



Request for Proposals  
**Business Personal Property Auditing  
and Audit Appeal Defense Services**  
for  
**Forsyth County, NC  
Tax Department**

**Proposals Will Be Received Until**

**12:00 Noon, Thursday, September 27, 2018**

**By The City of W-S/Forsyth Co. Purchasing Department  
In Room 324 City Hall Building  
101 North Main Street  
Winston-Salem, North Carolina 27101**

**ADVERTISEMENT FOR BIDS**

Sealed proposals endorsed **Business Personal Property Auditing and Audit Appeal Services for Forsyth County** to be furnished to Forsyth County will be received by the City/County Purchasing Department in Suite 324, City Hall Building, 101 North Main Street, Winston-Salem, N.C. 27101 **until 12:00 Noon, Thursday, September 27, 2018**. To obtain the complete proposal document or receive instructions for submitting proposals contact Jerry Bates via email [jerryjb@cityofws.org](mailto:jerryjb@cityofws.org), phone 336-747-6939, or visit the Purchasing Department at same location from 8:00 A.M. to 5:00 P.M. Monday through Friday. The County reserves the right to reject any and/or all proposals, bids, to waive informalities in the bids, and to choose the bid that is in the best interests of the County.

Jerry Bates  
Purchasing Director

**This document IS NOT the complete proposal.** To obtain the completed proposal specifications contact Jerry Bates via email [jerryjb@cityofws.org](mailto:jerryjb@cityofws.org), by phone 336-747-6939, or visit the Purchasing Department, City Hall Building, Suite 324, 101 North Main Street, Winston-Salem, NC during regular office hours.

## INSTRUCTIONS TO PROPOSERS

### INTRODUCTION:

This entire set of documents constitutes the RFP. The proposer must return the RFP with all information necessary to properly analyze the proposer's response in full, in the same numerical order in which it was issued. Proposer's notes, exceptions, and comments may be rendered on an attachment, provided the same format of this RFP text is followed.

### RFP Response Submission

**All proposals shall be returned in a sealed container or opaque envelope containing one original proposal (please mark document as original) showing original signatures and seals and one (1) printed copy marked Business Personal Property Auditing and Audit Services for Forsyth County. PLEASE include one (1) electronic copy of your proposal in PDF format on CD, flash drive or other electronic media.**

Proposals must be submitted to the City/County Purchasing Department in Suite 324, City Hall Building, 101 North Main Street, Winston-Salem, NC, 27101, no later than **12:00 Noon, Thursday, September 27, 2018. Late proposals will not be considered. Submittals will not be accepted by fax or electronic mail.**

The County will not be obligated for the expenses of any provider arising out of preparation and/or submittal of responses to this RFP. Any and all proposals to this RFP are to be prepared at the cost and expense of the respondents, with the express understanding that there may be no claims whatsoever for the reimbursement of any costs, damages, or expenses relating to this procurement from the County or any other party for any reason (including the cancellation of this RFP).

Proposals must be made in the official name of the individual, firm, or corporation under which the business is conducted (showing official business address) and must be signed in ink by a person duly authorized to legally bind the business entity submitting the proposal.

All proposals should be complete and carefully worded and must convey all of the information requested by the County. If errors or exceptions are found in the proposal, or if the proposal fails to conform to the requirements of the RFP, the County will be the sole judge as to whether that variance is significant enough to reject the proposal.

Proposals should be prepared simply and economically. All data, materials, and documentation shall be available in a clear, concise form. The County reserves the right to reproduce proposals for internal use in the evaluation process.

Proposers are expressly forbidden from contacting any other County employee or Forsyth County elected official regarding this Request for Proposals. Any such outside contact may result in disqualification from the request for proposal process.

### Proposer Questions and Inquiries

Proposer Questions and Inquiries relative to this RFP must be submitted **in writing only by 12:00 Noon, Wednesday, September 19, 2018**, to Jerry Bates, City/County Purchasing Director, 101 North Main Street, Winston-Salem, NC 27101 or e-mail: [jerryjb@cityofws.org](mailto:jerryjb@cityofws.org) (**Email is preferred**), Fax: (336) 727-2443. The County will provide written responses to all inquiries received by this date, and responses will be made available to all recipients of this RFP. Any oral responses made by any representative of the

County may not be relied upon. Any supplements or amendments to this RFP will be in writing and furnished to potential bidders.

► All proposals should include a signed acknowledgement of any addendums issued.

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### **Purpose of Specifications:**

**The County of Forsyth is seeking proposals for auditing services (auditing Forsyth County Ad Valorem Business Personal Property submitted listings) and appeal support (for audits completed by vendor) regarding a wide range of Business Personal Property within Forsyth County. The County of Forsyth reserves the right to award one or more contracts for auditing services.**

### **VENDOR REQUIREMENTS:**

- Must show Rate of Return for audited accounts in NC over previous three (3) years. If work was completed in Forsyth County, please state Rate of Return in Forsyth County over previous three (3) years as well.
- Must show past performances regarding Discovery Appeal Outcomes for accounts in NC over previous three (3) years.
- Must show experience working in Large North Carolina Jurisdictions for auditing services over the past five (5) years.
- Must include desired Minimum Amounts Assigned to be interested in consideration of bid.
- Must include capacity regarding Maximum Amounts of Audit Services available to be rendered.
- Must be able to comply with Standard Tax Administration Letter Template when communicating with Tax Payer.
- Must agree that Forsyth County Tax Administration will assign accounts for audit.
- Must provide Fee Schedule Grid for size/value of listing (see Compensation section).
- Must agree to work in a capacity as one of multiple audit performing companies.
- Must understand that the County will provide data, either electronic or hard copy, or provide read-only access for Contractor staff to pull data from the County system for a limited time period and with a 2 week notice of arrival. Prepare an introduction letter on County letterhead and provide the letter to the Tax Administrator for signature and timely mailing.
- Must be willing to meet with the Taxpayer for each account and perform a Business Personal Property Tax audit for each assigned account.
- Must be able to inform the Tax Administrator of the audit findings after the audit is completed, and provide adequate work papers to support all audits, whether there is a discovery or no discovery.
- Upon County approval of the audit, must be able to prepare a discovery letter pursuant to G.S. §105-312, or a compliance letter (no Discovery), on County letterhead, together with a copy of the work papers, for the Tax Administrator's signature and mailing to the taxpayer.
- Must agree to allow County personnel to accompany your firm on any local audits to assist in training for ongoing audit activities.
- Must not require that a contract with the Forsyth County Tax Administration department be exclusive for account auditing services.
- Must provide Insurance Certificates in order to comply with Forsyth County Insurance Requirements (attached)

- The Contractor shall be able to indicate their responsibility for defending its audit findings throughout any appeals process without additional cost to the County. Defense of audit findings shall include personal appearances at meetings with taxpayers or their representatives, and providing testimony and evidence at all hearings before the County Assessor, Board of Equalization and Review, NC Property Tax Commission, and any other appeal level concerning information identified in an audit performed by the Contractor as provided by this Agreement.

**RESPONSIBILITY OF COUNTY**

- Select and assign audits to be performed by the Contractor under the terms of any awarded Contract.
- Make available to the Contractor legible Business Personal Property Tax Listings for the purpose of Contractor making copies.
- Provide the Contractor with County letterhead and envelopes.
- Sign and mail approved letters to the taxpayers in a timely manner.
- Provide postage for mailing audit correspondence from County to the taxpayer.
- Inform the Contractor if any of the ongoing audits enter the appeals process or if any taxpayer sends County any additional information that may be vital to the audit.
- Provide the North Carolina Department of Revenue with the proper statement of confidentiality as required under the provisions of N.C.G.S. 105-289 and 105-299 for the personnel of the Contractor.
- Provide the Contractor a notarized authorization letter giving authority to conduct audits on behalf of County.
- All legal costs for the County involving taxpayer appeals resulting from an audit shall be the responsibility of the County. The Contractor shall be responsible for defending its audit findings throughout any appeals process without additional cost to the County.

**General Conditions:**

- 1) In order for a bid to be considered complete, vendors must be able to supply all items in the bid package. In addition, all requested information in the bid package must be completed and returned in its entirety to constitute a complete bid.
- 2) Contract Period: The services of the Provider shall begin on or about November 1, 2018, and continue through June 30<sup>th</sup>, 2021 with up to two (2) one year extensions provided that either party shall have the right to terminate the Agreement for services upon (30) thirty days’ notice in writing to the other party. A detailed project implementation schedule is below:

RFP Release Date	Week of September 3 <sup>rd</sup> , 2018
Deadline for Questions	12:00 Noon, September 19th, 2018
Addendums Issued	By September 24th, 2018
RFP's Due	12:00 Noon, September 27th, 2016
Work Start Date	Anticipated November 1, 2018

- 3) Default and Termination: Contractor may be found in default of contract if services are not performed to the degree of quality and frequency so stated herein.
- 4) Basis of Award: Bid will be awarded to the vendor based upon the ability to meet or exceed all specifications and with consideration to cost to the County. The County reserves the right to reject any and all bids.
- 5) Invoicing Instructions: Send one invoice each month, payable within 15 days following billing date, with breakdown of services by work submitted. Send invoices to: Forsyth County Tax Administration 201 N. Chestnut Street, Winston-Salem, NC 27101
- 6) Taxes:

A. Federal: Forsyth County is exempt from Federal Excise Taxes. The County will issue Federal Excise Exemption Certificates or Bureau of Internal Revenue Tax Exception Number only upon request of the contractor. Issuance of the certificate does not mean that the contractor is entitled to a tax refund. All requests for refunds are to be handled by the contractor. The County will not guarantee any Federal Tax refunds to the contractor.

B. State: Applicable North Carolina Sales and Use Taxes are NOT to be shown on bids, but are to be added to invoices as a separate item.

- 7) All bids must be firm and not subject to increase.
- 8) Forsyth County reserves the right to hold bids open for a period of sixty (60) days after bid opening before making awards.
- 9) No special inducements will be considered that are not a part of the original bidding document.
- 10) BID DEPOSIT REQUIREMENTS: BID DEPOSIT NOT REQUIRED FOR THIS BID.
- 11) PERFORMANCE BOND REQUIREMENTS - NOT REQUIRED FOR THIS BID.
- 12) Pursuant to N.C.G.S. Chapter 55 Article 15 entitled Foreign Corporations, the successful bidder must have on file with the Secretary of State of the State of North Carolina a Certificate of Authority to transact business in this state.

**COMPENSATION**

For Auditing Services provided by the Contractor under this Proposal, please provide fees based on initial account valuations according to value ranges as identified below.

ACCOUNT CLASS	CURRENT PERSONAL PROPERTY VALUE RANGE
S	\$1 to \$49,999
A	\$50,000 to \$399,999
B	\$400,000 to \$999,999
C	\$1,000,000 to \$9,999,999
D	\$10,000,000 to \$19,999,999
D3	\$20,000,000 and Greater

- a) An audit shall be deemed completed when the County is notified of the audit results and a final audit correspondence is provided to the County to be signed and mailed to the Account Owner. In connection with the determination of fees and expenses as provided herein, the Contractor shall maintain records with sufficient detail as may be required by the County for verification.
- b) If any audit performed by the Contractor enters the Appeals process, the Contractor will:
  - i) Appear at meetings with taxpayers and their representatives concerning the information identified in the audit, at no additional cost to the County.
  - ii) Provide testimony and evidence at hearings before the County Tax Assessor, Board of Equalization and Review, North Carolina Property Tax Commission or other appeal level hearing concerning the information identified in the audit, at no additional cost to the County.

2) **PROPRIETARY RIGHTS**

County agrees that the proprietary rights to the computer database and spreadsheet systems that the Contractor has developed for auditing Business Personal Property Tax Listings will remain the property of the Contractor.

3) **GENERAL**

- a) Contracts awarded will be governed by the laws of the State of North Carolina.
- b) Contracts awarded are not assignable, by either party, by operation of law or otherwise.

- c) Should any provision, portion or application thereof of Contracts awarded be determined by a court of competent jurisdiction to be illegal, unenforceable or in conflict with any applicable law or constitutional provision, the Parties shall negotiate an equitable adjustment in the affected provisions of any Contracts awarded with a view toward effecting the purpose of Contracts awarded, and the validity and enforceability of the remaining provisions, portions or applications thereof, shall not be impaired.
  - d) The subject headings of the paragraphs are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions. Contracts awarded shall be deemed to have been drafted by both parties, and no purposes of interpretation shall be made to the contrary.
  - e) Contracts awarded including any attachments, will constitute the entire understanding between County and the Contractor and will supersede all prior understandings and agreements relating to the subject matter hereof. Any modification, revision or amendment to this Agreement must be in writing and executed by both parties. Contracts awarded may not be orally modified.
- 4) **SELECTION PROCESS:**
- a) **Evaluation** – As part of the evaluation process, the Evaluation Panel may engage in discussions with one or more proposer(s). Discussions might be held with an individual proposer to determine in greater detail the proposer’s qualifications, to explore with the proposer the scope and nature of the required contractual Services, to learn the proposer’s proposed method of performance and the relative utility of alternative methods, and to facilitate arriving at a Contract that will be satisfactory to the County. An Evaluation Panel will evaluate proposals for quality, completeness, and price value to the County. Selection shall be made from all offers deemed to be fully qualified and best suited among those submitting proposals based on the evaluation of factors included in the RFP, including price. Price shall be considered, but need not be the sole determining factor. The Evaluation Panel may cancel this RFP or reject proposals at any time prior to an award and is not required to furnish a statement of the reason why a particular proposal was not deemed the most advantageous. The County reserves the right, as part of the selection process, to request on-site (or virtual) demonstrations and/or presentations.
  - b) **Evaluation Criteria** – Below is a description of the evaluation criteria that will be used to evaluate the proposals. To be deemed responsive, it is important for the firm’s proposal to contain appropriate detail to demonstrate satisfaction of each criterion and compliance with the performance provisions outlined in this RFP. The proposal will be the primary source of information used in the evaluation process. The proposal must contain information specifically related to the proposed services requested in this RFP. Failure of any firm to submit information requested may result in the elimination of the proposal from future evaluation. Major criteria to be considered in evaluation may include, but shall not necessarily be limited to:
    - (a) **Qualifications and Experience:** Proposers will be evaluated based on their qualifications and experience for performing the requested Ad Valorem Auditing and Appeal Defense Services
    - (b) **Financial Results, Rate of Return:** Proposers will be evaluated based on Financial Returns and Success Rates as defined in the RFP’s Vendor Requirements.
    - (c) **Price:** Price shall be considered, but need not be the sole determining factor.

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