

Summary

Spanning over 50 years, Mr. Ebert has been successfully involved as an appraiser, real estate analyst, and administrator in a broad range of real property tax administration projects involving mass appraisal planning, operations, and monitoring, CAMA Systems development and utilization, database conversions and utilization, Geo-Information Systems, and technology utilization. For numerous projects ranging from a few parcels to a million parcels, local and international, he has brought timely, successful completion to complex and troubled situations.

Mr. Ebert is especially experienced in managing operations and programs, and in bringing remedy to difficult or troubled appraisal/assessment projects. He has served extensively as a property tax administrator and consultant for local, state, and international jurisdictions concerned with ad valorem tax equalization programs in the areas of mass appraisal solutions, computerized applications, assessment equity studies, assessment impact evaluation, legislative reform, land use assessments, local government data bases, information technology, and workflow processes. He has extensive experience in operations, systems, and services for municipal, county, state, provincial, federal, and international governments.

Mr. Ebert is exceptionally experienced in all aspects of real estate appraisal, across all classes of real estate, ranging from measuring/listing in the field to defense of values in the courts... in ad valorem mass appraisal, as an independent fee appraiser, as a real estate analyst performing feasibility studies for shopping centers, central city redevelopments, industrial sites, coliseums /stadiums, and as developer of appraisal concepts and practices.

Mr. Ebert designed and programmed the first known market-value-based Computer-Assisted-Mass Appraisal system (CAMA) and implemented it for both residential and commercial class properties in 1966-67. Then, continued the evolution from mainframe batch processing to mini-computer real time processing, to PC-based distributive processing in the late sixties and early seventies.

Mr. Ebert coined the term (CAMA) in 1971 with presentations at the 1972 and 1973 annual conferences of the International Association of Assessing Officers (IAAO) in Boston and Miami respectively – and was its leading proponent in the 1970's and 80's. Mr. Ebert also pioneered the evolution of the market approach to valuation for mass appraisal and property tax administration applications including the practical use of multiple regression analysis (MRA) in market value appraisal, and, the development of a number of innovative valuation tools including individualized multiple regression analysis (IMRA), property pattern analysis/valuation (TraceV), correlative function analysis (CFA), time-adjusted sales approach (TASP), computer operated self study (COSS), correlated value estimation (CORV), present worth of future development value (PWDV), stochastic modeling, data profiling and data intervention, effective-age modeling, use density affectation, sales ratio inversion, and technological obsolescence measurement.

Mr. Ebert introduced and implemented the first computer-integrated real estate photography system for property tax administration, implemented in Boston in 1981 and presented at the 1982 IAAO conference in Kansas City, MO. He developed COPES, a computer operated performance evaluation system, for monitoring, evaluating and reporting on the actual status of a reassessment project as

compared to the scheduled or professed status; and, he developed IMPACTO, a computerized model for measuring the effect of an impending reassessment upon the relative tax burden of the various categories of property being reassessed.

Mr. Ebert has led the development and utilization of CAMA applications for mass appraisal companies and assessment jurisdictions employed across millions of properties in more than one hundred assessment jurisdictions and central appraisal districts.

ASSOCIATIONS:

- International Association of Assessing Officers (IAAO)
- IAAO - South Carolina State Representative, 1972
- American Society of Appraisers (ASA),
- Senior Member - ASA Designation (1968)
- ASA South Carolina State Director, 1972, 1973 and 1974
- Society of Professional Assessors (SPA)
- Michigan Assessors Association (MAA)
- South Carolina Association of Assessing Officials (SCAAO)
- Vice President, 1971, President, 1972

OTHER:

- Speaker, lecturer and instructor at local, county, state and national meetings of organizations including: American Institute of Real Estate Appraisers (AIREA), Society of Real Estate Appraisers (SREA), International Association of Assessing Officers (IAAO), Society of Professional Assessors (SPA), National Association of Counties, Rutgers University, University of Southern California, University of Texas, University of South Carolina, North Carolina State University, Michigan State University, British Columbia University
- Past Member of Advisory Committee for Assessment Ratio Studies, International Association of Assessing Officers
- Author of numerous monographs for professional seminars regarding computerized assessment administration, live data retrieval systems, revaluation systems, and CAMA systems performance
- Youngest Senior Member, American Society of Real Estate Appraisers – 1968
- Youngest County Assessor in America – 1969
- Licensed Real Estate Broker
- Qualified Expert Court Witness (Real Estate Appraisal and Property Tax Administration)
- Recipient of Special Award of Merit given by the Spartanburg Board of Realtors for outstanding community service in establishing an effective and equitable property tax assessment program
- Recipient of Presidential Citation awarded by the International Association of Assessing Officials
- Chairman of Special Committee of State and County Officials to prepare and promote property taxation reform proposals to the South Carolina Legislature

Property Tax Administration and Appraisal Consulting

Jackson County (Kansas City, Missouri) - Approximately 435,000 parcels. Engaged to provide advisory and support services to the Jackson County, MO, -- Administration and Department of Assessment.

- Review, evaluation and report on county's pre-existing Commercial and Residential CAMA system.
- Resurrect key components and modules of the Commercial and Residential CAMA system.
- Provide management and staff training in the use of the pre-existing CAMA system, including the Replacement Cost Module, the Market Module(s) and Income Modules for use in the 2015 sexennial review of properties.
- Developed a detailed operations plan for an integrated county wide reappraisal-based equalization of all classes of real estate properties.
- Developed "equalized reference" values of some 9,300 commercial/industrial and condominium properties, including Cost, Market, and Income valuation approaches "normalized" to common-levels of value per type and location of property.

Lucas County, Ohio – Engaged to provide market value modeling expertise using Multiple Regression Analysis and other statistical techniques regarding residential and commercial properties. Also, consultation and guidance for an in-house countywide reappraisal project. Also, for a residential field data collection pilot project of real-time data collection (including photographs) synchronized integration with cloud computing.

State of West Virginia – Engaged to assist the West Virginia State Tax Department, pursuant to directive of the Legislature, to evaluate and report on the quality of property tax assessment in the State's counties – including residential, commercial, and industrial classes of property. Scope of work includes Review of Land Valuation as to base rates and adjustment factors; Review of Neighborhood boundaries as to congruity and homogeneity; Review of Data Collection as to uniformity and accuracy; Review of Sold vs. Unsold Properties as to non-uniform treatment, ala sales-chasing; and an independent Sales Ratio Study.

Clark County, OH – Engaged to review mass appraisal data and values from the county's IAS CAMA system, to provide Board of Revision support via utilization of comparable property analysis and optimized hearings scheduling, and to provide a plan for continuing equalization of assessments according to market value.

Grand Rapids, MI – Under State Tax Commission mandate upon the City, in association with Appraisal Research Company, Inc., in a twelve-month project, developed and managed a Technology-Assisted Mass Appraisal of market values for the City of Grand Rapids Michigan encompassing some 53,000 residential properties, including market data collection and analysis, neighborhood delineation, new land rates, lot resizing, review and remediation of property data and valuation tables, and the integration of oblique aerial photography, street level photography, GIS data, and including an analysis of the effect of foreclosures and sub-prime mortgage interest loans.

Appraisal Research Corporation, Findlay, OH – Review, evaluation, and incorporation of emerging GIS, database mining, and valuation technologies relating to mass appraisal and assessment equalization. – With particular attention on statistical methodologies for market value and equity analyses, oblique

photography, and data collection devices. Also, for ARC, Mr. Ebert designed and labeled and implemented a Technology-Assisted-Mass-Appraisal (“TAMA”) approach to Ohio Sexennial Reappraisal.

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

Cuyahoga County (Cleveland) OH – Engaged to structure an integration of a local government systems and support entity with an in-house real estate mass appraisal operation, along with advisory and support services regarding both the 2000 and 2006 Sexennial Reappraisals, including:

- Review, evaluation and report on the county’s pre-existing computer assisted mass appraisal (CAMA) contract.
- Project set-up and operations administration services regarding the countywide mass appraisal of 30,000 commercial and industrial real estate parcels
- Field Review of data and appraised values for some 8,000 commercial / industrial properties
- Development, implementation, and defense of residential property market valuation models, which were successfully employed for 400,000 residential property appraisals.
- Review, evaluation, and executive report on the proposals and presentations of the systems integrator finalists for a new Tax Billing and Collections and Integrated Real Property Information System.
- Market valuation development and analysis of appraisal field review regarding commercial retail, office buildings, hotels, motels, and light industrial properties.
- Review and evaluation of a vendor-installed CAMA (computer assisted mass appraisal) system and a detailed definition of the functional modifications and requirements for bringing that system to desired functionality.
- Monitoring and advisory services regarding the integration of the new Tax Billing and Collections System, Real Property Information System, and Mass Appraisal System.

Richmond, VA – Engaged by City Assessor’s Office to perform a Needs Assessment and Plan for implementing an integrated computerized property tax administration system.

State of Wyoming – Engaged by the bonding company to evaluate a failed state-wide reappraisal by a mass appraisal firm, then to negotiate a recovery plan with the State Attorney General and State Tax Commission, then to manage the implementation of that plan including the simultaneous reappraisal of 26 counties. Developed and implemented a computer-assisted mass appraisal (CAMA) system in all 26 counties connected to a central system at the state level.

State of West Virginia – Engaged by the State Tax Commission for the development and implementation of a computer-assisted personal property appraisal system to interface with the real estate appraisal system of one contractor and the tax billing and collections system of another (triggered by the failure of a previous contractor to accomplish that).

Oklahoma County, OK – Engaged by County Assessor to implement and support a computer-assisted, market-value-based, real estate reappraisal system employed concurrently with the countywide reappraisal and informal hearing .

Tarrant County (Ft. Worth) TX – Engaged by the Central Appraisal District to implement and support a computer-assisted, market-value-based, real estate reappraisal system employed concurrently with the countywide reappraisal and informal hearings.

Southampton, NY – Engaged as a contractor to advise and assist in the development and implementation of a reappraisal project, and for presentation of an appraisers training program.

El Paso, TX – Engaged by the County Judge and County Commissioners to develop and implement a computer-assisted mass appraisal (CAMA) system for their first county-wide reassessment (triggered by state tax reform setting up county-wide appraisal and assessment districts to replace the multiple assessing agencies of townships, school districts and cities), followed by the building and maintaining of their database during the reassessment and the development and implementation of a personal property valuation system and a tax billing and collections system, followed by a three year facility maintenance project to operate, support and then transition operations back to the county.

Wilmington, DE; Manchester, NH; Southampton, NY – Engaged to develop and affect public information programs to promote public acceptance of property tax reassessment; and, to advise and support implementation of those market-value-based real estate assessment programs.

British Columbia Assessment Authority, Canada – Engaged to implement and support a computer-assisted, market-value-based, real estate appraisal system using multiple regression analysis.

Boston, MA – Engaged by City Council to provide a computer-assisted mass appraisal (CAMA) system, project consultation, planning, contractor monitoring, and public information services for a struggling city-wide reassessment (its first ever) triggered by a court-ordered state-wide reassessment to remove inequities in assessments amongst classes of property and amongst assessing jurisdictions.

Beaver County, PA – Engaged by County Commissioners to plan and monitor a court-ordered countywide reassessment (triggered by court order resulting from a class action suit by Jonathan Logan and other steel mills of the region in contest of discrepancies in valuation and assessment of industrial properties as compared to the other classes of property in the county). Developed and implemented a computer-assisted mass appraisal (CAMA) system for the project, which was utilized by the two appraisal companies contracted. Developed and participated in the taxpayer information process.

Washington, D.C. – Pursuant to a class action court suit, engaged by the District to evaluate, report on, and provide expert testimony regarding the valuation methodology employed by the District for the commercial class of properties as compared to that employed for the residential class of properties. Provided Federal Court expert testimony as to the appraisal and computerized applications of the District.

Burke County, NC; Durham County, NC; Wake County, NC; Huntsville, AL – Engagements for developing and implementing computer assisted property tax equalization projects.

State of Virginia – Green space protection study and development of procedures for implementing a statewide preferential land-use property tax valuation and assessment legislation.

Greenville County, SC – Engaged by the County Commissioners to monitor its controversial reappraisal and CAMA system project with a mass appraisal company ... including follow-behind field review of reportedly completed work. Resulted in dismissal of the appraisal company and an out of court settlement between the County and that company.

Oconee County, SC – Engaged to develop, implement, and manage the Property Tax Assessor's Office and to perform a county wide reappraisal and reassessment (triggered by a contested discrepancy in the valuation and assessment of Duke Power's nuclear power plants compared to the assessment practices for the rest of the county. Worked with state and local political bodies to establish equitable real estate taxation based upon market value. Designed and implemented a physically and functionally integrated Tax Administration Center including both the Assessor and Tax Collector/Treasurer in the same coordinated office facilities.

Spartanburg County, SC – Engaged to perform a situation evaluation and to develop a recovery plan from a highly publicized and disastrous mapping and appraisal program involving a contracted mass appraisal firm. The reassessment project was triggered by contested discrepancies in the property tax burden amongst the industrial, commercial, residential, and rural classes of property that led to the mass appraisal contract and subsequently the reassessment project blowup. The cornerstone of the recovery plan was a switch from the pre-existing mass appraisal contract approach to a newly developed "in-house" operations approach.

Spartanburg County, SC – Subsequently engaged as the County Assessor to implement and manage that recovery plan. Directed the re-build of the County Assessor's office in conjunction with the termination of inherited unsatisfactory reappraisal and mapping contracts and the transference to an "in-house" completion of the countywide mapping and reappraisal. Converted the assessment methodology to market-value-based. Built and trained an in-house staff to complete both the mapping and the appraisal projects. Established full statutory and regulatory compliance. Conducted an extensive public awareness and community relations program. Established a citizens Board of Review process for administering assessment equalization and exemptions. Implemented computer-assisted mass appraisal (CAMA) systems support.

Richmond, Virginia -- Rountrey & Associates, Inc.

Real Estate Appraisal Consulting Firm -- Fee Appraiser and Real Estate Analyst

Engaged in large scale valuation and feasibility projects: including feasibility and implementation projects for shopping centers, coliseums, urban renewal, and planned communities; and, programs for property tax equalization, property tax administration, and property tax legislative reform.

City of Lansing, Michigan – Real Estate Appraiser / Analyst responsible for market data systems, sales ratio studies, land value standards, neighborhood delineation and market value adjustments. Designed and programmed the first known market-value-based Computer-Assisted-Mass Appraisal system (CAMA) and implemented it for both residential and commercial class properties -- including features of Market Value, Highest and Best Use, Comparability, and Correlated Value.
