

August 13, 2007

# Agreement for Full-Value Maintenance & Revaluation Assessment Services

Between:

Town of Dekorra

And

Accurate Appraisal, LLC.

# AGREEMENT FOR MAINTENANCE & REVALUATION SERVICES

## Section I

This agreement made this 14th day of August, 2008 by and between the Town of Dekorra, Columbia County, State of Wisconsin, party of the first part, hereinafter referred to as "Town",

AND

ACCURATE APPRAISAL LLC., PO BOX 415, MENASHA, WI 54952, party of the second part, hereinafter referred to as "Accurate".

## SIX YEAR PLAN SUMMARY

2009 = \$7,000 - Regular Maintenance  
2010 = \$7,000 - Regular Maintenance  
2011 = \$40,000 - Computer Revaluation w/ regular maintenance field work  
2012 = \$14,000 - Regular Maintenance w/ 33% Full Physical Inspections  
2013 = \$14,000 - Regular Maintenance w/ 33% Full Physical Inspections  
2014 = \$56,000 - Full Revaluation w/ 33% Full Physical Inspections  
TOTAL \$138,000  
AVERAGE PER YEAR= \$23,000

## SCOPE OF SERVICES

Accurate shall provide the Town with maintenance and revaluation assessment services by Wisconsin Department of Revenue Certified Personnel for the 2009-2014 assessment years, which includes the following:

1. Accurate shall update and maintain 100% real property assessment records for the Town. Accurate shall physically inspect 100% of the properties to be appraised over the course of the contract period. Said service shall include all assessing services so as to comply with all applicable Wisconsin statutes, codes, rules, and/or regulations, including the assessment of all new construction, remodeling, additions and changes relating to improvements removed for any reason such as fire, demolition, etc. through building permits. Accurate shall reapportion value brought about through property splits. Accurate shall perform revaluation services in 2011 & 2014.
2. Annual Inspections:

- 1) New construction, construction in progress the previous year and exempt status changes shall be physically inspected, and the property record card prepared or updated as needed.
  - 2) Properties affected by building removal, fire, significant remodeling (those requiring a building permit), or other major condition changes shall be physically inspected.
  - 3) Improved properties under construction over a period of years shall be re-inspected.
  - 4) All sales properties, legal description changes, property splits and combinations and zoning changes shall be reviewed and inspected if deemed necessary to ensure a fair assessment.
  - 5) Requests for review by property owners, made after the close of the municipal Board of Review, and prior to signing the affidavit for the next assessment roll, shall be physically inspected during the current assessment cycle.
  - 6) Properties that are brought to the attention of the Town as possibly inaccurately assessed and directed to the assessor shall be physically inspected.
  - 7) Mobile home statement of monthly parking fee calculations.
  - 8) A classification review shall be conducted annually to determine eligibility for agricultural use value assessment and the assessment of agricultural forest-land and undeveloped land.
3. Personal property: Accurate shall prepare and mail personal property blotters from a list supplied by the Town of the accounts to be assessed. By May first each year Accurate will analyze returned personal property blotters from the businesses and follow up with unfiled or incorrect statements in order to establish the proper assessment. Accurate shall enter real estate and personal property assessments in the current assessment roll so that it may be submitted to the Board of Review.
4. Preparation of Property Record Cards. Appropriate record cards shall be used in the evaluation and collection of data for residential improvements, commercial improvements, and agricultural improvements. All information relating to the improvements shall be obtained and shown as provided on the respective forms. A new digital format photograph of the parcel and improvements shall be taken for each new construction that year. At the discretion of Accurate, interior visits shall be performed as deemed necessary in order to obtain the most accurate and fair assessment. Accurate shall update the records supply to the Town within fourteen (14) days of final adjournment of the Board of Review. The records shall be updated prior to the next open book and again to reflect any changes made at the Board of Review. Hard copy printouts for all parcels shall be provided and placed in existing property record cards. The printout's format and data provided shall be approved by the

Department of Revenue and should contain the same data fields as shown on the Standard PA-500 property record card as a minimum.

5. Parcel Identification. The legal description, drawing and measurements of each land parcel and improvements shall be contained in the existing property record cards. Drawings shall be made for all new records. In the event if a discrepancy is discovered, Accurate shall investigate and correct the record.
6. Accurate shall, without additional expense to the Town, be required to attend Open Book and all Board of Review meetings and shall be responsible for defending all assessments. The Open Book meeting shall be conducted as needed. The meetings shall be scheduled by Accurate with the Clerk in coordination with the Town Board. The Open Book meetings shall be completed no later than the agreement date specified in Section III of this agreement.
7. Open Book Conference. Upon completion of the review of assessments and prior to completion of the assessment rolls, the Accurate shall hold open book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values. The draft Assessment Roll shall be completed by the earlier of May 15 or 3 weeks in advance of the Open Book Conference. Accurate shall send notice to each property owner of any change in assessment. The notice form used shall be that prescribed by the Department of Revenue, and include the time and place the open book conference(s) will be held. Mailing shall not be less than fifteen (15) days prior to the first day of the conferences for the convenience of property owners. Accurate shall be present at the open book conference for a time sufficient to meet with the property owners or their agents and shall be present at least two hours. The assessor shall verify that statutorily required instructional materials are available at the open book conference.
8. Accurate shall complete its Open Book hearings under this agreement no later than the agreement date, specified in Section III of this agreement, except for delays caused by the Town, county or state. Accurate may request a thirty-day extension to the contract upon written agreement with the Town.
9. Accurate shall provide advice and opinion for assessment matters and will defend values through the appeal process beyond the Open Book and Board of Review.
10. Board of Review Activities.
  - 1) Accurate shall be present at the first meeting of the Town Board of Review according to sec. 70.47(3)(ag), Wis. Stats. Accurate or his/her authorized representative shall attend all hearings of the Town Board of Review to explain and defend the assessed value and be prepared to testify under oath in regard to the values determined. Accurate shall attend other meetings of the Board of Review, as specifically requested to do so by the Town. In the event of appeal to the Department of Revenue

or the Courts, Accurate shall be available upon request of the Town to furnish testimony in defense of the values determined.

- 2) Accurate shall communicate openly and in a timely fashion with the proper Town personnel and the public in the handling of all appeals to ensure the Board of Review has all available information to render its decisions.
- 3) Accurate shall conform to Wis. Stats. Sec. 70.47(7)(c) when objector requests an extension through the proper forms.
- 4) Accurate shall present a positive professional image in both dress and conduct while interfacing with Town staff and the public, especially during the appeals process.
- 5) Accurate shall allow sufficient time to properly hear an appellant's appeal and communicate with all due respect to the appellant and in layman's terms. Accurate shall contact the appellant at least one week prior to the Board of Review.
- 6) Accurate shall justify appraisals and represent the Town at all meetings of the Board of Review.
- 7) Accurate shall demonstrate a good understanding of the State of Wisconsin's appraisal procedures and techniques in order to assist the Town in reviewing appeals. Professional assistance rendered in appeal work will be considered outside the basic contract. Accurate will negotiate a fee for assistance.

11. Completion of Assessment Roll and Reports. Accurate shall be responsible for the proper completion of the assessment roll in accordance with current statutes and the Wisconsin Property Assessment Manual. Final assessment figures for each property and the roll totaled to exact balance shall be provided by the Assessor to the Town and Columbia County. Accurate shall prepare and submit the Assessor's Final Report, all TID Reports and Computer Exemption Reports to the appropriate Department of Revenue district office.

12. Computer Software. Accurate shall use Computer Assisted Mass Appraisal software to accurately provide the Town with records of the maintenance and revaluation. For both residential and commercial valuation, Global Valuation Systems will be utilized following market data, Volume II of the Assessor manual and Marshall & Swift cost tables. The yearly maintenance fee associated with the use of Global Valuation Systems will be at no additional expense to the Town.

13. Accurate shall consider the cost approach, market approach, and income approach in the valuation of all land and improvements where applicable. Accurate shall provide each year for the Town's information and review, for each assessed class, the values used to build the assessment. For residential lands indicate average per acre first acre and additional for larger

acres; for agricultural acreage home sites account for parcel size; for waterfront parcels indicate the value per front foot of lake versus river parcels for base increment as well as additional frontage; and, acreage beyond the first increment for good, average and fair ratings.

14. Ownership of Records. All records prepared or maintained in connection with assessments in the Town shall at all times be and remain the sole property of the Town. Each contract year, within fourteen (14) days of the final adjournment of the Board of Review, Accurate shall turn over to the Town, all records prepared or maintained in connection with assessments in the Town including, but not limited to; (a) property record cards, maps, and other schedules and forms, (b) all records and material obtained from the Town and not previously returned to include maps, plans, and Accurate's records, (c) material specifically obtained and/or used for performance of assessment work for the Town, to include correspondence with property owners, sales data, and operating statements of income property, and (d) if the record system is computerized, at a minimum, provide that the software be able to create an exportable text file of the data. This text file shall then be left with the Town, along with a field definition file to describe the various data fields in the text file. Accurate may retain a copy of these records for reference.

15. Status, Change of Ownership or Operations. Accurate acknowledges and agrees:

- 1) The Assessor is an independent contractor to the Town, and that Accurate's business is independently owned and operated and that nothing in this contract shall be interpreted to cause or result in, directly or indirectly, any principal-agent or employer-employee relationship between Accurate and the Town and that nothing in this contract shall in any way be construed as an agreement of partnership, general or limited, joint venture, or as an agency relationship whatsoever between Accurate and the Town. Accurate shall not represent or advertise in any way that Accurate's relationship with the Town is other than stated herein. Accurate shall not state or imply that he/she is an agent of the Town.
- 2) Accurate shall have no right to assign, transfer, convey, or sub-contract all or any part of any rights or obligations under this contract without the prior written consent of the Town, which consent shall be at the sole discretion of the Town.
- 3) Accurate shall notify the Town within five (5) days of any changes in majority or more ownership or change in chief operating officer.

16. Personnel. Accurate shall provide at their expense any personnel necessary and shall comply with the following:

- 1) All personnel providing services shall be currently certified in compliance with Sec. 70.005 and 73.09, Wis. Stats. and the administrative rules prescribed by the Wisconsin Department of Revenue.
- 2) All employees, agents, or representatives of Accurate shall conduct themselves in a safe, sober, and courteous manner while performing services within the Town.
- 3) Accurate shall review any complaint relative to the conduct of the Assessor's employees and take appropriate corrective action. If the Town deems the performance of any of Accurate's employees unsatisfactory, Accurate shall, for good cause, remove such employees from work upon written request by the Town, such request stating reasons for removal.
- 4) Accurate shall supply all of its field representatives with identification cards, including the name, company, telephone number and photograph of the employee.
- 5) In connection with the performance of work under this contact, Accurate shall not discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in Section 651.01(5), Wis. Stats. or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruiting advertising, lay-off or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. Accurate agrees to post in a conspicuous place available for employees and applications for employment notices to be provided by the contracting officer setting forth provisions of the nondiscrimination clause.
- 6) Accurate shall retain the right to employ additional certified personnel at Accurate's expense as deemed necessary to complete the assessment roll in a timely manner. Responsibility for the content and accuracy of the assessment roll regardless of the use of other personnel shall, however, rest with Accurate.

17. Public Requests and Availability. Accurate shall timely respond to all open records requests received by the assessor. In so doing, the assessor shall comply with the confidentiality provisions of the law, including sec. 70.35(3), regarding the personal property return; sec. 70.47(7)(af), regarding income and expense information provided to the assessor and board of review; and sec. 77.265, the real estate transfer return. Accurate shall maintain a local or toll free telephone service with at least a 24-hour answering machine to receive calls from the Town or property owners. Accurate shall timely respond to all telephone inquiries within three working days. Accurate shall supply follow-up reports to the Town Clerk on those issues that have been raised to the clerk or board and subsequently passed on to the Assessor.

- 18. The Town’s responsibilities will be to supply Accurate with adequate office space in or near the Town’s Hall of Clerk’s office. Items to be mailed such as, but not limited to, assessor’s final report and personal property blotters will be the responsibility of Accurate.
  
- 19. The Town will hold harmless Accurate from third party claims and liabilities due to the assessment of property except claims or liabilities, which result from the intentional or negligent acts or omissions of Accurate, its employees, agents and representatives, shall be the responsibility of Accurate.
  
- 20. This agreement between the Town and Accurate shall be for the aforementioned assessment year beginning August 1<sup>st</sup>, 2008 and ending December 31<sup>st</sup>, 2014. It is expected the work will commence with the mailing of personal property blotters and be completed after the final adjournment of the Board of Review and any necessary follow up questions and/or work because of appeals of Board of Review decisions.
  
- 21. Accurate shall submit quarterly invoices indicating the percentage complete. The Town reserves the right to retain a 10% holdback per year pending final completion of all terms and conditions of the contract for that year.
  
- 22. Accurate shall maintain full insurance coverage to protect and hold harmless the Town. Limits of liability shall be not be less than the amounts listed below in this contract:

INSURANCE COVERAGE

<u>General Liability</u>	
General Aggregate	\$ 4,000,000
Each Occurrence	\$ 2,000,000
Personal & Adv Injury	\$ 2,000,000
Products-Comp/Op Agg	\$ 4,000,000
Fire Damage	\$ 300,000
Medical Expense	\$ 10,000

- 23. Photographs of all improved parcels will be taken digitally at no additional expense to the Town.
  
- 24. All expenses incurred by Accurate during the contract such as postage, phone calls, etc., will be at no additional expense to the Town.

25. Accurate will promote understanding of the assessment process with taxpayers and the Town. The Town and Accurate shall work to maintain good public relations throughout the assessment program.

26. Contract Termination.

Either party may terminate this Contract only with cause during the course of the work in the maintenance or revaluation year, cause being defined as default of the other party of terms of this Contract, upon 60 days written notice to the other party.

Either party may terminate this Contract without cause if done so within 60 days after the final Board of Review, upon 60 days written notice to the other party.

Upon termination by either party, Accurate shall deliver to the Town all records and materials in Assessor's possession used or created during this Contract. During the 60-day wind down period, both Accurate and the Town shall act in good faith with each other and cooperate in the orderly transfer of records.

27. This agreement is the entire Agreement between the parties and supersedes and replaces any and all prior agreements, understandings and promises on the same subject, whether they are written or oral.

28. This Agreement shall not be amended or modified except by written agreement approved and signed by both parties.

## Section II

### Parcel Totals:

Residential Total = 1,665

Residential Improved = 1,249

Commercial Total = 89

Commercial Improved = 63

Agricultural = 443

Undeveloped = 480

Agricultural Forest = 269

Forest = 188

Other Total = 83

Other Improved = 80

Personal Property = 66

**Section III**

Agreement for Full-Value Maintenance & Revaluation Services  
Provided by Accurate Appraisal LLC.

For

Town of Dekorra, Columbia County for the assessment years 2009-2014

Dated this 14<sup>th</sup> day of August, 2008.

**Agreement completion date-July 31<sup>st</sup> each maintenance year or  
September 30<sup>th</sup> each revaluation year**

Fee for services rendered:

Accurate shall be paid in quarterly installments the average yearly sum of \$23,000  
as stated in the Plan Summary.

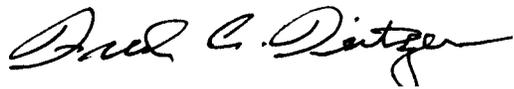
Revaluations are to be done in 2011 & 2014. Full physical inspections will be done to all  
properties throughout the Town as identified in the Plan Summary.

\_\_\_\_\_  
Jim Danielson  
Member  
Accurate Appraisal LLC

\_\_\_\_\_  
Date

\_\_\_\_\_  
Lee T. De Groot  
Member  
Accurate Appraisal LLC

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Fred C. Teitgen  
Town of Dekorra Chairperson

\_\_\_\_\_  
August 14, 2008

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Fred C. Teitgen  
Town of Dekorra Chairperson

\_\_\_\_\_  
Date