotes in the addendum will be valid for thirty (30) days from date of issuance.

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SECTION D – TERM AND TERMINATION

1. Term. This Agreement shall commence on the Effective Date and shall continue through _____. This Agreement may be renewed upon written mutual agreement of the parties.

2 Termination. This Agreement may be terminated as set forth below. In the event of termination, you will pay us for all undisputed fees and expenses related to the services you have received, or we have incurred or delivered, prior to the effective date of termination. Disputed fees and expenses in all terminations other than your termination for cause must have been submitted as invoice disputes in accordance with Section C(2).

2.1 For Cause. If you believe we have materially breached this Agreement, you will invoke the Dispute Resolution clause set forth in Section F(2). You may terminate this Agreement for cause in the event we do not cure, or create a mutually agreeable action plan to address, a material breach of this Agreement within the thirty (30) day window set forth in Section F(2).

2.2 Force Majeure. Either party has the right to terminate this Agreement if a Force Majeure event suspends performance of this Agreement for a period of forty-five (45) days or more.

2.3 Lack of Appropriations. If you should not appropriate or otherwise receive funds sufficient to purchase, lease, operate, or maintain the software or services set forth in this Agreement, you may unilaterally terminate this Agreement upon thirty (30) days written notice to us. You agree not to use termination for lack of appropriations as a substitute for termination for convenience.

SECTION E – INDEMNIFICATION, LIMITATION OF LIABILITY AND INSURANCE

1. Property Damage and Personal Injury Indemnification.

1.1 We will indemnify and hold harmless you and your agents, officials, and employees from and against any and all third-party claims, losses, liabilities, damages, costs, and expenses (including reasonable attorney's fees and costs) for (a) personal injury or property damage to the extent caused by our negligence or willful misconduct; or (b) our violation of a law applicable to our performance under this Agreement. You must notify us promptly in writing of the claim and give us sole control over its defense or settlement. You agree to provide us with reasonable assistance, cooperation, and information in defending the claim at our expense.

1.2 To the extent permitted by applicable law, you will indemnify and hold harmless us and our agents, officials, and employees from and against any and all third-party claims, losses, liabilities, damages, costs, and expenses (including reasonable attorney's fees and costs) for (a) personal injury or property damage to the extent caused by your negligence or willful misconduct; or (b) your violation of a law applicable to your performance under this Agreement. We will notify you promptly in writing of the claim and will give you sole control over its defense or settlement. We agree to provide you with reasonable assistance, cooperation, and information in defending the claim at your expense.

2. **DISCLAIMER. EXCEPT FOR THE EXPRESS WARRANTIES PROVIDED IN THIS AGREEMENT AND TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, WE HEREBY DISCLAIM ALL OTHER WARRANTIES AND CONDITIONS, WHETHER EXPRESS, IMPLIED, OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES, DUTIES, OR CONDITIONS OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.**

SAMPLE

3. **LIMITATION OF LIABILITY. EXCEPT AS OTHERWISE EXPRESSLY SET FORTH IN THIS AGREEMENT, OUR LIABILITY FOR DAMAGES ARISING OUT OF THIS AGREEMENT, WHETHER BASED ON A THEORY OF CONTRACT OR TORT, INCLUDING NEGLIGENCE AND STRICT LIABILITY, SHALL BE LIMITED TO THE LESSER OF (A) YOUR ACTUAL DIRECT DAMAGES OR (B) THE AMOUNTS PAID BY YOU UNDER THIS AGREEMENT. THE PRICES SET FORTH IN THIS AGREEMENT ARE SET IN RELIANCE UPON THIS LIMITATION OF LIABILITY. THE FOREGOING LIMITATION OF LIABILITY SHALL NOT APPLY TO CLAIMS THAT ARE SUBJECT TO SECTION E(1.1) ABOVE.**

4. **EXCLUSION OF CERTAIN DAMAGES. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT SHALL WE BE LIABLE FOR ANY SPECIAL, INCIDENTAL, PUNITIVE, INDIRECT, OR CONSEQUENTIAL DAMAGES WHATSOEVER, INCLUDING BUT NOT LIMITED TO LOSS OF TAX REVENUE OR CLAIMS RELATED TO VALUATION OF PROPERTY, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.**

5. Insurance. During the course of performing services under this Agreement, we agree to maintain the following levels of insurance: (a) Commercial General Liability of at least $1,000,000; (b) Automobile Liability of at least $1,000,000; (c) Professional Liability of at least $1,000,000; (d) Workers Compensation complying with applicable statutory requirements; and (e) Excess/Umbrella Liability of at least $5,000,000. We will add you as an additional insured to our Commercial General Liability and Automobile Liability policies, which will automatically add you as an additional insured to our Excess/Umbrella Liability policy as well. We will provide you with copies of certificates of insurance upon your written request.

SECTION F – GENERAL TERMS AND CONDITIONS

1. Additional Services. You may purchase additional services at our then-current list price by executing a mutually agreed addendum. The terms of this Agreement will control any such additional purchase(s), unless otherwise specifically provided in the addendum.

2. Dispute Resolution. You agree to provide us with written notice within thirty (30) days of becoming aware of a dispute. You agree to cooperate with us in trying to reasonably resolve all disputes, including, if requested by either party, appointing a senior representative to meet and engage in good faith negotiations with our appointed senior representative. Senior representatives will convene within thirty (30) days of the written dispute notice, unless otherwise agreed. All meetings and discussions between senior representatives will be deemed confidential settlement discussions not subject to disclosure under Federal Rule of Evidence 408 or any similar applicable state rule. If we fail to resolve the dispute, then the parties shall participate in non-binding mediation in an effort to resolve the dispute. If the dispute remains unresolved after mediation, then either of us may assert our respective rights and remedies in a court of competent jurisdiction. Nothing in this section shall prevent you or us from seeking necessary injunctive relief during the dispute resolution.

3. Taxes. The fees in the Investment Summary do not include any taxes, including, without limitation, sales, use, or excise tax. If you are a tax-exempt entity, you agree to provide us with a tax-exempt certificate. Otherwise, we will pay all applicable taxes to the proper authorities and you will reimburse us for such taxes. If you have a valid direct-pay permit, you agree to provide us with a copy. For clarity, we are responsible for paying our income taxes arising from our performance of this Agreement.

4. Nondiscrimination. We will not discriminate against any person employed or applying for employment concerning the performance of our responsibilities under this Agreement. This discrimination prohibition will apply to all matters of initial employment, tenure, and terms of employment, or otherwise with respect

to any matter directly or indirectly relating to employment concerning race, color, religion, national origin, age, sex, sexual orientation, ancestry, disability that is unrelated to the individual's ability to perform the duties of a particular job or position, height, weight, marital status, or political affiliation. We will post, where appropriate, all notices related to nondiscrimination as may be required by applicable law.

5. E-Verify. We have complied, and will comply, with the E-Verify procedures administered by the U.S. Citizenship and Immigration Services Verification Division for all of our employees assigned to your project.

6. Subcontractors. We will not subcontract any services under this Agreement without your prior written consent, not to be unreasonably withheld.

7. Binding Effect; No Assignment. This Agreement shall be binding on, and shall be for the benefit of, either your or our successor(s) or permitted assign(s). Neither party may assign this Agreement without the prior written consent of the other party; provided, however, your consent is not required for an assignment by us as a result of a corporate reorganization, merger, acquisition, or purchase of substantially all of our assets.

8. Force Majeure. Except for your payment obligations, neither party will be liable for delays in performing its obligations under this Agreement to the extent that the delay is caused by Force Majeure; provided, however, that within ten (10) business days of the Force Majeure event, the party whose performance is delayed provides the other party with written notice explaining the cause and extent thereof, as well as a request for a reasonable time extension equal to the estimated duration of the Force Majeure event.

9. No Intended Third Party Beneficiaries. This Agreement is entered into solely for the benefit of you and us. No third party will be deemed a beneficiary of this Agreement, and no third party will have the right to make any claim or assert any right under this Agreement.

10. Purpose/Use Of Appraisals. By virtue of this Agreement we are contracted to provide certain services specified herein and recommendations of value to you which are intended for exclusive use by you for determinations of assessment for ad valorem tax purposes. Any use other than that stated above is not authorized nor intended, and most specifically excluded is an opinion of value used for federally related real estate transactions or other mortgage purposes.

11. Entire Agreement; Amendment. This Agreement represents the entire agreement between you and us with respect to the subject matter hereof, and supersedes any prior agreements, understandings, and representations, whether written, oral, expressed, implied, or statutory. Purchase orders submitted by you, if any, are for your internal administrative purposes only, and the terms and conditions contained in those purchase orders will have no force or effect. This Agreement may only be modified by a written amendment signed by an authorized representative of each party.

12. Severability. If any term or provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement will be considered valid and enforceable to the fullest extent permitted by law.

13. No Waiver. In the event that the terms and conditions of this Agreement are not strictly enforced by either party, such non-enforcement will not act as or be deemed to act as a waiver or modification of this Agreement, nor will such non-enforcement prevent such party from enforcing each and every term of this Agreement thereafter.

14. Independent Contractor. We are an independent contractor for all purposes under this Agreement.

15. Notices. All notices or communications required or permitted as a part of this Agreement, such as notice of

an alleged material breach for a termination for cause or a dispute that must be submitted to dispute resolution, must be in writing and will be deemed delivered upon the earlier of the following: (a) actual receipt by the receiving party; (b) upon receipt by sender of a certified mail, return receipt signed by an employee or agent of the receiving party; (c) upon receipt by sender of proof of email delivery; or (d) if not actually received, five (5) days after deposit with the United States Postal Service authorized mail center with proper postage (certified mail, return receipt requested) affixed and addressed to the other party at the address set forth on the signature page hereto or such other address as the party may have designated by proper notice. The consequences for the failure to receive a notice due to improper notification by the intended receiving party of a change in address will be borne by the intended receiving party.

16. Client Lists. You agree that we may identify you by name in client lists, marketing presentations, and promotional materials.

17. Confidentiality. Both parties recognize that their respective employees and agents, in the course of performance of this Agreement, may be exposed to confidential information and that disclosure of such information could violate rights to private individuals and entities, including the parties. Confidential information is nonpublic information that a reasonable person would believe to be confidential and includes, without limitation, personal identifying information (*e.g.*, social security numbers) and trade secrets, each as defined by applicable state law. Each party agrees that it will not disclose any confidential information of the other party and further agrees to take all reasonable and appropriate action to prevent such disclosure by its employees or agents. The confidentiality covenants contained herein will survive the termination or cancellation of this Agreement. This obligation of confidentiality will not apply to information that:

    (a) is in the public domain, either at the time of disclosure or afterwards, except by breach of this Agreement by a party or its employees or agents;
    (b) a party can establish by reasonable proof was in that party's possession at the time of initial disclosure;
    (c) a party receives from a third party who has a right to disclose it to the receiving party; or
    (d) is the subject of a legitimate disclosure request under the open records laws or similar applicable public disclosure laws governing this Agreement; provided, however, that in the event you receive an open records or other similar applicable request, you will give us prompt notice and otherwise perform the functions required by applicable law.

18. Non-Solicitation. To the extent allowed by applicable law, you will not (i) solicit for employment or (ii) hire any employee of ours during the term of this Agreement and for a period of six (6) months following the termination of this Agreement without our express written consent.

19. Business License. In the event a local business license is required for us to perform services hereunder, you will promptly notify us and provide us with the necessary paperwork and/or contact information so that we may timely obtain such license.

20. Governing Law. This Agreement will be governed by and construed in accordance with the laws of the State of_____.

21. Multiple Originals and Authorized Signatures. This Agreement may be executed in multiple originals, any of which will be independently treated as an original document. Any electronic, faxed, scanned, photocopied, or similarly reproduced signature on this Agreement or any amendment hereto will be deemed an original signature and will be fully enforceable as if an original signature. Each party represents to the other that the signatory set forth below is duly authorized to bind that party to this Agreement.

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22. Contract Documents. This Agreement includes the following exhibits:

Exhibit A	Investment Summary
Exhibit B	Invoicing and Payment Policy
Exhibit C	Statement of Work
Exhibit D	Client Responsibilities

IN WITNESS WHEREOF, a duly authorized representative of each party has executed this Agreement as of the date(s) set forth below.

Tyler Technologies, Inc.
Appraisal & Tax Division

By:_____

Name:_____

Title:_____

Date:_____

Address for Notices:
Tyler Technologies, Inc.
One Tyler Way
Moraine, OH 45439
Attention: VP & GM, Appraisal Services

[INSERT CLIENT NAME]

By:_____

Name:_____

Title:_____

Date:_____

Address for Notices:
[INSERT CLIENT NAME]
[INSERT CLIENT ADDRESS]
[INSERT CLIENT ADDRESS]
[INSERT CLIENT TITLE]

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EXHIBIT A

Investment Summary

The following Investment Summary details the services to be delivered by Tyler to Client under this Agreement. This Investment Summary is effective as of the Effective Date. Capitalized terms not otherwise defined will have the meaning assigned to such terms in your Agreement.

TO BE INCLUDED

SAMPLE

EXHIBIT B

Invoicing and Payment Policy

Tyler will provide you with the services set forth in the Investment Summary and Statement of Work. Capitalized terms not otherwise defined will have the meaning assigned to such terms in your Agreement.

Invoicing: We will invoice you for the applicable services and for the fees described in the Investment Summary as set forth below. Your rights to dispute any invoice are set forth in your Agreement.

1. Professional Services.

   All professional services performed under this Agreement will be invoiced as performed.

2. Expenses. The service fees in the Investment Summary include travel expenses.

Payment. Payment for undisputed invoices is due within forty-five (45) days of the invoice date.

We prefer to receive payments electronically. Our electronic payment information is:

Bank:	Wells Fargo Bank, N.A. 420 Montgomery San Francisco, CA 94104
ABA:	121000248
Account:	4124302472
Beneficiary:	Tyler Technologies, Inc. – Operating Account

SAMPLE

EXHIBIT C

Statement of Work

The following Statement of Work details the services to be delivered by Tyler to the Client under your Agreement. This Statement of Work is effective as of the Effective Date. Capitalized terms not otherwise defined will have the meaning assigned to such terms in your Agreement.

TO BE INCLUDED

SAMPLE

EXHIBIT D

Client Responsibilities

The following Client Responsibilities details the responsibilities of the Client under your Agreement. These Client Responsibilities are effective as of the Effective Date. Capitalized terms not otherwise defined will have the meaning assigned to such terms in your Agreement.

TO BE INCLUDED

SAMPLE

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 3/28/2019

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

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

PRODUCER
Hays Companies Inc.
133 Federal Street, 4th Floor
Boston MA 02110

CONTACT NAME: Moira Crosby
PHONE (A/C, No, Ext): FAX (A/C, No):
E-MAIL ADDRESS: mcrosby@hayscompanies.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Hartford Fire Insurance Company	19682
INSURER B: Hartford Casualty Insurance Company	29424
INSURER C: Lloyds of London Syndicates	048337 &
INSURER D:	048945
INSURER E:	
INSURER F:	

INSURED
Tyler Technologies, Inc.
5101 Tennyson Parkway
Plano TX 75024

COVERAGES CERTIFICATE NUMBER: 19-20 GL Auto REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC OTHER:			08UENAY8572	4/1/2019	4/1/2020	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
A	AUTOMOBILE LIABILITY X ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS X HIRED AUTOS X NON-OWNED AUTOS			08UENAY8572	4/1/2019	4/1/2020	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION $			08XHUA28392	4/1/2019	4/1/2020	EACH OCCURRENCE	$ 25,000,000
							AGGREGATE	$ 25,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		08WEEL5271	4/1/2019	4/1/2020	X PER STATUTE OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
C	Cyber/Privacy Prof Liab			B0621PTYLE000218	12/17/2018	12/17/2019	Occurence Limit	$20,000,000
C	Cyber/Privacy Prof Liab			B0621PTYLE000318	12/17/2018	12/18/2019	Aggregate Limit	$20,000,000

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

CERTIFICATE HOLDER

Evidence of Insurance

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

James Hays/MCROSB

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