

Saucon Valley School District

Meeting of the Ad Hoc Finance Committee

June 15, 2022 – 5:00 pm

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Welcome to the Saucon Valley School Board Ad Hoc Finance Committee meeting. Our objective is to serve our community's students, parents, and residents. You are an important part of this meeting and we look forward to your questions and comments. We are all here for the same reason. All opinions are welcomed and equally valuable. Our only request is that we address each other with civility and respect. Our courtesy toward each other is the best way to show our students how much we respect them as well.

Committee Members – Edward Andres, Cedric Dettmar, Dr. Shamim Pakzad, Shawn Welch

Agenda

- I. **Call to the Order** – *Cedric Dettmar, Committee Chair*
- II. **Pledge of Allegiance**
- III. **Recording of Attendance** – *David Bonenberger, Committee Secretary*
- IV. **Motion to Approve Agenda**
- V. **Approval of Minutes** – May 18, 2022
- VI. **Courtesy of the Floor to Visitors – Agenda Items Only** – *Visitors should state their name and address.*
- VII. **Discussion & Action:** Tax Appeals Policy
- VIII. **Discussion & Action:** Tax Appraisals
- IX. **Discussion & Action:** Homestead/Farmstead
- X. **Discussion & Action:** Repair Mortar Joints and Flashing/Caps at HS Gym
- XI. **Discussion & Action:** Walkway Maintenance
- XII. **Discussion & Action:** Replacement of Auditorium Projector
- XIII. **Update:** 2022 – 2023 Budget
- XIV. **New Business**
- XV. **Old Business**
- XVI. **Courtesy of the Floor to Visitors** - *Visitors should state their name and address.*
- XVII. **Future Meetings** – July 20, 2022
- XVIII. **Motion to Adjourn**

The Saucon Valley School District does not discriminate on the basis of race, color, national origin, age, sex, or handicap

A meeting of the Finance Committee was held on Wednesday, May 18, 2022, in the District Office Conference Room. Present were Finance Committee members Edward Andres, Cedric Dettmar, Dr. Shamim Pakzad, and Shawn Welch. Also present was David Bonenberger - Committee Secretary and visitors Jaime Vlasaty and Michael Karabin

- I. **Call to the Order** – 5:06 - *Cedric Dettmar, Committee Chair*
- II. **Pledge of Allegiance**
- III. **Recording of Attendance** – *David Bonenberger, Committee Secretary*
4-present, 0-absent
- IV. **Motion to Approve Agenda** – Director Pakzad, second by Director Welch moved to approve the Agenda. Vote: 4-yes, 0-no
- V. **Approval of Minutes** – Director Pakzad, second by Director Welch moved to approve the minutes of April 20, 2022. Vote: 3-yes, 0-no, 1-abstention (Andres)
- VI. **Courtesy of the Floor to Visitors – Agenda Items Only** – None
- VII. **Discussion & Action: Tax Appeals** – Mr. Bonenberger reviewed the Tax Appeals Policy. Director Pakzad, second by Director Welch moved to approve sending this item to the Board for a first reading. Vote: 4-yes, 0-no
- VIII. **Update: 2022-2023 Budget** – Mr. Bonenberger gave a review of the 2022-23 budget.
- IX. **Update: Natural Gas & Electric Utilities** – Mr. Bonenberger gave an update on the current cost of the Natural Gas and Electric utilities and the rates we are locked into for next year.
- X. **Update: Gasoline & Diesel Prices** – The committee was informed of the rates we are locked into for the 2022-2023 school year. Diesel - \$2.6581 and 87 Octane Gasoline \$2.4574.
- XI. **New Business** – None
- XII. **Old Business** – None
- XIII. **Courtesy of the Floor to Visitors** - None
- XIV. **Future Meetings** – June 15, 2022
- XV. **Motion to Adjourn**

Director Pakzad, seconded by Director Welch moved to adjourn the meeting.

6:09 p.m.

School District-Initiated Real Estate Tax Assessment Appeals

The Board has the responsibility of funding a quality education equitably apportioned among all of the School District's property owners and taxpayers. However, it is anticipated that certain property owners and taxpayers, though unknown at this time, will file tax assessment appeals for upcoming tax years, which appeals may result in a significant decrease in overall assessed property value throughout the School District. Further, it may come to the School District's attention in the future through, among other things, sales, conveyances, transfers, reports from the Pennsylvania State Tax Equalization Board ("STEB"), Tax Equalization Division ("TED"), or other similar state board, and/or other appraisal processes that certain properties are underassessed. This Policy authorizes the filing of assessment appeals related to properties within the School District that may be under assessed so as to pursue equity in the management of the School District's tax base.

The Board hereby authorizes the Business Manager or Superintendent with the advice and assistance of the School District's Solicitor for tax assessment matters and/or a retained professional appraiser or other real estate professional, to take all steps necessary to initiate, prosecute, defend, litigate, settle, and, if necessary, appeal existing and future tax assessment appeals ("Assessment Cases") before the Northampton County Board of Assessment Appeals, Northampton County Court of Common Pleas, Pennsylvania's appellate courts, and/or any other body of competent jurisdiction in accordance with the procedures outlined in the accompanying Regulation. Notwithstanding the foregoing, the Business Manager or Superintendent may authorize counsel to file an appeal in order to comply with a filing or other legal deadline.

School District-Initiated Real Estate Tax Assessment Appeals

The Business Manager or Superintendent, in consultation with the School District's counsel designated for assessment appeals ("Tax Appeal Counsel"), shall be responsible for identifying the properties to potentially be the subject of School District-initiated tax assessment appeals.

The Business Manager or Superintendent, with the advice and assistance of Tax Appeal Counsel, is authorized to retain, enter into agreements with, and/or consult one or more professional appraisers to identify properties within the School District that are under assessed, and/or as necessary to prosecute, defend, litigate, or resolve future assessment cases.

When identifying properties to potentially be the subject of a School District-initiated tax assessment appeal, the following procedure shall be followed:

1. The Business Manager or Superintendent or designee shall review county real estate sales records and prepare a listing of all taxable parcel that have sold within the one fiscal year leading up to the applicable appeal deadline where a positive variance of at least 20% exists between the sales price, reports from the Pennsylvania State Tax Equalization Board ("STEB"), Tax Equalization Division ("TED"), or other similar state board, and/or other appraisal processes and the implied market value based on the existing assessment.
2. The Business Manager or Superintendent shall consult with the Tax Appeal Counsel to identify those taxable parcels where the anticipated increase in real estate tax revenue to the School District in the first year following a successful appeal exceeds \$10,000, and where the expense of pursuing such an appeal have a positive cost/benefit impact on the revenues of the School District.
3. Parcels meeting the criteria above shall be selected for appeal and filed with the Northampton County Board of Assessment Appeals, as the case may be, prior to the applicable deadline. The Business Manager or Superintendent shall report to the Board on the parcels for which appeals are previously filed or anticipated to be filed by the School District.

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MACK E. WELLER +

MICHAEL J. McCLOSKEY, JR., MAI, USMC

OF COUNSEL

(1972 – 2008)

+ PA CERTIFIED GENERAL REAL ESTATE APPRAISER

O NJ CERTIFIED GENERAL REAL ESTATE APPRAISER

♦ DE CERTIFIED GENERAL REAL ESTATE APPRAISER

• NY CERTIFIED GENERAL REAL ESTATE APPRAISER

± MD CERTIFIED GENERAL REAL ESTATE APPRAISER

Δ TX CERTIFIED GENERAL REAL ESTATE APPRAISER

□ VA CERTIFIED GENERAL REAL ESTATE APPRAISER

June 1, 2022

Saucon Valley School District
c/o David Comer, Esquire
Fox Rothschild LLP
10 Sentry Parkway, Suite 200
P.O. Box 3001
Blue Bell, PA 19422-3001
dcomer@foxrothschild.com

RE: LAND AND IMPROVEMENTS COMPRISING
THE TAXABLE REAL ESTATE OF THE
LUMBER FACILITY LOCATED AT
1245 EASTON ROAD
BETHLEHEM CITY, NORTHAMPTON COUNTY
BETHLEHEM, PENNSYLVANIA 18015-5912
TAX PARCEL NO. P7-22-52-0704
CLC JOB NO. 22-215

Dave:

We propose to appraise the captioned property to estimate its market value as of August 1, 2022 for tax year 2023. We will inspect the subject property, and gather and evaluate data to process the applicable approaches to value. We will develop a complete analysis of the subject property, and we will communicate our findings in two phases. The first phase of the assignment will consist of the development and communication of a restricted use summary appraisal report explaining our findings and conclusions. If authorized to complete additional work, the second phase of the assignment will consist of the development and communication of a self-contained appraisal report detailing the data and rationale supporting our findings and conclusions. This proposal expires on July 15, 2022 unless executed and returned to our office by July 15, 2022.

“Actual value” is the basis for the assessment of taxable real estate in all counties in the Commonwealth of Pennsylvania. In numerous cases (including *Baldwin Lima Hamilton Corp.*, 412 Pa. 299, 194 A.2d 434 (1963); (*Buhl Foundation v. Board of Property Assessment, Appeals and Review of Allegheny County*, 407 Pa. 567, 180 A.2d 900 (1962)) “actual value” has been equated to “market value”.

“Market value” has been defined by the Pennsylvania State Supreme Court as “the price in a competitive market a purchaser, willing but not obligated to buy, would pay an owner, willing but not obligated to sell, taking into consideration all the legal uses to which the property can be adapted and might reasonably be applied.” (*Buhl Foundation v. Board of Property Assessment, Appeals and Review of Allegheny County*, 407 Pa. 567, 180 A.2d 900 (1962); *U.S. Steel Corp. v. Board of Assessment and Revision of Taxes of Bucks County*, 422 Pa. 463, 223 A.2d 92 (1966)).

We will exercise independent judgment and will complete the appraisal assignment in accordance with sound appraisal techniques and in conformity with the Uniform Standards of Professional Appraisal Practice. Market value is cited in the Uniform Standards of Professional Appraisal Practice formulated by the Appraisal Standards Board of The Appraisal Foundation as:

The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- (1) buyer and seller are typically motivated;
- (2) both parties are well informed or well advised, and acting in what they consider their best interests;
- (3) a reasonable time is allowed for exposure in the open market;
- (4) payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; and
- (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

This definition was developed by the Ad Hoc Committee on Uniform Standards of The Appraisal Foundation on April 27, 1987; and was approved and adopted by the Appraisal Standards Board of The Appraisal Foundation on January 30, 1989.

The definition also appears in Advisory Opinion 22 (AO-22) of the 2020-2021 edition of USPAP on Page 118. This definition is from regulations published by federal regulatory agencies pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989 between July 5, 1990, and August 24, 1990, by the

Federal Reserve System (FRS), National Credit Union Administration (NCUA), Federal Deposit Insurance Corporation (FDIC), the Office of Thrift Supervision (OTS), and the Office of Comptroller of the Currency (OCC). This definition is also referenced in regulations jointly published by the OCC, OTS, FRS, and FDIC on June 7, 1994, and the *Interagency Appraisal and Evaluation Guidelines*, dated October 27, 1994.

As indicated on Page 58 of the 14th Edition of the *Appraisal of Real Estate* (published in 2013); on Page 24 of the 13th Edition of the *Appraisal of Real Estate* (published in 2008) and on Page 24 of the 12th Edition of the *Appraisal of Real Estate* (published in 2001), the Appraisal Institute in 1993 adopted the following definition of market value, which was developed by the Appraisal Institute Special Task Force on Value Definitions to clarify distinctions among market value, disposition value, and liquidation value. Market value, as defined by the Task Force, is:

The most probable price which a specified interest in real property is likely to bring under all the following conditions:

- (1) Consummation of a sale occurs as of a specified date.
- (2) An open and competitive market exists for the property interest appraised.
- (3) The buyer and seller are each acting prudently and knowledgeably.
- (4) The price is not affected by undue stimulus.
- (5) The buyer and seller are typically motivated.
- (6) Both parties are acting in what they consider their best interest.
- (7) Marketing efforts were adequate and a reasonable time was allowed for exposure in the open market.
- (8) Payment was made in cash in U.S. dollars or in terms of financial arrangements comparable thereto.
- (9) The price represents the normal consideration for the property sold, unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Page 48 of the 15th Edition of the *Appraisal of Real Estate* (published in 2020) cites the following definition of market value:

The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress.

We have utilized the definition of market value contained in the 15th Edition of the *Appraisal of Real Estate* as the controlling definition of market value in this assignment, although the other definitions of market value referenced above are consistent with the definition upon which we have placed the greatest emphasis.

Market value is not solely predicated upon the utility of a property to its current owner and/or occupant, or solely upon the nature of the current use or occupancy; instead, market value considers the property viewed with reference to all of the uses and occupancies to which it is reasonably adaptable on the date of valuation.

To complete this engagement in a timely fashion, we will require physical access to the property to complete our inspection; the opportunity to speak to someone knowledgeable about the physical and operational characteristics of the property; and copies of the following data:

- Site plan.
- Survey, if available.
- Legal description of each parcel.
- Building floorplans and building elevation plans.
- Factory Mutual or other insurance risk plans, if available.
- Two years of real estate tax bills for each tax parcel owned.
- Deeds, easement agreements, right of way agreements, and other documents affecting the nature of the title to the property.
- Lease abstracts, if the property is tenant occupied.
- The two most recent years of rental income data for the property, if the property is tenant occupied.
- The two most recent years of expense data associated with occupancy of the real estate whether tenant occupied or owner occupied.
- The two most recent years of capital improvement data.

We propose to complete this assignment in two phases. The first phase of the assignment will consist of an inspection of the subject property; collection and analysis of factual data; the consideration of the applicable approaches to value; and the development and communication of a summary appraisal report explaining our analysis and conclusions.

For the first phase of the assignment, we propose a fee of \$3,500, including all out-of-pocket expenses. We propose that our fee for the first phase of the assignment be payable according to the following schedule:

- Upon execution of this contract: \$0
- Upon inspection of the premises: \$0
- Upon completion of our field work: \$0
- Upon delivery of the completed report: \$3,500

The second phase of this assignment will begin only upon your specific authorization. The second phase of the assignment will only be necessary if the subject property assessment is involved in proceedings before the Northampton County Court of Common Pleas. In the second phase of the assignment, the summary appraisal report prepared during the first phase of the assignment will be expanded to a self-contained report suitable for testimony before the Northampton County Court of Common Pleas.

For the second phase of the assignment, we propose a fee of \$6,500. Throughout the second phase of the assignment, all travel, copying, telephone calls and other out-of-pocket expenses will be invoiced at cost. All meetings and expert court testimony, if applicable, will be invoiced at our prevailing per diem rate in addition to all expenses associated therewith. We propose that our fee for the second phase of the assignment be payable according to the following schedule:

- Upon your authorization of the second phase: \$0
- Upon inspection of the premises: \$2,500
- Upon completion of our field work: \$0
- Upon delivery of the completed report: \$4,000

We will provide you with 3 copies of the completed report for each assignment phase and the copies will be delivered to you within 60 days of our receipt of your written authorization to proceed with each phase and our receipt of the factual information listed above. Payment is due and payable upon delivery of our invoice. In the event payment is not received within 10 days of delivery of our invoice, we will include a service charge compounded at the rate of 1% per month on the unpaid balance. Our Tax Identification Number is 23-2569022.

The Financial Services Modernization Act of 1999, known as the Gramm-Leach-Bliley Act, has been interpreted to include real estate appraisers as financial institutions in certain instances. Accordingly, it is necessary for us to disclose our policies and practices regarding nonpublic personal and financial information. While we may be provided with or we may collect various personal information or various financial information in the course of providing appraisal services, we treat this information as confidential. We do not share, sell, publish, refer, communicate, transfer or disclose any information about our customers or clients to any related entities of Coyle, Lynch & Company or to any unrelated entities of Coyle, Lynch & Company.

Our report will be completed subject to the general assumptions and limiting conditions to be included in the transmittal of the completed report which will state among other things that:

Plans and specifications for the facility were referenced as a guide for the factual description of the improvements in support of the personal inspection of the premises.

Information, estimates, and data are obtained from sources considered reliable, and will be assumed true and correct.

Possession of the report does not carry with it the right of publication nor will any part of the report be disseminated to the public without our prior approval.

The report is to be used in whole and not in part and no part of it shall be used in conjunction with any other appraisal.

No responsibility is assumed for matters which are of a technical, engineering, or legal nature.

Good title will be assumed, and management is assumed to be competent.

Unless disclosed to us and stated and considered in the body of the report, our value estimate is based on the premise that the subject is free of hazardous or potentially hazardous substances; or if affected by hazardous or potentially hazardous substances those substances have been or will be removed by the current owner, and an approved cleanup plan has resulted or will result in a correction of the deficiencies.

Sketches in the report were included to assist the reader in visualizing the property.

No survey of the property was made by the appraiser.

The report will represent the independent opinion of the appraiser with the sole compensation being a professional fee.

Each appraiser signing the reports will certify to the best of his knowledge and belief that:

The statements of fact contained in the report are true and correct.

The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are the appraiser's professional analyses, opinions, and conclusions.

The appraiser has no present or prospective interest in the subject, and has no personal interest or bias with respect to the parties involved.

Compensation is not contingent upon any action or event resulting from the analyses, opinions, or conclusions in, or use of this report.

The reported analyses, opinions, and conclusions were developed, and this report has

been prepared, in conformity with the requirements of the Appraisal Institute's Code of Professional Ethics and Standards of Professional Appraisal Practice, which include the Uniform Standards of Professional Appraisal Practice.

The use of the report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives if signed by a Member of the Appraisal Institute.

The designated appraiser signing the report is certified under the continuing education program of the Appraisal Institute.

A personal inspection of the subject has been made and the analysis and opinions in the report have been formed by the appraiser signing the report. Anyone other than the appraiser signing the report who assists in the calculation and processing of data used in the report is acknowledged.

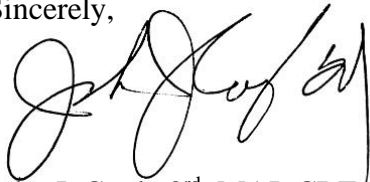
The acceptance of this assignment was not conditioned upon our reporting a specific (dictated) value; nor was the acceptance of the assignment conditioned upon our concluding a requested minimum value or maximum value; nor was the acceptance of the assignment predicated in any way upon the approval, extension, or modification of an existing or pending loan for which the subject real estate is or may be pledged as collateral.

As part of the property inspection it is not possible to personally observe conditions beneath the soil, hidden structural components, and mechanical components within the walls and under the floors of the improvements. Unless specifically identified to the contrary in the body of the report, all mechanical components are assumed to be in operating condition and commensurate with the condition of the balance of the improvements.

Our report will be prepared for your exclusive use, and possession of the report by another party not related to this assignment does not obligate us to present testimony concerning the information, analysis, or conclusions contained in the report without our prior consent. The information, analysis, conclusions contained in our report may not be used by or relied upon by any other party in whole or in part without our prior consent, and you are not authorized to provide our original report or copies of our report to any other party in whole or in part without our prior consent.

If this agreement is acceptable, please sign and return one copy to us.

Sincerely,

A handwritten signature in black ink, appearing to read "John J. Coyle 3rd". The signature is fluid and cursive, with the first name "John" being the most prominent.

John J. Coyle 3rd, MAI, CRE

President

PA Certified General Real Estate Appraiser #GA-397L

Accepted: _____

Date: _____

22-215 PROPOSAL – 1245 EASTON ROAD

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PROFESSIONAL PROFILE

JOHN J. COYLE 3RD, MAI, CRE

PRESENT POSITION:

President and Director of the Regional Valuation Department of Coyle, Lynch & Company; Vice President of Coyle Real Estate Company; Director of Real Estate Valuation of Corporate Valuation Advisors; and Vice President of Delaware Valley Realty Advisors, Inc.

Mr. Coyle is a co-director of, co-manager of, and partial owner of the Henderson Group, Inc. The Henderson Group developed, owns, and manages 2,600,000 square feet of industrial, office, and retail properties in 48 buildings in 5 communities in the western Philadelphia, PA (Delaware County) suburbs, and 600,000 square feet of industrial and office space in 11 buildings in Melbourne, FL (Brevard County).

CERTIFICATION:

Mr. Coyle is a licensed Real Estate Broker (RM-024731-A) in the Commonwealth of Pennsylvania since 1972; and a Certified General Real Estate Appraiser in the Commonwealth of Pennsylvania (#GA-397L) since the enactment of the Real Estate Appraisers Certification Act No. 98 of 1990; in the State of New Jersey (#RG-1630); in the State of Delaware (#X10000145); in the State of New York (#46000018883); in the State of Texas (#TX-1335204-G); in the Commonwealth of Virginia

(#4001017681); and the State of Colorado (#CG.200001538). In recent years, Mr. Coyle has also received reciprocal practice certificates in Rhode Island, Tennessee, Connecticut, Maryland, North Carolina, Oklahoma, California, Georgia, Florida, and New Hampshire. Mr. Coyle has met the current continuing educational requirements in each state in which he is certified and for each professional organization of which he is a member.

PAST EXPERIENCE:

Mr. Coyle's previous positions include Vice President of Strategis Asset Valuation & Management Company (formerly Realty Appraisals Company); President of Northland Appraisal Company; and Staff Appraiser for Jackson Cross Company.

PROFESSIONAL SOCIETIES:

Mr. Coyle is an MAI member and an SRA member of the Appraisal Institute (the merged entity of the former American Institute of Real Estate Appraisers and the former Society of Real Estate Appraisers), a CRE member of the Counselors of Real Estate, and a Hoyt Fellow of the Homer Hoyt Institute for Advanced Studies. Mr. Coyle is also a Realtor Member of the Delaware Valley Association of Realtors, and past President and Director of the Delaware County Association of Realtors and the Philadelphia Chapter of the Society of Real Estate Appraisers; served as District Governor of the Society of Real Estate Appraisers; and served on the national Board of Directors of the Appraisal Institute. Mr. Coyle presently serves as a Director of the Delaware County Industrial Development Authority.

PROPERTY TYPES EVALUATED: Since 1972, Mr. Coyle has applied his expertise to a wide range of valuation problems. Property types appraised include improved real and personal property assets in the broad classifications of industrial, residential, institutional, commercial, agricultural, and special purpose properties, and a diverse array of undeveloped acreage and developed land. Improved industrial facilities appraised include light, medium, and heavy duty manufacturing plants; laboratory facilities; petroleum refineries; petroleum storage facilities; breweries; processing plants; chemical plants; pilot plants; warehouses; flex buildings; research and development facilities; transportation terminals; food processing plants; landfills; quarries; power generating facilities; and waterfront terminal

facilities. Improved residential property types appraised include single family dwellings; garden, mid-rise, and high rise apartment buildings; congregate care facilities; nursing homes; and continuing care retirement communities. Improved institutional properties appraised include hospitals; colleges; schools; churches; and parsonages. Improved commercial property types appraised include regional shopping malls; regional, community and neighborhood shopping centers; hotels and motels; office buildings; service stations; operations centers; car washes; convenience stores; golf courses; marinas; mobile home parks; and department stores. Improved agricultural properties appraised include farms; fisheries; orchards; ranches; and commercially operated agribusiness facilities. Special purpose properties appraised include railroad rights of way; natural resource tracts consisting of timberlands; water rights; and peat, coal, and limestone reserves; amusement parks; cemeteries; restaurants; bowling alleys; parking garages; pipelines; water distribution systems; sewage treatment plants; and various forms of environmentally challenged properties. Property interests appraised include fee simple estates, leasehold estates, reversionary interests, life estates, leased fee estates, air rights, subsurface rights, and easements, including conservation easements.

EDUCATION:

Mr. Coyle is a graduate of The American University with an MS in Real Estate and Urban Development Planning; and a graduate of Saint Joseph's University with a BS in Business Administration. He has also completed coursework in valuation and related topics presented by the Appraisal Institute, the Society of Office and Industrial Realtors, the American Society of Appraisers, the Center for Business Intelligence, the RS Means Company, the Colorado School of Mines; and the Massachusetts Institute of Technology.

SCOPE OF ASSIGNMENTS:

Mr. Coyle has participated in appraisal and consulting assignments in 51 of the 67 counties in Pennsylvania, each of the 3 counties in Delaware, 20 of the 21 counties in New Jersey, and 33 of the 57 counties in New York. He has worked in 38 of the continental United States for private individuals, corporations, governmental agencies, law firms, and lending institutions in connection with the sale and acquisition of real estate; corporate dissolutions; mortgage

financing; ad valorem, income, and estate tax litigation; bankruptcy proceedings; security offerings; condemnation matters; risk control issues; and portfolio management assignments.

EXPERT TESTIMONY:

Mr. Coyle has been qualified as an expert in the valuation of real and/or personal property in the Court of Common Pleas in 28 of the 67 counties in the Commonwealth of Pennsylvania; in the United States District Court for the Eastern District of Pennsylvania; in the Supreme Court of the State of New York; in the Tax Court of the State of New Jersey; in the Chancery Court of the State of Delaware; and in various quasi-judicial proceedings before boards and panels throughout the geographic area he has served.

SAUCON VALLEY SCHOOL DISTRICT
2022-2023 Homestead and Farmstead Exclusion Resolution

RESOLVED, by the Board of School Directors of the Saucon Valley School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2022, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. Aggregate Amount Available for Homestead and Farmstead Real Estate Tax Reduction:

The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2022:

- a. Gambling Tax Funds - The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$1,152,244.60.
- b. Philadelphia Tax Credit Reimbursement Funds - PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$20,146.21.
- c. Gambling Tax Funds and Philadelphia Tax Credit Reimbursement Funds from 2021-2022 that weren't distributed and that are available for utilization \$10,198.99.
- d. Aggregate Amount Available - Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$1,182,589.80.

2. Homestead/Farmstead Numbers:

Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341 (g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

- a. Homestead Property Number - The number of approved homesteads within the School District is 4,712.
- b. Farmstead Property Number - The number of approved farmsteads within the School District is 23.
- c. Homestead/Farmstead Combined Number - Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 4,735.

3. Real Estate Tax Reduction Calculation:

The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(d) aggregate amount available during the school year for real estate tax reduction of \$1,182,589.80 by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 4,735 the maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$249.96.

4. Homestead Exclusion Calculation:

Dividing the paragraph 3 maximum real estate tax reduction amount of \$249.96 by the School District real estate tax rate of 54.6589 mills (.0546589), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$4,573.00 and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$4,573.00.

5. Homestead/Farmstead Exclusion Authorization – July 1 Tax Bills:

The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$4,573.00. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$4,573.00. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued August 1, and will not apply to interim real estate tax bills.



Eshbach Brothers, L.P. Masonry Contractors

1440 North 9th Street
Reading, PA 19604

Phone: 610-375-0735
Fax: 610-375-6834

mmulhall@eshbachmasonry.com
Estimates Furnished

November 30, 2021

Saucon Valley School District
2097 Polk Valley Rd
Hellertown, PA 18055

RE: Saucon Valley School District – Repoint and Clean Brick Veneer –North Elevation on Roof

We hereby propose to erect the masonry work on the above project for the not to exceed sum of: **ten thousand three hundred dollars and zero cents. (\$10,300.00)**

Costars Vender Number: # 0000548821

Scope of Work:

- 1: Remove mortar to a depth of ¾" or until sound material is found on north elevation**
- 2: Prep joints to receive new mortar**
- 4: Repoint joints using mortar that matches the existing**
- 5: Remove and replace any damaged brick**
- 6: Wash down wall after mortar has curing and clean up area**
- 5: All Work to be billed at the attached rates.**

This price includes:

Sealants, backer rod, clean and prep frame before installation of sealants, and labor necessary to complete the masonry work. Pennsylvania sales tax is included.

Sincerely,
Matthew W Mulhall
Matthew W. Mulhall
Estimator/Project Manger

Accepted by Contractor or Owner

Name: _____

Accepted by Subcontractor

Name: _____

Date: _____

This proposal is subject to the provisions on the reverse side, which provisions are incorporated herein and made a part of this proposal and acceptance thereof, and therefore part of any agreement arising thereby.



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Masonry Contractors

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Fax: 610-375-6834

mmulhall@eshbachmasonry.com
Estimates Furnished

September 1, 2021

Saucon Valley School District
2097 Polk Valley Rd
Hellertown, PA 18055

RE: Saucon Valley School District – Sealant and Flashing work

We hereby propose to provide masonry work on a time, material, and equipment cost as follows:

LABOR

Superintendent/PM Rate: \$90.00 per hour
Bricklayer Foreman: \$93.28 per hour
Bricklayer Journeyman Rate: \$92.71 per hour
Pointer/Caulker Journeyman Rate: \$92.71 per hour
Mason Tender Operator Rate: \$83.85 per hour
Mason Tender Rate: \$80.84 per hour

Rate Good Until April 30, 2020

COMPANY OWNED EQUIPMENT

Forklift: \$45.00 per hour

RENTED EQUIPMENT

Cost plus 6% tax and 10% markup

MATERIAL

Cost plus 6% tax and 10% markup

SUBCONTRACTED WORK

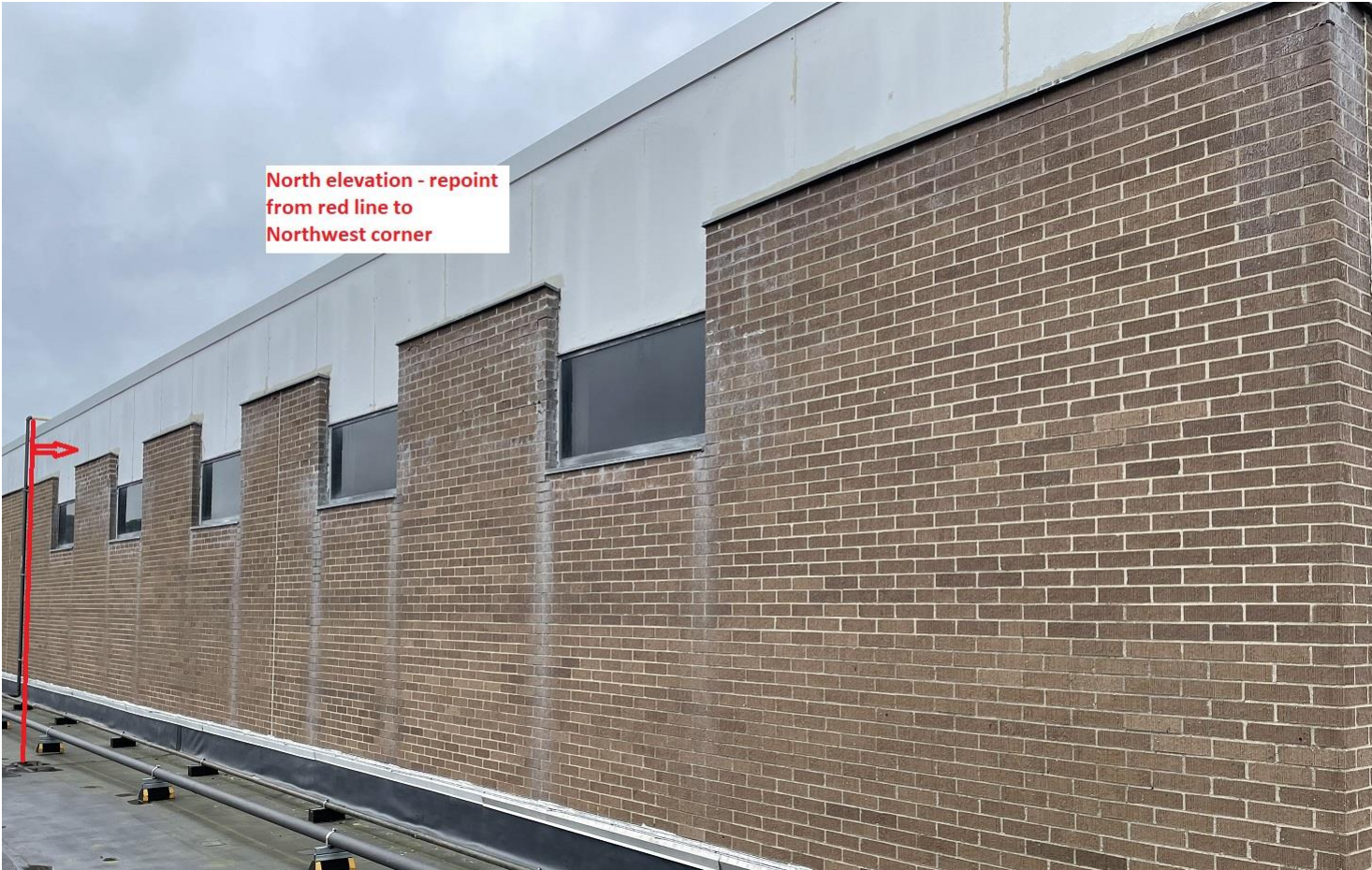
Cost plus 10% markup and supervision

Sincerely,
Matthew W Mulhall
Matthew W Mulhall
Estimator/Project Manager

PROVISIONS GOVERNING AND INCORPORATED IN PROPOSALS FOR MASONRY WORK

1. If this proposal is not accepted within thirty days from date of proposal, the proposal shall be voided and of no effect thereafter, at option of Mason Contractor.
2. In no case does Mason Contractor assume responsibility or liability for delays, losses or damage due to fire, flood, drought, accidents, strikes, lockouts, acts of common carriers, acts of government, acts of God, or any other causes beyond power of Masonry Contractor, any loss of time resulting there from is to be added to the proposed time of completion.
3. Electric power for all equipment, gangways, water, heat, light, and storage space in the buildings to be provided by the owner or General Contractor, without expense to the Mason Contractor.
4. The Mason Contractor shall not be required to cut masonry or other material that is not specifically defined in and by the plans or specifications; should the work of the Mason Contractor have to be cut on account or because of inaccuracies in the building or structure, this cutting shall be paid for as extra work.
5. No specific or pro-rated charges for the use of telephone, plaster patching, general cleaning, general office expense, stenographer, roadways, watchman or temporary structures is included in this proposal. No allowance is made for pro-rated charges of any sort or description, and Mason Contractor is not to be charged for any such items.
6. This proposal contemplates and the owner or General Contractor or both agree to carry fire insurance, theft insurance, storm and extended coverage of all description on the material whether merely delivered to the building or whether set in place, to the extent of 100% of the value of these items; such insurance to be carried at no expense to the Masonry Contractor.
7. The Mason Contractor shall receive 100% of the cost of all materials as delivered for this Contract. Monthly payments to be made on or before the 15th of the month for 100% of the cost of the materials delivered and 90% of the labor done during the preceding month, final payment including the withheld 10% on labor must be made 30 days after mason work is completed. After the due date of all payments, 1 ¼% per month, equivalent to 15% per year, shall be added for each day invoice payment is past due.
8. If a surety bond is required in connection with the masonry work, the amount of the premium to be added to the proposed contract price as set out in the proposal herein.
9. The progress of the work shall be judged by the General Contractor or the Owner and the Mason Contractor.
10. The above clauses, 1 to 9 inclusive, shall take precedence over any conflicting provisions, either written or oral, contained in any plans, specifications or other contract documents.
11. No allowances are included in this proposal for any damage to masonry by other trades on the job. It is understood and agreed that the owner or General Contractor or both shall protect the masonry and they or either of them assumes full responsibility and liability for any damage thereto.
12. In further consideration of all covenants, herein, the owner or general contractor or both agree to pay as additional costs of this job any increase in wages or material without any profit on such increases to the Mason Contractor.
13. Acceptance of this proposal bid shall be accomplished by the executing and delivering to the Mason Contractor one copy of the proposal, even though accompanied by a purchase order.
14. The original and every carbon copy executed of this proposal shall be considered originals for all purposes.
15. You are hereby informed and given notice that unless all amounts due and owing Eshbach Brothers L.P. under this contract are paid in full at the times requested by Eshbach Brothers L.P., that Eshbach Brothers L.P. does hereby intend to file a Mechanic's Lien against you property for the work which it has performed under this contract and that notice is given in accordance with the Mechanic's Lien Law of Pennsylvania.
16. In the default of payment by the Purchaser and/or General Contractor of contract price, the Purchaser/General Contractor shall be liable for interest thereof as provided by law, together with reasonable Attorney's fees required to be paid and related expenses incurred by Mason Contractor in respect to the ultimate collection thereof.

North elevation - repoint
from red line to
Northwest corner





Eshbach Brothers, L.P. Masonry Contractors

1440 North 9th Street
Reading, PA 19604

Phone: 610-375-0735
Fax: 610-375-6834

mmulhall@eshbachmasonry.com
Estimates Furnished

November 30, 2021

Saucon Valley School District
2097 Polk Valley Rd
Hellertown, PA 18055

RE: Saucon Valley School District – Repoint and Clean Brick Veneer –West Elevation on Roof

We hereby propose to erect the masonry work on the above project for the not to exceed sum of: **twenty-four thousand three hundred dollars and zero cents. (\$24,300.00)**

Costars Vender Number: # 0000548821

Scope of Work:

- 1: Remove mortar to a depth of ¾" or until sound material is found on west elevation**
- 2: Prep joints to receive new mortar**
- 4: Repoint joints using mortar that matches the existing**
- 5: Remove and replace any damaged brick**
- 6: Wash down wall after mortar has curing and clean up area**
- 5: All Work to be billed at the attached rates.**

This price includes:

Sealants, backer rod, clean and prep frame before installation of sealants, and labor necessary to complete the masonry work. Pennsylvania sales tax is included.

Sincerely,
Matthew W Mulhall
Matthew W. Mulhall
Estimator/Project Manger

Accepted by Contractor or Owner

Name: _____

Accepted by Subcontractor

Name: _____

Date: _____

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Estimates Furnished

September 1, 2021

Saucon Valley School District
2097 Polk Valley Rd
Hellertown, PA 18055

RE: Saucon Valley School District – Sealant and Flashing work

We hereby propose to provide masonry work on a time, material, and equipment cost as follows:

LABOR

Superintendent/PM Rate: \$90.00 per hour
Bricklayer Foreman: \$93.28 per hour
Bricklayer Journeyman Rate: \$92.71 per hour
Pointer/Caulker Journeyman Rate: \$92.71 per hour
Mason Tender Operator Rate: \$83.85 per hour
Mason Tender Rate: \$80.84 per hour

Rate Good Until April 30, 2020

COMPANY OWNED EQUIPMENT

Forklift: \$45.00 per hour

RENTED EQUIPMENT

Cost plus 6% tax and 10% markup

MATERIAL

Cost plus 6% tax and 10% markup

SUBCONTRACTED WORK

Cost plus 10% markup and supervision

Sincerely,
Matthew W Mulhall
Matthew W Mulhall
Estimator/Project Manager

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3. Electric power for all equipment, gangways, water, heat, light, and storage space in the buildings to be provided by the owner or General Contractor, without expense to the Mason Contractor.
4. The Mason Contractor shall not be required to cut masonry or other material that is not specifically defined in and by the plans or specifications; should the work of the Mason Contractor have to be cut on account or because of inaccuracies in the building or structure, this cutting shall be paid for as extra work.
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7. The Mason Contractor shall receive 100% of the cost of all materials as delivered for this Contract. Monthly payments to be made on or before the 15th of the month for 100% of the cost of the materials delivered and 90% of the labor done during the preceding month, final payment including the withheld 10% on labor must be made 30 days after mason work is completed. After the due date of all payments, 1 ¼% per month, equivalent to 15% per year, shall be added for each day invoice payment is past due.
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13. Acceptance of this proposal bid shall be accomplished by the executing and delivering to the Mason Contractor one copy of the proposal, even though accompanied by a purchase order.
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**West Elevation - Repoint
and clean**



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Reading, PA 19604

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Fax: 610-375-6834

mmulhall@eshbachmasonry.com
Estimates Furnished

June 1, 2022

Saucon Valley School District
2097 Polk Valley Rd
Hellertown, PA 18055

RE: Saucon Valley School District – Sealant and Flashing work – North and West Elevations on Roof

We hereby propose to erect the masonry work on the above project for the not to exceed sum of: **six thousand eight hundred dollars and zero cents. (\$7,600.00)**

Costars Vender Number: # 0000548821

Scope of Work:

- 1: Remove existing sealant and prep to receive new sealant – North and west elevation on roof**
- 2: Furnish & Install Pecora 890 Silicone Sealant – 20 Year Warranty**
- 4: Clean Up and remove debris from site after work is complete.**
- 5: Remove existing flashing**
- 6: Bend and install new stainless-steel flashing so water sheds away from building**
- 5: All Work to be billed at the attached rates.**

This price includes:

Sealants, backer rod, clean and prep frame before installation of sealants, and labor necessary to complete the masonry work. Pennsylvania sales tax is included.

Sincerely,
Matthew W Mulhall
Matthew W. Mulhall
Estimator/Project Manger

Accepted by Contractor or Owner

Name: _____

Accepted by Subcontractor

Name: _____

Date: _____

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Masonry Contractors

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Estimates Furnished

September 1, 2021

Saucon Valley School District
2097 Polk Valley Rd
Hellertown, PA 18055

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Mason Tender Rate: \$80.84 per hour

Rate Good Until April 30, 2020

COMPANY OWNED EQUIPMENT

Forklift: \$45.00 per hour

RENTED EQUIPMENT

Cost plus 6% tax and 10% markup

MATERIAL

Cost plus 6% tax and 10% markup

SUBCONTRACTED WORK

Cost plus 10% markup and supervision

Sincerely,
Matthew W Mulhall
Matthew W Mulhall
Estimator/Project Manager

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16. In the default of payment by the Purchaser and/or General Contractor of contract price, the Purchaser/General Contractor shall be liable for interest thereof as provided by law, together with reasonable Attorney's fees required to be paid and related expenses incurred by Mason Contractor in respect to the ultimate collection thereof.



WALKWAY MAINTENANCE PROPOSAL

Saucon Valley School District Elementary, Middle School & High School

#KPN 202201-04



Site-Survey prepared Thursday, May 19th, 2022 for Saucon Valley School District by Tom Sweitzer who can be reached via email at tom@always safesidewalks.com or calling (267) 228-3421

Mailing Address:
Post Office Box 60
Springhouse, PA 19477



Physical Address:
821 N. Bethlehem Pike
Springhouse, PA 19477

SURVEY AREA – Saucon Valley Elementary, Middle School & High School

The proposed walkway maintenance project includes repairing Trip Hazards (THs) at Saucon Valley Elementary, Middle School and High School, 2097 Polk Valley Rd, Hellertown, PA 18055. All TH's greater than $\frac{3}{4}$ " will be repaired. Any TH greater than 2" on a 4" poured slab will not be addressed by Always Safe Sidewalks as there is a concern for decreasing the structural integrity when removing more than half the total depth. Always Safe Sidewalks will not replace any sections of concrete noted for replacement in the following Site Survey.

According to the Americans with Disability Act (ADA)
Changes in Level

Excerpts from Department of Justice 2010 Standards

303.2 Vertical. Changes in level of $\frac{1}{4}$ inch (6.4mm) high maximum shall be permitted to be vertical.

The information in this proposal is to be used only by prepared for Saucon Valley School District and Always Safe Sidewalks in evaluating this project as it is both proprietary and confidential.



EXECUTIVE SUMMARY – THERE ARE NO EQUALS . . .

Always Safe Sidewalks uses Patented Saw-Cutting Technology to repair Trip Hazards, therefore . . . there are NO EQUALS

Our work is guaranteed to offer the following benefits:

- Gentle ADA compliant slope
- Exceed the Occupational Safety and Health Administration (OSHA) standard for Slip Resistance (co-Efficient of Friction)
- Full Edge-to-Edge Repair
- Detailed Cleaning & Recycle of Removed Concrete
- Detailed Auditable Invoice
- Enormous Cost Savings when comparing to Removing & Replacing Concrete Slabs

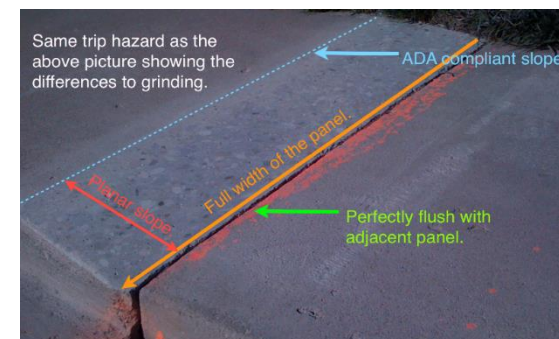


As a member of the U.S. Green Building Council (USGBC) we are proud of the fact that we reduce the impact to landfills and the environment as a result of our service. Removing and Replacing (R&R) **22** panels would result in approximately **19** Tons of concrete being removed (average panel weight of 1,185 lbs.). Using Always Safe Sidewalks will result in approximately **80** lbs. of concrete being removed and recycled.

The information in this proposal is to be used only by Saucon Valley School District and Always Safe Sidewalks in evaluating this project as it is both proprietary and confidential.

WHY WE DON'T GRIND

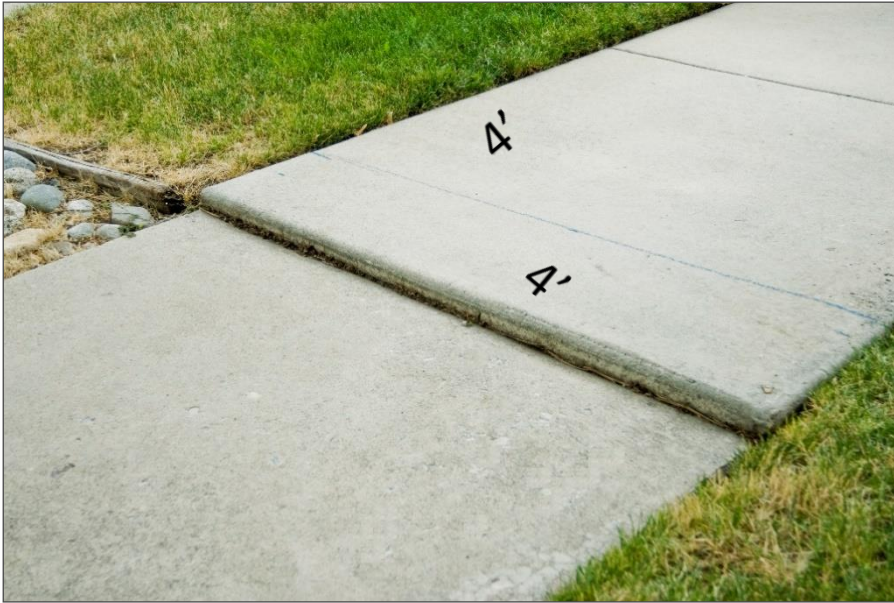
- Does not comply with ADA slope requirement
- Grinding often damages the concrete (breaks edges, knocks out aggregate, scars adjacent panels, and creates micro-cracks)
- Often unsightly (leaves rough, uneven scarring)
- Very slow process and generates lots of dust
- Unable to remove hazards next to objects
- Hard to use on
 - Small Trip Hazards (less than 3/8") and
 - Large Trip Hazards (greater than 1")
- Has no cost advantage



We know grinding: That's where we started in 1992!

The information in this proposal is to be used only by Saucon Valley School District and Always Safe Sidewalks in evaluating this project as it is both proprietary and confidential.

ALWAYS SAFE SIDEWALKS CUTTING REPAIRS



A typical Trip Hazard on a 4' x 4' sidewalk panel totaling 16 square feet (SF).



Using our Patented Saw-Cutting Technology the same panel is now compliant with Americans with Disability Act.

The information in this proposal is to be used only by Saucon Valley School District and Always Safe Sidewalks in evaluating this project as it is both proprietary and confidential.

ALWAYS SAFE SIDEWALKS CUTTING REPAIRS



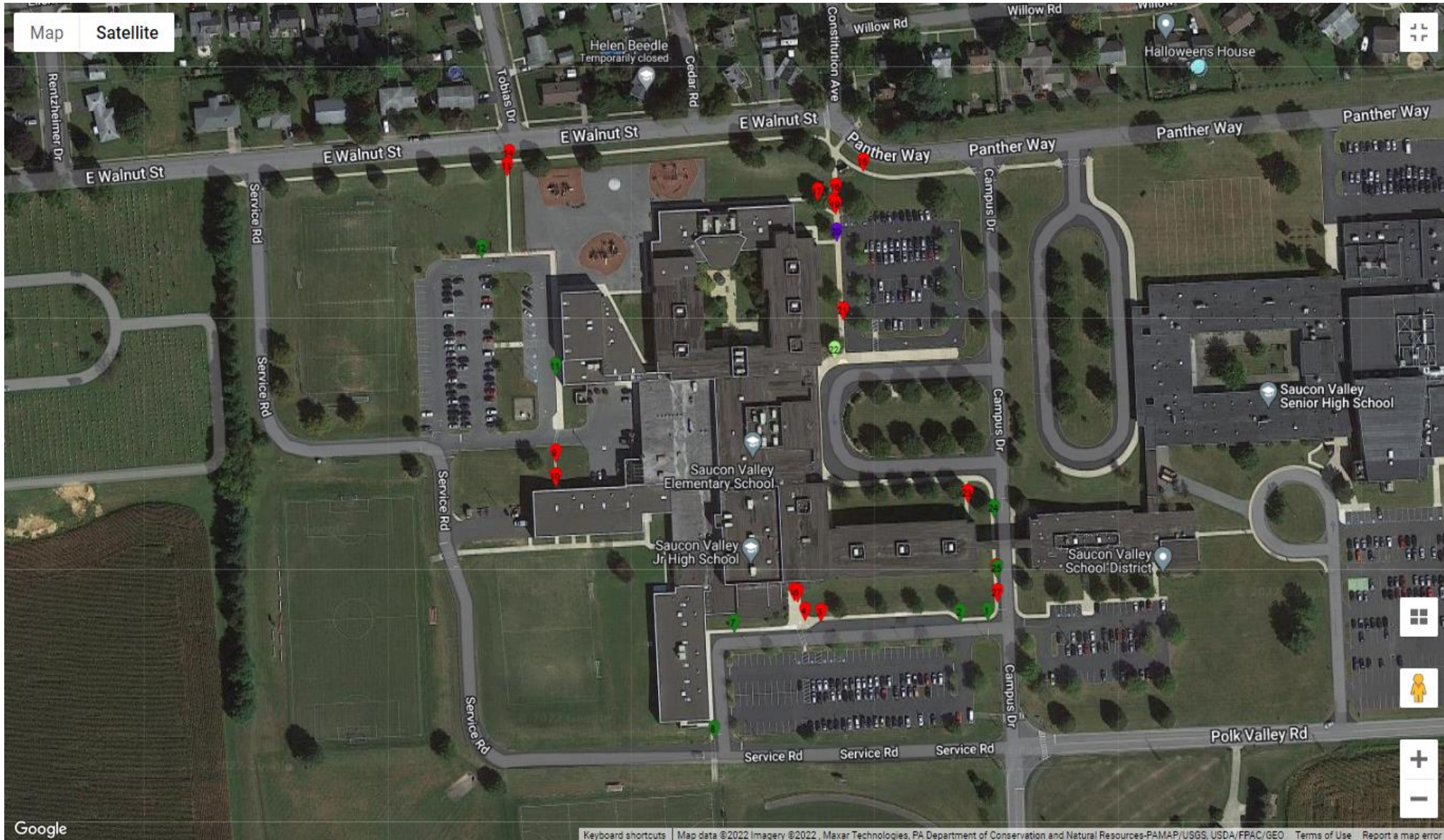
Side profile, before.



Side profile, after.




The information in this proposal is to be used only by Saucon Valley School District and Always Safe Sidewalks in evaluating this project as it is both proprietary and confidential

Saucon Valley Elementary & Middle School






Red = Trip Hazard; **Dark Blue** = Replacement; **Light Green** = Crack; **Pink** = Curb;
Dark Green = Pump; **Purple** = Expansion Joint; **Light Blue** = Tree Root

Data is comprised using Proprietary Website Application using Google Maps when plotting information.
Google Maps accuracy is generally +/- six feet and information supplied is for demonstration purposes only.
Site(s) should be visited by owner/owner's designee to confirm exact detail.

27			128	76	5	432	8	
No.	H1	H2	LF	IF	Crack repair	Pump	Expansion repair	Photo Documentation
1	0	0				YES		
2	0	0				YES		
3	0.75	0.375	5	2.8125				




H1 = High Side of Trip Hazard
 H2 = Low Side of Trip Hazard

LF = Linear Feet of Trip Hazard
 IF = Inch Foot, A Unit of measure, Unique to our Industry

27			128	76	5	432	8	
No.	H1	H2	LF	IF	Crack repair	Pump	Expansion repair	Photo Documentation
4	0.875	0.375	9	5.625				
5	0.75	0.375	15	8.4375				
6	0.75	0.5	10	6.25				




H1 = High Side of Trip Hazard
 H2 = Low Side of Trip Hazard

LF = Linear Feet of Trip Hazard
 IF = Inch Foot, A Unit of measure, Unique to our Industry

27			128	76	5	432	8	
No.	H1	H2	LF	IF	Crack repair	Pump	Expansion repair	Photo Documentation
7	0	0				YES		
8	0	0				YES		
9	0.75	0.625	4	2.75				




H1 = High Side of Trip Hazard
 H2 = Low Side of Trip Hazard

LF = Linear Feet of Trip Hazard
 IF = Inch Foot, A Unit of measure, Unique to our Industry

27			128	76	5	432	8	
No.	H1	H2	LF	IF	Crack repair	Pump	Expansion repair	Photo Documentation
10	0.875	0.75	5	4.0625				
11	0	0				YES		
12	0	0				YES		




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 H2 = Low Side of Trip Hazard

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27			128	76	5	432	8	
No.	H1	H2	LF	IF	Crack repair	Pump	Expansion repair	Photo Documentation
13	0.75	0.375	5	2.8125				
14	0.875	0.75	5	4.0625				
15	0.75	0.5	6	3.75				




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27			128	76	5	432	8	
No.	H1	H2	LF	IF	Crack repair	Pump	Expansion repair	Photo Documentation
16	0.75	0.25	8	4				
17	0.75	0.625	5	3.4375				
18	0.75	0.375	6	3.375				




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 IF = Inch Foot, A Unit of measure, Unique to our Industry

27			128	76	5	432	8	
No.	H1	H2	LF	IF	Crack repair	Pump	Expansion repair	Photo Documentation
19	1	0.75	8	7				
20	0	0	8				YES	
21	0.75	0.75	8	6				




H1 = High Side of Trip Hazard
 H2 = Low Side of Trip Hazard

LF = Linear Feet of Trip Hazard
 IF = Inch Foot, A Unit of measure, Unique to our Industry

27			128	76	5	432	8	
No.	H1	H2	LF	IF	Crack repair	Pump	Expansion repair	Photo Documentation
22	0	0	5		YES			
23	0.875	0.375	6	3.75				
24	0	0				YES		

H1 = High Side of Trip Hazard
 H2 = Low Side of Trip Hazard

LF = Linear Feet of Trip Hazard
 IF = Inch Foot, A Unit of measure, Unique to our Industry

27			128	76	5	432	8	
No.	H1	H2	LF	IF	Crack repair	Pump	Expansion repair	Photo Documentation
25	0	0				YES		
26	1.125	0.375	5	3.75				
27	1	0.5	5	3.75				
27			128	76	5	432	8	

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 H2 = Low Side of Trip Hazard


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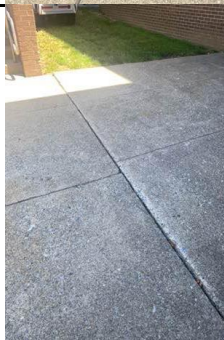
Saucon Valley High School map



Red = Trip Hazard; **Dark Blue** = Replacement; **Light Green** = Crack; **Pink** = Curb;
Dark Green = Pump; **Purple** = Expansion Joint; **Light Blue** = Tree Root




Data is comprised using Proprietary Website Application using Google Maps when plotting information.
Google Maps accuracy is generally +/- six feet and information supplied is for demonstration purposes only.
Site(s) should be visited by owner/owner's designee to confirm exact detail.

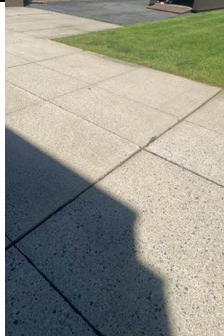


21			186	141	4	437	
No.	H1	H2	LF	IF	Crack repair	Pump	Photo Documentation
1	0	0				YES	
2	0	0				YES	
3	0.75	0.5	9	5.625			

21			186	141	4	437	
No.	H1	H2	LF	IF	Crack repair	Pump	Photo Documentation
4	0.75	0.625	9	6.1875			
5	0.75	0.375	10	5.625			
6	1.25	1	15	16.875			

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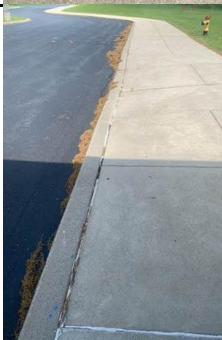
21			186	141	4	437	
No.	H1	H2	LF	IF	Crack repair	Pump	Photo Documentation
7	0	0	4		YES		
8	0.75	0.5	10	6.25			
9	0.875	0.375	14	8.75			

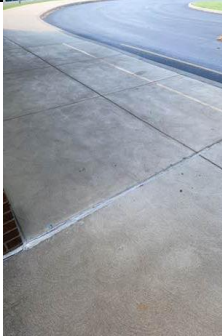


21			186	141	4	437	
No.	H1	H2	LF	IF	Crack repair	Pump	Photo Documentation
10	0.875	0.75	14	11.375			
11	0.75	0.5	17	10.625			
12	1.375	0.375	15	13.125			

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 H2 = Low Side of Trip Hazard

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 IF = Inch Foot, A Unit of measure, Unique to our Industry

21			186	141	4	437	
No.	H1	H2	LF	IF	Crack repair	Pump	Photo Documentation
13	1.25	1	14	15.75			
14	1.125	0.25	8	5.5			
15	0	0				YES	

21			186	141	4	437	
No.	H1	H2	LF	IF	Crack repair	Pump	Photo Documentation
16	0.75	0.5	6	3.75			
17	1	0.75	6	5.25			
18	0	0				YES	

21			186	141	4	437	
No.	H1	H2	LF	IF	Crack repair	Pump	Photo Documentation
19	0.875	0.25	15	8.4375			
20	0	0				YES	
21	1.25	0.5	20	17.5			
21			186	141	4	437	

H1 = High Side of Trip Hazard
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LF = Linear Feet of Trip Hazard
 IF = Inch Foot, A Unit of measure, Unique to our Industry

BREAKDOWN BY SERVICES

Property Name	*Trip Hazard Repair	*+ Crack Repair	*+ Expansion Joint Repair	*+ Pump	*Total
Saucon Valley Elementary & Middle School	\$6,946	\$200	\$280	\$12,595	\$20,021
Saucon Valley High School	\$10,749	\$160	\$0	\$13,375	\$24,284
*Total Cost	\$17,695	\$360	\$280	\$25,970	\$44,305

** ALL Repairs need to be regularly maintained and we make no guarantee of longevity
 + We do not guarantee Cracks, Expansion nor Curb Repairs to be Municipal/ADA Compliant
 ^ We are NOT bidding any Concrete Replacement*

The information in this proposal is to be used only by Saucon Valley School District and Always Safe Sidewalks in evaluating this project as it is both proprietary and confidential.

Mailing Address:
 Post Office Box 60
 Springhouse, PA 19477



Physical Address:
 821 N. Bethlehem Pike
 Springhouse, PA 19477

DOING BUSINESS WITH US . . .

Please advise Tom Sweitzer at (267) 228-3421 if any of the following pertain to this project:

- Prevailing Wage Davis-Bacon Act Certified Payroll

Always Safe Sidewalks reserves the right to adjust their final pricing if any of the above scenarios pertain to this particular project . . .

Our work is generally considered a Sidewalk Maintenance Contract, Capital Improvement Project, or Emergency Compliance Work.



Educational Services Commission of New Jersey (ESCNJ) is a New Jersey State-Approved Cooperative Pricing System and awarded **Trip Hazard Removal contract # 20/21-27 to Always Safe Sidewalks.**



Keystone Purchasing Network (KPN) is a Pennsylvania based and *Nationally-Approved* Cooperative Pricing System and awarded **Trip Hazard Removal Contract # 202201-04 to Always Safe Sidewalks.**

Always Safe Sidewalks, P.O. Box 60, Springhouse, PA 19477



DOING BUSINESS WITH US . . .

Pennsylvania Act 153 Clearance

To comply with the state of Pennsylvania's stance on the safety of our children, Always Safe Sidewalks complies with PA Act 153 Clearance.

Our employees will be background checked every 60 months which will include:

1. Criminal History Record from the PA State Police (PATCH) system
2. Child Abuse Clearance obtained through the Department of Public Welfare
3. FBI Fingerprint screening (this does not include volunteers with ten year consistent PA residence)

Always Safe Sidewalks, P.O. Box 60, Springhouse, PA 19477



TOPICS OF DISCUSSION . . .

To ensure a better managed project, let's talk about a few incidents we may come across. When our crews are onsite they need to know how you would like for them to proceed:

- | | | |
|----------------------------------------------------------------------|------------------------------|----------------------------|
| <input type="checkbox"/> Curb higher than Sidewalk | Yes, cut Curb* | No, do not cut Curb |
| <input type="checkbox"/> Sidewalk higher than Curb | Yes, cut Sidewalk | No, do not cut Sidewalk |
| <input type="checkbox"/> Asphalt higher than the Sidewalk | We will NOT cut Asphalt | |
| <input type="checkbox"/> Sidewalk higher than Asphalt | Yes, cut Sidewalk | No, do not cut Sidewalk |
| <input type="checkbox"/> Brick Paver higher than the Sidewalk | We will NOT cut Brick Pavers | |
| <input type="checkbox"/> Sidewalk higher than Brick Paver | Yes, cut Sidewalk | No, do not cut Sidewalk |
| <input type="checkbox"/> Access Ramp higher than the Sidewalk | Yes, cut Access Ramp | No, do not cut Access Ramp |
| <input type="checkbox"/> Sidewalk higher than Access Ramp | Yes, cut Sidewalk | No, do not cut Sidewalk |

** Always Safe Sidewalks is NOT responsible for Curb Reveal Height*

The information in this proposal is to be used only by Saucon Valley School District and Always Safe Sidewalks in evaluating this project as it is both proprietary and confidential.



TRIP HAZARD REPAIR AGREEMENT / AUTHORIZATION TO PROCEED

PART 1. GENERAL

Date: This Agreement made as of the 19th day of May 2022

1.1 Contractor.

Contractor (herein called "Contractor"): Always Safe Sidewalks
Physical Address: 821 North Bethlehem Pike
Mailing Address: P.O. Box 60
City, State Zip: Springhouse, PA 19477-0060
Telephone: (267) 228-3421
Fax: (215) 367-5521
Representative: Tom Sweitzer

1.2 Client.

Client (herein called "Client"): Saucon Valley School District
Address is located at: 2097 Polk Valley Rd, Hellertown, PA 18055
Telephone: (610) 248-9890

Now, therefore, for good and valuable consideration, the sufficiency of which is hereby acknowledged the parties agree to the following:

1.3 Project.

A. Repair of sidewalk Trip Hazards (approximately ¾" and greater) at various locations within the property defined as The Saucon Valley School District by the Client (the "Project"). Method shall involve Saw-Cutting the sidewalks and removing debris from the area using our Patented Technology.

PART 2. SCOPE OF WORK

2.1 Generally.

A. Contractor shall furnish all labor, materials, equipment, insurance and incidental expenses to complete the Project, consisting of cutting, removing and disposing of concrete sidewalk Trip Hazards designated to Contractor in writing from time to time as set forth in the contract documents. All concrete shall be disposed of as required by law. All insurance policies shall be in amounts satisfactory to the Client and name Client as additional insured.



PART 3. PAYMENT / AUTHORIZATION

3.1 Contract Price.

A. The Contract Price includes the cost of the Work specified in Section 2.1.

B. Upon satisfactory completion of the Project, the Client shall pay the Contractor **\$44,305**. Total amount is due within 30 days of invoice submittal by Contractor. Late payment of 10% is added for any invoice over 30 days late.

C. Other terms: This Agreement does NOT take into consideration Permits, Davis-Bacon Act, Prevailing Wages nor Certified Payroll. If any of the above mentioned items are required, Client shall call Tom Sweitzer at 267-228-3421 prior to signing below as Contractor reserve the right to adjust our pricing accordingly. Contractor is NOT bidding replacing any sections of concrete. Per the terms of the MRESC contract, Contractor may implement a Mobilization and Set-Up Fee, when suitable. This Agreement and said pricing is good for 30 days from the date in this Agreement.

3.2 Legal.

A. Contractor will repair only those Trip Hazards specifically requested by the Client, and, therefore, makes no guarantee that the property is completely free of Trip Hazards after the Work has been completed. Additionally, it is recognized that after completion of the Work, concrete / sidewalk Trip Hazards may and probably will continue to occur over time due to tree roots, erosion, drainage, settling, and other natural and man-made causes outside of Contractor’s control. Sidewalks require continuous inspection. Contractor recommends inspecting/auditing all completed work as well as surveying Client’s sidewalks on regular basis as part of a comprehensive sidewalk maintenance program. Upon completion of the Work, Contractor will NOT be responsible to repair Trip Hazards and is not liable for any related claims, losses, or damages.

B. If Client is unable to sign this agreement and will provide a Purchase Order, please call Tom Sweitzer at 267-228-3421 to discuss any of the conditions mentioned in Section 3.1, Paragraph C.

By signing below, I attest that I am the legal representative for the Client and have read and understand completely the contents of this Agreement. By my signature and authorization, Contractor is approved to schedule the Work and complete it according to the agreed upon completion date of _____, 2022.

IN WITNESS WHEREOF, the parties have entered into this Agreement on the day and year set out at the top of this Agreement.

Client: Saucon Valley School District

By: _____

Title: _____

Please mark the box if you would like to discuss an annual walkway maintenance program

Contractor: Always Safe Sidewalks, LLC

By: Tom Sweitzer

Title: Owner





Center Stage Lighting & Rigging, Inc.
 1401 East Woodlawn Street
 Allentown, PA 18109-1554

Voice: (610) 351-2882
 Fax: (610) 351-2969
 info@centerstagelighting.net

Job provided on JUN 8 22 For:
 Bob Frey
 Saucon Valley SD

2100 Polk Valley RD
 Hellertown, PA 18055

Phone: Ext:
 Cell: (484) 239-0262 Fax:
 Email: robert.frey@svpanthers.org

Quote By: Chris Connelly

Our Job #: - 22210-1

Job Status: Inquiry

Purchase Order:

Invoice To: Saucon Valley SD
 2100 Polk Valley RD
 Hellertown, PA 18055

Ship Via: UPS Ground
 Return Via:

Job Site:
 Room:
 Address:

Terms: COD

Prep
 Delv./Pick Up Fri JUL 1 22
 Start Time
 End Time
 Return

Contact: () -
 Cell:() -

Description: Auditorium Projector

MISCELLANEOUS

QTY	Description	Unit Price	Extended
1	Set Up Labor	625.00	625.00
Misc. Total:			\$ 625.00

SALES ITEMS

QTY	Description	Unit Price	Extended
1	Epson 7000 Lumen Laser Projecor with Lens	10751.99	10751.99
Sales Items Total:			\$ 10,751.99

Job Grand Total: \$ 11,376.99
PAID TO DATE: \$ 0.00
BALANCE: \$ 11,376.99