

Request For Proposals

Conversion and Installation of
Assessment Administration software
and
Computer Assisted Mass Appraisal [CAMA] Software

For:

Hall County Board of Commissioners

And

Hall County Assessor

Sealed Bid Proposals Due:

<Date TBD>,
To Marla Conley, Hall County Clerk
Hall County Clerk's Office
121 S. Pine Street
Grand Island, NE 68801

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General Information

Notice to Vendors

The Hall County Board of Commissioners and Hall County Assessor are seeking bid proposals for the conversion, installation, maintenance and training of assessment administration software and computer assisted mass appraisal (CAMA) software for the Assessor's Office.

Sealed bids will be received Monday through Friday 8:30 a.m. to 5:00 p.m. except holidays, until Monday, June 7th, 2018 by 5:00 P.M. Bids shall be in a sealed envelope, clearly marked "Sealed Bid – County Assessor Software Proposal" and shall have the name of the Vendor, and the time and date of the bid opening. **Do not fax bids, only sealed bids will be accepted.**

Submit one (1) original and one (1) copy of the entire Proposal including attachments.

Requests for information and clarification questions must be received by June 1, 2021 by 5:00 P.M. in order for Hall County to have time to issue an addendum. Addendums will be issued as frequently and quickly as the questions are asked and answers are available.

Bidding information is available on Hall County's website: hallcountyne.gov

Marked sealed bids for the Conversion and Installation of Assessment Administration Software and Computer Assisted Mass Appraisal Program must be sent to:

Marla Conley
Hall County Clerk's Office
121 S. Pine St
Grand Island, NE 68801

Bids not addressed and delivered to the above person will not be considered. Bids received after the above stated time and date will not be considered.

Bid opening will be a public opening to be held in the Hall County Commissioner's Board Room at 121 S. Pine St., Grand Island, Nebraska. The bid opening will be at 10:00 A.M., Tuesday, June 8, 2021.

All bids submitted shall remain open and available for a period of one hundred twenty (120) days following the final date for submission of bids.

Hall County will not be liable for costs incurred by Vendors for proposal preparation, printing, demonstration, or any other costs associated with or incurred in reliance on proposal creation. All such costs shall be the responsibility of the Vendor.

The bids shall include all charges and applicable taxes as well as delivery and installation at 121 S Pine St, Grand Island, Nebraska. The Vendor need not include sales tax in the bid. Hall County will, upon request, furnish the successful Vendor with a completed State of Nebraska Tax Exempt Form 13 upon acceptance of the successful Vendor's proposal.

Hall County reserves the right to reject any or all bids and to waive minor defects.

Procedures for Evaluation and Awarding of Bid

1. Evaluation will be conducted by the Hall County Board of Commissioners along with the Hall County Assessor. Upon bid opening, bids may be given to the Hall County Assessor for review and to seek a recommendation to the board. After review, the Assessor will make her recommendation known to the County Board of Commissioners no later than 30 days after bid opening.
2. The following factors will be used to consider the award of the bid, where applicable:
 - a. Compliance with all requirements.
 - b. Price.
 - c. The ability, capability, and skills of the Vendor to perform.
 - d. The character, integrity, reputation, judgment, experience, and efficiency of the Vendor.
 - e. The quality of previous performance.
 - f. Whether the Vendor can perform within the time specified.
 - g. The previous and existing compliance of the supplier with laws relating to the contract.
 - h. The life-cost of the personal property or service in relation to the purchase price and specific use.
 - i. The performance of the personal property or service taking into consideration any commonly accepted tests and standards of product service usability and user requirements.
 - j. Conversion and export/import capabilities with other software vendors used by the Hall County Assessor and other Departments of Hall County, including the Treasurer's Office which uses MIPS.
 - k. Such other information as may be secured having a bearing on the decision.

Terms and Conditions:

1. Information, Discussion, and Disclosures:
 - a. Any information provided by Hall County to any Vendor prior to the release of this Request for Proposal ("RFP"), verbally or in writing, is considered preliminary and is not binding on Hall County.
 - b. The Vendor must not make available nor discuss any cost information contained in the sealed copy of the proposal to or with any employee of Hall County from the date of issuance of this RFP until the contract award has been announced, unless allowed by the Hall County Assessor in writing for the purpose of clarification or evaluation.
 - c. No interpretation of the meaning of the specifications, or other bidding documents, or correction of any ambiguity, inconsistency, or error therein will be made *orally* to any Vendor.
2. Every request for such interpretation or correction should be in writing, addressed to the Hall County Assessor, Kristi Wold, and sent to either 121 S Pine St - STE 1, Grand Island, NE 68801 or kristiw@hallcountyne.gov. **Requests must be received by June 1, 2021 by 5:00 P.M., in order for Hall County to have time to issue an addendum. Requests**

received after deadline may not be considered. In case Hall County finds it expedient to supplement, modify, or interpret any portion of the bidding documents prior to the proposed bid date, such procedure will be accomplished by the issuance of written addenda to the RFP which will be posted to Hall County's website: hallcountyne.gov.

3. Addenda:

- a. All addenda will become part of this RFP and must be responded to by each Vendor.
- b. All addenda must be acknowledged in writing in the bid submitted by the Vendor.
- c. This RFP, any subsequent addenda, and any written responses to questions take precedence over any information previously provided.

4. Confidentiality of Documents:

- a. Hall County considers all information, documentation and other materials requested to be submitted in response to this proposal to be of a non-confidential and/or non-proprietary nature and therefore shall be subject to public disclosure under Neb. Rev. Stat. § 84-712.05(3).
- b. Vendors are hereby notified that Hall County strictly adheres to all statutes, regulations, directives, court decisions, and opinions of the Nebraska Attorney General with respect to disclosure of RFP information.
- c. Any "proprietary, trade secret, or confidential commercial or financial" information must be clearly identified, in a separate sealed envelope, at the time of bid/proposal submission. The Vendor will be required to fully defend and indemnify in all forums, Hall County's refusal to produce such information; otherwise, Hall County will make such information public.

5. Non-Discrimination Clause:

Pursuant to Neb. Rev. Stat. §73-102, Vendor declares, promises, and warrants it has and will continue to comply fully with Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C.A. §1985, et seq.), and the Nebraska Fair Employment Practice Act, Neb. Rev. Stat. §48-1101, et seq., in that there shall be no discrimination against any employee who is employed in the performance of this Contract, or against any applicant for such employment, because of age, color, national origin, race, religion, creed, disability, sex or sexual orientation.

6. Conflict of Interest Clause:

Pursuant to Neb Rev. Stat. §23-3113, the parties hereto declare and affirm that no officer, member, or employee of the County, and no member of its governing body, and no other public official of the County who exercises any functions or responsibilities in the review or approval of the undertaking described in this Contract, or the performing of services pursuant to this Contract, shall participate in any decision relating to this Contract which affects his or her personal interest, or any corporation, partnership, or association in which he or she is directly or indirectly interested; nor shall any employee of the County, nor any member of its governing body, have any interest, direct or indirect, in this Contract or the proceeds thereof.

7. Payment Terms:

Payment terms will be set forth after the bid is awarded in a contract between Hall County and the Vendor. The successful Vendor shall submit itemized invoices for payment to Hall County pursuant to the process negotiated through the contract. Hall County will make payment to the successful Vendor within sixty days after receipt of invoice, satisfactory

installation and/or delivery and in accordance with the payment schedule.

8. Supplemental Terms and Conditions/Modifications:

Any supplemental terms, conditions, modifications, or waiver of these terms and conditions must be in writing and signed by the Hall County Board of Commissioners and the Vendor.

9. Residency Verification:

- a. The Vendor agrees to comply with the residency verification requirements of Neb. Rev. Stat. §4-108 through §4-114. The Vendor is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.
- b. If the Vendor is an individual or sole proprietorship, the following applies:
- c. The Vendor must complete the United States Citizenship Attestation Form, available on the Department of Administrative Services website at <https://ndbf.nebraska.gov/industries/securities/united-states-citizenship-attestation-form>
- d. If the Vendor indicates on such attestation form that he or she is a qualified alien, the Vendor agrees to provide the U.S. Citizenship and Immigration Services documentation required to verify the Vendor's lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.
- e. The Vendor understands and agrees that lawful presence in the United States is required and the Vendor may be disqualified or the contract terminated if such lawful presence cannot be verified as required by Neb. Rev. Stat. § 4-108.

10. Insurance Requirements:

- a. **The Vendor shall not begin work under this Agreement until all insurance certificates have been filed with the Hall County Clerk.**
- b. Vendor shall not commence work on this Contract until he/she has obtained all insurance required under this Section and such insurance has been approved by Hall County, nor shall Vendor allow any subcontractors to commence work on his/her subcontract until similar insurance required of the subcontractor has been so obtained and approved.
- c. The following insurance coverage's shall be kept in force during the life of the Contract and shall be primary with respect to any insurance or self-insurance programs covering the County, its commissioners/supervisors, officials, agents, representatives and employees.
- d. Workers' Compensation and Employers Liability Insurance
 - i. The minimal acceptable limits shall be the statutory limits as required by the State of Nebraska for Coverage A, Workers' Compensation and \$500,000 each accident for Coverage B, Employers Liability.
- e. Commercial General Liability Insurance

- i. Coverage should include broad form coverage written on a commercial general liability form and written on an occurrence basis. The coverage must protect against claims for damages resulting from bodily injury, including death, personal injury and property damage.
- ii. The minimum acceptable limits of liability shall be \$1,000,000 each occurrence. If the coverage contains a general aggregate, such limit shall not be less than \$2,000,000. The products/completed operations limit shall not be less than \$2,000,000. The County is to be named as an additional insured on the insurance coverage required under this section.

f. Automobile Liability Insurance

- i. Coverage shall be against claims for damages resulting from bodily injury, including death and property damage, which may arise from the operations of any owned, hired or non-owned automobile. The minimum acceptable limit of liability shall be \$1,000,000 Combined Single Limit for each accident.

g. Insurance Requirements

- i. The Vendor shall furnish the County with a certificate(s) of insurance evidencing the coverage's required in this section. These insurance coverage's shall specifically state, or be endorsed to state, that thirty (30) days written notice shall be given to the County in the event of cancellation of, or material change in, any of the coverage's. If the certificate(s) is shown to expire prior to completion of all the terms of this Contract, the Vendor shall furnish a certificate(s) of insurance evidencing renewal of its coverage to the County. The County is to be included as an additional insured on the Commercial General Liability and the Automobile Liability insurance coverage required under this section.
- ii. The Vendor shall require each and every Subcontractor performing work under this Contract to maintain the same coverage's required of the Vendor in this Section, and upon the request of the County, shall furnish the County with a certificate(s) of insurance evidencing the Subcontractor's insurance coverage's required in this section.

11. Independent Contractor:

The Vendor shall in the performance of the Contract at all times be an independent contractor and not an employee or agent of the County. The Vendor, its officers, employees and agents shall at no time represent the Vendor to be other than an independent contractor or represent themselves to be other than employees of the Vendor.

12. Indemnity:

The Vendor shall indemnify and save harmless Hall County, its officers, employees and agents from all loss, claims, suits or actions of every kind and character made upon or brought against Hall County, its officers, employees, or agents, for or sustained by any party or parties as a result of any act, error, omission or negligence of said Vendor or its servants, agents, and subcontractors; and also from all claims of damage in fulfilling this Contract.

13. Exceptions:

These specifications are minimum acceptable specifications. You may bid other than what is specified if it is of higher specification than what is requested. Vendor must list and give

a detailed description of any exceptions to the bid specifications in writing on the bid form.

14. Contract:

Vendor shall include a copy of the proposed contract within the submitted proposal.

15. Payment Schedule:

The County anticipates negotiating a contract to include milestone payments for the contract as its elements are completed in phases:

a. Data Conversion Acceptance: 30%

Data conversion acceptance shall be when the County signs off and agrees to the conversion.

b. Program installation and initial training: 30%

Program acceptance shall be when the CAMA program is installed, operational, and users have been trained to use the program.

c. Final Program Approval: 40%

Final Program approval shall occur when sufficient time has passed for the County to assess that the Program is fully operational and the users have been adequately trained to use the software. This is likely to occur within 90 days of the program installation and initial training for users.

I. Proposal Introduction

1. Intent of RFP:

This Request for Proposal (RFP) is intended to provide vendors with a common, uniform set of instructions to assist them in the development of their bid proposals and to provide a uniform method for the County to fairly evaluate bid proposals and subsequently select a vendor to provide for the conversion and installation of the Assessor's administrative and CAMA software.

This RFP provides minimum specifications and key features for functional requirements related to organizational objectives, information on applications, number of users and transaction volumes. Vendors are invited to propose a solution that will effectively and efficiently achieve our goals and objectives as well as provide for future growth. This proposal is intended to be a summary and not inclusive of all operations and potential needed requirements. Vendors should propose an effective solution that meets or exceeds the needs of the County.

In responding to this RFP, vendors should follow the prescribed format thus providing the County with data that is easily compared with data submitted by other vendors to fairly and objectively evaluate the bid proposals.

2. Background:

Hall County is a local governmental entity in the State of Nebraska. With a total area of 546 miles, Hall County has an estimated 61,353 residents, per the Census Bureau Quick Facts for 2019, a 5% population increase over the 2010 U.S. Census. Reports indicated that 62% of county residents were homeowners and 83% of residents occupied the same residence as in the prior year (Census Quick Facts). The county has approximately 28,105 active parcels. Of those parcels approximately 20,078 are residential records, 3,982

commercial and industrial records, and 4,045 agricultural records.

The Assessor's Office is responsible for establishing the value of all real property parcels involving homestead exemptions, permissive exemptions, and special valuations, along with approximately 2,602 personal property returns for the purpose of taxation. The Hall County Assessor's Office has 10 (ten) employees.

The Assessor's Office currently uses a mass appraisal software program, known as Vanguard (CAMAVision provided by Vanguard Appraisals, Inc.). This program has been in place since 2018. Previously, the Assessor's Office used TerraScan by Thompson Reuters which was in place between 1999 and 2018. The program manages the assessment of real, personal and centrally assessed properties.

The Assessor's Office is seeking a software program to manage the assessment of real, personal, and centrally assessed property that is user-friendly, minimizes manual data entry, has minimal program/system downtime, and exports data in a format that is compatible and comparable to the County's existing software program being used by the Hall County Treasurer's office, the MIPS software. The desired program/software shall round to the same decimal as the MIPS software.

II. Proposal Requirements

1. Price Guarantee

The content of the proposal submitted to the County, including technical specifications for any equipment, shall remain open and available for a minimum of one hundred and twenty (120) calendar days from the proposal due date.

2. Format Requirements

Hall County requests that Vendor bid proposals be submitted in the format outlined in this section. Various parts of the proposal shall be clearly marked. The County reserves the right to require additional information or materials after the bid proposals are submitted. Such information shall be provided to the County at no cost. Failure to complete any portion of the request may result in rejection of the proposal. An officer of the company who is authorized to negotiate for the company and bind the company contractually must sign the proposal.

a. Introduction

A cover letter with vendor contact data with signatures and a table of contents page. Vendor contact data should include authorized officer contact name, address, phone number and email address.

b. Pricing

Pricing information should be included immediately following introduction materials. The Bid Form shall be submitted in full. Bid proposals will not be accepted if the Bid Form is not completed in full. Any exceptions to the requirements of the RFP must be listed and include a detailed description of the variation and any proposed substitute or modification.

c. Cost Summary

All costs are to be completely itemized for modules, third party products and services. If the Program can be sold as modules, the cost for each module should be listed individually. Third party products need to have manufacturer names and model numbers with the associated costs.

d. Vendor Background and Qualifications

Format with narrative responses to the following questions and provide the necessary documentation for each item listed below.

- i. Provide vendor address and telephone numbers for the corporate headquarters, office that will be handling Hall County's account and the implementation/support office.
- ii. List the sales team, implementation team and key staff that will be assigned to the Hall County account. Include name, business address, phone number, email address, and qualifications.
- iii. List the number of staff members with appraisal licenses, experience and number of years in the appraisal business.
- iv. Specify the number of years the Vendor has been in the public sector software business.
- v. Provide a chronology of the company's growth, history, staff size, and ownership structure.
- vi. Has this company, or the products being proposed, ever been purchased by another company or acquired because of a merger or acquisition? If yes, provide details regarding the name of companies' involved, specific products affected and when such merger or acquisition(s) took place.
- vii. Provide a brief statement of the company's financial background demonstrating longevity and stability.
- viii. Describe the nature of the past 10 years and any pending litigation, liens or claims filed against Vendor.
- ix. Describe the company's procedure for dealing with customer service issues including average response times, committed response times and support options.
- x. For each application/module being proposed, please provide the following background information:
 01. Date of the first release
 02. Date of current release
 03. Current release number
 04. Estimated date of next release
 05. Estimation of frequency of releases/updates
- xi. If any of the proposed applications/modules were not originally developed by the proposing Vendor, please provide narrative details for the following subjects:
 01. Name of company
 02. Date of product merger or acquisition
 03. Product name

04. Description of how integration/interfacing was accomplished with primary application (batch vs. real time, consolidated or separate databases, etc.)
05. Description of the development technologies used for each product
06. Status of originating development team resources (retention rate, location)
07. How are these products supported and maintained

e. Customer References

The proposal must provide three (3) references complete with organization name, contact names, titles, addresses, telephone numbers, email addresses and installation dates. Primary emphasis should be placed on references that use the Vendor's products within a networked environment and interfaces similar to Hall County and those clients in local government. Four (4) references with install dates prior to calendar year 2020 are desirable.

III. Operating Requirements

The proposed Program shall meet, or exceed, current operating requirements along with all State and Federal statutes, laws, regulations and guidelines. Throughout the entire term of the agreement, the Program must stay in compliance with the Nebraska State Legislature. The Program must also meet, or exceed, International Association of Assessing Officers (IAAO) standards, as summarized in Exhibit A.

The software Program shall, at a minimum, be able to handle all requirements listed in the RFP, and in particular those listed specifically in this section. The timeframes, dates, statutes, values, percentages, and deadlines listed within the RFP are intended to assist the Vendor in understanding the business needs of the Hall County Assessor's Office. Overall, Vendor must be familiar with existing Nebraska law applicable to the assessment and taxation processes. The Program must be continually reviewed and updated by the Vendor to allow for changes in Nebraska law with respect to the assessment and taxation process.

1. Assessor Office Operations:

The Nebraska statutes, rules and regulations, directives, forms and information guides may be viewed on the Department of Revenue Property Assessment Division's website. In addition, there are direct links to the Department of Revenue website and Nebraska Legislature:

<http://www.revenue.nebraska.gov/PAD/>

<http://www.nebraskalegislature.gov/>

All property in the State of Nebraska is subject to property tax unless an exemption is mandated by the Nebraska Constitution, Article VIII or is permitted by the Constitution and enabling legislation is adopted by the Legislature. Federal law may supersede the Nebraska Constitution with regard to taxation of property owned by the federal government or its agencies or instrumentalities. All property in the State of Nebraska subject to taxation is valued as of January 1, 12:01 a.m., of each year.

The County Assessor is responsible for valuing all real and personal property with the exception of railroad companies and public service entities and specific personal property of air carrier and rail car line companies, which are assessed by the State Property Tax Administrator.

The valuation of real property is determined according to mass appraisal techniques, including, at minimum: (1) comparing sales of properties with known or recognized values, taking into account location, zoning and current functional use; (2) income approach; and (3) cost approach. The valuation of personal property is determined using a statutory method of depreciated values similar to the Federal Modified Accelerated Cost Recovery System and 150 percent declining balance depreciation schedules.

All real property is assessed at or near 100 percent of actual value, except agricultural and horticultural land is assessed at or near 75 percent of actual value, and agricultural and horticultural land receiving special valuation pursuant to Neb. Rev. Stat. Section §77-1344 is assessed at or near 75 percent of its special value (greenbelt), which is the value of land used for agricultural and horticultural purposes. Personal property is assessed at 100 percent of the net book taxable value as determined by the statutory method.

Pursuant to Neb. Rev. Stat. Section §77-202 permissive exemptions are allowed for certain organizations such as religious, charitable, educational and agricultural societies. The organization files an application for exemption of real and/or personal property and final approval is made by the County Board of Equalization for the County. There is an exemption for certain business personal property belonging to a qualifying company under the Employment and Investment Growth Act and the Nebraska Advantage Act. For individuals, the homestead exemption program is designed to provide local property tax relief to qualifying elderly and disabled individuals who own and live in the home for which an exemption application is made. The exemption applies to all or part of the property taxes levied against the home, with the State reimbursing the County from general fund revenues for those taxes exempted under the program. The Property Taxation Assessment Calendar can be found at:

http://www.revenue.nebraska.gov/PAD/calendars/main_calendar.pdf

Between January 1 and March 19 of each year, the Assessor updates and revises the real property assessment roll. Each year between early April and May 15 the Tax Equalization and Review Commission (TERC) has the authority to adjust the valuation of classes or subclasses of real property in the County by a percentage in order to achieve equalization of property values. Decisions of the TERC may be appealed to the Nebraska Court of Appeals.

The Assessor revises the real property assessment rolls for any orders issued by the TERC and notifies property owners of value increases or decreases by June 1. Individual protests of real property valuations may be made to the County Board of Equalization. The County Board of Equalization may adjust the protested value of individual properties, or classes of properties. Decisions of the County Board of Equalization may be appealed to the TERC.

Personal property is self-reported by the taxpayer on or before May 1. If the Assessor makes changes to the reported valuation a notice is sent to the taxpayer. The action may be appealed to the County Board of Equalization.

On or before August 10, the TERC shall equalize the real property of centrally assessed roadway and public service companies with the statewide level of assessment. The Property Tax Administrator certifies centrally assessed distributed values to the County.

On or before August 20, the Assessor compiles and certifies the total taxable value (real, personal and centrally assessed) to each local government taxing subdivision for rate setting purposes.

Each year, on or before October 15, the County Board of Equalization levies the necessary taxes, within the limits of the law, for operation of all functions of county government, school districts, cities, etc. The tax rates for these various local government taxing subdivision are determined by dividing the subdivision's annual tax request by the current total taxable value within their boundaries. The tax rates are expressed as \$1 per \$100 dollars of taxable value.

Property taxes are determined by multiplying the property's taxable value by the total consolidated tax rate for the tax district in which the property is located. The tax district is comprised of various governing bodies empowered to levy property taxes for services, such as county government, school district, city, etc.

The program shall be able to calculate the total consolidated tax rate for each parcel or item for each tax district in which property is located. The calculations shall round to the same digit as the software used by the Hall County Treasurer's Office, that software is known as MIPS.

On or before November 22, the Assessor transcribes the real property, personal property and centrally assessed tax lists and delivers it to the County Treasurer for collection of property taxes. All real and personal property taxes, including taxes of centrally assessed railroad and public service companies are due December 31. The first half of the tax becomes delinquent on the following April 1 and the second half becomes delinquent on August 1.

Pursuant to Neb. Rev. Stat. §77-1613 and §77-1616, on or before November 20 the County Assessor shall transcribe the assessments into tax lists which shall be completed and delivered to the County Treasurer on or before November 22. At the same time the County Assessor shall transmit a warrant, which warrant shall be signed by the County Assessor and shall in general terms command the Treasurer to collect taxes therein mentioned according to law.

Pursuant to Neb. Rev. Stat. §77-203 all real and personal property taxes are due December 31 and may be paid in two (2) equal installments in the year immediately following. Pursuant to Neb. Rev. Stat. §77-204, the delinquent dates for property taxes are as of May 1 and September 1.

Tax lists are prepared separately for real property, personal property and centrally assessed properties. Centrally assessed property taxes due are to be included as-part of the personal property tax list for collection pursuant to Neb. Rev. Stat. §77-623 and §77-802.01.

For real property, the tax list calculations shall include taxable value, homestead exemption value, total taxes levied or gross tax due, homestead exemption tax loss, if applicable any tax credit amounts and net taxes due and payable for first and second half.

For personal property the tax list calculations shall include the taxable value, total taxes levied or gross tax due, penalty tax due, if applicable, any applicable tax credit amount and total taxes due and payable for first and second half.

Pursuant to Neb. Rev. Stat. §77-1613.02 the County Assessor shall correct the assessment and tax rolls after action of the County Board of Equalization. The County desires that the CAMA Program be able to make corrections. Each correction shall be made in triplicate, each set of triplicate forms being consecutively numbered and there shall be entered upon such form all data pertaining to the assessment which is to be corrected. The correction shall show all additions and

reductions, the amount of tax added or reduced, with the reason therefore, and the page or pages of the tax rolls upon which such change is to be made. The original copy shall be delivered to the County Treasurer, the duplicate copy to the County Clerk, and the triplicate copy shall remain in the office of the County Assessor. The County Assessor shall provide upon demand a listing showing each entry and sorted by tax year. The County Treasurer shall thereupon correct the tax roll to conform to the correction copy and all changes shall be made in red ink, drawing a line through the original or erroneous figures, but not erasing the same. The County Assessor shall not reduce or increase the valuation of any property, real or personal, without the approval of the County Board of Equalization.

In order to reduce errors and limit staff time spent on manual data entry, the program shall allow for updated values to be entered and shall automatically calculate the revised net tax value. The program should have tracking capabilities such that there is a log of all edits to a parcel/item.

The Program shall allow the Assessor the ability to generate both hard copy tax lists and tax list correction information. The Assessor shall have the ability to transmit electronic version of the tax lists and tax list corrections to the County Treasurer. The Program's export shall be done in such a manner such that when imported into the County's existing software program used by the Treasurer, the fields of data are populated fully and accurately in the MIPS system. For example, all rounding of values shall be to the same decimal point as used by MIPS; the owner names and mailing addresses shall be populated into the MIPS owner name and address fields so that letters may be generated from the MIPS software program without the need for additional data entry and data manipulation.

2. Statutory Assessor Report Capabilities

The Assessor must meet the administrative reporting requirements required by Nebraska statutes, rules and regulations, and directives.

The proposed Program shall have the capability to accumulate required information for administrative reports, produce reports in hard copy and digital (PDF) formats in accordance with the State's required reporting format along with the desires of the County. The Program shall have the capability to transmit reports electronically.

On or before March 19 of each year, the Assessor shall complete and forward to the Property Tax Administrator the County Abstract of Assessment Report for Real Property Form 45, pursuant to Neb. Rev. Stat. §77-1514 and Title 350 Nebraska Administrative Code Regulation Chapter 60.

The real property abstract reporting requirements consist of the following:

- a. County Abstract Report for Real Property, Form 45 - export required

Requires the summation of county total taxable real property valuations, growth valuations (e.g. new construction), and parcel/record counts by property class or subclass (e.g. property types of residential, commercial and agricultural and by location of urban, suburban or rural as defined in regulation). The abstract further requires the division of valuations and record counts by vacant land, improved land, and improvements. The agricultural section of the abstract report requires valuations and acre counts by Land Capability Group to be reported for the Assessor defined agricultural land market area within the County. The abstract report also requires supplemental valuation and parcel information for properties involving agricultural

special valuation (greenbelt), Assessor location details, subclass of grass breakdown, and properties subject to Neb. Rev. Stat. §37-335 (i.e. wildlife preserve).

The proposed Program shall work with the State's system to be readable/usable by the State.

b. Assessed Value Update (AVU) - capability to export required

A listing of the current year's assessed values for properties that sold, and are listed in the State's sales file in Property Assessment Division requested format.

The proposed Program shall work with the State's system to be readable/usable by the State.

c. Market Area Map

This is required for the County's agricultural land. The agricultural land market areas are defined by the Assessor. Presently, these maps are submitted in "hardcopy" format to the State Property Assessment Division annually as part of the abstract reporting requirements.

The proposed Program shall work with the State's system to be readable/usable by the State.

d. Recertified Real Property County Abstract of Assessment Reports

If the Tax Equalization and Review Commission issues orders for the County to change valuations for a class or subclass of real property per statewide equalization hearings, the Assessor shall implement the changes to the appropriate properties. The Assessor shall generate "recertified" information for the County of Real Property Form 45 and Assessed Value Update and submit it to the State Property Tax Administrator on or before June 5, pursuant to Neb. Rev. Stat. §77-5029. This recertified real property abstract information shall be in the same format as specified for the original filing on March 19.

If the Tax Equalization and Review Commission issues orders for the County to change valuations for a class or subclass of real property per a County Board of Equalization's petition, the Assessor shall implement the changes to the appropriate properties. The Assessor shall generate "recertified" information for the County Abstract of Real Property Form 45 and AVU and submit it to the Property Tax Administrator on or before August 20, pursuant to Neb. Rev. Stat. §77-1504.01. The recertified real property abstract information shall be in the same format as specified for the original filing on March 19.

The Program shall allow the user to make revisions consistent with the Tax Equalization and Review Commission's orders. The proposed Program shall work with the State's system to be readable/usable by the State.

e. Personal Property County Abstract of Assessment Report

On or before July 20, the Assessor shall complete the Personal Property County Abstract of Assessment Report. The Program shall calculate the total taxable personal property valuation by property type, total number of returns, number of

returns with an exempt value and the total exempt value.

f. Amended Personal Property Tax Exemption Summary Certificate

On or before May 30, the Assessor shall complete the Amended Personal Property Tax Exemption Summary Certificate, which will show any changes to the personal property tax credit from the previous tax roll year. The Program shall calculate the number of returns, exempt value of personal property and the tax loss from the last reported county totals, the net change, and the corrected county totals pursuant to Neb. Rev. Stat §77-1239.

The Program should maintain the data year to year to limit the amount of data entry necessary and to reduce errors.

g. Certification of Taxable Value and Growth Value to Political Subdivisions

On or before August 20, the Assessor shall certify the total taxable value and growth value, if applicable, to each political subdivision empowered to levy a tax within their county, pursuant to Neb. Rev. Stat. §13-509 and §13-518. The Program shall include, at minimum, the following categories: county, townships, cities/villages, fire districts, natural resource districts, educational service units, community colleges, sanitary improvement districts, village bonds, agricultural society assessments, airport assessments, airport bonds, community redevelopment projects, downtown improvement projects, fire bonds, parking districts, other miscellaneous districts, school districts and school bonds. The Property Tax Administrator provides guideline formats recommended for use by the Assessor, but the formats are not statutorily prescribed.

The Program shall produce an electronic record including 1) the name of the subdivision, 2) the subdivision type, 3) the value attributed to growth, and 4, the total taxable value.

h. School District Taxable Value Report

On or before August 20, the Assessor shall complete and forward the School District Table Value Report to the Property Tax Administrator, pursuant to Neb. Rev. Stat. §79-1016.

The Program shall allow individual reports to be generated in an electronic format for each school district to include total taxable valuations.

i. Amended School District Taxable Value Report

On or before September 30, the Assessor may amend the School District Taxable Value Report, due to clerical error, pursuant to Neb. Rev. Stat. §79-1016. The amended school report shall be in the same format as the original prescribed reporting form. The Program shall allow the use to create one list with all values for each category and shall allow for amendments to be made.

j. Certify Average Residential Value for Homestead Exemption

Pursuant to Neb. Rev. Stat. §77-3506.02, after the County Board of Equalization action pursuant to sections §77-1502 to §77-1504.01 and on or before September 1

of each year, the County Assessor shall certify to the Department of Revenue the average assessed value of single-family residential property in the county for the current year for purposes of homestead exemptions set forth in Neb. Rev. Stat. §77-3507 to §77-3509.

The Program shall calculate the average assessed value of single-family residential property. The calculation process shall be automated and able to be completed with minimal steps by the user to reduce manual data entry errors. The Program shall permit the information to be exported electronically.

The County Assessor shall determine the current assessed value of single-family residential property from all real property records containing dwellings, mobile homes, and duplexes all of which are designed for occupancy as single-family residential property and any associated land not to exceed one (1) acre.

k. Permissive Exemptions Lists

The Program shall generate a list of exemptions and the reason for exemption. The Program shall allow the user to select whether individual parcels are exempt or non-exempt. The program should limit the number of places within the program that must be modified to accomplish the effectuation of exempting the parcel. The Program shall allow the value of the property to remain set, but not include the value within total tax calculations when the parcel is set to exempt status. The Program should allow the user to make modifications. The Program should include tracking capabilities to determine historically which user made changes and when. The Program should have a place to record user comments/reasons for the change.

l. Homestead Exemption

On or before November 30, based on the Assessor's tax list certification, the County Assessor and County Treasurer shall complete and certify the amount of tax loss due to homestead exemption to the Tax Commissioner, pursuant to Neb. Rev. Stat. §77-3523. The Program shall calculate the number of homestead exemptions, value exempted, and tax loss totals for the county for each tax year and each tax district.

On or before May 30, immediately following the original tax loss certification, the County Assessor and County Treasurer may amend the amount of tax loss due to homestead exemption to the Tax Commissioner, pursuant to Neb. Rev. Stat. §77-3523. The Program shall calculate amounts for last reported, net change, and corrected county total for each of the three categories, those being the number of exemptions, value exempted, and tax loss, and allow space for the user to enter a brief explanation of the reasons for changes. In order to reduce errors and limit staff time spent on manual data entry, the program shall allow for updated values to be entered and shall automatically calculate the revised values. The program should have tracking capabilities such that there is a log of all edits to a parcel/item.

m. Certificate of Taxes Levied Report (CTL)

On or before December 1, the County Assessor shall certify to the Property Tax Administrator the Certificate of Taxes Levied Report (CTL) Form 49, pursuant to Neb. Rev. Stat. §77-1613.01. The CTL report is used for statistical purposes and specifies the information necessary to calculate total taxable value, tax rates, and

total property taxes levied by the various political subdivisions for each year. The program shall calculate the total taxable value, allow the user to enter approved tax rates, and calculate the total property taxes levied by each political subdivision for the each tax year. The Program shall be able to export the information to the Nebraska Property Administrator's Department in the format required by that office.

For each political subdivision levying a property tax for the current year, Schedules I, II, and III require taxable valuations summarized by property type class and subclass for real property, personal property, and centrally assessed, tax rates for non-bond and bond, total taxes levied, and homestead tax loss and drainage unit. Schedule III requires each base school district to be reported separately and all school bonds are required to be reported on a separate schedule. The in lieu of tax information for Schedules IV and V is obtained annually by the Assessor from the County Treasurer's office. The program should allow information to be electronically imported from the Treasurer's Office software to decrease the time it takes for manual data entry and reduce errors. The Program shall allow the user detailed information for each political subdivision.

n. Report of Government Owned Property (includes both exempt and taxable)

On or before December 1, 2012 and every fourth year thereafter the Assessor shall file with the Property Tax Administrator and the County Board a report specifying information for government owned property for current tax year, pursuant to 77-202.13 and Property Tax Directive 04-5.

The Program should allow user to generate a report including:

- i. The legal description and owner of all property owned by the State or a governmental subdivision of the State, and
- ii. The legal description and owner of all local, state, or federal government-owned property subject to taxation pursuant to Neb. Rev. Stat. §77-202.11 and §77-202.12.

o. Change of Value Notices

Pursuant to Neb. Rev Stat. §77-1315, on or before June 1 of each year the Assessor shall notify the owner of record as of May 20, by first class mail, of every item of real property which has been assessed at a value different than the previous year. It shall identify the item of real property and state the prior and current year's valuation, the dates and instructions for filing protests with the County Board of Equalization, and the date of convening of the County Board of Equalization. The information is exported to a 3rd party vendor for printing or printed on postcards or letters in house.

For agricultural parcels receiving special valuation, the Assessor's notice of value change shall include the same information noted above and shall also display the prior and current year's agricultural special value for the land, pursuant to Neb. Rev. Stat. §77-1345.01.

The Program shall allow the user to general forms that include the following information: owner's name (including primary and secondary owner names), mailing address, parcel number, legal description, situs address, prior year value,

current year value, special valuation for prior year, special valuation for current year, all for user comments, and allow standardized language to be added to each form. The Program should allow the information to be exported to a third party vendor for printing.

The Program shall allow the user to print notices of valuation change and County Board notices of value change in two formats; 1) with the prior and current year's valuation for land, improvements, and total valuation or 2) with the prior and current year's sum total valuation for the parcel, postcard or letter.

IV. System Requirements

1. The Proposed Program:

The proposed Program shall integrate with the County's GIS systems (such as ArcGIS and Auto CAD) and pictometry software. The Program shall conform to the State of Nebraska Statutes and Regulations as amended along with Department of Revenue of the Directives and Rulings. Specifically, the Program must:

- a. Ensure the efficient and accurate capture of data to avoid duplication of data entry thus reducing the cost and the potential for errors.
- b. The proposed Program shall provide a secure method of handling data to ensure system integrity, accountability and availability. The Program should provide an audit trail of server and application access. There shall also be an audit trail of daily data entry. To ensure security, back-end server applications must run as a service.
- c. The proposed Program shall be able to export data to a provider of the county's property search website.
- d. The Program shall export data in a format such that when imported into the County's existing software program used by the Treasurer, the fields of data are populated fully and accurately in the MIPS system.

V. Assessor's General Requirements:

Vendor is to define data entry, search, cataloging and tracking of data abilities within the submitted proposal.

In order to allow mass change capabilities, the Program shall allow the user to create and query, make changes, view changes, undo changes and view results before changes are made. This applies for the entire system. The Program shall log any activity and store that information per record and field.

The Program shall store current and historical information for all tables and data associated with assessment files (e.g., real, personal, centrally assessed), appraisal files, and appraisal files by tax year, for current year and at minimum five years prior. The user shall be able to research property characteristics and valuation levels online for prior years; as well as the ability to add, modify, and delete records for the future tax year.

For agricultural parcels for all records the Program shall have an appraisal file that allows the user to make changes through-out the entire tax year. The Program shall provide a separate appraisal

file for land and improvements, including agricultural land, with the capability to transfer data into the current year appraisal and assessment file.

The Program shall have the ability to produce a large volume of documents that may be printed on printers available in the County. (e.g., Change of value notice, Tax Lists, etc).

1. Property Record File and Card Requirements:

The Program shall have the capability to produce the property record card and property record file information for each real property parcel by tax year, pursuant to Nebraska Administrative Code Title 350, Regulation Chapter 10, (<http://www.revenue.nebraska.gov/PAD>) and shall be printable upon demand with date stamp information.

The property record file contains the property record card, worksheets, supplemental data, and transfer information. All portions of the file shall be interrelated through codes and references, which shall be recorded on a property record card. The property record card is a master summary of information located on the front of or cover of the property record file and shall serve as a reference to and inventory of all portions of the property record file. The property record card shall contain a summary of required data relevant to the parcel it represents.

The Program shall include for each property record card, at minimum, the following:

- a. Legal description;
- b. Deed book and page of last deed of record during the past five years and any changes of record ownership including an area for noting splits or additions to the original parcel during the past five years;
- c. Current record owner name and mailing address;
- d. Situs address of the parcel if different from the owner's mailing address if applicable;
- e. Parcel number;
- f. A picture of the improvement or main structures if applicable;
- g. A sketch of the improvement or main structures if applicable;
- h. School district codes as prescribed by the Property Assessment Division;
- i. Four or more prior year's history of the final assessed value of land and improvements. Also a complete history of each incremental adjustment or change made within an assessment year to the assessed value of the parcel recorded in the file, including the nature of the change and an indication of assessment body or official ordering the change;

The property record card shall contain a correlation section that summarizes the results of each approach to value that has been completed for the parcel. Also, there shall be final estimate of value.

2. Required Coding for Real Property Parcels:

The Program shall provide necessary codes and fields, at minimum, for the following:

- a. County number and name shall be a two (2) digit number, as assigned
- b. Unique account number or parcel identification number for each real property record that is used for all data files or sub-files relating to the property;
- c. Parcel Identification Code, series of numeric codes to identify Township (state defined code), Section, Range, Subdivision (Assessor defined code), Block, and Parcel Number;
- d. Property Classification Code (per regulation 10-005.02) series of numeric codes to identify Status, Property Parcel Type, Zoning, Location, City Size, Parcel Size;
- e. Tax District Codes as defined by the Assessor, with capability to relate to Assessor defined codes for individual taxing entities;
- f. School Codes as prescribed by the State to identify base school and unified schools.

3. Real Property Transfer Information (Deed Capture):

The Program shall provide the Assessor with the ability to capture real property sales transaction information at minimum including:

- a. Information contained on the Form 521 Real Estate Transfer Statement (prescribed by the State) at minimum including names of sellers and buyers, the purchase price paid, the interest transferred, documentary stamp tax, comments, and usability code;
- b. Unlimited number of conveyance/deed records per parcel;
- c. Qualification and transaction type coding;
- d. Form 521 Real Estate Transfer Statement tracking of forms filed;
- e. Combination and split tracking (e.g., parent parcel/child parcel relationships);
- f. Owner tracking of many properties to single owner;
- g. Owner tracking of many owners of a single property;
- h. Mass subdivision parcel creation;
- i. Sales verification questionnaire and capture of data;
- j. Identify and capture the sold and unsold parcel's valuation and property characteristics at time of sale for transmitting to the State.

4. Ownership Name/Address, Contract Name/Address, Mailing Name/Address:

The Program shall provide the Assessor with the ability to capture name and address

information for the real property parcels at minimum including and to export all of the following:

- a) Primary owner name and secondary name (i.e. in care of name), address, state, zip code (extended zip if applicable);
- b) Multi owners with ownership interest in a common parcel;
- c) Contract owner name and secondary name (i.e. in care of name), address, state, zip code (extended zip if applicable);
- d) Mailing name and address, state, zip code (extended zip if applicable) - ability to designate this as overriding name/address for notices or tax billing;
- e) Ability to attach primary ownership information to one (1) or many parcels and facility name or address changes;
- f) Ability to attach contract ownership information to one (1) or many parcels and facility name or address changes.
- g) Print/export this data onto labels, as needed.

5. Building Permit Tracking:

- a) Allow for unlimited number of permits per account, at minimum, building permits;
- b) Tracking method for completion of building;
- c) Tracking method for Appraiser inspection;
- d) Identification of new construction source (e.g., drive by, taxpayer, permit, etc);
- e) Date of permit; and
- f) Permit value.
- g) Track growth on the parcel and be able to override the growth value if needed.

6. Exemptions

All property in the State of Nebraska is subject to property tax unless an exemption is mandated by the Nebraska Constitution, Article VIII, or is permitted by the Constitution and enabling legislation is adopted by the Legislature. The Program shall allow user to categorize by exemption type. The Program shall allow the use to set and record a value but exempt the property from being included in the total taxable value by allowing the user to categorize the property as exempt or non-exempt (taxable or non-taxable). The Program shall include the following types:

- a. Government Owned Property (exempt and taxable)

Real and personal property owned by the State of Nebraska and its governmental subdivisions, to the extent used or being developed for use by the State or

governmental subdivisions for public purpose, shall be exempt from property taxes.

Property owned by the State of Nebraska and its governmental subdivisions that is not being used or developed for use for a public purpose, shall be subject to property taxes unless the entity pays an in lieu of tax or other specific provisions of law prohibiting taxation of property.

b. Homestead Exemption

For individuals, there is the homestead exemption program designed to provide local property tax relief to qualifying persons who own and live in the home for which an exemption application is made.

The Program shall allow the user to identify the category of exemption under which the resident qualified. A homestead exemption is available to four (4) groups of persons: 1) over age 65; 2) veterans totally disabled by non-service connected accident or illness; 3) certain disabled individuals, 4) veterans who are 100% disabled through the Veteran's Administration or an unremarried widow(er), 5) paraplegic veteran or multiple amputee whose home value was substantially contributed to by the Department of Veteran's Affairs, and 6) individuals who have a developmental disability.

The Program shall allow the user to enter the maximum assessed value, which is the average assessed value, for a single-family home.

c. Permissive Exemptions

Nebraska law provides an exemption of real and personal property for certain organizations that shall apply for an exemption, subject to approval by the County Assessor and County Board. The specific organizations that may apply for exemption are agricultural/horticultural society, educational, religious, charitable, and cemeteries.

The program shall allow the user to categorize each property as exempt or non-exempt. A penalty shall be assessed against each organization of ten (10) percent of the tax that would have been assessed or one hundred dollars, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The program shall calculate any penalty for filing late.

The Assessor is required to summarize the information and produce lists of permissive exemptions during different times of the year (see statutory reports).

7. Tax Increment Financing:

Certain real property parcels may be subject to division of tax for Community Development Projects also known as Tax Increment Financing (TIF) Projects. The community development laws allow for the increased property taxes generated by the improvement of blighted property to be used to pay for the financing of the redevelopment.

Pursuant to Neb. Rev. Stat. §18-2147, the city or Community Redevelopment Authority (CRA) shall provide the Assessor a Notice to Divide Tax, on the State's prescribed form, on or before August 1 of the year in which the real property parcel or parcels are to have division

of tax for purposes of a TIF project. When the city files the Notice to Divide Tax with the Assessor, the Assessor is required to complete the section of the Notice to Divide Tax and determine the amount of base value for the parcel(s) involved. The base value is statutorily defined as the value for the real property last certified in the year before the effective year to begin division of tax. Excess value is determined by subtracting the base value from the current total assessed value and the remainder, if any, is the excess value. Base value remains assessable to all taxing entities in the tax district where the property is located. The excess value is taxed at the same consolidated rate of the tax district for the property but the taxes collected are placed in a separate fund and are used to pay off the financing or debt incurred for the redevelopment, not to exceed a 15 year period.

The Program shall calculate the base value and excess value. The Program shall allow the user to generate, and record within the Program, the following information: tax code (this is user-defined), the name of the project, the sequence number, the base year, and sub-fund number (also user-defined). The Program shall allow the user to assign a tax district and allow the user to set a base value using the approved levy set for each tax district.

If the property going into a TIF project has no redevelopment project value, (e.g., previously exempt or centrally assessed), the Assessor shall determine the value as of January 1 of the year prior to the year the real property taxes are to be divided and the Assessor shall also send a Notice of Value Change to the owner of record and to the city/CRA.

The Assessor shall establish tax district codes and tax entity/fund codes necessary to identify parcels in TIF projects, identify year project began, identify the base value on the real property assessment records in a TIF project, and track the base valuations and excess valuations resulting from improvements created under the community development act.

Pursuant to Neb. Rev. Stat §18-2148, on or before August 20 of each year, the Assessor shall certify to the city the amount of TIF base value and excess value for each TIF project. Pursuant to Neb. Rev. Stat §18-2149, when certifying the taxable value to political subdivisions to levy upon the Assessor shall include no more than the base value for real properties in TIF projects. The Assessor shall report information on real property parcels in TIF projects as required by the administrative reports (i.e., County Abstract of Assessment Report, School District Taxable Value Report, and Certificate of Taxes Levied Report in accordance with each report's instructions).

8. Historically Significant Properties - Specialty Requirements:

Pursuant to Neb. Rev. Stat. §77-1385 through §77-1394, certain real property parcels which are certified as "historically significant" by the State Historical Preservation Officer (SHPO) are allowed a valuation preference over a twelve year period if they are renovated or rehabilitated. The Assessor does not make the determination for historically significant property but rather receives notification of the issuance of such certificates from the SHPO.

For all real property which a final certificate of rehabilitation has been issued, the valuation shall be no more than the base value for eight (8) years following issuance of the final certification of rehabilitation. The base value is the last certified value prior to the preliminary certificate of rehabilitation. However, the base is not applied until the year following issuance of the final certificate of rehabilitation issued by the State Historical Preservation Officer, so during the years between issuance of a preliminary certificate and the final certificate the value for the property is not frozen.

Following the eight (8) year time frame, the actual value for the property will be phased in over the next four (4) years as follows:

- a. The first year the property shall be valued at the base value plus twenty five percent (25%) of the difference between the base and actual value.
- b. The second year the property shall be valued at the base value plus fifty percent (50%) of the difference between the base and the actual value.
- c. The third year the property shall be valued at the base value plus seventy five percent (75%) of the difference between the base and the actual value.
- d. The fourth and final year of the phase-in period, the value of the property shall be full actual value.

During the four (4) year phase-in period, the Assessor is required to determine actual value, in the same manner as other real property, in addition to calculating the phase-in allowable taxable value amounts as outlined above.

The base value or phased in taxable value for these properties are taxable to the tax entities within the tax district where the property is located. There is no requirement for any special fund or tax entity identification.

The Assessor is required to identify these parcels separately for purposes of assessing no more than the base value during the first eight (8) year period, performing the necessary calculations for the phase-in taxable value, and sending notices of value change.

In the event the property is disqualified by the SHPO, the Assessor shall assess the property at its full actual value and remove any codes and base value applicable to historically significant property.

The Program should allow the user to set the values in the manner described above and should automatically apply the values as necessary over the twelve-year period.

9. Personal Property:

In Nebraska, the taxable valuation of personal property business equipment is determined using a statutory method of depreciated values.

Statutes define Nebraska Adjusted Basis (NAB) as the adjusted basis of property as determined under the Internal Revenue Code increased by the total amount allowed under the code for depreciation or amortization or pursuant to an election to expense depreciable property under section 179, generally this is the cost of the item. The Nebraska Adjusted Basis is then multiplied by the appropriate depreciation factor from the Nebraska depreciation table to arrive at Net Book Value (NBV) which is the value used for determining property tax in Nebraska.

NBV as a percentage of Nebraska adjusted basis is premised upon the 150 percent (150%) declining balance method, switching to straight line, with a one-half-year convention. The class life of property and associated recovery period are set in statute but are similar to the federal modified accelerated recovery system (MACRS).

The Assessor is required to accumulate and report information on personal property within

the county for statutory reports, including personal property taxable value when certifying to political subdivisions, and prepare a personal property tax list for certification to the Treasurer.

The Program shall allow the user to set and record the following information with regard to personal property: owner name, mailing address, assign a use-defined schedule number, situs of the equipment, date filed, the ability to note whether a depreciation schedule has been filed or not, a field to enter the item name and description, the acquisition amount, the number of items, and the recovery period. The Program shall calculate the net book value and automatically calculate any penalty based on data entered by the user.

10. Centrally Assessed:

The State Property Tax Administrator is responsible for central assessment of railroad companies and public service entities. On or before August 10 of each year the Property Tax Administrator is required to certify to the Assessors the distributed taxable value for centrally assessed railroad companies and public service entities, pursuant to Neb. Rev. Stat. §77-5030. The centrally assessed valuations are distributed to counties and individual political subdivisions based on statutory formulas. The centrally assessed valuations, by county and by political subdivision, consist of distributed amounts for real, net book personal, and total taxable value. The Assessor is required to integrate the centrally assessed valuations with locally assessed property-values to determine the total taxable value for each taxing subdivision in the county for levy setting purposes.

The Program shall import information from the State, allow the user to assign a company number and tax district, and calculate the net tax due.

In addition, the Assessor is required to maintain property record cards for any real property owned by the centrally assessed companies but the records shall be coded as state assessed if the property is considered "operating property". Any property owned by a centrally assessed company that is considered non-operating is subject to local assessment by the Assessor in the same manner as other property in the county.

11. Tax District and Entities:

Tax district means an area within a county in which all of the taxable property is subject to property taxes at the same consolidated property tax rate, pursuant to Neb. Rev. Stat. §77-102.

Tax entities are the individual political subdivisions or governmental authorities empowered to levy a property tax such as the county, school district, cities/towns/villages, fire districts, townships, natural resource district, education service unit, community college, pursuant to Nebraska Budget Act, Neb. Rev. Stat. §13-503.

In Nebraska, the County Assessor is required to list all property, determine its taxability, and place the property in the correct tax district for tax purposes. The Assessor is required to maintain information regarding the taxing entities, sub-funds for the tax entity (e.g., general fund, special building fund, etc.) and also assemble the various groupings of tax entities into consolidated tax districts.

The Assessor typically manages the tax district and tax entity information through a series of tables and codes, for example the Assessor will maintain a table of codes and information for each tax entity and associated sub-funds and the Assessor also maintains a

table of codes and information for each consolidated tax district and the tax entity codes and information common to that consolidated tax district.

The Program shall allow the user to enter and record the following: tax line number (user-defined), fund code (user-defined), sub-fund code (user-defined), fund type, and description (user-defined). The Program shall allow the user to modify the levy numbers when set or revised.

12. Tax Lists, Tax List Corrections, and Billing Information:

a. Tax Lists

The County Assessor generally prepares separate tax lists for real property, personal property, and centrally assessed properties. Centrally assessed property taxes due are to be included as part of the personal property tax list for collection pursuant to Neb. Rev. Stat. §77-623 and §77-802.01.

For real property the tax list calculations, the Program shall include taxable value, homestead exemption value, total taxes levied or gross tax due, homestead exemption tax loss, if applicable any tax credit amounts, and net taxes due and payable for first and second half.

The Program shall, for TIF parcels, show the TIF parcel as one tax record and display the base value and excess value, the portion of taxes attributable to the base value and the portion of taxes attributable to the excess value, homestead exempt value attributable to the base value first and any remaining homestead exempt value attributable to the excess value, homestead exempt tax loss attributable to the base value and the excess value, and if applicable any tax credit amounts applicable to the base value and the excess value, and net taxes due and payable for the first and second half.

For personal property the tax list calculations, the Program shall include the taxable value, total taxes levied or gross tax due, penalty tax due, if applicable, and total taxes due and payable for first and second half.

b. Tax List Corrections

Pursuant to Neb. Rev. Stat. §77-1613.02, the County Assessor shall correct the assessment and tax rolls after action of the County Board of Equalization. Each correction shall be made in triplicate, each set of forms being consecutively numbered, and there shall be entered upon such form all data pertaining to the assessment which is to be corrected. The correction shall show all additions and reductions, the amount of tax added or reduced, with the reason therefore, and the page or pages of the tax rolls upon which such change is to be made. The County Assessor shall provide upon demand a listing showing each entry and sorted by tax year. No County Assessor shall reduce or increase the valuation of any property, real or personal, without the approval of the County Board of Equalization.

The Program shall allow the Assessor the ability to generate both hard copy tax lists and tax list correction information. The Program shall have the ability to transmit an electronic version of the tax lists and tax list corrections to the County Treasurer.

The Program shall generate a form titled Tax List Correction that shall include the

following: owner name, mailing address, legal description, county name, parcel identification, date, tax year, tax district, unique sequentially-numbered correction number, original amount, corrected amount, exemption value, exemption credit, penalty, tax rate, reason for correction, signature line for Hall County Board Chair, and signature line for Assessor or designee.

c. Tax Billing Information

For each assessment record, real, personal, or centrally assessed, the Program shall have the ability to display all of the tax billing information contained on the tax lists for the current tax year and history years for a minimum of five (5) years. The Program shall be able to provide and export all essential data the County Treasurer requires to be able to print the tax statements.

13. Appraisal Requirements:

The County requires that all real property be annually assessed at its current market value with the exception of agricultural land which is currently assessed at a variable rate, currently seventy-five (75%) of market value.

All three traditional approaches to value shall be included in the new Program. However, the cost approach to value shall be table driven utilizing a state approved cost manual. Annual updates to the costs shall be available in an electronic format.

The Program shall support the appraisal of land classes, specifically residential, commercial, industrial, agricultural, and special use. The Program shall provide the ability to produce market value estimates for both vacant and improved parcels of land.

14. Agricultural Land Valuation:

The Nebraska constitution provides for agricultural and horticultural land to be a separate and distinct class of property.

Pursuant to Neb. Rev. Stat. §77-1359:

- a. Agricultural land and horticultural land means a parcel of land which is primarily used for agricultural or horticultural purposes excluding land associated with a building or enclosed structure located on the parcel, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land.
- b. Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture. Agricultural or horticultural purposes includes the following uses of land:
 - i. Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and
 - ii. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production;

- c. Farm home site means land contiguous to a farm site which includes an inhabitable residence and improvements used for residential purposes, and which is located outside urban areas or outside a platted and zoned subdivision.
- d. Farm site means the portion of land contiguous to land actively devoted to agriculture which includes improvements that are agricultural or horticultural in nature, including any uninhabitable or unimproved farm home site.

Pursuant to Neb. Rev Stat. §77-1363, agricultural land and horticultural land shall be divided into classes and subclasses of real property under section §77-103.01, including, but not limited to, irrigated cropland, dryland cropland, grassland, wasteland, nurseries, feedlots, and Wetland Reserve Program, so that the categories reflect uses appropriate for the valuation of such land according to law. Classes shall be inventoried by subclasses of real property based on soil classification standards developed by the Natural Resources Conservation Service of the United States Department of Agriculture as converted into land capability groups by the State Property Tax Administrator. The County Assessor shall utilize and implement soil surveys in the assessment year after the soil survey maps become available from the Natural Resources Conservation Service of the United States Department of Agriculture. Nothing in this section shall be construed to limit the classes and subclasses of real property that may be used by the County Assessor or the Tax Equalization and Review Commission to achieve more uniform and proportionate valuations.

The Program shall include all classes and sub-classes of real property and allow all of those to be associated with a soil type. The Program shall allow the soil type to be associated with a land value. For example, the user should be able to associate a class (irrigated cropland) with a soil type (1A) and the soil type (1A) with a land value (\$#,###.##)

15. Valuation, Cost Approach:

The proposed Program shall be able to apply the cost approach to agricultural, residential, commercial, and industrial improvements including manufactured homes with depreciation analysis and tables.

The cost approach shall be based on any approved costing method approved by the state and which produces replacement cost new. Any such Program shall be table driven and fully documented including complete definition of all data elements.

The cost Program shall be able to price effectively all taxable and exempt structures found in Nebraska. Computer tables should handle virtually all structure types and features, although unique structures and features can be priced manually. Costs should include all applicable direct and indirect costs.

The Program shall contain automated adjustments for all significant building characteristics and extra features, including wall type, roof type, heating, cooling, fireplaces, swimming pools, sheds, and so forth. Tables should contain appropriate percentage, dollar per unit, or lump sum adjustments for such features.

A separate field should be included specifying the extent of any remodeling by year.

The cost approach should be able to calculate replacement cost new (RCN) and

replacement cost new less depreciation (RCNLD). Accordingly, the Program should save these items when cost values are recalculated and make them available to the user for query and analysis.

The Program should have the ability to produce graphical output of data through scatter plots, bar charts, histograms, and other basic charts. Historical ability of all tables is required.

16. Valuation, Income Approach:

The income approach is normally applied to income producing (agricultural land/commercial/industrial/rental residential units) property. The income approach will be the predominant approach in the appraisal of income-producing properties.

- a. The Program should allow for a facility to be entered for rent data at the tenant building and parcel levels.

The Program shall allow for entering rent information, including base rent and the cost of heat, electricity, water, taxes, and leasehold improvements at the occupancy or tenant, building, and parcel levels. Data entered at the tenant level shall be aggregated to the building and parcel levels, and data entered at the building level shall be aggregated to the parcel level. Thus, there will be two data fields for tenant rental and expense data at the building and parcel levels, one that provides for direct entry and the other accumulated. In addition, the Program shall accommodate such data for multiple appraisal years.

- b. The Program should allow for a facility to be entered for income data at the tenant, building and parcel levels.

Analogous to the treatment of tenant rental and expense data, the Program shall allow for entering the owners income and expense data at the tenant, building, and parcel levels and aggregating such data at the tenant and building levels to the next higher level. Again, this implies both direct entry and aggregated fields for income and expense data at the building and parcel levels and multiple assessment years shall be accommodated. Expense data should be maintained by category (e.g., maintenance, insurance, and management). Property taxes will sometimes constitute an allowable expense and will sometimes be reflected in capitalization rates.

- c. Income tables and models

The Program should have the ability to build income tables or specify income models for application to subject parcels. These tables or models shall include, at minimum: market rents, vacancy ratios, expense ratios, gross rent multipliers, effective tax rates and overall rates. Tables should be queried by user specified characteristics, such as building class and type, use code or major grouping thereof, neighborhood, construction quality, apartment, office, retail, flex space, warehouse, hotel/motel, general and effective age.

- d. Multiple building and mixed use parcels

The Program shall have an income system to accommodate multiple building and mixed use parcels. Tables of market rents and vacancy ratios should be provided at both the tenant and building levels. Expense ratio, gross income multiplier, and capitalization rate tables should be provided at the building level, although results

should also be imputed and stored at the parcel level.

e. Override capabilities

Users shall have the ability to override income, expense, and capitalization rates to recognize unique features or conditions. This can be accomplished through a direct override of these parameters (e.g., change the expense ratio) or the ability to override gross income and expenses (or net income). There shall also be the capability to value excess land.

f. Use of Actual Rents and Expenses

Rents and expenses used in the income approach will often be based on table-generated values. However, the county also requires the ability to use actual figures by setting switches or indicators for individual parcels. This shall be available for use on all property. Users should be able to query on the actual estimated indicator fields.

g. Sale parcels

Income analysis requires the merger of income, sales, and property characteristics data at the parcel level. The Program should allow the user to extract data from the parcel, sales, and commercial property characteristics files and merge, aggregate, and analyze these data. The Program should allow the user to extract data from the residential and property characteristic files for use in establishing the gross rent multiplier.

h. All parcels

The Program shall have the availability of data on key property characteristics, such as size and construction quality, for all parcels (not just sale parcels). Since commercial properties often have multiple building records, this requires the ability to 'collapse' these data to a single record (total square feet, average construction quality, etc.) as described above for sale parcels.

17. Ratio Studies:

The Program should have sales ratio capabilities. Sales ratio statistics shall constitute part of the value summary reports. In addition, there shall be a parameter-driven sales-ratio program that displays traditional sales ratio statistics by strata.

i. Sales listing

Users shall be able to obtain reports listing all sales used in sales ratio calculations. Users shall be able to specify the sort and break sequence and select or modify the variables shown in the reports.

18. Value Reconciliation:

The Program shall produce values based on the cost, income, and sales comparison approaches. Users shall have the ability to select the value deemed most applicable or to assign an override value. In addition, there shall be a capability for changing values during the appeals process. Reports shall summarize existing values and highlight any parcels for

which values could not be computed.

19. Sketch Package and Digital Image Integration:

The sketch shall be a fully integrated part of the overall appraisal software with the ability to perform on-line sketching of all improvements. Square footages of each component shall calculate automatically and populate the database.

20. Handheld Applications:

The County requests the capability for a mobile solution. The software for these portable units should process data in the field in the same manner as an in-house workstation. The use of this approach or some other efficient method should reduce the data entry requirements once the information is captured in the field.

21. Appraisal Reviews, Appeals:

The Program shall have the ability to track the appeals process and produce documentation to submit to the County Board/Tax Equalization Review Commission (TERC), on all types of property in the county, including manufactured homes and personal property. The documentation shall include a detailed breakdown of the method used to value the property including the cost calculations, sales comparison adjustment grid, and income calculations and track taxable status. The process shall also allow standard answers to be pasted into a response to the appeal, review, and protest forms. The Program shall allow for printing property record files from historical files.

VI. Server Hardware and Software Standards

The County expects to make gains in productivity, efficiency and accuracy through the implementation of the Administrative and CAMA software solutions. An "out-of-the-box"/table driven solution that does not require significant programming modifications is desired.

Historical information should be based on Nebraska record retention statutes.

Vendor to define all hardware and equipment requirements not included with the software package. Vendor may incorporate pricing for hardware requirements at the option of the County to purchase. The County reserves the right to purchase all hardware and equipment requirements outside of this contract.

The Program shall have various levels of security based on user identification and administered by the System Administrators.

The proposed solution must interface with applications already in use at the County, specifically: MIPS (NACO) and ESRI. Only current required operating interfaces are necessary, not future expected interfaces.

VII. Security

Security for the entire Program shall be at an individual level. The Program should record and retain the identity of the person creating or updating any records. The Program should handle re-assignment of duties or change in departments easily and provide for supervisory over-ride and multiple levels of security. Overrides must be noted and easily reviewed. The override rule should require a note indicating the reason for the override.

Basic public information should be available on a read only basis for public access and Internet access devices.

All security should be defined within the proposal submitted. Security should be manageable by County staff.

VIII. Public Inquiry Capabilities

The Hall County website allows citizens to search for and retrieve public record information via the World Wide Web. Currently, these web pages include both graphical (maps) and text data containing real property information such as ownership, assessment, and zoning. All data, including maps, are compiled from recorded deeds, plats and other public records. The County contracts with GIS Workshop, Lincoln NE, which services the web server data periodically to reflect the production server data. At a minimum, the County must keep the above functionality intact.

The proposed Program shall provide for interfacing with the county's public and in-house web based browser tools which are directed by the County GIS office. This shall be illustrated within the submitted proposal. Any additional hardware and costs should be identified within the proposal.

IX. Data Conversion & Testing Services

The County requires that the selected Vendor perform data conversion of all data from the current application to the new Program. The County's current CAMA program, Vanguard. Vendor to list in detail the tasks required by the County to perform data conversion. The Vendor must indicate in the proposal the total cost to perform the data conversion services and a detailed description of the conversion services. This description shall include a time line for conversion.

Following data conversion and before final approval the County requires the proposed Program functions are tested in a test environment. Vendor shall detail acceptance testing provided within the proposal.

X. Anticipated Number of Users

The County anticipates having two sets of users: administrative users and general users. General users are those who have limited access to the Program and use it daily. Administrative Users are users who also use it daily but also have access to the Program for maintenance such as printing, transferring, and exporting data. The number of both types of users varies depending on the Program and accounting cycle.

The total number of all types of users is 10. The Program shall allow the user to designate which users are administrative and which users are general.

The majority of usage will occur between 8:00 a.m. and 5:00 p.m. Monday through Friday. There are times throughout the year when weekend and evening access occurs. The Vendor shall specifically indicate if there are times when the Program cannot be accessed.

XI. Maintenance and Support

The Vendor must provide the maintenance in the software price. This initial year of software maintenance will not begin until the Program is accepted by the County and considered "live",

including conversion of existing data. The Vendor must provide the cost of annual maintenance for the option years in the cost proposal.

A temporary program fix or work around should be provided within four (4) hours of notification for all problems designated as a Critical Program Error. The Vendor shall provide a permanent fix or work around within twenty-four (24) hours of the temporary fix or as agreed upon. The Vendor shall respond within the time frame as specified herein. All other problems shall be fixed within five (5) days.

The Vendor must provide business operations, Program/system operations and programming support to the County throughout the contract period. The County will assign and prioritize the work to be conducted by the Vendor staff in order to meet the following business requirements:

- a. State statutory or regulatory enhancements and requirements;
- b. Program/System performance monitoring and tuning;
- c. Business transformation support including job functions and roles;
- d. Program/System defect repair;
- e. Correct application defects;
- f. Operational Support;
- g. Develop, test, train and implement changes, fixes, repairs to the new CAMA Program application; and
- h. Install software upgrades.

As part of the Maintenance and Support Task, the Vendor shall provide a project methodology that shall be utilized for quality and software management.

XII. Operations and Users Documentation

The Vendor shall provide user manuals for the operation and use of the proposed Program. Describe the format in which the user manuals will be provided: online, USB, hard copy or a combination.

XIII. Implementation Plan

A projected, detailed implementation plan must be included in the Vendor's proposal, including milestone dates and events based on the County's plan to be fully implemented within six (6) months or less of contract signing. All software and hardware should be loaded and configured on-site at the County.

Vendor will provide on-site support, as needed during the implementation of the project. Any costs associated with the implementation (travel, lodging, etc) during the implementation or maintenance periods must be including within the proposal.

XIV. Project Management

The selected Vendor is expected to assign a project manager. In the proposal, explain the company's

policy regarding project management and provide the qualifications of the proposed project manager. Any additional costs associated with project management services must be incorporated within the proposal. The County Assessor will act as the project manager and work closely with the Vendor's project manager.

XV. Training

The Vendor shall provide comprehensive, on-site training services by a qualified trainer for one level of training and must be comprehensive and suitable for program operators. There will be 10 users trained at this level. The submitted proposal shall include comprehensive costs for training. Training should begin within one week after installation of the program package in its test environment or after final testing and approval. All training shall use Hall County data for ease of training various users.

Bid proposals should incorporate a clearly defined training plan including the costs, but also a statement of training objectives and what will be covered. Bid proposals should also include what the trainees are expected to be able to do at the end of the session.

On-site training will take place in Grand Island, Hall County, Nebraska. Employee training should be provided in a hands-on, classroom environment. The County's computers may be used to accommodate training.

After hands-on training, other program questions shall be answered via email or phone call. All questions shall be answered in a timely manner.

COMPANY NAME: _____

BID PROPOSAL FORM

Hall County, Nebraska

Conversion and Installation of Assessor Administrative and CAMA Software

Software Costs:

Administrative Software:	\$ _____
CAMA Software:	\$ _____
Data Conversion & Testing:	\$ _____
Implementation:	\$ _____
Training:	\$ _____
<u>Total Software:</u>	\$ _____

Hardware Costs (if applicable):

Equipment Acquisition:	\$ _____
Labor & Installation:	\$ _____
<u>Total Hardware:</u>	\$ _____

Company Information:

Years in Business: _____
Employees: _____

References:

Name: _____
Address: _____
Contact Name: _____ Phone Number: _____
Fax Number: _____ Date of Purchase: _____
E-mail: _____

Name: _____

Address: _____

Contact Name: _____ Phone Number: _____

Fax Number: _____ Date of Purchase: _____

E-mail: _____

Name: _____

Address: _____

Contact Name: _____ Phone Number: _____

Fax Number: _____ Date of Purchase: _____

E-mail: _____

I certify that this bid proposal is submitted in accordance with the specifications issued by Hall County, Nebraska.

I acknowledge receipt of the following addenda (if applicable):

Addendum #1: _____

Addendum #2: _____

Attachments: _____

Company Name

Authorized Officer (Please Print)

Authorized Signature

Telephone Number

Address

Fax Number

City, State & Zip

E-mail Address