General Instructions for Use of the Model Contract of Annual Adjustments

1. The following Model Contract for Annual Adjustments is provided by the Department of Local Government Finance ("DLGF") under IC 6-1.1-4-19.5(c).

2. If a Township Assessor or a group consisting of the County Assessor and Township Assessors determine to employ a professional appraiser to assist with annual adjustments, they may use this Model Contract. If this Model Contract is not used, then the alternative contract must be specifically approved by the DLGF pursuant to IC 6-1.1-4-18.5(a).

3. The Model Contract contains several places for the Assessors to complete the necessary information and to make their own decisions about several of the terms. *The DLGF strongly recommends that the Assessors seek the assistance of their County Attorney in reviewing this contract to ensure compliance with all county policies and procedures regarding contracts that are specific to each individual county.* However, the following seven (7) provisions are specifically required by IC 6-1.1-4-19.5(b) and should not be removed from the Model Contract:

   (a) a fixed date by which the professional appraiser or appraisal firm shall have completed all responsibilities under the contract;
   (b) a penalty clause under which the amount to be paid for appraisal services is decreased for failure to complete specified services within the specified time;
   (c) a provision requiring the appraiser, or appraisal firm, to make periodic reports to the township assessors involved;
   (d) a provision stipulating the manner in which, and the time intervals at which, the periodic reports referred to in subdivision (3) of this subsection are to be made;
   (e) a precise stipulation of what service or services are to be provided and what class or classes of property are to be appraised;

**The Model Contract lists the services to be provided by the professional appraiser in paragraph 2 based on the DLGF's administrative rules for annual adjustments contained in 50 IAC 21. While it is important that all tasks required by 50 IAC 21 be completed, the Assessors and Contractor may agree to the division of these tasks based on the individual needs of the County. If the Assessors are going to be responsible for any of the tasks listed in paragraph 2, the task should be moved to paragraph 3, which sets forth the Assessors' Responsibilities under the Agreement. The Assessors should also feel free to include any other tasks that they would like the professional appraiser to complete. Also the Model Contract includes optional language concerning sales disclosures forms which should only be included if the Assessors choose to have this Contractor assist with those tasks.*

   (f) a provision stipulating that the contractor will generate complete parcel characteristics and parcel assessment data in a manner and format acceptable to the legislative services agency and the department of local government finance; and
   (g) a provision stipulating that the legislative services agency and the department of local government finance have unrestricted access to the contractor's work product under the contract.

4. IC 6-1.1-4-18.5(b) requires Assessors to give notice and receive bids for professional appraisal services prior to entering into a contract with a professional appraiser for any assessment services regardless of whether this Model Contract or an alternative contract is used.

5. New provisions have been added to the model contract. Paragraph 29 allows the Assessor to require that the Contractor provide a Performance Bond covering the cost of the contract. Also, paragraph 30 requires the Assessor to provide a copy of the signed and approved contract along with the performance bond, if any, to the DLGF within forty-five (45) days of the execution of the contract. Lastly, paragraph 9 requires the Contractor to provide written progress reports to the Assessor *and* Board of County Commissioners.

MODEL CONTRACT FOR ANNUAL ADJUSTMENTS

This contract is entered into this ____ day of _____, 20_____, by and between the _____ Township Assessor of _____ County OR County Assessor and Township Assessors of _____ County, Indiana, hereinafter referred to as the "Assessors", and *professional appraiser name* of *appraiser address, city, state, and zip code*, hereinafter referred to as "Contractor."

RECITALS

A. The Assessors have determined they should employ the Contractor as a technical advisor pursuant to the provisions of IC 6-1.1-4-17 for the purpose of completing annual adjustments as required by IC 6-1.1-4-4.5 and 50 IAC 21;

B. The Assessors have advertised for bids according to the provisions of IC 6-1.1-4-18.5 and fulfilled all other statutory conditions precedent to the employment of a technical advisor;

C. The Assessors wish to contract with the Contractor and the Contractor is willing to be contracted by the Assessors;

D. The Contractor is a Professional Appraiser as the term is defined in IC 6-1.1-4-17(c) and IC 6-1.1-31.7;

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

F. The Assessors have by majority vote, taken in accordance with the procedures recommended by the Department of Local Government Finance (hereinafter referred to as the "Department") for the application of IC 6-1.1-4-17, determined to enter this Contract.

AGREEMENT

In consideration of the premises, mutual covenants and obligations of the parties, the Assessors and 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 as binding representations of this Agreement.

2. Duties of the Contractor.

(a) The Contractor shall provide technical assistance to the Assessors in connection with the determination of annual adjustments to real property in _____ County for the Assessment Year of _____, as requested and assigned by the authorized

designate of the Assessors, under the terms and provisions of this Contract, in accordance with and furtherance of all rules governing annual adjustments and the assessment of real property promulgated by the Department of Local Government Finance, and all other applicable laws, statutes, ordinances, or administrative rules.

(b) The class(es) of property to be reviewed by the Contractor under this Contract is/are limited to *[Complete as applicable.]*_____, _____, _____, and _____.

(c) For the class(es) of property listed in paragraph 2(b) of this Agreement the Contractor will complete all responsibilities of the Assessors created under IC 6-1.1-4-4.5 and 50 IAC 21 regarding annual adjustments and the completion of required ratio studies, unless specifically retained by the Assessors and listed in paragraph 3 of this Agreement, including but not limited to:

(1) Perform ratio studies using the methods or combination of methods acceptable under the Standard on Ratio Studies published by the International Association of Assessing Officials ("IAAO") or other acceptable appraisal methods approved by the Department.

(2) Use a valuation date of January 1 of the year preceding the year of the assessment date.

(3) Use verified sales of properties occurring within two (2) calendar years preceding the relevant valuation date in performance of the ratio studies.

- **a.** 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.
- **b.** If available sales data is 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.
- **c.** If the Contractor determines that there are insufficient commercial and/or industrial improved property sales in order to determine an annual adjustment factor the Contractor shall review one (1) or more of the following to derive an annual adjustment factor:
  - **i.** Marshall and Swift cost and depreciation tables from the first quarter of the calendar year preceding the assessment date.
  - **ii.** 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 the January 1 of the year preceding the assessment date.
  - **iii.** Commercial real estate reports.
  - **iv.** Governmental studies.
  - **v.** Census data.
  - **vi.** Multiple listing services (MLS) data.
  - **vii.** The independent study performed by the Indiana Fiscal Policy Institute.

viii. Other information or data to determine an annual adjustment factor.

(4) 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.

(5) 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.

(6) 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.

(7) 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 Assessors in the manner and format specified in 50 IAC 14-5-1 through 50 IAC 14-5-3.

(8) Notify the Contract Representative, designated under paragraph 7 of this Agreement, if any ratio study reveals a coefficient of dispersion and/or price related differential that is outside the appropriate ranges set in 50 IAC 21-11-1 and recommend appropriate actions to address any identified irregularities in accordance with the procedures set forth in 50 IAC 21.

(9) 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 similar situated properties.

(10) No later than fifteen (15) business days prior October 1, the Contractor shall submit to the Assessors all parcel data in the specified formats as required by IC 6-1.1-4-25 to be utilized by the Department in accordance with IC 6-1.1-33.5-3.

(11) The Contractor will generate complete parcel characteristics and parcel assessment data in a manner and format acceptable to the Department and the Legislative Services Agency.

(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 NOT be responsible for the following services related to sales disclosure forms, then strike these provisions.)

(12) Verify all sales disclosures forms forwarded to the Contractor that the Assessors received under IC 6-1.1-5.5-3.

(13) No later than fifteen (15) business days before March 1 of each assessment year the Contractor must submit to the Assessors all sales disclosure data for the proceeding year in the electronic format specified by the Department.

(d) All direct assessment activities must be performed by a level two 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 two assessor-appraiser certified under IC 6-1.1-35.5. Additionally, a level two assessor-appraiser certified under IC 6-1.1-35.5 must personally fulfill the following duties: *[Specify, in detail, the precise obligations that Assessors desire to be handled personally by the level two assessor-appraiser.]* (1)_____, (2)_____,
(3)_____, (4)_____; and
(5)_____.

(e) Administrative personnel employed by the Contractor may be used to fulfill the following duties: *[Specify, in detail, the precise obligations that Assessors do not intend to require a level two assessor-appraiser to handle personally.]*
(1)_____, (2)_____,
(3)_____, (4)_____; and
(5)_____.

3. Responsibilities of the Assessors.

The Contractor will not be responsible for the following duties contained in 50 IAC 21: *[Specify , in detail, the precise obligations that Assessors intend to perform in connection with the annual adjustment duties set forth in 50 IAC 21.]*

(1) If any annual adjustment is applied, send notices of assessment to each affected taxpayer pursuant to IC 6-1.1-4-22(a),
(2)_____,
(3)_____,
(4)_____; and
(5)_____.

4. Consideration.

The Assessors shall pay the Contractor as follows:

A fee of _____ *select desired amount and provisions* 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 8 of this Agreement to be attached as Exhibit A.

5. Term of Contract.

The Contractor shall commence work under this Contract within ___ days of the date of execution of this Contract.

The Contractor shall complete all work to be performed under this Contract, other than assistance required in regard to an appeal filed under IC 6-1.1-15, before __*select date*___ *[July 1 of each year is the statutory deadline by which the county assessor 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].*

6. Professional Appraiser Certification; Contract Void on Revocation.

(a) The Contractor must be certified as a "professional appraiser" under IC 6-1.1-31.7 in order to enter into this Contract. The Contractor represents and warrants that he/she is certified as a "professional appraiser" under IC 6-1.1-31.7 at the time of entering into this Contract; and will take all steps necessary to remain certified as a "professional appraiser" under IC 6-1.1-31.7 through the term of this Contract.

(b) In accordance with IC 6-1.1-31.7-4, this Contract is void and the Contractor may not receive additional funds under this Contract if the Contractor's certification as a "professional appraiser" under IC 6-1.1-31.7 is revoked.

7. Contract Representative.

The Assessors shall designate a Contract Representative to serve as the primary contact person under the Contract and notify the Contractor of the designation before _____, _____.

8. Work Plan.

Before _____, _____ the Contractor shall deliver to the Contract Representative a work plan that shows a schedule for the completion of work under the Contract. The work plan is subject to approval by the Assessors. The Contractor and Contract Representative must agree to a work plan within _____ days of its submission to the Contract Representative. The work plan shall ensure that all values generated by any form of annual adjustment under this Agreement will be completed before such values are required by the Department in order to set tax rates. Upon approval of a work plan, it shall become Exhibit A and become a part of this Contract by this reference.

9. Contract Reports and Monitoring.

The Contractor shall be required to provide written progress reports to the Assessors and Board of County Commissioners in a form reasonably prescribed by the Assessors. The reports must include the number of parcels being reviewed by the Contractor and the status of the work being done. The Assessors and Board of County Commissioners may require additional information be included in the reports. The Contractor shall submit the reports to the Contract Representative *[Specify the time when the reports are to be submitted. For example, each month on or before the ____ day of the month, or once a week on _____.]*. The Contract Representative shall immediately forward a copy of each report to every Assessor and the Board of County Commissioners. The Assessors and Board of County Commissioners may at all times inspect the records of the Contractor to verify the progress and evaluate the quality of work performed. The Assessors and members of the Board of County Commissioners 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 Contract Representative by providing access to all program related records, and by making personnel available upon request for the purpose of monitoring quality, performance and progress.

10. Time and Manner of Payment.

The Contractor shall be paid as follows:

At the end of each month, the Contractor shall submit a claim for payment for work done under the Contract during that month. The amount of each monthly payment is subject to approval by the Contract Representative, and is subject to full compliance with all other obligations under this Contract. Approval shall be based on the _____ *[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 Contract Representative's inspection of the Contractor's assessment records. Payment shall be made to the Contractor within ____ days after approval by the Contract Representative.

If all work is not completed under this Contract by the completion date specified in paragraph 5 of this Agreement 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 at that time until all work has been satisfactorily completed and approved by the Contract Representative and as otherwise required under this Contract. Payments of the suspended amount will be made to the Contractor within ____ days after that approval by the Contract Representative.

11. Penalties.

Payments due under this Contract shall be reduced by the amount of ($_____) per business day that any part of the review by the Contractor remains incomplete after any due date specified under this Contract.

12. Responsibilities.

The final determination of the appropriate adjustment factors and assessed values are and shall remain the responsibility of the Assessors.

13. Non-Discrimination.

Pursuant to IC 22-9-1-10, the Contractor and its subcontractors, if any, shall not discriminate against any employee or applicant for employment, to be employed in the performance of this Contract, with respect to the individual's hire, tenure, terms, conditions, or privileges of employment, because of the individual's race, color, religion, sex, handicap, national origin or ancestry. Breach of this covenant may be regarded as a material breach of contract.

14. General Provisions.

(a) 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

understanding between the Assessors 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) No waiver, alteration, modification, or cancellation of any of the provisions of this Contract shall be binding unless made in writing and signed by all those signing this Contract, or their successors in office. The failure of either party at any time or times to require performance of any provisions of this agreement shall not be considered a waiver and will in no manner affect the right at a later time to enforce that provision.

(c) 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 provisions 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) This Contract shall be subject to and interpreted in accordance with the law of the State of Indiana and suit, if any, shall be brought in Indiana courts.

(e) This Contract shall be binding upon and inure to the benefit of the parties and their respective successors, assigns and legal representatives, provided, however, that this Contract is not binding upon a successor to the elected office of an undersigned Assessor without the successor's prior written consent, nor can the rights, duties, and privileges of the Contractor under this contract be transferred, sublicensed or assigned by it, either in whole or in part, without the prior written consent of the Assessors.

15. Delays.

Whenever the Contractor or the Assessors have knowledge that any actual or potential situation is delaying or threatens to delay the timely performance of this Contract, they shall within _____ 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.

In the event of a delay by the Department of Local Government Finance, Legislative action or court rulings, the Assessor reserves the right to re-negotiate all terms of the Contract including costs.

16. Termination.

The Assessors may terminate this Contract, if they determine that the Contractor has failed to make satisfactory progress toward performance. In such case, the Assessors will transmit a written Notice of the Default and termination to the Contractor _____ days prior to the proposed termination date, and the Contractor shall be given _____days in which to remedy the condition which has caused the Termination Notice, or suffer termination.

The Contractor shall continue Contract performance to the extent not terminated under the provisions of the above paragraph and shall be compensated for its performance pursuant to an agreement of the parties.

In the event the Assessors terminate this Contract, in whole or in part as provided in this section, the Assessors may procure, upon such terms and in such manner as they may deem appropriate, services similar to those so terminated, and the Contractor shall be liable to the Assessors for any excess costs for such similar services, provided, however, the amount of the performance bond, if any, retained by the Assessors shall be deducted in determining the excess costs.

17. Appeals.

The Contractor shall provide ten (10) Consecutive Person Days for support of values after mailing of Notices of Assessment, Form 11s, utilizing personnel familiar with the entire annual adjustment process, including re-inspection of property or explanation of ratio studies as may be needed. Days required above the ten (10) Consecutive Person Days shall be provided at the request of the Assessors at a rate of ($_____.__) per Person Day.

The Contractor shall provide ten (10) Non-Consecutive Person Days for support of values to the Property Tax Assessment Board of Appeals, including the formal hearing, informal hearing and re-inspection of the subject property as needed. These duties shall be performed by a competent Indiana State Certified Level II Assessor/Appraiser. Days required above the ten (10) Non-Consecutive Person Days shall be provided at the request of the Assessors at a rate of ($_____) per person day. This duty of the Contractor shall terminate when all appeals have been resolved.

If an assessed value and/or annual adjustment factor recommended by the Contractor is appealed to any reviewing body, the Contractor or its employee or representative shall, if at least ____ 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. A fee of ($_____) per hour shall be paid to the Contractor for services rendered in connection with the assistance on the appealed parcel over and beyond the above stated Non-Consecutive Person Days. This duty of the Contractor shall terminate when all appeals have been resolved.

18. Independent Contractor

In the performance of this Contract, Contractor will be acting in an individual capacity and not as an agent, employee, partner, joint venturer or associate of the Assessors. The employees or agents of the Contractor shall not be deemed or construed to be the employees or agents of the Assessors for any purpose whatsoever.

19. Liability.

The Contractor agrees to indemnify, defend, and hold harmless the Assessors and their townships and county, and all agents, officers and employees of those townships and that county, from all claims and suits including, court costs, attorney's fees, and other expenses,

caused by any act or omission of the Contractor and/or its subcontractors, in connection with this Contract.

20. Subcontracting.

The Contractor must obtain the prior written approval of the Contract Representative before subcontracting all or any portion of this Contract. This limitation shall not apply to the purchase of standard commercial supplies or raw materials.

If subcontractors are used, the Contractor is responsible for contract performance, compliance with terms and conditions of this Contract, and the requirements of federal and state equal opportunity and affirmative action statutes, rules and regulations.

21. Force Majeure.

Neither party shall be liable for delays or performance failures resulting from and caused by acts beyond the party's control. Such acts shall include acts of God, acts of war, epidemics, communication line failures, power failures, earthquakes, and other similar disasters. In every case the delays must be beyond the control and without the fault or negligence of the non-performing party.

22. Maintaining a Drug-Free Workplace.

Contractor hereby covenants and agrees to make a good faith effort to provide and maintain during the term of this Contract a drug-free workplace, and that it will give written notice to the Assessors within ten (10) days after receiving actual notice that an employee of the Contractor has been convicted of a criminal drug violation occurring in Contractor's workplace.

In addition to the provisions of the above, if the total contract amount set forth in this Contract is in excess of $25,000.00, Contractor further agrees that this Agreement is expressly subject to the terms, conditions and representations contained in the Drug-Free Workplace certification executed by Contractor in conjunction with this Contract and which is appended as an Attachment to this Agreement.

It is further expressly agreed that the failure of Contractor to in good faith comply with the terms of the above, or falsifying or otherwise violating the terms of the certification referenced above shall constitute a material breach of this Contract, and shall entitle the Assessors to impose sanctions against Contractor including, but not limited to, suspension of contract payments, termination of this Contract and/or debarment of Contractor from doing further business with the County for up to three (3) years.

23. Confidential Nature of Appraisal Data

The Contractor shall assure that no individual on the Contractor's staff shall disclose any appraisal information to any individual, firm or corporation other than appropriate public officials and their authorized agents. Any data, which is to be released, shall be provided to the Assessors who shall provide for its release. However, the Department of Local

Government Finance and the Legislative Services Agency shall have unrestricted access to the Contractor's work product under this Agreement.

24. Identification.

All field personnel involved with the completion of this Agreement shall carry identification cards, which will include a photograph of the individual and the County Assessor's signature. All automobiles used by field personnel shall be marked appropriately and registered with County Sheriff's office, with local police departments located within the county, and with the County Assessor's office.

25. Work Product Delivery.

The Contractor shall be responsible for the delivery of the following products to the Assessors at the completion or termination of this Agreement:

(1) Documentation of procedures used throughout the reassessment program;
(2) any and all training materials and manuals used to train the Contractor's staff;
(3) all field worksheets for each parcel of real property;
(4) all maps and/or other information provided for the Contractor by the Assessors;
(5) 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
(6) all ratio studies and supporting documentation.

26. Contractor Employees – Project Manager.

The Contractor shall assign by name an Indiana Level II Assessor/Appraiser as project manager. The assigned Indiana Level II Assessor/Appraiser shall be: _____ and the current contact information for the assigned person is: _____.

27. Office Space.

The Assessors shall not be responsible for providing the Contractor with office space in connection with the execution of this contract. All furnishings, equipment, supplies, and telephone shall be supplied by the Contractor.

28. Insurance and Worker's Compensation.

The Contractor shall carry automobile, public liability and worker's compensation insurance in the amounts as follows:

Type	Coverage	Amount

(*List any insurance that the County requires the Contractor to carry and the amount required.*)

A certificate from an insurance carrier authorized to do business within the State of Indiana shall be furnished to the Contract Representative attesting to the coverage stated above. The Contractor shall indemnify and hold the County Assessor, the County, its officers and all employees harmless from all claims, demands, payments, suits, actions, recovery and judgments of every kind and description brought or recovered against it by reason of any act or omission of the Contractor, its agents, or employees in the execution of this Agreement.

29. Performance Bond

The Contractor shall purchase a performance bond from a surety licensed to do business in the State of Indiana. The performance bond shall be in the same amount as the price of this contract and shall entitle the Assessor 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 Assessor choose a new contractor to complete the contract and the surety pays the costs; or 3) the Assessor 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 and the original Contractor.

The performance bond shall be attached and incorporated by reference to this contract.

30. Copy of Contract to Department of Local Government Finance

The Assessor shall provide to the DLGF a copy of the executed contract, including documentation of the performance bond, within forty-five (45) days of the contract's execution.

IN WITNESS WHEREOF, the parties have executed this contract by their duly authorized officers this ____ day of _____, 20_____.

_____ County:

By: _____*[signature]*_____,
_____*[name printed]*_____, County Assessor

_____ Township:

By: _____*[signature]*_____,
_____*[name printed]*_____, Township Assessor

_____ Township:

By: _____*[signature]*_____,
_____*[name printed]*_____, Township Assessor

_____ Township:

By: _____*[signature]*_____,
_____*[name printed]*_____, Township Assessor

_____ Township:

By: _____*[signature]*_____,
_____*[name printed]*_____, Township Assessor

_____ Township:

By: _____*[signature]*_____,
_____*[name printed]*_____, Township Assessor

_____ County

By: _____*[signature]*_____,
_____*[name printed]*_____, Commissioner

By: _____*[signature]*_____,
_____*[name printed]*_____, Commissioner

By: _____*[signature]*_____,
_____*[name printed]*_____, Commissioner

ATTESTED:

_____*[signature]*_____,
_____*[name printed]*_____, County Auditor

APPROVED:

_____ County Council:

By: _____*[signature]*_____,
_____*[name printed]*_____, President

APPROVED:

_____ County Attorney:

By: _____*[signature]*_____
_____*[name printed]*_____

PROFESSIONAL APPRAISER: *[Legal Name of Company]*

By: _____*[signature]*_____

_____*[name printed and title]*_____

WITNESSED:

_____*[signature]*_____

_____*[name printed and title]*_____

Last Updated: 20 Dec 07