



CORCORAN CONSULTING ASSOCIATES, INC.

PO Box 1175, Wolfeboro Falls, NH 03896-1175

603-630-8575 or Cell: 603-396-3268

Prepared for:
City of Berlin
168 Main Street
Berlin, NH 03570

Jim Wheeler, City Manager
603-752-7532

Agreement for Assessing Services
And
Cycle Inspections

July 1, 2020 – June 1, 2025

**Contractual Agreement between the City of Berlin, NH
And
Corcoran Consulting Associates, Inc.**

Section 1. Functions/Responsibilities:

The City of Berlin, NH, a municipal corporation organized and existing under the laws of the State of New Hampshire, hereinafter called Municipality agrees to retain Corcoran Consulting Associates, Inc. a business organization existing under the laws of the state of New Hampshire, and having a principal place of business in Wolfeboro, New Hampshire, hereinafter called Contractor mutually agree as follows: The contractor is hired to perform General Assessing Services and Cycle Inspections as provided for in this Agreement and consistent with RSA 75:1.

Section 2. Term:

The term of this Agreement shall be for a period of 60 months from July 1, 2020 through June 30, 2025.

Section 3. Termination/Resignation:

Nothing in this Agreement shall prevent, limit or otherwise interfere with the rights of either party to terminate this Agreement subject to the terminating party giving sixty (60) days written notice to the other party, prior to the effective date of separation. **See section 10 for Force Majeure .**

The City Manager retains the right to dismiss unsuitable personnel employed by the Contractor in connection with the services under this Agreement for any reason. The Contractor shall replace any dismissed employees of the firm with a professional of commensurate qualifications and experience of the dismissed employee. In the event that any person assigned to the Berlin project is convicted of any act resulting in personal gain, then the City shall have no obligation of prior notice and may immediately terminate this Agreement.

Section 4. Compensation:

The Contractor shall be compensated as an independent contractor under this Agreement. As such, the Contractor shall be responsible for providing F.I.C.A., Workmen’s Compensation, Unemployment Compensation & Liability to all employees assigned to the Berlin project. The Contractor shall file appropriate Certificates of Insurance with the City upon request.

General Assessing and Cycled Inspection Services Compensation:

July 1, 2020 through June 30, 2021:	\$65,000
July 1, 2021 through June 30, 2022:	\$64,000
July 1, 2022 through June 30, 2023:	\$66,000
July 1, 2023 through June 30, 2024:	\$67,000
July 1, 2024 through June 30, 2025:	\$63,000

General Assessing services will be billed monthly by 12 equal payments over the course of the year. Services are to be performed each year as presented under section 6.

Utilities are not included in any part of this contract.

Compensation is paid based on the yearly amount with payment divided by twelve months.

To be paid out on the first of each month starting with July 1, 2020 as stated below:

Date/Total Amount	Payment
July 1, 2020 to June 30, 2021 \$65,000	\$5,416.67 per month
July 1, 2021 to June 30, 2022 \$64,000	\$5,333.33 per month
July 1, 2022 to June 30, 2023 \$66,000	\$5,500 per month
July 1, 2023 to June 30, 2024 \$67,000	\$5,583.33 per month
July 1, 2024 to June 30, 2025 \$63,000	\$5,250 per month
Total: \$325,000	

The Contractor shall submit invoices on a monthly basis according to the foregoing rate schedule. The City shall issue payment no later than twenty (20) days after receipt of the monthly invoice.

Section 5. Work Schedule/Key Personnel Assignment:

For grading, classifying, appraising, data collection, or any other assessing services of all property covered by the contract, Contractor shall only employ personnel who are certified by the DRA, as defined in the Asb 300 Rules and RSA 21-J:14-f for the level or work they will be performing; and approved by the municipal assessing officials.

- 5.1 Director/Supervisor:** Monica Hurley, CNHA - will assume responsibilities for the direction of all company employees assigned to the Berlin project and will assume the position of the contracted City Assessor. The Assessor’s hours will remain flexible according to the immediate needs of the department, but will follow general patterns of 16 hours per month; this time will be adequate to accommodate the necessary functions of the general assessing needs and/or supervision of personnel.
- 5.2 Other personnel:** – All Data Collectors\Appraisers with the Company are certified by the NH State DRA to perform the various functions required of them over the course of the year. All personnel are familiar with the use of the vision CAMA system. Individuals of their caliber will assist the Assessor in the collection of data during annual “pick-up” work, cycle work or similar data collection activities.

Data Collectors\Appraisers that are expected to provide support are listed below. They will be assigned as needed and could include others similarly qualified.

- Jay Ferreira- Senior Appraiser
- Ron Doyon - Senior Appraiser
- Jared Hynes - Senior Data Collector
- Susan Henderson, Catherine Walker – Senior Data Collectors/Data Entry (either on or off site)
- Jannine Gemas- Researcher (off site)

Section 6. Contract General Assessing Services and Cycled Inspections:

General Assessing Services: Each year from July 1, 2020 through June 30, 2025.

Cycle inspections: Each year from July 1, 2020 to June 30, 2024 cycle inspection process.

Assist in the Assessment review process July 1, 2020 to December 31, 2020.

Assist in the Assessment review & re-certification process July 1, 2024 to June 30, 2025.

(Recertification process and review of all requalification forms for exemptions, credits and current use.)

The following services will be included under this function:

6.1 General Assessing Services and Cycled Inspections.

- (a) Providing field inspections, collect data and review on all properties that have reported building activity and changes of any structure thereon and the necessary adjustments to the official property card of the Municipality. The Contractor will take new photos of the construction/addition/change (exterior) and will input all new data into the CAMA system;
- (b) Complete all subdivisions, boundary line adjustments, pickups and deletions; Adjust site information for changes made such as lot line adjustments, lot mergers, deed corrections, easements, and other restrictions;
- (c) Contractor will administer and supervise the verification of assessment data process. This process will involve the re-visitation, measure, list and inspection of approximately 25% of the City each year for the first four years of the contractor or 100% of the City over the first four years of the contract term. This will consist of on-site exterior and interior visits to all properties in that cycled year to update any and all improvements to the property card. This work shall include current use and exempt properties. These will not include utility properties; The total count of new construction and permits picked up will be included into the 25% annually;
- (d) Verification of assessment data shall not be done in the fifth year leading up to the 5 year revaluation;
- (e) Apply any approved subdivision and boundary line adjustments to the appropriate properties' assessments;
- (f) Contractor's Assessing Supervisor will be on site at least two (2) workdays per month in the Assessing Office to provide for taxpayer meetings, abatement research, and assisting staff with any other routine assessment tasks. This two (2) day- minimum is in addition to any field work performed.
- (g) Contractor will assist in the administration of all exemptions and tax credits, applications for current use and discretionary easements
- (h) Contractor will assess timber, excavation and land use change taxes;
- (i) Assist with and oversee the preparation of the tax warrant and MS-1 preparation in coordination with the City's Assessing Coordinator in a timely manner (September 1 for the MS1 unless an extension is approved by the Board of Assessors);
- (j) Assist with and oversee the preparation of the annual assessment sales study as required by the State of New Hampshire Equalization Bureau of the DRA due by December 1 annually;
- (k) Meet and work with State Monitors to ensure the City is meeting all certification requirements of the DRA and to maintain a good working relationship;
- (l) Contractor will attend meetings of the Board of Assessors upon request;

- (m) Contractor will provide necessary additional office time as needed to the Board of Assessors and the City in preparation of any legal correspondence and actions on behalf of the City as it may relate to assessing matters;
- (n) Contractor will prepare brief reports designed to help educate and inform taxpayers of any possible assessment adjustments which may be needed for any given year;
- (o) Contractor will make sure that the City is in compliance and is timely with all assessing functions and the RSA's that guide assessing functions;
- (p) Assist and oversee the 2020 & 2025 Recertification compliance process for the City working in conjunction with the City's Assessing Coordinator;
- (q) Contractor will act as the Assessing Agent for the Board of Assessors in abatement appeals. Contractor will schedule appointments to meet with homeowners and view the properties on all appeals;
- (r) Contractor will process abatement applications and make recommendations to the Board of Assessors, in writing, on each application;
- (s) Contractor will meet with City Officials as needed and upon request;
- (t) Contractor will make annual review of sales and provide annual ratio studies for the Board of Assessors and or designee of the City. Results of that study will be in writing for the Board and the City along with any recommendations on courses of action during the contract period of July 1, 2020 through June 30, 2025.
- (u) The Contractor will complete all work in a professional manner with Company representatives using the most diplomatic efforts necessary to accomplish the scope of services. The standards for all work shall conform with the Department of Revenue Administration's Property Appraisal Chapter Rev 600, all pertinent sections including but not limited to the description of services to be performed by the Company as they relate to the scope of services under this agreement;
- (v) The Contractor will coordinate and supervise all activities as outlined in the City's Addenda regarding the Assessment Review process for the 2020 tax year during the months of July through December 2020. Then again in the July 1, 2024 to June 30, 2025 fiscal year.

6.2 Assessment Review and recertification. Calendar year 2020 and July 1, 2024 to June 30, 2025

Supervision and completion of the 2020 & 2025 Assessment Review process are slated for the City in 2020 and 2025. The following services will need to be completed:

- (a) Requalification of all Exemptions and Tax Credits. This will occur by way of mailers generated and mailed to all current recipients of exemptions and tax credits in the City. Mailers will be created by the Contractor and mailed by the Municipality, at Municipality's cost. An estimated 521 mailers will be produced.
- (b) Requalification of all Current Use properties. This will occur by way of mailers generated and mailed to all current use property owners and owned parcels currently enrolled in the New Hampshire Current Use program. Mailers will be created by the Contractor and mailed by the Municipality, at Municipality's cost. An estimated 130 mailers will be produced.
- (c) Requalification of all Religious/Educational/Charitable properties by way of review of A-9 and or A-12's on file with the City. Contractor will review and determine continued eligibility of tax-exempt status and will mail letters to those properties in need of additional information to be compliant. There are an estimated 45 religious/educational/charitable properties in the City.

- (d) Contractor will review all responses to items A, B and C and determine if additional information is required from the property owner. Contractor will mail letters to each property whereby additional information is required.
- (e) Contractor will coordinate with and supervise City's Assessing Clerk to assist in the collection and retrieving of data to complete the above tasks.
- (f) Contractor will work with the NH Department of Revenue Administration to achieve compliance with the Assessment Review process.

6.3 Public Relations

Contractor and the City manager or designee, during the progress of the work, shall each use their best efforts to promote full cooperation and amiable relations with taxpayers. All publicity and news releases shall be approved by the municipal assessing officials before being released to the news media. Contractor, upon request of the municipal assessing officials shall provide assistance in conjunction with the municipal assessing officials to acquaint the public with the mechanics and purpose of the assessing process.

6.4 Confidentiality

Contractor, municipal assessing officials or municipal employees shall not disclose any preliminary values to anyone or permit anyone to use or access any data on file during the course of the revaluation project, except the municipal assessing officials and the Commissioner of the DRA, or their respective designees, until the values have been submitted to the municipal assessing officials and made public. Nothing in this section is intended to be contrary to access of public records under RSA 91-A.

6.5 Compensation and Terms

Municipality, in consideration of the services hereunder to be performed by Contractor, agrees to pay Contractor the amount pursuant to the terms of the agreement as defined in Section 6. Payment shall be dispersed as agreed to and listed under section 4.

6.6 Defense of Values-Abatements and Board of Tax and Land Appeals/Superior Court:

After the final property tax bills have been mailed by the Municipality, the Contractor agrees to support and defend the values established by the Contractor for each of the following tax year: 2021, 2022, 2023, and 2024; (2020 & 2025 will be covered under a separate contract).

1. Appeals to the Municipality:

- (a) Property tax appeals that are timely filed pursuant to RSA 76:16, shall be reviewed by either a DRA-certified property assessor or a DRA-certified property assessor supervisor at no additional cost to the Municipality. The DRA-certified property assessor supervisor will make a written recommendation to the municipal assessing officials for each property for which an appeal has been received.

2. Appeals to the BTLA or Superior Court:

- (a) For non-utility and non-special use property tax appeals, the Contractor shall provide the services of a DRA-certified property assessor supervisor, or a DRA-certified property assessor under the guidance of the DRA-certified property assessor supervisor, to testify to and defend values based upon the

compensation terms identified in Section 4 of the contract. The Contractor will support and defend values that may have been lowered by the municipal assessing officials during the course of the RSA 76:16 appeal process but will not support or defend values that have been increased by the municipal assessing officials. **These services will include up to three (3) days or 24 hours (per contracted year) to prepare reports and testimony. Any days and hours above will be billed at \$150 per hour.**

All documentation utilized or obtained during the defense of assessed value process shall be relinquished to Municipality.

6.7 Completion of Work

If the contractor fails to meet deadlines set forth under 6.1: Delivery of the finalized values, the contractor will be subject to a fine of \$50 a day, for delays caused by the Contractor; unless the deadline extension is agreed to by both parties.

Section 7. Responsibilities of the Municipality.

- 7.1 The municipal assessing officials shall identify to Contractor, in writing, which properties within the taxing jurisdiction are exempt from taxation.
- 7.2 The municipal assessing officials shall furnish to Contractor information such as but not be limited to: the current ownership information of all property; the physical location of all property; property address changes within Municipality; all property transfer information; a set of current tax maps; zoning maps; plans; building permits; subdivisions; boundary line adjustments and mergers; and, other information as specified by Contractor for the services being provided.
- 7.3 The Municipality shall provide Contractor with remote access to the City's Vision CAMA system to access off site for analysis and data entry. This shall be a dedicated computer for Contractor to utilize at any time. If requested, suitable office space, copier/printer and office supplies, as specified by Contractor, and agreed upon by the City for the use of Contractor's personnel in the performance of the appraisal work shall be provided.
- 7.4 The municipal assessing officials shall keep Contractor informed of all sales and transfers of property that occur during the course of the contract.
- 7.5 The municipal assessing officials shall make corrections to tax maps as of April 1 of the Update year where lots have been subdivided, or apportioned, and notify Contractor of all ownership and name and address changes.
- 7.6 The municipal assessing personnel will provide assistance as described in other sections of this contract.

Section 8 Indemnifications and Insurance.

- 8.1 Contractor agrees to defend and indemnify Municipality, with which it is contracting,

against claims for bodily injury, death and property damage which arises in the course of the Contractor's performance of the contract and with respect to which Municipality, with which it is contracting, shall be free from negligence on the part of itself, its employees and agents.

- 8.2** Contractor shall not be responsible for consequential or compensatory damages arising from the late performance or non-performance of the agreement caused by circumstances, which are beyond Contractor's reasonable control.
- 8.3** Contractor shall maintain public liability insurance, automobile liability insurance and workmen's compensation insurance unless Contractor is not required to do so by New Hampshire state law or as otherwise agreed upon.

The public liability insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage as follows:

Comprehensive General Liability: \$1,000,000 each occurrence, \$2,000,000 aggregate coverage; Automobile Liability: \$1,000,000 combined single limit, \$500,000 Bodily Injury/person Workers Compensation: NH Statutory Limits

- 8.4** Prior to starting the assessing work, Contractor shall provide certificates of insurance by a State of NH licensed insurer, naming the municipality as additional insured and confirming the required insurance coverage for the Municipality with which the appraisal Contractor is contracting.
- 8.5** Contractor shall provide Municipality and the DRA a ten (10) day advance written notice of the cancellation or material change in the required insurance coverage.

Section 9. Addendums, Amendments and Appendixes

- 9.1** Addendums, amendments and appendixes pertaining to this contract may be added only by separate instrument in writing. All addendums, amendments and appendixes shall be sent to the DRA.

Section 10. Force Majeure:

- 10.1** FORCE MAJEURE: Neither party shall be liable to the other or deemed to be in breach under the agreement for any failure to perform including, without limitation, a delay in rendering performance due to causes beyond its reasonable control, such as an order, injunction, judgment, or determination of any Court of the United States, or the State of New Hampshire, an Act of God, war, civil disobedience, extraordinary weather conditions, labor disputes, shortages or fluctuation in electric power, heat, light, or air conditioning. Dates or time of performance will be extended automatically to the extent of such delays provided that the party whose performance is affected notifies the other promptly of the existence and nature of such delay. It is agreed, however, that since the performance dates of this contract are important to the implementation of ongoing property value update programs, continued failure to perform for periods aggregating sixty (60) or more days even for causes beyond the control of the Contractor, shall be deemed to render performance impossible, and the municipality shall thereafter have the right to terminate this agreement in accordance with the provisions of the following paragraph

(a) Subject to the provisions of the above paragraph entitled "Force Majeure", if the Contractor shall fail to fulfill in a timely and satisfactory manner its obligations under this agreement, or if the Contractor violates any covenants, conditions, or stipulations of this agreement, which failure or violation shall continue for twenty-one (21) business days after written notice of such failure or violation is received by the Contractor, then the municipality shall thereupon have the right to terminate this agreement by giving written notice to the Contractor of such termination and specifying the effective date thereof, at least seven (7) days before the effective date of such termination.

(b) All work shall be the property of the Municipality which shall own the data and all related information. In the event the Municipality terminates the Contract as indicated above or at the end of any annual term the Municipality does not renew the contract all finished and unfinished work product shall be transmitted to the Municipality. The Contractor will be paid an amount which bears the same ratio to the total compensation as the services actually performed bear to the total services covered by the Contract, less payment of compensation previously made. Termination of the Contract or the retention of funds by the Municipality shall not preclude the Municipality or the Contractor from bringing an action against either party for damages or exercising any other legal, equitable, or contractual rights by the Municipality or Contractor may possess in the event of the Contractors' failure to perform.

Section 11. Misrepresentation or Default:

The Municipality may void any and all contract(s) at any time if the Contractor has materially misrepresented any offering or defaults on any contract with a New Hampshire municipality.

In the event that any Contract person or employee assigned to the Municipality of *Berlin* is convicted of any act resulting in personal gain in the execution of services provided through this agreement, then the Municipality shall have no obligation of prior notice and may immediately terminate any and all Contracts.

Section 12. Transfer, Assignment, Sub-letting:

The Contractor shall not assign or in any way transfer any interest in this agreement without the prior written consent of the City, provided however, that claims for money due or to become due to the Contractor from the municipality hereunder may be assigned to a bank, trust company, or other financial institution without such consent, so long as notice of any such assignment is furnished promptly to the Assessors, any such assignment shall be expressly made subject to all defenses, set offs, or counterclaims which would have been available to the City against the Contractor in the absence of such assignment.

Section 13. Work Product:

13.1 All information acquired by the Contractor from the municipality or from others at the expense of the municipality in performance of the agreement shall be and remain the property of the municipality. All records, data files, computer records, worksheets, deliverable products complete and incomplete, and all other types of information prepared or acquired by the Contractor for delivery to the municipality shall be and remain the property of the municipality.

13.2. The Contractor agrees that he will use this information only as required in the performance of this agreement and will not, before or after the completion of this agreement, otherwise use said information, or copy, nor reproduce the same in any form, except pursuant to the sole written instructions of the City. The Contractor further agrees to return said information in whatever form it is maintained by the Contractor.

Section 14. Signatures

Date: _____

Municipality of Berlin: _____

Jim Wheeler, City Manager

In the Presence of:

By Contractor:

**Marybeth G. Walker, President
Corcoran Consulting Associates, Inc.**

Witness

Date

Corcoran Consulting Associates Personnel that could be present on the Berlin project:

Name:	Company designation:	Certifications:
Marybeth Walker	President; District Manager Eastern Division; Appraisal Supervisor	NHDRA-Supervisor, Certified New Hampshire Assessor (21 years)
Monica Hurley	Vice President, District Manager Western Division; Appraisal Supervisor	NHDRA-Supervisor, Certified New Hampshire Assessor, specialized in Comm/Industrial properties (20 years)
Brian Hathorn	Field Appraiser- Comm/Industrial & Residential	NHDRA-Assistant Assessor (30 years)
Ron Doyon	Field Supervisor/Appraiser Comm/Industrial & Res	NHDRA-Property Assessor (20 years)
Jay Ferreira	Field Appraiser/Assessor- Comm & Res	NHDRA-Supervisor; Massachusetts Assessor; Specializes in Comm/Industrial properties (26 years)
Susan Henderson- Daniels	Senior Data Collector- Residential/ Data entry specialist	NHDRA-Assistant Assessor (16 years)
Jared Hynes	Senior Data Collector-Residential	NHDRA-Assistant Assessor (7 years)
Catherine Walker	Senior Data Collector- Residential/Data entry specialist	NHDRA-Assistant Assessor (5 years)