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PRESCRIBED CONTRACT FOR ANNUAL ADJUSTMENTS & CYCLICAL REASSESSMENT

This Contract is entered into by and between GnA Assessment Professionals ("Contractor," which term shall include the Contractor's principals), the Bartholomew County Assessor, and the Board of County Commissioners of Bartholomew County, Indiana (hereinafter jointly and severally the "County," which term shall also mean Bartholomew County, Indiana), and the Department of Local Government Finance ("Department"), a party solely for the limited purposes of approving the employment of the Contractor and exercising statutory oversight pursuant to IC 6-1.1-4-17(a).

RECITALS

A. The County has determined it is in the County's best interest to employ the Contractor as a technical advisor pursuant to the provisions of IC 6-1.1-4-17 for the purpose of performing a cyclical reassessment as required by IC 6-1.1-4-4.2(a)(6) and 50 IAC 2.4 and annual adjustments (or "trending") as required by IC 6-1.1-4-4.5 and 50 IAC 27;

B. The County has advertised for bids as required by IC 6-1.1-4-18.5(b) and has fulfilled all other statutory conditions precedent to the employment of a technical advisor;

C. The Contractor's principal(s) or contract executor is a Professional Appraiser as the term is defined in IC 6-1.1-4-17(c) and IC 6-1.1-31.7, is certified by the Department pursuant to 50 IAC 15-3 and 50 IAC 15-4, and the Contractor was the lowest and best bidder meeting all the requirements under law for serving as a technical advisor in the assessment of property;

D. The County has awarded the bid to the Contractor and the Contractor is willing to contract with the County subject to the terms and conditions of this Contract;

E. This Contract is subject to the provisions of 50 IAC 15 and the Contractor will comply with the provisions of 50 IAC 15 in connection with this Contract;

F. The Department has final approval authority for the employment of the Contractor pursuant to this Contract, and, as a signatory to the Contract, has the right to exercise its statutory right of oversight of the performance of the Contractor as contemplated by IC 6-1.1-4-17(a); and

G. The County, the Contractor, and the Department understand that for purposes of performing a cyclical reassessment, the term of this Contract may, due to authorization from the Indiana Department of Administration, cover all four years of a cyclical reassessment.

AGREEMENT

In consideration of the promises, mutual covenants, and obligations of the parties, the County, the Department, and the Contractor agree as follows:

1. Incorporation of Recitals. The foregoing recitals are adopted by the parties as being true and accurate statements and are hereby incorporated by reference into this Contract.

2. Duties of the Contractor. The Contractor shall provide technical assistance to the County in connection with the determination of annual adjustments to real property in Bartholomew County for the Assessment Year(s) of 2015, 2016, 2017 and 2018, as well as assistance with phase(s) One, Two, Three and Four of the four-phase cyclical reassessment beginning on July 1, 2014, as requested and assigned by the authorized designee of the County, under the terms and provisions of this Contract, in accordance with and in furtherance of all rules governing the assessment of real property promulgated by the Department and all other applicable laws, statutes, ordinances, or administrative rules.

A. Annual Adjustments.

1. The class(es) of property to be reviewed by the Contractor under this Contract is/are limited to *[Complete as applicable.]* Agriculture, Residential, Commercial, Industrial, Utility/Railroad

2. For the class(es) of property listed in paragraph 2(A) of this Contract, the Contractor will complete all responsibilities imposed upon an assessing official under IC 6-1.1-4-4.5 and 50 IAC 27 regarding annual adjustments and the completion of required ratio studies, unless specifically retained by the County as listed in paragraph 3 of this Contract, including but not limited to:

(a) Perform ratio studies using the methods or combination of methods acceptable under 50 IAC 27, which incorporates by reference the Standard on Ratio Studies published by the International Association of Assessing Officials ("IAAO"), or other acceptable appraisal methods approved by the Department.

(b) Use a valuation date of March 1, 2015, 2016, 2017 and 2018.

(c) Use verified sales of properties occurring within the fourteen months preceding the relevant valuation date in performance of the ratio studies.

i. Sales occurring before or after the assessment date shall be trended, if appropriate, in accordance with the IAAO standard and the time adjusted sales price shall become the basis for all ensuing analysis.

ii. If available sales data are insufficient to satisfy the IAAO standard, the Contractor may use sales from earlier or more recent time periods, or both, by adjusting and time-trending the sales data as described in the IAAO standard.

iii. If the Contractor determines that there are insufficient commercial and/or industrial improved property sales in order to determine an annual adjustment factor and the Department and the County expressly approve the Contractor's determination in writing, the Contractor shall review one or more of the following to derive an annual adjustment factor:
   (aa) Craftsman cost and depreciation tables from the last quarter of the calendar year preceding the assessment date.
   (bb) Income data, rental data, market value appraisals, and other relevant evidence derived from appeals of the most recent assessment date and adjusted, as applicable, to January 1 of the year preceding the assessment date.
   (cc) Commercial real estate reports.
   (dd) Governmental studies.
   (ee) Census data.
   (ff) Multiple listing services (MLS) data.
   (gg) The independent study performed by the Indiana Fiscal Policy Institute.
   (hh) Other information or data to determine an annual adjustment factor.

(d) Review all neighborhood delineations for the specified class(es) of property established for the most recent assessment date to determine if any adjustments or alterations are desirable.

(e) Review all land values for the specified class(es) of property established for the most recent assessment date to determine if any modifications are needed in order to promote uniform and equal assessments.

(f) Review ratio studies for each listed property class and examine the coefficient of dispersion and price-related differential to determine if an annual adjustment factor should be applied and determine the appropriate annual adjustment factor if required.

(g) After any annual adjustment factor is applied, the Contractor shall complete an additional ratio study and provide the results of the ratio study to the County and the Department in the manner and format specified in 50 IAC 27-4-1 through 50 IAC 27-4-7.

(h) Notify the County and the Department if any ratio study reveals a coefficient of dispersion and/or price-related differential that is outside the appropriate ranges

set in 50 IAC 27-11-1 and recommend appropriate actions to address any identified irregularities in accordance with the procedures set forth in 50 IAC 27.

(i) Conduct any required stratifications and perform ratio studies for each strata until the Contractor determines the properties that are causing a coefficient of dispersion and/or price-related differential that is outside of the acceptable range and then make necessary refinements to the valuation for all similarly situated properties.

(Paragraphs (A)(2)(j) through (2)(m) are optional provisions to be included if this Contractor will also be responsible for the following services related to sales disclosure forms. If this Contractor WILL be responsible for the following services related to sales disclosure forms, then check these provisions.)

(j) ☐ No later than fifteen business days prior to October 1 of the contract year, the Contractor shall submit to the County and the Department all parcel data in the specified formats as required by IC 6-1.1-4-25 that are set forth at 50 IAC 26 and on the Department website at www.in.gov/dlgf/4699.htm to be utilized by the Department and the Legislative Services Agency ("LSA") in accordance with IC 6-1.1-33.5-3.

(k) ☐ The Contractor will generate complete parcel characteristics and parcel assessment data in a manner and format acceptable to the Department and LSA.

(l) ☐ Verify all sales disclosure forms forwarded to the Contractor that the County received under IC 6-1.1-5.5-3.

(m) ☐ No later than fifteen business days before March 1 of each assessment year, the Contractor must submit to the County all sales disclosure data for the preceding year in the electronic format specified by the Department.

B. Cyclical Reassessment.

1. The group(s) of parcels of real property containing approximately 25% or more of the parcels within each class of real property in the County (as prescribed by the County's reassessment plan as approved by the Department) and which the Contractor is to review pursuant to this Contract ("group(s)") is/are limited to: Commercial and/or Industrial, Utility/Railroad, if requested Resider, if requested Agricu, if requested Exempt.

2. For the group(s) of property listed in paragraph 2(B), the Contractor will complete all responsibilities imposed upon an assessing official under IC 6-1.1-4 and 50 IAC 2.4 regarding the assessment of real property for phase(s) One, Two, Three and Four of the cyclical reassessment, unless such responsibilities are specifically retained by the County as listed in paragraph 3, including but not limited to:

(a) Perform the physical inspection, as that term is defined in the Request for Proposal issued by the County and which gave rise to this Contract, which definition is incorporated by reference herein, of all real property in the group(s) specified in paragraph 2(B), for which physical inspection shall begin on or after July 1, 20<u>14, 2015, 2016, 2017</u> and be completed on or before March 1, 20<u>15, 2016, 2017, 2018</u>.

(b) Recommend to the County the True Tax Value, as that term is defined in the 2011 Real Property Assessment Manual and Guidelines, of all parcels in the group(s) using the guidelines determined by the Department.

(c) Compliance with IC 6-1.1-4-4.2(a)(6)(A) to physically inspect each parcel of real property in the group(s) being reassessed, may be satisfied using various approaches. The following is a list of suggestions:

i. As a basic procedure, visually inventory the property with the property record card in hand, and confirm that all buildings, structures, and improvements ("improvements") are properly described on the property record card, and

(aa) if any improvements do not appear to be properly described, take the necessary measurements to properly describe the improvements on the property record card;

(bb) if any improvements do not have photographs attached to the property record card, and the County believes it is appropriate to have a photograph of the improvement, take the photograph and include it with the property record card; and

(cc) if any buildings or structures have been added to the land that do not appear to be fully described, exterior measurements must be obtained. If the County believes an interior inspection is desirable, seek the ***permission*** of the owner to enter the building or structure. If no owner or representative of the property is present, leave a printed form such as a door hanger requesting the property owner or representative contact the Contractor to make arrangements for the in-structure inspection. The printed form shall make clear that the property owner/representative may choose not to have an interior inspection.

ii. As an alternative to on-site inspections, the following procedures are suggested:

(aa) ☒ *[Check if the County requires the Contractor to comply with these procedures.]* If the County has a construction permit process and maintains active updating of property record cards, physical inspection may include review of building permits, sales disclosure forms, multiple listing service property data, and inspection of aerial photography. A visual inspection of the

(bb) ☐ *[Check if the County requires the Contractor to comply with these procedures.]* If the County does not have a construction permit process and does not actively update property record cards, the Contractor's personnel shall make a visit to each property as described in paragraph 2(B).

(cc) ☐ *[Check if the County requires the Contractor to comply with these procedures.]* If the County records available are less than a construction permit process and active updating of property record cards but more informative than having no current records, the Contractor shall perform the duties of physical inspection by classes described as follows:

[The County shall insert the level of physical inspection required for each class of property.]

(A) Agricultural: If requested, the Contractor shall physically visit each parcel, collect the required information, photograph the property and provide a legible copy of the PRC for data entry.

(B) Residential: If requested, the Contractor shall physically visit each parcel, collect the required information, photograph the property and provide a legible copy of the PRC for data entry.

(C) Commercial: Physically visit each parcel, Collect interior and exterior required information, photograph and provide a clear legible copy of the corrected PRC for data entry. Including Utilities

(D) Industrial: Physically visit each parcel, Collect interior and exterior required information, photograph and provide a clear legible copy of the corrected PRC for data entry. Including Utilities

(E) Exempt: _____

(d) Adequately provide for the creation and transmission of real property assessment data in the form required by LSA and the Department's division of data analysis.

(e) Complete the appraisal of: (1) one-third of the parcels in a group before October 1 of the year in which the group's reassessment under the County's reassessment plan begins; (2) complete the appraisal of two-thirds of the parcels in the group before January 1 of the year following the year in which the group's reassessment begins; and (3) complete the appraisal of all the remaining parcels in the group before March 1 of the year following the year in which the group's reassessment begins.

(f) File appraisal reports with the County for: (1) the one-third of the parcels in a group appraised before October 1 of the year in which the group's reassessment under the County's reassessment plan begins; (2) the two-thirds of the parcels in the group appraised before January 1 of the year following the year in which the group's reassessment begins; and (3) all the remaining parcels in the group appraised before March 1 of the year following the year in which the group's reassessment begins.

(g) In preparing the appraisals, utilize cost and depreciation tables set forth in the 2011 Real Property Assessment Manual and Guidelines and any related updates thereto.

C. All direct assessment activities, those activities necessary to make the actual valuation of the property, must be performed by a level III assessor-appraiser certified under IC 6-1.1-35.5. All work performed under this Contract must be organized, supervised, or reviewed by a level III assessor-appraiser certified under IC 6-1.1-35.5. Additionally, a level III assessor-appraiser certified under IC 6-1.1-35.5 must personally fulfill the following duties: *[Specify, in detail, the precise obligations that the County desires to be handled personally by the level III assessor-appraiser.]*

Supervision, training and education of the Assessor staff.

Ratio Study and Trending

Supervision of Land Value Development

D. Administrative personnel employed by the Contractor may be used to fulfill the following duties: *[Specify, in detail, the precise obligations that the County does not intend to require a level III assessor-appraiser to handle personally.]*

Administrative appeal work would include filing, research, mailing, photography

Pictometry, residential and agricultural field work, photography

(Paragraph 2(E) is an optional provision to be included if the Contractor will be responsible for services related to new construction.)

E. ☒ Under the terms of this Contract, the Contractor shall assist the County in the collection of data pertaining to new construction and demolition permits and the examination of new construction and demolition from the previous year(s) (20 2014, 2015, 2016, 2017). The Contractor shall physically inspect commercial and industrial parcels within the County for the year(s) 20 15, 2016, 2017, 2018 based on permits, Form 135s, or other information as provided by the County.

(1) For each building permit issued to the Contractor, a representative of the Contractor shall visit, inspect, list, measure, and grade the improvement specified in the permit. For each demolition permit issued to the Contractor, a representative of the Contractor shall visit and inspect the improvement specified in the permit.

(2) When possible, the contractor shall gain an interior inspection or gain interior information. If no one is present to permit interior access, the Contractor shall leave a door hanger at the property to provide the owner a means of contacting the County to provide interior information.

(3) The Contractor will also be responsible for digital photographing of new improvements and additions or other changes to those improvements.

(4) If the Contractor locates an improvement that is under construction or under demolition at the time of a field inspection, a notation to that effect will be placed

on the property record card indicating the estimated percentage of completion or demolition at the time of the inspection.

(5) The Contractor shall provide a rate per parcel for any overages in parcel count to be collected or reviewed on a yearly basis. The overage charge(s) shall be
$17.00 per parcel for Residential; $28.50 per parcel for Agricultural
$50 per parcel for Commercial, Utility and Railroad; $75 per parcel for Industrial.

(6) The Contractor shall perform data entry for
Pictometry at $4.50 per parcel

[State property class type(s).] new construction permit parcels. The overage charge(s) shall be
$Residential $25.00 per parcel; Agricultural $30.00 per parcel; There are no overage charges for Commercial, Industrial,.

3. Responsibilities of the County. The Contractor will not be responsible for the following duties as provided in IC 6-1.1-4, which are retained by the County for performance by the County's staff or are contracted by the County to a third party:

A. Duties retained by the County for performance by the County's staff:

(1) Send notices of assessment to each affected taxpayer pursuant to IC 6-1.1-4-22(a) and (b).

(2) Maintain an electronic data file of the parcel characteristics and parcel assessments of all parcels and the personal property return characteristics and assessments by return for the County as of the assessment date.

(3) Maintain the electronic file in a form that formats the information with the standard data, field, and record-coding required and approved by LSA and the Department.

(4) Transmit the data in the file with respect to the assessment date of March 1, 2015, 2016, 2017, 2018, to LSA and the Department in a manner that meets the data export and transmission requirements in a standard format as prescribed by the Indiana Office of Technology ("IOT") established by IC 4-13.1-2-1 and approved by LSA.

(5) Resubmit the data in the form and manner required under this subsection, upon request of LSA or the Department, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by LSA or the Department. An electronic data file maintained for a particular assessment date may not be overwritten with data for a subsequent assessment date until a copy of an electronic data file that preserves the data

for the particular assessment date is archived in the manner prescribed by IOT and approved by LSA.

(6) ☒ *[Check if the County is to perform data entry.]* Perform the following data entry:
all classes of property

B. Duties to be contracted to a third party: None.

4. Final Authority to Determine Assessed Values. The final determination of the appropriate assessed values is and shall remain the responsibility of the County.

5. Contract Representative. The County Assessor shall be the Contract Representative to serve as the primary contact person for the County under the Contract.

6. Contractor Employees: Project Manager. The Contractor shall assign by name an Indiana level III assessor-appraiser as project manager. The assigned Indiana level III assessor-appraiser shall be Virginia R. Whipple AAS and the current contact information for the assigned person is:

Address: 1803 S CR 550 W
Greensburg, IN 47240
Work telephone: 812-593-5308
Home telephone: 812-663-8625
Cell number: 812-593-5308
Email: ginny@gnaassessmentprofessionals.
DLGF student ID #: 816
Date of issuance assessor-appraiser certificate: 2010

7. Work Plan. Attached hereto, and incorporated fully herein as Exhibit A, is the Work Plan developed and approved by the Contractor and the County setting forth the schedule for the completion of work under this Contract. The Contractor and the County warrant and represent that the Work Plan ensures that all values generated by any form of assessment under this Contract will be completed before such values are required by the Department in order to set tax rates. A Work Plan must be attached to and incorporated into this Contract before the Department can become a signatory to the Contract.

8. Performance Bond. If the County requires surety and performance bonds, the Contractor must purchase a performance bond or bonds from a surety licensed to do business in the State of Indiana. The performance bond(s) must be in the same amount as

the price of this contract and must entitle the County to call upon the surety to complete the contract in one of three ways: 1) the surety completes the contract by hiring a completion contractor; 2) the surety and the County choose a new contractor to complete the contract and the surety pays the costs; or 3) the County alone chooses a new contractor and the surety pays the costs. If the surety chooses to complete the contract by hiring a completion contractor, the surety assumes the same risk as the original Contractor. A requirement that the Contractor provide surety and performance bonds may be attached to this Contract as an addendum to be signed by all parties. Alternatively, the Contractor and County may agree to a performance retainer and attach an addendum signed by all parties to this Contract to provide for such a retainer.

9. Identification. All field personnel involved with performance of work for the Contractor shall carry identification cards, which will include a photograph of the individual and the Assessor's signature. All vehicles used by field personnel shall be marked appropriately and registered with the County Sheriff's office, with local police departments located within the County, and with the Assessor's office.

10. Office Space; Computer Support. The County ☒ shall/ ☐ shall not provide the Contractor with office space or computer support in connection with the performance of this Contract. The County and Contractor shall be aware of and exclusively responsible for all legal implications of the County providing the Contractor with office space or computer support in connection with the performance of this Contract.

11. Work Product Delivery. The Contractor shall be responsible for the delivery of the following products to the County at the completion or termination of this Contract, including all media in which the materials may be retained:

A. documentation of procedures used throughout the annual adjustment and reassessment programs;

B. any and all training materials and manuals used to train the Contractor's staff;

C. all field worksheets for each parcel of real property;

D. all maps and/or other information provided for the Contractor by the County;

E. all information gathered, created, or reviewed for the verification of sales disclosure forms, neighborhood delineations, land values, and/or any time adjustments to sales prices; and

F. all ratio studies and supporting documentation.

12. Contractor Support for Appeals. The duties of the Contractor in this paragraph shall last until all appeals have been resolved, regardless of the earlier termination of this Contract.

A. The Contractor shall provide 10 eight hour business days for support of values after mailing of Notices of Assessment (Form 11s), utilizing personnel familiar with the entire reassessment and annual adjustment processes, including re-inspection of property or explanation of ratio studies as may be needed. Days required above the 10 eight hour business days shall be provided at the request of the County at a rate of $300, 275, 250, 225 per business day.

B. If an assessed value recommended by the Contractor is appealed to any reviewing body, the Contractor or its employee or representative shall, if at least 5 days notice is given to the Contractor, appear at any hearing scheduled on the appeal of the parcel to explain its calculations and defend the recommendation. The Contractor shall provide 5 ☐ hours/ ☒ days for this service. ☐ Hours/ ☒ days required above this amount shall be provided at the request of the County at a rate of $300, 275, 250, 225 per ☐ hour/ ☒ day.

13. Consideration. The County shall pay the Contractor a fee $461,500 Four Hundred and Sixty One Thousand Five Hundred Dollars = $115,375 per year with a break down or ($50,000 for Review, $25,000 Trending, $40,375 for the remaining services each year) in full payment for the complete performance of all duties, responsibilities, and activities set out in this Contract and on the Work Plan mutually agreed to under paragraph 7 and attached as Exhibit A. The fee shall be paid in the manner set forth in paragraph 15. The parties to this Contract acknowledge that the Department has no duty, responsibility, or obligation under this Contract to pay the Contractor, any subcontractor of the Contractor, or the County. The parties further acknowledge that the work to be performed under this Contract is solely for the benefit of the County and that it is the County's sole obligation to pay the consideration required under this Contract.

14. Condition of Payment. All services provided by the Contractor must be performed to the reasonable satisfaction of the County and the Department, as determined at their sole discretion and in reliance upon all applicable federal, state, local laws, ordinances, rules, and regulations. The County shall not be required to pay for work found to be unsatisfactory, inconsistent with this Contract, or performed in violation of federal, state or local statute, ordinance, rule, or regulation.

15. Time and Manner of Payment. The Contractor shall be paid as follows:

A. At the end of each month, the Contractor shall submit a claim for payment for work completed under the Contract during that month. The amount of each monthly payment is subject to the completion percentage requirements set forth in the Work Plan, subject to approval by the County, and is subject to full compliance with all other obligations under this Contract. Approval shall be based on the biweekly *[specify the time period when the reports must be submitted; for example, monthly, weekly, or biweekly]* progress reports submitted by the Contractor and on the County's inspection of the Contractor's assessment records and the submission of the reports to the County.

Payment shall be made to the Contractor within 45 days after approval by the County.

B. If all work is not completed under this Contract by the completion date specified in paragraph 18 or if all required data is not submitted to the Department in the appropriate format in a timely manner, then all further payments may be suspended until all work has been satisfactorily completed and approved by the County and as otherwise required under this Contract. Payments of the suspended amount will be made to the Contractor within 45 days after such approval by the County, subject to other terms of this Contract. The County is solely responsible for payment to the Contractor. The Contractor shall not submit any claim for payment to the Department nor make any claim for damages against the Department under the Contract. The Department has no financial or other obligations, including damages, to the Contractor and is a party to the Contract solely for the purpose of fulfilling the requirements of IC 6-1.1-4-17(a).

16. Penalties. Pursuant to IC 6-1.1-4-19.5(b)(2), payments due under this Contract shall be reduced by the amount of $100.00 per business day that any part of the performance by the Contractor remains incomplete after the due date specified in this Contract.

17. Professional Appraiser Certification; Contract Void on Revocation.

A. A material inducement for entering into this Contract is that the Contractor's principal(s) or contract signatory has been certified as a "Professional Appraiser" under IC 6-1.1-31.7 and 50 IAC 15-4 in order to enter into this Contract. The Contractor represents and warrants that its principal(s) or contract signatory is certified as a "Professional Appraiser" at the time of entering into this Contract.

B. The Contractor's principal(s) or contract signatory will take all steps necessary to maintain such certification throughout the term of this Contract. The Contractor shall immediately notify the County and the Department in writing of any circumstance or occurrence jeopardizing this certification status or if any Notice is issued to the Contractor's principal(s) or contract signatory pursuant to 50 IAC 15-3-6(b).

C. Pursuant to IC 6-1.1-31.7-4, this Contract is void and the Contractor may not receive additional funds if this certification is revoked.

18. Term of Contract. This Contract commences on the date the Department signs and the Contractor shall commence work under this Contract within ten days of the date of approval by the Department of the Contractor's engagement pursuant to this Contract, but not before July 1, 2014 with regard to reassessment-related responsibilities. The Contractor shall complete all reassessment work to be performed under this Contract, other than assistance required in regard to an appeal filed under IC 6-1.1-15, before March 1, 2018, and all annual adjustment work to be performed under this Contract, other than assistance required in regard to an appeal filed under IC 6-1.1-15, before

July 1 of each year provided the County provides all sales and parcel data to the Contractor before May 15 of 2015, 2016, 2017, 2018

[July 1 of each year is the statutory deadline by which the County shall, under oath, prepare and deliver to the County Auditor a detailed list of the real property listed for taxation in the County. IC 6-1.1-5-14].

19. Contract Reports and Monitoring.

A. The Contractor shall maintain all books, documents, papers, accounting records, and other evidence pertaining to all costs incurred under this Contract. The Contractor shall make such materials available at its office at all reasonable times during this Contract and for three years from the date of final payment under this Contract for inspection by the Department or its authorized designees. Copies shall be furnished at no cost to the Department if requested.

B. The Contractor shall provide written progress reports to the County in a form reasonably prescribed by the County and consistent with paragraph 15(A). The reports must include the number of parcels being reviewed by the Contractor and the status of the work being done. The County may require that additional information be included in the reports. The Contractor shall submit the reports to the County within three business days of receipt of a request.

C. The County may at all times inspect the records of the Contractor to verify the progress and evaluate the quality of work performed. The County may accompany the Contractor's personnel in their assigned duties to assure the Contractor's adherence with contractual specifications and approved procedures. The Contractor shall extend its full cooperation to the County by providing access to all program-related records and by making personnel available upon request for the purpose of monitoring quality, performance, and progress.

D. As required by IC 6-1.1-4-19.5(b)(7), the Contractor shall give unrestricted access to its work product to the Department and to LSA.

20. Work Standards. The Contractor shall execute its responsibilities by following and applying at all times the highest professional and technical guidelines and standards. If the County becomes dissatisfied with the work product of or the working relationship with those individuals assigned to work on this Contract, the County may request in writing the replacement of any or all such individuals and the Contractor shall grant such request.

21. Changes in Work. The Contractor shall not commence any additional work or change the scope of the work until authorized in writing by the County. The Contractor shall make no claim for additional compensation in the absence of a prior written approval and amendment executed by all signatories hereto. This Contract may only be amended, supplemented, or modified by a written document executed in the same manner as this Contract.

22. Authority to Bind Contractor. The signatory for the Contractor represents that he or she has been duly authorized to execute this Contract on behalf of the Contractor and has obtained all necessary or applicable approvals to make this Contract fully binding upon the Contractor when his or her signature is affixed and accepted by the County and the Department.

23. Confidentiality of Information.

A. The Contractor understands and agrees that data, materials, and information disclosed to the Contractor may contain confidential and protected information. The Contractor covenants that data, material, and information gathered, based upon, or disclosed to the Contractor for the purpose of this Contract will not be disclosed to or discussed with third parties without the prior written consent of the County and the Department.

B. The parties acknowledge that the services to be performed by the Contractor for the County under this Contract may require or allow access to data, materials, and information containing Social Security numbers maintained by the County or the State of Indiana in its computer system or other records. In addition to the covenant made above in this section and pursuant to 10 IAC 5-3-1(4), the Contractor and the County agree to comply with the provisions of IC 4-1-10 and IC 4-1-11. If any Social Security number(s) is/are disclosed by the Contractor, the Contractor agrees to pay the cost of the notice of disclosure of a breach of the security of the system in addition to any other claims and expenses for which it is liable under the terms of this Contract.

C. If the County or the Department receives a public records request that relates to information or documents in the possession of the County or the Department related to the Contractor's intellectual property, trade secrets, or other proprietary rights, the County or the Department shall promptly forward such request to the Contractor for response. The Contractor shall designate in writing which of those documents, if any, it considers confidential information or information otherwise excepted from public disclosure requirements and state with specificity the factual or legal basis for objecting to the disclosure of such documents. The Contractor agrees and acknowledges that only information falling within a specific exemption permitted under IC 5-14-3-4 shall be designated as Confidential. The Contractor shall mark each page of a document considered to be confidential information as "Confidential" or a similar designation. The County or the Department shall promptly review the basis for the Contractor's claim of confidentiality and shall not disclose the documents subject to the Contractor's claim if the County or the Department concurs with such claim, provided that if the County or the Department determines that its obligation under public access law requires such disclosure, the County or the Department shall promptly notify the Contractor of such determination and will not make such disclosure if the Contractor obtains, prior to the expiration of the applicable timeframe for response to such request, either an opinion from the Indiana Public Access Counselor that such disclosure is not required or a protective order or other relief from any court of competent jurisdiction in the State of Indiana preventing such disclosure.

D. The Contractor acknowledges that the Department will not treat this Contract as containing confidential information, and will post this Contract on its website as required by Executive Order 05-07. Use by the public of the information contained in this Contract shall not be considered an act of the State.

24. Ownership of Documents and Materials. All documents, records, programs, data, film, tape, articles, memoranda, and other materials not developed or licensed by the Contractor prior to execution of this Contract, but specifically developed under this Contract, shall be considered "work for hire" and the Contractor transfers any ownership claim to the County and all such materials will be the property of the County. Use of these materials (other than as related to contract performance by the Contractor) without the prior written consent of the County is prohibited. During the performance of this Contract, the Contractor shall be responsible for any loss of or damage to these materials developed for or supplied by the County or the Department and used to develop or assist in the services provided while the materials are in the possession of the Contractor. Any loss or damage thereto shall be restored at the Contractor's expense. The Contractor shall provide the County and the Department full, immediate, and unrestricted access to the work product during the term of this Contract.

25. Delays.

A. Whenever the Contractor or the County has knowledge that any actual or potential situation is delaying or threatens to delay the timely performance of this Contract, it shall, within 10 days, provide written notice of the delay to the other party by certified mail, return receipt requested, including all relevant information with respect to the actual or potential cause of the delay.

B. In the event of a delay by the Department, legislative action, or court rulings, the County and the Contractor reserve the right to re-negotiate all terms of this Contract, including costs.

26. Disputes.

A. Should any disputes arise with respect to this Contract, the Contractor and the County agree to act immediately to resolve such disputes. Time is of the essence in the resolution of disputes.

B. The Contractor agrees that, the existence of a dispute notwithstanding, it will continue without delay to carry out all of its responsibilities under this Contract that are not affected by the dispute. Should the Contractor fail to continue to perform its responsibilities regarding all non-disputed work without delay, any additional costs incurred by the County or the Contractor as a result of such failure to proceed shall be borne by the Contractor.

C. If a party to this Contract is not satisfied with the progress toward resolving a dispute, the party must notify in writing the other party of this dissatisfaction. Upon

issuance of written notice, the parties have ten working days, unless the parties mutually agree to extend this period, following the notification to resolve the dispute. If the dispute is not resolved within ten working days, a dissatisfied party shall submit the dispute in writing according to the following procedure:

> The parties agree to resolve such matters through submission in writing of their dispute to the Commissioner of the Department. The Commissioner shall reduce a decision to writing and mail or otherwise furnish a copy thereof to the Contractor and the County within ten working days after presentation of such dispute for action. The presentation may include a period of negotiations, clarifications, and mediation sessions and will not terminate until the Commissioner concludes that the presentation period is over. The Commissioner's decision shall be final and conclusive unless either party mails or otherwise furnishes to the Commissioner, within ten working days after receipt of the Commissioner's decision, a written appeal. Within ten working days of receipt by the Commissioner of a written request for appeal, the decision may be reconsidered. If no reconsideration is requested within ten working days, the parties may mutually agree to submit the dispute to arbitration or mediation for a determination. If a party is not satisfied with the Commissioner's ultimate decision, the dissatisfied party may submit the dispute to an Indiana court of competent jurisdiction.
>
> The County may withhold payments on disputed items pending resolution of the dispute. The unintentional nonpayment by the County to the Contractor of one or more invoices not in dispute in accordance with the terms of this Contract will not be cause for the Contractor to terminate this Contract and the Contractor may bring suit to collect these amounts without following the disputes procedure contained herein.

27. Termination for Convenience by County. This Contract may be terminated, in whole or in part, by the County or the Department whenever, for any reason, the County or the Department determines that such termination is in its best interest. A decision by the County to terminate this Contract shall not be attributed to the Department. Similarly, a decision by the Department to terminate this Contract shall not be attributed to the County, nor shall such a decision by the Department give rise to a cause of action against the Department. Termination of services shall be effected by delivery to the Contractor of a Termination Notice at least thirty days prior to the termination effective date specifying the extent to which performance of services under such termination becomes effective. In the Notice, the party or parties terminating this Contract must state which party or parties initiated the termination. The Contractor shall be compensated for services properly rendered prior to the effective date of termination, but under no circumstances will the Department be responsible for any payment, including damages, to the Contractor. The County will not be liable for services performed after the effective date of termination. The Contractor shall be compensated for services herein provided but in no case shall total payment made to the Contractor exceed the original contract price or shall any price increase be allowed on individual line items if canceled only in part prior to the original termination date.

28. Termination for Default by County. If the County, 60 days after receipt of written notice, fails to correct or cure any material breach of this Contract, the Contractor may cancel and terminate this Contract and institute the appropriate measures to collect monies due up to and including the date of termination.

29. Audits. The Contractor acknowledges that it may be required to submit to an audit of funds paid through this Contract. Any such audit shall be conducted in accordance with IC 5-11-1, *et. seq.*, and audit guidelines specified by the State.

30. Compliance with Laws.

A. The Contractor shall comply with all applicable federal, state and local laws, rules, regulations, and ordinances, and all provisions required thereby to be included herein are hereby incorporated by reference. The enactment or modification of any applicable state or federal statute or the promulgation of rules or regulations thereunder after execution of this Contract shall be reviewed by the County and the Contractor to determine whether the provisions of this Contract require formal modification.

B. The Contractor certifies by entering into this Contract that neither it nor its principal(s) is/are presently in arrears in payment of taxes, permit fees, or other statutory, regulatory, or judicially required payments to the State of Indiana or the County. The Contractor agrees that any payments currently due to the State of Indiana or the County may be withheld from payments due to the Contractor. Additionally, further work or payments may be withheld, delayed, or denied, and/or this Contract suspended until the Contractor is current in its payments and has submitted proof of such payment to the State of Indiana.

C. The Contractor certifies, warrants, and represents that it has no current, pending, or outstanding criminal, civil, or enforcement actions initiated by the State of Indiana or the County, and that neither it nor its principal(s) is/are are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into this Contract by any federal agency or by any department, agency, or political subdivision of the State of Indiana, or the County. The Contractor agrees that it will immediately notify the County and the Department of any such actions and during the term of such actions, the County or the Department may delay, withhold, or deny work under any supplement, amendment, change order, or other contractual device issued pursuant to this Contract.

D. If a valid dispute exists as to the Contractor's liability or guilt in any action initiated by the State of Indiana or its agencies or the County, the County may delay, withhold, or deny work to the Contractor.

E. The Contractor warrants that it shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of work activities for the

County. Failure to do so may be deemed a material breach of this Contract and grounds for immediate termination and denial of further work with the County.

F. The Contractor affirms that, if it is an entity described in IC 23, it is properly registered and owes no outstanding reports to the Indiana Secretary of State.

G. As required by IC 5-22-16.5, the Contractor certifies that the Contractor is not engaged in investment activities in Iran. Providing false certification may result in the consequences listed in IC 5-22-16.5-14 including termination of this Contract, denial of future state contracts, as well as an imposition of a civil penalty.

H. As required by IC 22-5-1.7, the Contractor swears or affirms under the penalties of perjury that:

(1) The Contractor does not knowingly employ an unauthorized alien.

(2) The Contractor shall enroll in and verify the work eligibility status of all his/her/its newly hired employees through the E-Verify program as defined in IC 22-5-1.7-3. The Contractor is not required to participate should the E-Verify program cease to exist. Additionally, the Contractor is not required to participate if the Contractor is self-employed and does not employ any employees.

(3) The Contractor shall not knowingly employ or contract with an unauthorized alien. The Contractor shall not retain an employee or contract with a person that the Contractor subsequently learns is an unauthorized alien.

(4) The Contractor shall require his/her/its subcontractors who perform work under this Contract to certify to the Contractor that the subcontractor does not knowingly employ or contract with an unauthorized alien and that the subcontractor has enrolled and is participating in the E-Verify program. The Contractor agrees to maintain this certification throughout the duration of the term of a contract with a subcontractor.

(5) The Department may terminate for default if the Contractor fails to cure a breach of this provision no later than thirty days after being notified by the Department.

31. Taxes. The County is exempt from most state and local taxes and many federal taxes. The County and the Department will not be responsible for any taxes levied on the Contractor as a result of this Contract.

32. Independent Contractor; Workers' Compensation Insurance. The Contractor is performing as an independent entity under this Contract. No part of this Contract shall be construed to represent the creation of an employment, agency, partnership or joint venture agreement between the parties. Neither party will assume liability for any injury (including death) to any persons, or damage to any property, arising out of the acts or omissions of the agents, employees or subcontractors of the other party. The Contractor shall provide all necessary unemployment and workers' compensation insurance for the

Contractor's employees, and shall provide the Department with a Certificate of Insurance evidencing such coverage prior to starting work under this Contract.

33. Contractor Assignment, Successors, and Subcontracting. The Contractor shall not assign or subcontract the whole or any part of this Contract. The Contractor may assign its right to receive payments to such third parties as the Contractor may desire without the prior written consent of the County, provided that the Contractor gives written notice (including evidence of such assignment) to the County 30 days in advance of any payment so assigned. The assignment shall cover all unpaid amounts under this Contract and shall not be made to more than one party.

34. Force Majeure. In the event that either party is unable to perform any of its obligations under this Contract or to enjoy any of its benefits because of natural disaster or decrees of governmental bodies not the fault of the affected party ("Force Majeure Event"), the party who has been so affected shall immediately give notice to the other party and shall do everything possible to resume performance. Upon receipt of such notice, all obligations under this Contract shall be immediately suspended. If the period of nonperformance exceeds 30 days from the receipt of notice of the Force Majeure Event, the party whose ability to perform has not been so affected may, by giving written notice, terminate this Contract.

35. General Provisions.

A. Entire Agreement. This Contract sets forth the entire agreement and understanding of the parties with respect to the subject matter and supersedes all prior oral and written agreements and understandings between the County and the Contractor. No representation, promise, inducement, or statement of intention has been made by either party which is not set forth in this Contract and neither party shall be bound by or liable for any alleged representation, promise, inducement, or statement of intention not so set forth.

B. Waiver of Rights. No right conferred on either party under this Contract shall be deemed waived, and no breach of this Contract excused, unless such waiver is in writing and signed by the party claimed to have waived such right. Neither the County's review, approval, acceptance of, or payment for the services required under this Contract shall be construed to operate as a waiver of any rights under this Contract or of any cause of action arising out of the performance of this Contract, and the Contractor shall be and remain liable to the County and the Department in accordance with applicable law for all damages to the County or the Department caused by the Contractor's negligent performance of any of the services furnished under this Contract.

C. Severability. In the event that one or more of the provisions contained in this Contract shall for any reason be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions contained in this Contract. If any provision contained in this Contract shall for any reason be held to be excessively broad as to duration, geographical scope, activity, or subject, it

shall be construed by limiting and reducing it, so as to be enforceable to the extent compatible with the applicable law as it then shall appear.

D. Addenda. No addendum to this Contract will be binding unless in writing and executed by all of the parties that are signatories to this Contract.

36. Governing Law. This Contract shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in the State of Indiana.

37. Notice to Parties. Whenever any notice, statement, or other communication, including changing contact information, is required under this Contract, it shall be sent to the following addresses, unless otherwise specifically advised:

A. Notices to the County shall be sent to:

Name:	Gordon L. Wilson
Title:	Bartholomew County Assessor
Address:	440 Third Street
	Second Floor
City/State/Zip:	Columbus, IN 47201
Telephone:	812-379-1505
Fax:	812-379-1613
Email:	lew.wilson@bartholomew.in.gov

B. Notices to the Contractor shall be sent to:

Name:	Virginia R. Whipple
Title:	Owner/Member
Organization:	GnA Assessment Professionals
Address:	1803 S CR 550 W
City/State/Zip:	Greensburg, IN 47240
Telephone:	812-593-5308
Fax:	
Email:	ginny@gnaassessmentprofessionals

C. Notices to the Department shall be sent to:

General Counsel
Department of Local Government Finance
Indiana Government Center North
100 North Senate Avenue, Rm. 1058B
Indianapolis, Indiana 46204
317-233-4361 voice
317-974-1629 fax

38. Drug-Free Workplace Certification. As required by Executive Order No. 90-5 dated April 12, 1990, issued by the Governor of Indiana, the Contractor hereby covenants and agrees to make a good faith effort to provide and maintain a drug-free workplace. The Contractor will give written notice to the Department within ten days after receiving actual notice that the Contractor, or an employee of the Contractor in the State of Indiana, has been convicted of a criminal drug violation occurring in the workplace. False certification or violation of this certification may result in sanctions including, but not limited to, suspension of contract payments, termination of this Contract and/or debarment of contracting opportunities with the State for up to three years.
In addition to the provisions of the above paragraph, if the total amount set forth in this Contract is in excess of $25,000.00, the Contractor certifies and agrees that it will provide a drug-free workplace by:

A. Publishing and providing to all of its employees a statement notifying them that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Contractor's workplace, and specifying the actions that will be taken against employees for violations of such prohibition;

B. Establishing a drug-free awareness program to inform its employees of (1) the dangers of drug abuse in the workplace; (2) the Contractor's policy of maintaining a drug-free workplace; (3) any available drug counseling, rehabilitation, and employee assistance programs; and (4) the penalties that may be imposed upon an employee for drug abuse violations occurring in the workplace;

C. Notifying all employees in the statement required by subparagraph (A) above that as a condition of continued employment, the employee will (1) abide by the terms of the statement; and (2) notify the Contractor of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction;

D. Notifying the Department in writing within ten days after receiving notice from an employee under subdivision (C)(2) above, or otherwise receiving actual notice of such conviction;

E. Within thirty days after receiving notice under subdivision (C)(2) above of a conviction, imposing the following sanctions or remedial measures on any employee who is convicted of drug abuse violations occurring in the workplace: (1) taking appropriate personnel action against the employee, up to and including termination; or (2) requiring such employee to satisfactorily participate in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency; and

F. Making a good faith effort to maintain a drug-free workplace through the implementation of subparagraphs (A) through (E) above.

39. Indemnification. The Contractor agrees to indemnify, defend, and hold harmless the County and the Department, their agents, officials, and employees from all claims and

suits including court costs, attorney's fees, and other expenses caused by any act or omission of the Contractor in the performance of this Contract. The County and the Department shall **not** provide such indemnification to the Contractor.

40. Insurance.

A. The Contractor must carry automobile, public liability, and worker's compensation insurance policies for the entire duration of time during which the Contractor is completing obligations under this Contract. The Contractor's public liability and worker's compensation insurance policies must each provide at least $1 million dollars in coverage. The Contractor must have automobile insurance that meets or exceeds the minimum amounts required by the State of Indiana for each vehicle it will use in the fulfillment of this Contract. A material inducement for entering into this Contract is that the Contractor will carry automobile, public liability, and worker's compensation insurance policies consistent with the requirements of this section. Failure to maintain insurance policies consistent with this section may be deemed a material breach of this Contract and grounds for immediate termination by the County or the Department and denial of further work with the County. The Contractor must provide the County and Department with copies of its insurance certificates and endorsements before the Department can become a signatory to this Contract.

(*List any additional insurance policies or coverage amounts that the County requires the Contractor to carry beyond the policies or amounts listed above.*)

B. The Contractor's insurance coverage must meet the following additional requirements:

(1) The insurer must have a certificate of authority issued by the Indiana Department of Insurance.

(2) Any deductible or self-insured retention amount or other similar obligation under the insurance policies shall be the sole obligation of the Contractor.

(3) The County and the Department will be defended, indemnified, and held harmless to the full extent of any coverage actually secured by the Contractor in excess of the minimum requirements set forth above. The duty to indemnify the County and the Department under this Contract shall not be limited by the insurance required in this Contract.

(4) The insurance required in this Contract, through a policy or endorsement(s), shall include a provision that the policy and endorsements may not be modified without 30 days prior written notice to the County and the Department.

41. Nondiscrimination. Pursuant to the Indiana Civil Rights Law, specifically IC 22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, the Contractor covenants that it shall not discriminate against any employee or applicant for employment relating to this Contract with respect to the hire, tenure, terms, conditions, or privileges of employment or any matter directly or indirectly related to employment because of the employee or applicant's: race, color, national origin, religion, sex, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). Furthermore, the Contractor certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services.

42. Travel. No expenses for travel will be reimbursed unless specifically permitted under the scope of services or consideration provisions.

43. Copy of Contract. The County shall provide to the Department a copy of this Contract, including documentation of any performance bond, within seven days of its signing by the County and Contractor. The Contract does not take effect until it is signed by the Department.

(Provision 44 is optional.)

44. ☒ Guaranteed Most Favorable Terms. All of the prices, terms, conditions, and benefits granted by the Contractor in this Contract are comparable to or better than the terms granted by the Contractor to any other similarly situated state and local government customer. If the Contractor announces a price reduction or makes generally available to other customers more favorable terms or conditions, such prices, terms, or conditions shall be made available to the County and the Department on the date the price reduction or change in terms and conditions became effective.

45. Substantial Compliance. This Contract shall be deemed to be substantially performed only when fully performed according to its terms and conditions and any addenda.

46. Affirmation that Contract Language Has Not Been Altered. The parties affirm that they have not altered, modified, changed, or deleted the Department's Boilerplate contract clauses in any way, except where the contract explicitly permits the addition or modification of terms. Any alteration not explicitly permitted is void.

NON-COLLUSION AND ACCEPTANCE

The undersigned attests, subject to the penalties for perjury, that the undersigned is the Contractor, or that the undersigned is the properly authorized representative, agent, member, or officer of the Contractor. Further, to the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent, or officer of the Contractor, directly or indirectly, has entered into or been offered any sum of money or

other consideration for the execution of this Contract other than that which appears upon the face hereof.

In Witness Whereof, the Contractor and the County have, through their duly authorized representatives, entered into this Contract. The parties, having read and understood the foregoing terms of this Contract, do by their respective signatures dated below hereby agree to the terms thereof.

Contractor:

By: Virginia R Whipple
Printed Name: Virginia R Whipple
Title: Owner - GnA Assessment Professionals

Where applicable:

Attested By:

Date: 3-3-2014

Level III assessor-appraiser student ID #: 816

Assessor:

By: Gordon L Wilson
Printed Name: Gordon L. Wilson
Title: Bartholomew County Assessor
Date: 3-3-2014

Bartholomew **County Board of County Commissioners:**

By: Carl H. Lienhoop Date: 3-3-2014
Commissioner

By: Richard A Floke Date: 3-3-2014
Commissioner

By: [illegible] Date: 3-3-2014
Commissioner

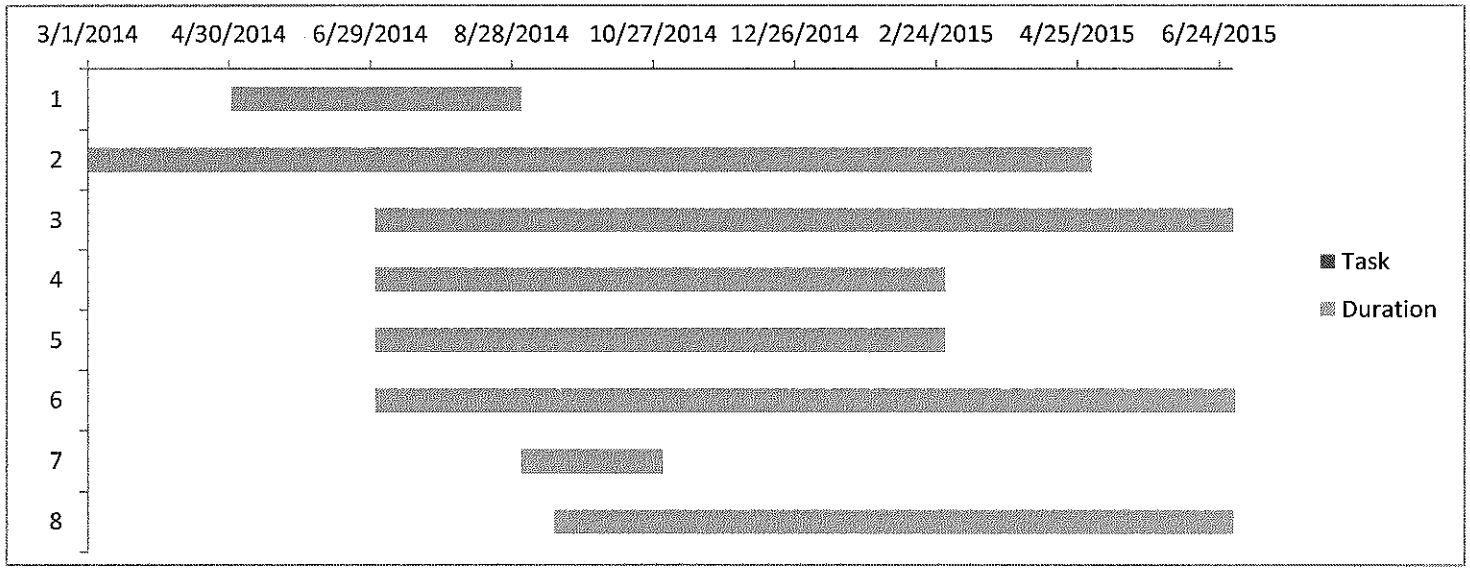
The Department of Local Government Finance, pursuant to IC 6-1.1-4-17(a), approves the employment of the Contractor:

By: Micah G. Vincent
Printed Name: Micah G. Vincent
Title: Commissioner
Date: 3/5/14 **(Effective Date)**

Bartholomew County Cyclical Reassessment Work Plan

	Task	Date Start	Duration	Date End
1	Pictometry Training	5/1/2014	123	9/1/2014
2	Trending	3/1/2014	426	5/1/2015
3	New Construction	7/1/2014	364	6/30/2015
4	Year 1 Res/Ag Data Collection	7/1/2014	242	2/28/2015
5	Year 1 Com/Ind/Utility Data Collection	7/1/2014	242	2/28/2015
6	GRM	7/1/2014	974	3/1/2017
7	Taxpayer Inquiry	9/1/2014	60	10/31/2014
8	Appeals	9/15/2014	288	6/30/2015

This work plan represents the first year of the cycle. Page 2 represents the parcel counts. Land values will be done in the second year. Following years will use the same timeframe.



Bartholomew County Workplan Parcel Breakdown

For the following 4 year cycle, each year will have 1/3 of the parcels completed by Oct. 1, 2/3 completed by Jan. 1 and all parcels completed by March 1.

Residential	Agricultural	Commercial	Industrial	Utility	Exempt	
347	347	2	0	2	19	JACKSON
686	439	10	0	2	24	OHIO
1674	503	19	0	3	41	HARRISON
3896	142	435	120	15	460	COLUMBUS
6603	1431	466	120	22	544	

Residential	Agricultural	Commercial	Industrial	Utility	Exempt	
1787	440	148	49	17	86	GERMAN
614	459	29	2		107	FLATROCK
1229	305	19	1	0	68	CLAY
2973	200	271	67	5	285	COLUMBUS
6603	1404	467	119	22	546	

Residential	Agricultural	Commercial	Industrial	Utility	Exempt	
1446	516	113	14	9	170	HAWCREEK
316	319	14	0	0	98	CLIFTY
505	368	13	6	0	81	ROCKCREEK
4336	200	327	99	14	197	COLUMBUS
6603	1403	467	119	23	546	

Residential	Agricultural	Commercial	Industrial	Utility	Exempt	
1306	835	51	91	1	120	WAYNE
774	435	19	8	4	58	SANDCREEK
4523	153	397	20	4	368	COLUMBUS
				13		FLATROCK
6603	1423	467	119	22	546	