

# REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

Res/~~Ord~~ No.: 18700

Sponsor(s): Scott Burnett

Date: January 12, 2015

<p><b>SUBJECT</b></p>	<p>Action Requested  <input checked="" type="checkbox"/> Resolution  <input type="checkbox"/> Ordinance</p> <p>Project/Title: Authorizing the County Executive to Execute an Addendum to the Consulting Agreement with John Q. Ebert and Associates of Bluffton, OH, at an additional cost to the County not to exceed \$270,000.00.</p>										
<p><b>BUDGET INFORMATION</b>  <i>To be completed By Requesting Department and Finance</i></p>	<table border="1" data-bbox="326 541 1206 856"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$270,000.00</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$00.00</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$270,000.00</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$270,000.00</td> </tr> <tr> <td>Source of funding (name of fund) and account code number; FROM / TO</td> <td>FROM ACCT 045 1902 6080  TO ACCT</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p><b>OTHER FINANCIAL INFORMATION:</b></p> <p><input type="checkbox"/> No budget impact (no fiscal note required)  <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract:          Department: Estimated Use: \$</p> <p>Prior Year Budget (if applicable):          Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$270,000.00	Amount previously authorized this fiscal year:	\$00.00	Total amount authorized after this legislative action:	\$270,000.00	Amount budgeted for this item * (including transfers):	\$270,000.00	Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT 045 1902 6080  TO ACCT
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<p><b>PRIOR LEGISLATION</b></p>	<p>Prior ordinances and (date):</p> <p>Prior resolutions and (date): Resolution 18541, dated June 9, 2014 and Resolution 18624, dated October 6, 2014.</p>										
<p><b>CONTACT INFORMATION</b></p>	<p>RLA drafted by (name, title, &amp; phone): Lisa Honn, Senior Administrative Manager, 816-881-3593</p>										
<p><b>REQUEST SUMMARY</b></p>	<p>The Assessment Department requires the services of a highly qualified, nationally recognized, experienced consultant with Assessor experience. The Director of Finance and Purchasing issued Request for Proposal No. 45-14 and Legislature awarded a twelve-month contract with one twelve-month option to extend, for these services, to John Q. Ebert and Associates.</p> <p>The Assessment Department now desires to expand the scope of services provided by Ebert and Associates at an additional cost. Ebert and Associates will provide services related to the 2015 re-assessment process, at an additional cost in the amount of \$270,000.00. This request is to authorize the County Executive to execute a 2nd Addendum to the Consulting Agreement with Ebert and Associates for these additional services.</p> <p>The availability of funds for future period is subject to annual appropriation.</p>										
<p><b>CLEARANCE</b></p>	<p><input type="checkbox"/> Tax Clearance Completed (Purchasing &amp; Department)</p>										

	<input type="checkbox"/> Business License Verified (Purchasing & Department) <input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)	
ATTACHMENTS		
REVIEW	Department Director:	Date:
	Finance (Budget Approval): <i>If applicable</i>	Date:
	Division Manager: <i>Calvin Williford by Sarah</i>	Date: <i>1/7/15</i>
	County Counselor's Office:	Date:

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the \_\_\_\_\_ Fund in \_\_\_\_\_.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # \_\_\_\_\_
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.

John Q Ebert and Associates Consulting, LLC  
2015 – Proposed Scope of Services and Compensation  
for the Jackson County, MO Assessment Office

**Res. 18700**

Regarding the 2015 Reassessment effort and the support and support of values and, with consideration of the possible situations that require our supplemental services, in order to insure the reassessment values are good, reasonable, and accepted the Scope of Services and Compensation for the twelve months of 2015 should be amended as follows:

1. An amendment to the existing contract as to services and compensation for the Company for January 1, 2015 through December 31, 2015 with statements re:
  - a. The role of John Q. Ebert to manage the completion of the Jackson County 2015 Reappraisal.
  - b. The role of John Q. Ebert to provide support of values, as needed following completion of the 2015 Reappraisal.
  - c. The provision for John Q. Ebert to define, evaluate, and report on the principal alternatives for the upcoming 2017 Reassessment.
  - d. The role of company to provide supplemental reappraisal analytics and valuation models development should there be a situation with staff and contractor resources that requires company assistance in order to successfully complete the reappraisal.
  - e. The role of the company to provide consulting and training for the staff to transition from the conclusion of the 2015 Reappraisal to the beginnings of the 2017 Reappraisal. This transition period will be from July 1, 2015 to September 30, 2015.
  - f. The role of the company to provide consulting and training for the staff over the three months of October thru December, 2015 during which time the 2017 Reappraisal processes will be less intense.
2. An amendment to the existing contract as to compensation for the Company for 2015 of \$270,000, payable on the following schedule
  - a. \$30,000 upon contract approval in January 2015.
  - b. \$30,000 monthly for the five (5) months of February through June 2015.
  - c. \$20,000 monthly for the three (3) months of July through September, 2015.
  - d. \$10,000 monthly for the three (3) months of October through December 2015

## **John Q. Ebert and Associates Consulting (E&A Consulting)**

**E&A Consulting** is a professional services entity comprised of property tax administration experts focused on proper, accurate, uniform property tax administration via accomplishing and demonstrating property tax equity.

We seek to discover and employ new technological developments to improve results and reduce costs in the accomplishment of proper, uniform, accurate, and publicly transparent property tax equalization.

**E&A Consulting** is led by John Q. Ebert and served by associated resources as appropriate to the challenge. Our team of highly-skilled professionals is deeply experienced and exceptionally capable in Project Management and Facilities Management for Reassessment and Appraisal Technologies Integration.

The projects of **E&A Consulting** stem from major challenges and difficulties in large jurisdictions (Boston, Washington D.C., Cleveland, Toledo, etc.) in property tax appraisal and assessment administration...regarding matters of:

- **Uniformity and accuracy of appraised values compared to market value... to the goal of LIKE values on LIKE properties in LIKE locations.**
- **Short-term and long term recovery plans for jurisdictions especially affected by natural disaster and economic upheaval... including inner-city blighted residential and commercial structures and abandoned vacant land, as well as valuation loss to other properties in the same neighborhood or neighborhood group.**
- **Statutory and Professional Performance Compliance**
- **Performance and Budget Optimization**

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**John Q. Ebert / CAMA Resources and Technologies / E&A Consulting Major Projects include:**

**Grand Rapids, Michigan** - Under Michigan State Tax Commission mandate upon the City pursuant to its' 14 Point Review Order, in a twelve month project, developed and managed a Technology-Assisted Mass Appraisal of Residential Market Values for the City.

The project involved data conversion from and to the City's BS&A Equalizer CAMA system, remote data capture and desktop review of aerial photography, street-level photography, GIS parcel layers, and the City's Apex buildings perimeter sketches and labels.

Further, the project included sales/market data collection, land sizing, land rates development and application, ECF's development and application, neighborhoods delineation review, and valuation applications using the Michigan State Tax Commission Assessor's Manual.

**Cuyahoga County (Cleveland) Ohio** - Approximately 550,000 parcels... Engaged to structure an integration of outsourced valuation services with an in-house real estate mass appraisal operation, along with advisory and support services including:

- Reappraisal performance audit review and report of the County's 2012 Reappraisal regarding statutory compliance, process compliance, and valuation results.
- Appraised Values Final Review of some 8,000 commercial/industrial properties, including Cost, Market, and Income valuation approaches.
- Review, evaluation and report on the county's pre-existing CAMA system and
- Review, evaluation, and executive report on the proposals and presentations of the systems integration finalists for a new tax billing system and an integrated real property information system

**Lucas County, OH – Approximately 250,000 parcels...** Engaged to review and optimize the county's Reappraisal according to Ohio Administrative Code and Tax Commission compliance. This project involved the implementation of a real-time fully interactive fully concurrent, integrated, real-time communications of field and office data, appraised values, photos, and Quality Control Center interaction.

**State of West Virginia** – Approximately 400,000 parcels across multiple counties... engaged to assist the West Virginia State Tax Department, pursuant to directive of the Legislature, to evaluate and report on the quality of property tax assessment in the State's

counties – including residential, commercial, and industrial classes of property. Scope of work includes Review of Land Valuation as to base rates and adjustment factors; Review of Neighborhood boundaries as to congruity and homogeneity; Review of Data Collection as to uniformity and accuracy; Review of Sold vs. Unsold Properties as to non-uniform treatment, ala sales-chasing; and an independent Sales Ratio Study. Prior and separately, was engaged by the State Tax Commission for the development and implementation of a Computer-Assisted Personal Property Appraisal System.

**Nassau County, (Long Island) NY** – Approximately 500,000 parcels... Commissioned by the County Commissioners and the County Assessor to evaluate and make recommendations for the completion of a court-ordered reappraisal: including valuation methodologies, CAMA systems utilization, regulatory compliance, and the development of an in-house valuation organization to best maintain ongoing equalization.

**State of Wyoming** – Approximately 300,000 parcels... Engaged by the bonding company to evaluate a failed state-wide reappraisal by a mass appraisal firm, then to negotiate a recovery plan with the State Attorney General and State Tax Commission, then to direct the completion of the statewide reappraisal.

**Tarrant County (Ft. Worth) TX** – Approximately 400,000 parcels... Engaged by the Central Appraisal District to implement and support a computer-assisted, market-value-based, real estate tax assessment system and management consultant for their countywide reappraisal.

**Boston, MA** – Approximately 250,000 parcels... Engaged by City Council to provide a computer assisted mass appraisal (CAMA) system, project consultation, planning, contractor monitoring, and public information services for a struggling city-wide reassessment (their first ever) triggered by a court-ordered reassessment to remove inequities in assessments amongst classes of property and amongst assessing jurisdictions. During the project, developed and implemented the first street-level photography project/system and the first Desktop Review system incorporating aerial photography, street level photography, GIS, and CAMA.