

**TOWN OF LINCOLN, MAINE  
REQUEST FOR PROPOSALS  
FOR REVALUATION SERVICES  
Bid Deadline: June 13, 2025  
Contract Deadline: August 15, 2025.**

The Town of Lincoln, Maine seeks proposals from qualified Contractors to revalue all real and personal property in the Town, effective April 1, 2028, and to provide related digital imaging services.

Contractors interested in providing the revaluation services set forth in the attached specifications are invited to submit four (4) copies of their proposals to the Assessor of the Town of Lincoln no later than 4:00 PM, June 13, 2025. All proposals shall be sealed, addressed to: **Town Assessor, Town of LINCOLN, 29 Main Street. Lincoln, ME 04457.** All bids shall be in writing, sealed, and placed within an outside envelope or wrapper boldly marked "**Town of Lincoln, Proposals for Revaluation Services**".

All information pertaining to the Contractor's technical and managerial approach to completing this project, as well as the proposed price, timetable and staffing plan, shall be presented in the proposal. The proposal must address, at a minimum, each of the issues set forth in the Request for Proposals in order for it to be considered responsive.

The Town of Lincoln reserves the right to amend this request for proposals for revaluation services, and the other services described, at any time prior to the deadline for submission of proposals and to reject any or all proposals received if it determines it to be in its best interest to do so. The Town's request for proposals for digital imaging services shall require interface with the CAMA software system to be utilized by the Town. The Town shall be licensed to utilize the latest version of TRIO®, CAMA Software. The system shall be fully loaded and available to receive assessment data on or before January 1, 2028.

All data entry shall be the responsibility of the Contractor. The Contractor shall propose a solution to include off-site data entry and computer facilities, and to complete the project without unduly impacting the day-to-day operations of the Assessing Office. The Contractor shall be responsible for any special software licensing cost associated with completing the revaluation, over and above those paid by the Town as part of its licensing arrangement with TRIO.

The Town intends to explore use of the internet and the World Wide Web for purposes of sharing assessment and valuation data with the public. The Contractor is requested to include their internet solution (if any) as a part of its proposal. In addition to addressing each item in the specifications, the Contractor must submit, as part of its proposal, the following information:

1. A Letter of Transmittal signed by the individual authorized to negotiate for and Contractually bind the Contractor stating that the offer is effective for at least Ninety (90) Calendar Days from the deadline for the submission of proposals. The offer and acceptance is subject to the required funding being approved by the Lincoln Town Council.

2. A list of municipalities for which the Contractor has completed full revaluations using (a) TRIO® software and (b) other CAMA software.
3. A list of municipalities for which the Contractor has performed digital imaging services using (a) TRIO® software and (b) other CAMA software.
4. A list of revaluation contracts for which the Contractor is currently committed.
5. A list of New England municipalities utilizing Contractor's internet and World Wide Web solution for purposes of sharing assessment and valuation data with the public.
6. Description of the Contractor's public relations program that would be used during the revaluation process.
7. Description of the Contractors Data Collection program that would be used to ensure maximum inspection rate of properties.

## BID PROPOSAL DOCUMENT

This document is to be included in the bid package, clearly marked **"BID PROPOSAL – PROPERTY REVALUATION"**.

Service Total Price	\$ _____
Revaluation of all real property	\$ _____
Revaluation of all personal property	\$ _____
Digital imaging services	\$ _____
Internet services during the revaluation public disclosure period	\$ _____
Internet services after revaluation.	\$ _____
Any other services available	\$ _____

The above prices are to be considered separate, unbundled amounts. The Town of Lincoln reserves the right to select or reject any or all prices, which ever arrangement it believes best serves its interests.

The revaluation of real and personal property is to include data, loaded and operational in the Town's licensed TRIO CAMA software.

Bids shall include the following information.

1. Name and telephone number of person(s) to be contacted for further information and clarification.
2. List of all municipal revaluations completed during the past five (5) years, including client contact, and telephone number.
3. Number of years engaged as a Contractor, corporation, partnership or individual specializing in governmental tax revaluation services.
4. Name of project supervisor to be assigned to this project, along with his/her resume.
- ☐ 5. Time schedule filled out according to the Contract Specifications.
- ☐ 6. Staged fee payments filled out as provided in Contract Specifications.
7. Contractors proposed payment schedule for services rendered and upon completion of the project.

**CONTRACT SPECIFICATIONS**  
**I. SCOPE OF THE REVALUATION PROJECT**

- A. The revaluation PROJECT requires the complete revaluation of all taxable real and personal property, and all tax-exempt real and personal property located within the corporate limits of the Town of Lincoln, Maine.
- B. Contractor shall furnish all labor, materials, supplies and equipment unless otherwise noted, and shall perform all work for the project in conformity with these project specifications.
- C. The scope of the PROJECT shall be subject to the approval of the Town. The Town Assessor/Manager shall have final approval of personnel, forms, records and materials utilized in this PROJECT. The PROJECT shall conform to the Standards and Qualifications defined in Rules of the Maine Revenue Service.
- D. The values to be determined shall be just value as defined by 36 M.R.S.A § 701-A, and interpreted by Maine Supreme Court decisions. Basis of valuation shall be derived through recognized methods of appraising real and personal property, as approved by Maine Revenue Services in accordance with the provisions of 36 M.R.S.A § 112, § 328, § 330 and § 331 and revaluation guidelines by rule established in accordance with the Maine Administrative Procedure Act, Title 5 chapter 375.
- E. The PROJECT shall include the valuation of the following categories of real property within the Town:
  - 1. All taxable real property, including land, buildings and all other types and classes of land improvements.
  - 2. All tax-exempt property. Decisions regarding the exempt status of such property shall be made by the Town.
  - 3. All taxable and exempt personal property.
- F. The valuation of all taxable and tax-exempt real property produced by this PROJECT shall reflect just value as of April 1, 2028.
- G. The approximate number of land parcels and personal property accounts as of January 1, 2025 is as follows:

<b>Total Real Property Accounts</b>	<b>4,893</b>
<b>Total Personal Property Accounts</b>	<b>324</b>

- H. Pertinent Town Data:
  - 1. Last completed Land and Building/Personal Property revaluation by a revaluation firm was in **1971**. In house revaluations have been performed 6 times.
  - 2. Estimated Population as of the most recent census is 4800.
  - 3. The total assessed area within the Town's corporate boundaries are 75 square miles or 46,067 acres, more or less.
  - 4. Estimated number of building permits per year **175**.
  - 5. Estimated number of qualified sales per year **150**, more or less.

6. Current Assessment Ratio (from April 1, 2024 state ratio study) is 59%.
7. Current Quality Rating (from April 1, 2024 state ratio study) is 25.
8. Town's current method of valuation is current use. Cost and Market approach.
9. Town currently uses the Windows Trio CAMA Software installation.

## **II . GENERAL CONDITIONS**

- A. **PROJECT AWARD.** The Town of Lincoln, Maine reserves the right to reject any part of or all of each bid proposal; to waive informalities and technicalities; And, to accept that proposal or portion of a proposal which the Town in its sole, exclusive judgment deems to be in its best interest. Proposal price shall be a consideration, but lowest price shall not be the sole criterion on which the award shall be based. Consideration shall also be given to the background and experience of the Contractor, the training and experience of its personnel, and its record of achievement with generally-similar revaluation projects. The goal is to hire most responsive and responsible bidder for this project.

### **B. CONTRACTOR**

1. Certification. Each prospective Contractor must be classified as a qualified firm by Maine Revenue Services Property Tax Division to provide revaluation services in the State of Maine and must maintain this qualification through the completion date of this Project.
  2. Proposal. Each proposal submitted shall itemize the prospective Contractor's qualifications and experience. The Contractor shall submit a complete client list of municipalities to which it has rendered services during the last five (5) years. The proposal shall also include a statement showing the number of years Contractor has been engaged in providing municipal tax revaluation services.
- C. **PERSONNEL.** Contractor shall provide experienced and qualified personnel employed by it in compliance with the Equal Employment Opportunity provisions of federal and state governments. Contractor shall submit to the Town written qualifications of all personnel assigned to this Project in the form of a detailed, written resumes. All personnel assigned to this Project shall be subject to the approval of the Town and shall be removed from this project by the Contractor upon written request of the Town.
1. Office Space, Hours, Staffing. The Town shall furnish the Contractor with sufficient office space, necessary office furniture, access to telephones and copier equipment to carry out the terms of this project. Contractor shall be responsible for all associated telephone and copier charges and expenses. Contractor shall notify the Town of the names of Contractor's representatives, supervisor and staff that will be working on this project.
  2. Minimum Qualifications. The Contractor shall employ qualified personnel to perform the work required in this Project. Personnel shall, at a minimum, possess the minimum qualifications and professional designations established below.
    - 2.1. The Contractor's project supervisor shall have at least five (5)-years appraisal experience, review appraisers shall have at least three (3)-years appraisal experience, and measurers and listers shall have at least one (1)-year of appraisal experience. The Town requires that a minimum of one (1) project

- supervisor or review appraiser dedicated to the project be a certified Maine assessor by Maine Revenue Services.
- 2.2. One measurer and lister trainee may be used on the project for each two experienced measurers and listers used and must serve under the direct supervision of a measurer and lister with at least two years of appraisal experience at all times.
  - 2.3. One review appraiser trainee may be used on the project under the direct supervision of the project supervisor. It is expressly understood that the number of review appraisers on the project shall be limited to not more than two and that whenever possible the project supervisor shall operate as the sole review appraiser.
3. **Identification.** All Contractor personnel shall carry suitable I.D. cards, which shall include an up-to-date photograph, supplied by the Contractor and signed by the Contractor's authorized representative and the Town Assessor. All automobiles used by field personnel shall be registered with the Town of Lincoln, Maine by the furnishing of vehicle license number and the state of registration, together with the owner's name and the make, model, year, and color of the vehicle. The Contractor shall consent to pictures of all authorized project personnel and or vehicles to be published or displayed in public media in order to identify them as authorized members of the revaluation team. In the event of rotation of personnel, new pictures will be published or displayed.
  4. **Conflict of Interest.** No resident or Town employee shall be employed by the Contractor on this project without the express written consent of the Assessor and the Town Manager.

#### **D. PROTECTION OF THE TOWN**

1. **Bonding.** To secure its faithful performance of the terms of the Project Contract, Contractor shall furnish to the Town a surety bond within fifteen (15) days of the execution of the CONTRACT, in the full amount of the Contract. The bond shall be issued by a bonding Contractor, licensed to do business in the State of Maine, having an A.M. Best Contractor rating of "A", or better. The surety bond shall be delivered to the Town prior to the commencement of work and shall be in form and content satisfactory to and approved by the Town. This bond shall secure the payment and performance of all Contractor's obligations under the contract, including the Contractor's obligation to address abatement applications for the April 1, 2028 tax roll under Section VII. B of this request for proposal.
2. **Indemnification and Insurance**
  - 2.1 The Contractor agrees to defend and indemnify the Town against claims for bodily injury, accidental death, and property damage, which may arise in the course of the Contractor's performance of the contract, and, in all other respects, to hold the Town harmless from both inadvertent and negligent acts of the Contractor, its employees, and agents.
  - 2.2 The Contractor shall not be responsible for consequential or compensatory damages arising from the late performance or nonperformance of the contract caused by special or unusual circumstances beyond its reasonable control, such as acts of God or force majeure.

- 2.3 The Contractor shall maintain public liability insurance, automobile liability insurance and workmen's compensation insurance, with appropriate endorsements to the Town, as its interests may appear. The municipality and its officers, employees, and agents, other than those agents working for the Contractor must be named as additional insureds.
- 2.4 The public liability insurance shall be in the form of a standard commercial general liability policy with the inclusion of contractual liability coverage and shall provide coverage against claims for personal injury, death or property damage with limits of at least:
- (1) \$400,000, each person;
  - (2) \$400,000, each occurrence, for bodily injury liability, and
  - (3) \$400,000, each occurrence, for property damage liability.
- 2.5 The automobile liability insurances shall be in the form of a standard comprehensive automobile liability policy.
- 2.6 The Contractor shall not deny liability because of any legal defense to which the municipality is entitled by reason of being a municipality.
- 2.7 The Contractor shall carry valuable papers insurance on any and all records applicable to the project against the loss or destruction of such records in an amount of not less than the contract price.
- 2.8 Liability limits shall not be less than the limits established in the Maine Tort Claims Act, 14 M.R.S.A §8101-8166, as they may be amended from time to time.
- 2.9 The Contractor shall provide to the Town:
- (1) Certificates of insurance, written by an insurer or insurers licensed to do business in the State of Maine, confirming that required insurance coverage is in effect on the date of execution of the Project Contract, and
  - (2) An agreement by insurer(s) that a 10-day written notice of impending cancellation or material change in insurance coverage by insurer(s) will be provided to the Town before cancellation or change shall occur.
3. Liquidated Damages.
- 3.1. Failure of the Contractor to complete all work prior to August 15, 2028 shall be cause for a payment by the Contractor to the Town of FIVE HUNDRED DOLLARS (\$500.00) per calendar day to and including August 31, 2028 and ONE THOUSAND DOLLARS (\$1,000) for each calendar day thereafter. For the purpose of identifying such payments as liquidated damages only, completion of all work is defined to include:
- ☐ Completed data collection cards with all measurements and listings.
  - ☐ Completed review documents.
  - ☐ Completed hearings and hearing corrections.
  - ☐ Completed sales ratio analyses.
  - ☐ Completed final valuations and total work product tested, reviewed, and delivered.
  - ☐ CAMA data loaded and fully operational.
- Liquidated damages, if applied, shall be deducted from the contract price to the extent there are sufficient undisbursed funds remaining in the contract, exclusive of retainage, otherwise they will be paid by Contractor from other

sources or by its surety upon submittal of a statement by the Town. Delays occasioned by acts of God, order of court of competent jurisdiction, or force majeure are exempted.

#### **E. COMPLETION DATE AND TIME SCHEDULE**

1. Changes and subletting of contract.
- 1.1. Revisions, Modifications and Subletting. The Contractor shall not change, modify, assign, transfer, delegate or sublet the Contract, or any interest or part thereof without first receiving written approval from the Town, Maine Revenue Service and the bonding Contractor providing the Contractor's Surety bond to the Town. It shall be mutually agreed and understood that consent by the Town shall not release the Contractor or its Surety from any contractual responsibility or liability.
2. Time Schedule.
- 2.1. Revaluation work shall start in the Town **no later than September 1, 2026.**
- 2.2. All corrected and finalized appraisal cards shall be completed and turned over to the Town no later than **August 15, 2028** at which time CAMA data shall be fully loaded, tested and operational on the Town's computer system.
- 2.3. The various phases of the revaluation project shall be completed in compliance with the following preliminary schedule proposed by the Contractor:

#### **Task Starting Date Completion Date Estimated Total Man-Days**

Execution of Contract  
Provide Performance Bond  
Project Start-Up  
Public Relations  
Residential Data Collection  
Commercial/Industrial/Exempt Data Collection  
Data Entry  
Quality Control  
Callback Appointment Process  
Digital Imaging  
Sales Analysis  
Neighborhood Delineation  
Land Unit Value Tables  
Cost and Depreciation Schedules  
Economic Rent and Expense Tables  
Residential Market Model  
Residential Review  
Commercial/Industrial/Exempt Review  
Personal Property Valuations  
Personal Property Reviews  
Staff Training  
Assessor's Review of Values and Sales Ratio Analyses



Final Quality Review and Testing Procedures  
Mail Notices of estimated Value  
Property Owner Reviews/informal Hearings  
Final Checks/Final File Corrections/Value Adjustments  
Print Final Property Record Cards  
Print Final Personal Property Record Cards  
CAMA Data Loaded, Tested, Fully Operational

- 2.4. Assessment Date. The completed appraisals, upon approval of the ASSESSOR, will be the basis for the municipal property Assessment effective April 1, 2028. All data contained on the appraisal cards, and the software package shall reflect an assessment date of April 1, 2028.

### **III. RESPONSIBILITIES OF THE REVALUATION CONTRACTOR**

- A. **GOOD FAITH.** The Contractor shall use its best efforts to assist the ASSESSOR in determining accurate and proper market valuations, and shall not undervalue or overvalue any land, building or other property to avoid or minimize its responsibilities under Section VII. B.
- B. **PUBLIC RELATIONS.** The parties to this revaluation PROJECT recognize that a good public relations program is required in order that inhabitants of the Town may be informed as to the purpose, benefits and procedures of the revaluation. The Contractor shall, with Assessor's approval and participation, conduct a program of public information through direct mailings, handouts, press, radio and television.

The Contractor shall participate in meetings with citizens, service clubs and property-owner groups as a means of establishing understanding and support for the revaluation program and sound assessment administration. The Contractor shall supply visual aids and other media at its disposal to this end. The Contractor shall be responsible for providing monthly information notices advising the Assessor and citizens of project progress. All public information releases shall be approved by the Assessor prior to release. **The Contractor shall submit a detailed public relations plan to the Town with its proposal.**

- C. **CONDUCT OF CONTRACTOR EMPLOYEES.** As a condition of the CONTRACT, Contractor's employees shall at all times treat residents, employees and taxpayers of the Town of Lincoln with respect and courtesy. The Contractor shall take prompt and appropriate disciplinary measures against Contractor employees who violate terms of its contract with the Town.

#### **D. RECORDS.**

1. **General Provisions.** The Contractor shall provide all appraisal cards, computer supplies, office supplies, equipment, forms, and literature at its sole cost and expense. The Town shall make available all existing computerized Assessor records.
2. **Records are Town Property.** The original or a copy of all records and computations, including machine readable data bases, made by the Contractor in

connection with any appraisal of property in the Town shall at all times be the property of the Town and, upon completion of the PROJECT or termination of the contract by the Town, shall be left in good order in custody of the Assessor. Such records and computations shall include but not be limited to: (1) tax maps (2) land value maps (3) materials and labor cost data and schedules (4) data collection cards (5) final property record cards with property valuations (6) cost sheets (7) comparable sales data and analysis (8) capitalization rate data (9) depreciation tables (10) computation of land and building values (11) written communications with individuals or groups explaining methods used in appraisals (12) operating statements of income properties (13) photographs.

3. **Assessor's Records.** The Contractor shall use a system, approved by the Assessor, for the accurate safe-keeping and accounting of all records and maps, which may be taken from the files of the Assessor in connection with appraisal work. All such records and maps shall be returned immediately. None of the Assessor's records shall be taken outside of the corporate limits of the Town without prior permission of the Assessor.
  4. **Appraisal Cards.** The Contractor shall complete field record cards, commonly referred to as "Data Collection Cards" filed by their map/lot number. These cards shall contain information bearing on or affecting value, including but not limited to, location, use classification, owner of record, source of title, size, shape and physical characteristics of land, by front feet, square feet and acreage, utilities available, public improvements and zoning designations in effect as of the assessment date. All physical improvements shall be measured giving a listing of all interior and exterior construction details, quality of construction, age and condition. The contractor shall also provide a set of cards commonly referred to as "Final Property Record Cards" utilizing the Vision CAMA Software. These cards shall contain all information collected at the property as well as all information necessary to the valuation process. This information shall be computer generated and will include a sketch of buildings and structures along with all-physical data, replacement cost, depreciation, grade, age, condition, and fair market value estimates of the land and buildings. These records shall be filed by map/lot.
  5. **Sketches.** Sketches of all major buildings and structures shall be entered into the Vision CAMA software to interface with the Contractors cost tables and ensure full functionality of the software. As indicated, this shall be the sole responsibility of the Contractor.
- E. **ASSESSMENT NOTICES.** At the close of the revaluation, a notice shall be sent, at the Contractor's expense by first class mail, to the owner of record of each real estate parcel and personal property account, setting forth the valuation that has been placed upon the property identified in the notice. The Contractor will provide the information contained in the notice. Also enclosed will be a letter specifying the dates, times and location of informal public hearings. Such notices and letter shall be

subject to approval by the Assessor and shall include appeal procedures available to taxpayers.

- F. **INFORMAL PUBLIC HEARINGS AND FURTHER APPEALS.** At a time mutually agreed by the Assessor and the Contractor but beginning not later than June 1, 2028 the Contractor shall hold public hearings so that the owners of property, or their authorized representatives, may appear at specified times to discuss with qualified members of the Contractor's staff, the assessed valuations of their property. The Contractor's personnel shall explain the manner and methods of arriving at value. Contractor, with the approval of the Assessor, shall schedule a sufficient number of hearings in order to expeditiously and fairly handle all taxpayer inquiries pertaining to the proposed assessments of their property. Any information offered by property owners shall be given consideration and adjustments shall be made where warranted. After the hearings, the Contractor shall be responsible for sending a written notice to each property owner or his or her representative who appeared at a hearing seeking a review of the property owner's assessment. Such notice shall include: the adjusted assessment or a statement that no change is warranted. If a property owner is not satisfied with the results of the informal hearing and elects to appeal contractor's request to the Assessor or subsequently appeal the Assessor's decision, the Contractor will provide personnel to attend such appeals to testify in defense of the assessment.
- G. **INFORMATION.** Throughout the appraisal process, the Contractor shall satisfy all requests made by the Assessor for information related to the Contractor's planned work schedule for the PROJECT, personnel employed on the PROJECT, appraisal methods and procedures utilized, and the status of the work. Written monthly status reports shall be required, at a minimum, throughout the duration of the PROJECT.
- H. **BUILDING COST SCHEDULES.**
1. **General.** The Contractor shall prepare building cost schedules to be used in the revaluation. These schedules will reflect the unit cost method most commonly used to value the various types of structures and improvements located in the Town. These schedules shall be used in computing the replacement cost of structures and land improvements for all residential, commercial and industrial types of construction. They shall reflect labor costs for the various trades, labor efficiencies, overhead, profit, engineer and architect's fees and all other direct and indirect costs of construction. Before final acceptance, they shall be documented and tested against known construction contracts or sales. Final schedules shall be approved by the Assessor before adoption and usage by the Contractor. All documentation produced by the Contractor in the investigation of local costs, including labor costs and rates, material costs, depreciation rates, etc. used to compile the cost schedules shall become the property of the Town.

## **2. Types of Cost Schedules**

- 2.1. **Residential.** Residential cost schedules shall include schedules for various classifications, types, models and story heights on a per square-foot basis, as normally associated with residential buildings. The schedules shall be flexible with special sections reflecting various additions and deductions of construction components from base specifications, along with costs for different types of heating systems, bathrooms, porches, garages and schedules for other improvements frequently found on residential property such as swimming pools, barns, sheds, tennis courts, etc.
  - 2.2. **Commercial.** Commercial building cost schedules shall be prepared reflecting unit costs of materials and labor in place on a square foot basis, and shall be prepared for various story heights and contain additions and deductions for construction components varying from base specifications.
  - 2.3. **Industrial and Special Structures.** Cost schedules for industrial and special-purpose structures shall be prepared reflecting unit costs of materials and labor in place on a square foot basis and shall contain the additions and deductions for construction components varying from base specifications.
3. **Depreciation Schedules.** Physical depreciation schedules and methods used to determine the amount of accrued depreciation shall reflect the current depreciation rates reflected by the Lincoln real estate market for buildings according to type, construction grade, age, condition and market influence. These schedules and methods shall cover residential, commercial, industrial, farm and special-purpose buildings. Functional and economic obsolescence, if any, shall be analyzed and calculated on an individual property basis using generally acceptable methods and techniques.
  4. **Schedules for Town.** The Contractor shall furnish the Town with not less than two (2) copies of all building cost and depreciation schedules for Town usage, one copy of which shall be turned over to the Assessor following its approval of these schedules.

## **IV. APPRAISAL SPECIFICATIONS**

- A. **APPRAISAL OF LAND.** The Contractor shall appraise all residential, commercial, industrial, agricultural, special use, exempt, and non-taxable land within the Town. The Town shall provide two (2) sets of maps, including tax, zoning and wetlands maps, and information regarding variances and special exceptions granted by the Town.

1. **Land Inspection.** The Contractor shall be responsible for identifying and considering in its valuation of each land parcel the physical, legal, and economic factors which may affect its use and value.
2. **Land Value Study.**
  - 2.1. **Vacant land** sales data shall be analyzed, at a minimum, for arms length transactions occurring during the two-year period immediately preceding April 1, 2028.
  - 2.2. **Improved property** sales data shall be analyzed, at a minimum, for arms-length transactions occurring during the two (2) year period immediately preceding April 1, 2028, in order to estimate land values by the residual method.
  - 2.3. **Zoning designation** shall be noted on each property, and the results of (a) and (b) above shall be organized and presented in a format stratified by zoning designation and neighborhood.
  - 2.4. The analysis and application of sales data shall be governed by procedures and techniques approved by the Assessor.
  - 2.5. The Contractor shall consult owners, realtors, banks, appraisers and other sources for information relative to land values in the Town.
  - 2.6. The Contractor shall consider factors affecting land value, such as location, zoning, available utilities, size, shape, topography, view, improvements, special exceptions or zoning variances, nonconforming uses, flood plains, flood zones, and special-purpose uses.
  - 2.7. All factors affecting value and valuation computations, including but not limited to those listed above, shall be entered on the master file and the appraisal cards.
3. **Land Value Unit.** The Assessor, in consultation with the Contractor, shall determine what type of land unit values and formulas shall be used for the various types of property and property locations. The front foot, square foot, acreage, fractional acreage and per lot units shall be considered, among other possibilities.
4. **Land Value Map.** The Contractor shall delineate the land value units on all streets and acreage in the Town on a suitable map to be provided by the Town. The land value map shall be returned to the Town prior to the completion of the revaluation PROJECT.

5. **Neighborhood Delineation.** After consideration of the physical environmental, economic, market and social characteristics of the Town, the Contractor shall, with the cooperation and approval of the Assessor, delineate "neighborhood" units within the Town. Properties within each neighborhood unit will exhibit certain homogeneous characteristics. Each neighborhood unit will be assigned a separate identification code, which will be used in the valuation process. Neighborhood numbers shall be recorded and maintained on street cards, Town maps and in the computer database.

- B. **APPRAISAL OF RESIDENTIAL BUILDINGS AND STRUCTURES.** All residential buildings shall be inspected, classified, measured, photographed, valued and reviewed. The process shall include the listing of physical construction details and all structural improvements appurtenant to residential property on forms and documents previously reviewed in these specifications. The Contractor will be responsible for conversion of all pertinent data elements stored on the Town's current appraisal master file. This conversion shall be performed either electronically or manually at the Contractor's discretion.

1. Exterior Inspection

- 1.1 The perimeter of all residential buildings and improvements shall be carefully measured. The Contractor is responsible for the accuracy of all exterior information.
- 1.2 All residential buildings shall be measured to the nearest one-foot. Story heights of the various sections and subsections shall be noted on the property record card.
- 1.3 An outline sketch, prepared to scale, shall be made for each parcel.
- 1.4 Physical data of the parcel shall be obtained from site inspections recorded at the sites and if necessary, existing Town records and verified and recorded at the site.

2. **Interior Inspection.**

- 2.1 The contractor shall guarantee to make a careful inspection of the interior of at least 95% of all property, excluding those wherein the owner refused permission to inspect.
- 2.2 The Contractor shall outline in its proposal, the program which the Contractor shall employ to achieve interior inspection of 95% of all property.

3. **Inspection Refusal**

4. The Contractor shall make a complete exterior/interior inspection of all improved residential properties except as follows:
  - A. Where the owner has refused entry to the property.
  - B. Where structures are deemed unsafe by the Assessor and Contractor.

- C. Where inhabitants are hostile and threatening.
  - D. Where no response to a notification letter has been received and no other provision for entry has been made.
  - E. Where Assessor and Contractor agree there is not sufficient cause to do so. A documented list of all exceptions shall be maintained by the Contractor and turned over to the Assessor.
5. When entrance to a building for inspection is refused, the lister shall make note of the fact and within two (2) working days notify the Assessor in writing, giving the facts as to the time of the visit and if possible, the name of the party refusing entrance and other pertinent information. The Assessor shall review the situation and if he shall be unable to gain the cooperation of the party involved, he shall notify the Contractor and they shall proceed to estimate the value of the building on the basis of facts ascertainable without entry and make adequate notations of the lack of cooperation and the manner of arriving at value, conspicuously on the card.
6. **Review.** All properties shall be reviewed in the field by the Contractor's qualified reviewers, as previously prescribed in these specifications. The properties shall be reviewed for classification, final value, and correct listing information and to assure that they are correlated to comparable properties. The Assessor shall be so notified of the dates of reviewing and be entitled to accompany the reviewers during this phase of the PROJECT.
7. **Valuations.**
- 7.1 The valuation of all land and buildings must reflect market value as of April 1, 2028 and shall be done from and in accordance with Assessor and Maine Revenue Services approved manuals and schedules.
  - 7.2 The final valuation shall be the market value of all buildings and land improvements plus the market value of land, as if vacant and unimproved. In arriving at the market value of buildings and improvements, replacement cost less depreciation from all causes may be considered along with other factors affecting the value of the property, all of which shall be noted on the appraisal card.
8. **Sales Analysis.** Prior to the data verification phase of this project, a property sales analysis of residential properties shall be performed as a means of determining the accuracy of cost and depreciation schedules used in the Project and for substantiating neighborhood boundaries. This analysis shall be done in the aggregate for all residential properties and for each of the delineated neighborhoods. The sales analysis shall include, at a minimum, sales ratios and coefficients of variation and dispersion. Additional requests for sales ratio studies by the assessor shall be performed. The sales analysis shall be in substantial compliance with the Standard on Ratio Studies approved July 1999 by the International Association of Assessing Officers, or such later version of the Standard as may be released prior to completion of the Project.

## **C. APPRAISAL OF COMMERCIAL, INDUSTRIAL AND SPECIAL PURPOSE PROPERTIES**

1. **General.** All commercial, industrial and special-purpose buildings shall be inspected, classified, valued and reviewed in the same procedural manner as residential properties. The horizontal dimensions of all buildings shall be recorded to the nearest foot and the height of all buildings shall be similarly measured and recorded. Dimensions will be recorded on the property record card and in the master file. All buildings shall be identified and described by type of construction, size, area, age, usage and present occupants on the property forms previously described in these specifications. Valuing income property shall include the income approach and be capitalized as a check against replacement value and a measure of depreciation. All commercial property, when reasonable and appropriate, shall be valued by the accepted three major approaches- market, cost and income.
2. **Income Approach.**
  - 2.1. Income and expense data shall be gathered by the Contractor on forms approved by the Assessor, which shall become the property of the Town at the completion of the PROJECT. Proprietary information of property owners shall not become a public record.
  - 2.2. The Contractor shall develop, with the involvement of the Assessor, capitalization rates and gross rent multipliers through interviews with bankers, investors, realtors, appraisers and other informed sources. This information shall be documented in writing and provided to the assessor.
  - 2.3. The Contractor shall determine market and economic rents, vacancy rates, operating expenses, capitalization rates, and/or gross rent multipliers applicable to the various classes of commercial, industrial, and special-purpose properties being valued. The Contractor shall document, in writing, its sources of information, and describe its use and analysis in estimating values and provide this documentation to the Assessor.
  - 2.4. The Contractor shall perform the income capitalization approach using generally-accepted methods and techniques. Gross rent multipliers shall be used as an additional valuation check where applicable.
  - 2.5. The Contractor shall mail income and expense questionnaires to all commercial and industrial property owners. The responses to the questionnaires shall be returned to the Contractor. Responses shall become the property of the Town at the completion of the PROJECT.



- 2.6. All information gathered, received or used by the Contractor to develop values using the income approach must be given to the Town Assessor at the completion of the PROJECT.
  3. **Yard Improvements.** All yard improvements shall be listed and valued separately.
  4. **Review.** A final review and inspection shall be made in the same manner and for the same purposes as prescribed for residential properties. The reviewer shall be professionally trained and demonstrably competent and experienced, to the satisfaction of the Assessor, to appraise the particular type and class of commercial, industrial, and special-purpose properties at issue.
- D. **APPRAISAL OF PERSONAL PROPERTY.** The Contractor shall provide a brief description of all personal property appraised. The Contractor shall appraise and value separately each class and type of personal property. The Contractor shall examine or inspect the property involved to ascertain the reasonableness of information provided by declarants. Where records or statements are incomplete or clearly in error, the Contractor shall list and value all items of personal property using its best efforts and professional judgment. All personal property shall be valued in accordance with accepted standards. The Contractor shall furnish property record cards utilizing the TRIO CAMA Software.
- E. **CONTROL AND QUALITY CHECKS.**
1. **Field Checks.** The Assessor shall conduct spot checks in the field on properties chosen at random by the Assessor, with or without the assistance or knowledge of the Contractor's supervisor.
  2. **Building Permits.** The Assessor shall make available to the Contractor, on a timely basis, copies of all building permits issued during the course of the revaluation to allow for the inclusion of all new construction, additions to and remodeling of buildings in the Contractor's appraisals.
  3. **Incomplete Construction.** The Contractor shall identify in the master file those properties which have incomplete improvements as of April 1, 2028. Individual property cards on such properties shall list proposed improvements and show the percentage of completion and estimated value of completed construction as of that date.
  4. **Accuracy.** The Contractor's revaluation work shall be sufficiently accurate to achieve a minimum assessment ratio of 95% and a maximum quality rating of 10 for all major categories of taxable properties when evaluated by the State Tax Assessor pursuant to 36 MRSA sec. 327 upon filing of the Town's annual return under 36 MRSA sec 383 for tax year 2028-2029. In the event the contractors work fails to achieve the required assessment ratio or quality rating with respect to one or major categories of taxable properties, the Contractor shall perform all necessary corrective work to achieve the required standards at no additional

charge. "Major Categories of taxable property shall consist of Commercial, Industrial, Residential and Waterfront properties.

## **V. RESPONSIBILITIES OF THE TOWN**

- A. **Nature of service.** It is understood and agreed that the services rendered by the Contract are in the nature of assistance to the Assessor and all decisions as to final valuations shall rest with the Assessor.
- B. **Cooperation.** The Town's Assessor, Manager, and other Town employees will cooperate with and render all reasonable assistance to the Contractor, its employees and agents throughout the revaluation process.
- C. **Items Furnished By the Town.**  
The Town shall furnish the following:
  - 1. **Maps.** The Town shall furnish two (2) sets of its most recently-updated tax maps showing streets, property lines, and parcel identification numbers. Maps shall be provided to Contractor within thirty (30) days of execution of the revaluation contract.
  - 2. **Land Dimensions.** The Town shall provide to Contractor available size and dimension data on each land parcel, together with reasonable estimates when complete data is not available. The Town shall also provide assistance during informal reviews with property owners to resolve discrepancies in land sizes, boundaries and related issues.
  - 3. **Zoning.** The Town will provide two (2) sets of current Town zoning regulations and zoning maps, as well as information regarding variances and special exceptions granted by the Town.
  - 4. **Property Transfers.** The Town shall notify the Contractor, on a regular basis, of property splits and transfers occurring after the initial property file has been completed by the Contractor. The Contractor shall update appraisal cards and the master file accordingly.
  - 5. **Building Permits.** The Town shall make available copies of all building permits issued during the course of the revaluation project up to April 1, 2028.
  - 6. **Signing of Communications.** The Town Assessor and the Contractor's project supervisor shall sign communications for approval of mailings, at Contractor's expense, related to contacting property owners for inspections, obtaining income and expense information for the income approach to value, personal property inventories and other necessary and appropriate procedures.

7. **Mailing Address.** The Town shall make available, through the Assessor's office, the current mailing address of all property owners.

## **VI. TRANSMITTAL OF RECORDS TO THE ASSESSOR**

Contractor shall make periodic delivery of appraisals to the Assessor for its review in accordance with a schedule worked out between the Assessor and the Contractor. All completed and corrected property valuation records shall be turned over to the Town by August 31, 2028. The final inspection and review shall take into consideration any known or apparent changes in individual properties since they were inspected in order that the final value of properties shall reflect their status and condition as of April 1, 2028. All appraisals must be accepted by the Assessor before the PROJECT can be considered complete. All final information, appraisals and records shall not be made public until after the informal public hearings, except to the extent public access may be compulsory under the provisions of applicable law. Proposed valuation of all taxable and non-taxable properties shall be made available to the public prior to the start of informal hearings. It is understood and agreed that the reappraisal of properties covered by the CONTRACT shall conform to the procedures and technical requirements established by the Assessor. As necessary, the Contractor's project supervisor shall meet with the Assessor to discuss progress and other details of the PROJECT.

## **VII. GENERAL CONDITIONS**

- A. **Cancellation and Material Breach.** If the Contractor fails to pay its debts as they shall become due, or if a receiver shall be appointed for its business or its assets, or if the Contractor shall make an assignment for the benefit of creditors, or otherwise, or if any of its interests shall be sold under execution, or if it shall be adjudicated insolvent or bankrupt, then and immediately forthwith, the Town shall have the right at its sole option and without prejudice to any of its other rights and remedies hereunder to terminate the CONTRACT and withhold any payments then due.

Should the Contractor fail to fulfill, in a timely manner acceptable to the Town, its obligations under the CONTRACT, or if the Contractor should violate any of the material covenants, conditions or stipulations of the CONTRACT, which failure or violation shall continue after notice and is not then cured within thirty (30) days after written notice and description of said failure or violation is provided by the Town by registered mail to the Contractor and its Surety, then the Town shall have the right to terminate the CONTRACT by giving written notice to the Contractor and its Surety of such termination and specifying the effective date thereof. The Contractor shall remain liable for the breach of its CONTRACT with the Town.

If termination occurs, the Contractor's agents and employees shall, at the Assessor's direction, vacate the office space provided by the Town in an orderly fashion, leaving behind all records, properly filed and indexed, as well as all other property of the Town, in good condition. Any funds held by the Town under the CONTRACT shall become the property of the Town to the extent necessary to reimburse the Town for its costs and losses.

The Contractor and its Surety shall be liable to the Town for all such costs and losses. Termination of the CONTRACT and retention of funds by the Town shall not preclude the Town from bringing an action against the Contractor before an arbitrator for costs and damages or exercising any other legal, equitable or contractual rights the Town may possess in the event of the CONTRACTOR'S failure to perform, including, but not limited to, recovery of attorney's fees and expenses.

- B. **Defense of Values.** For requests for abatements or appeals of April 1, 2028 assessments, the Contractor will follow the following procedures.
1. The Contractor agrees that the Project Manager or Field Appraiser of the Lincoln project shall be present or available at the request of the Assessor for the period of time necessary to assist the Assessor in considering abatement requests and to assist the Assessor and/or designated representative in explaining the basis of the revaluation to property owners.
  2. The Contractor agrees that the Project Manager in charge of the Lincoln project shall be present if requested at any hearing of local, county and/or state body of assessment appeals following completion of the project and to defend the values.
  3. In the event of any appeal to the courts, the Project Manager in charge of the Lincoln project will be present at the hearing to testify as a witness, to outline the steps taken and give his opinion of the value of the property which has been or is the subject of appeal.
  4. The Contractor agrees to assume all costs for services rendered by it in connection with any and all hearings, reviews and/or court act as required under the provisions contained herein provided the filing of such hearing, review and/or court action is commenced within one (1) year after the current commitment date representing the values resulting from the contract.
- C. **Excusable Delays.** In no event shall either party be liable to the other for any delay or failure to perform which is due to any act of God, or is beyond the control and without the fault or negligence of the party claiming such delay.
- D. **Deliverable Products.** All documents, records, data and other material, in either manual, mechanical or electronic form, procured or produced in the performance of the PROJECT will become the sole property of the Town at the conclusion of the PROJECT, as determined by the Assessor. The documents, records, data and other materials will include, without limitation:
1. Documentation of procedures used throughout the PROJECT.
  2. All training materials and manuals used in any phase of the PROJECT.
  3. Data collection and valuation manuals for use in maintaining and updating values.
  4. Detailed valuation manuals, including tables and formulas used in applying the cost, sales comparison and income approaches to property valuation.

5. Source information used in the development of cost, sales comparison and income approach schedules; source information for personal property valuations.
6. A property field inspection card (field data source document used by data gatherers) and a final computer-generated property record card for each parcel.
7. All manual and computerized reports supporting valuation formulas and values for vacant land and improved properties.
8. All sales ratio studies used in the project.
9. Field review documents reflecting preliminary values, adjusted preliminary values, and any notes relative to informal review actions.
10. A report of all informal hearings among property owners and Contractor's representatives, showing the number of hearings, the number and amounts of values changed, and the number and amounts of values unchanged, by property owner, property map and lot number.

E. **Contract:** The Municipality and company shall enter into a formal contract, and all or some of the papers of the proposal, shall be considered as an integral and inseparable part of said contract as agreed upon by both Parties.

This concludes the Town of Lincoln's Request for Proposals for Revaluation Services. Any questions, comments or requests for additional information shall be addressed to:

**Ruth Birtz, Assessor**  
**Town of Lincoln,**  
**29 Main Street**  
**Lincoln, ME 04457**  
**Tel: (207) 794-3372 Fax: (207)794-2606**  
**E-mail: [assessor@lincolnmaine.org](mailto:assessor@lincolnmaine.org)**