



**REQUEST FOR PROPOSALS
FOR
ROWAN COUNTY**

**Business Personal Property Auditing
2025-011**

ROWAN COUNTY
130 West Innes Street
Salisbury, NC 28144
704-216-8178

jody.farrow-bennett@rowancountync.gov

Date Issued: Wednesday, November 6, 2024

Date Due: Friday, November 22, 2024, at 2:00 PM ET

Administered By: Jody Farrow-Bennett, Purchasing Director

NOTICE TO CONTRACTORS

REQUEST FOR PROPOSALS

ROWAN COUNTY – BUSINESS PERSONAL PROPERTY AUDITING

Rowan County is requesting proposals from qualified firms to provide Business Personal Property Auditing services for the Rowan County Tax Assessor's Office. All proposals submitted for services must meet or exceed the time frame and the product/service specifications as outlined in this Request for Proposals (RFP). The projects may be divided into multiple contracts based on pricing, completion schedule, capacity to complete or convenience.

Proposals for the Rowan County Business Personal Property Auditing services will be accepted until Friday, November 22, 2024, at 2:00 PM ET at the Rowan County Purchasing Department, 130 West Innes Street, Suite 31, Salisbury, North Carolina 28144. Request documents may be obtained by contacting the Rowan County Purchasing Director or from the County website at:

Rowan County Purchasing Department
Attn: Jody Farrow-Bennett, Purchasing Director
130 West Innes Street, Suite 31
Salisbury, NC 28144
704-216-8178
jody.farrow-bennett@rowancountync.gov
<https://www.rowancountync.gov/675/Purchasing>

Submission of any proposal signifies the Contractor's agreement that their proposal and the content thereof, are valid for ninety (90) calendar days following the submission deadline and will become part of the contract that is negotiated between Rowan County and the successful Contractor. All prices submitted with the proposal shall remain in effect for the ninety (90) day period.

Insurance requirements are listed in the document and will be required only from the awarded vendor before entering into contract with Rowan County.

Once the RFP is public all questions related to the RFP shall be directed to the Purchasing Director. Any contact related to the RFP with County Staff and/or Board of Commissioners will be prohibited and cause for rejection.

Rowan County reserves the right to award and/or reject any and/or all proposals and waive any technicalities or irregularities. For complete details, consult the consult the RFP.

This is the 6th day of November 2024.

Rowan County



By: Jody Farrow-Bennett
Rowan County Director of Purchasing
and Contract Administration

Table of Contents

Instructions to Bidders	4
1. Section 1: Introduction & General Instructions	4
1.1. Intent of Request for Bids	4
1.2. Important Dates	4
1.2.1. Issue Date	
1.2.2. Deadline for Written Questions	
1.2.3. Deadline for Submitting Bids	
1.3. Pre-Bid Meeting	4
2. Section 2: Bid Submission	4
2.1. Submission of Bids	4
2.2. Request for Clarification	5
2.3. Errors & Omissions	5
2.4. Signed Bid Considered an Offer	5
2.5. Insurance Coverage	5
2.5.1. Worker’s Compensation	
2.5.2. Comprehensive General Liability	
2.5.3. Comprehensive Automobile Liability	
2.5.4. Blanket Employee Dishonesty Bond	
2.6. Conflict of Interest	6
3. Section 3: Evaluation of Bids	6
3.1. Evaluation Criteria	6
3.2. Pricing	6
3.3. Required Information	6
4. Section 4: Agreement & General Conditions	7
4.1. Timeline to Execute Contract	7
4.2. Availability of Funds	7
4.3. Non-Discrimination	7
4.4. Collusive Bidding	7
4.5. General Indemnity	7
4.6. Assignment	7
4.7. References	8
4.8. Termination	8
Scope of Work	9
Bidder Information Sheet	11
Proposal Response Form	12

1. Section 1: Introduction & General Instructions

1.1. Intent of Request for Bids

The purpose and intent of this Request for Proposal (RFP) is to contract for Business Personal Property Auditing Services and Appeal Support for the Rowan County Assessor's Office. The following documents make up this Request for Bids:

- a. This Document
- b. Scope of Work
- c. Bidder Information Sheet
- d. Proposal Response Form

1.2. Important Dates

1.2.1. Issue Date:	Wednesday, November 6, 2024
1.2.2. Deadline for written questions:	Thursday, November 14, 2024, at 5:00 PM ET
1.2.3. Deadline for Submitting Bids:	Friday, November 22, 2024, at 2:00 PM ET
1.2.4. Anticipated Award Date:	Monday, December 2, 2024
1.2.5. Estimated Contract Start Date	Thursday, January 2, 2025

1.3. Pre-Bid Meeting

This specific contractual process will not include a pre-proposal conference.

2. Section 2: Bid Submission

2.1. Submission of Bids

Bids must be submitted on the **Proposal Response Form** attached to the specifications. **Required One (1) signed hard copy in a Sealed envelope mailed or delivered to address below;** and One (1) electronic submittal in .pdf format using software such as Adobe, CutePDF or PDF Writer emailed to jody.farrow-bennett@rowancountync.gov, to be utilized for ADA required public information.

Rowan County Purchasing Department
Attn: Purchasing Department
130 West Innes Street, Suite 31
Salisbury, NC 28144

The package shall be sealed and plainly marked "**RFP 2025-011 Business Personal Property Auditing Services**".

Bidders must submit one original Sealed bid.

No responsibility shall be attached to Rowan County (the County) for the premature opening of any bid not properly addressed or identified.

This will be a public bid opening. Once bid is awarded all bidders will receive notification.

Sealed Bids are due on Friday, November 22, 2024, at 2:00 PM ET; opening will be held in the J. Newton Cohen, Sr. Administration Building at 130 West Innes Street, Room 101, Salisbury, North Carolina. Failure to submit and deliver a Bid to purchasing department by this deadline will disqualify the Bidder from consideration in this project.

2.2. Request for Clarification

The County will not be bound by or be responsible for any interpretations or conclusions drawn from this RFP. All questions or requests for clarification or additional information must be submitted in writing no later than 5:00 pm on Thursday, November 14, 2024, at 5:00 PM ET. These written questions or requests must be submitted to

Jody Farrow-Bennett, Purchasing Director, by mail or e-mail. Any questions the County feels are pertinent to all interested bidders will be delivered to all participating bidders as an addendum to this RFP. All addendums will be posted on the County website <https://www.rowancountync.gov/675/Purchasing> and it is the responsibility of the Bidder to check for any addendums. The addenda for clarification will be posted by 5pm Friday, November 15, 2024.

In addition, the County assumes no responsibility for conclusions or interpretations derived from technical and background information presented in this RFP, or otherwise distributed or made available during this procurement process. The County will not be bound by or be responsible for any explanation, interpretation, or conclusions of this RFP or any documents provided by the County, other than those given in writing by the County, through the issuance of an addenda. It is the full responsibility of the Bidder to thoroughly investigate the needs/requirements of the County not necessarily assumed in this RFP.

2.3. Errors and Omissions

The Bidder shall not take advantage of any errors or omissions in this RFP and shall promptly notify the County of any omissions or errors found in this document.

2.4. Signed Bid Considered an Offer

Receipt of a signed bid shall be considered an offer on the part of the Bidder. The terms, conditions, and specifications of this RFP will become part of the contract if the bid shall be deemed approved and accepted by the County. In the event of a default on the part of the Bidder after acceptance by the County, the County may take such action as it deems appropriate, including legal action for damages or specific performance.

2.5. Insurance Coverage

The Bidder shall not commence work under this contract until all insurance required under this section has been obtained. The Bidder shall not allow any subcontractor to commence on work that has been subcontracted until similar insurance has been obtained by the subcontractor. Also, the Bidder agrees that once awarded and during the term of this contract, the Bidder, at their sole cost and expense, shall provide commercial insurance of such type and with such terms and limits as may be reasonably associated with the contract. At a minimum, the Bidder shall provide and maintain the following coverage and limits:

2.5.1. WORKER'S COMPENSATION

Worker's compensation insurance as required by North Carolina law to cover all the Provider's employees engaged in any work under the Agreement. Workers' Compensation in the minimum amount of \$500,000 employer's liability. A Certificate of Insurance shall be issued confirming the above coverage. The Certificate must include a clause obligating the Insurer to give thirty (30) days prior notice in the event of cancellation of or major change in the insurance.

2.5.2. COMPREHENSIVE GENERAL LIABILITY

The Contractor shall maintain Comprehensive General Liability coverage in amounts not less than \$500,000 per occurrence / \$1,000,000 aggregate. This Certificate must also include a clause obligating the insurer to give thirty (30) days prior notice in the event of cancellation of or major change in the insurance and **name the County as an additional insured.**

This coverage must include:

1. Blanket contractual coverage for the liability assumed by the Contractor under the indemnity provision of the contract involved. Such Certificate must specifically state that the contractor is insured, and it must be signed by the insurance company, not the agent or broker.
2. Contractor's protective coverage for his subcontractors.

2.5.3. COMPREHENSIVE AUTOMOBILE LIABILITY

The Contractor shall maintain Comprehensive Automobile Liability covering all owned, hired, and non-owned vehicles used in connection with this Agreement. The minimum combined single limit shall be \$1,000,000 for bodily injury and property damage; and \$1,000,000 uninsured/underinsured motorist coverage. A Certificate of Insurance shall be issued confirming this coverage. The Certificate must include a clause obligating the insurer to give thirty (30) days prior notice in the event of cancellation of or major change in the insurance.

2.5.4. BLANKET EMPLOYEE DISHONESTY BOND

The Contractor shall maintain a bond to protect against dishonest acts committed by the Contractor's employees. The minimum limit of this bond shall be \$500,000 applicable to all loss caused by or involving one or more employees, whether the result of a single act or a series of acts. ROWAN COUNTY shall be added to the bond as an obligee.

2.6. Conflict of Interest

All Bidders must disclose in writing with their bid the name of any owner, officer, director, or agent who is also an employee of the County. All Bidders must also disclose in writing with their bid the name of any employee of the County who owns, directly or indirectly, an interest of five percent (5%) or more in the Bidder's firm or any of its branches or subsidiaries. By submitting a bid, the Bidder certifies that there is no relationship between the Bidder and any person or entity which is, or gives the appearance of, a conflict of interest related to this RFP or project.

3. Section 3: Evaluation of Bids

3.1. Evaluation Criteria

Price will be a major consideration in the County's evaluation criteria, but it will not be the only determining factor in our evaluation and multiple suppliers may be awarded a contract agreement. The proposals will be evaluated on a "best overall value" basis including, but not limited to, pricing, experience, references, quality, performance, and the Contractor's ability to adhere to all conditions and requirements of the specifications outlined in this RFP. The Contractor's ability to provide a team of skilled, trained employees, maintenance costs, and the Contractor's experience with similar projects will also be considered in the County's evaluation of the proposals submitted.

Evaluation criteria (1-5 scale)

- a. 20% Cost
- b. 20% Experience
- c. 40% Service, Reliability, & History
- d. 10% Availability
- e. 10% References (Local/NC)

The contract term will be for one (1) year and be subject to renewal for an additional one (1) year terms based on the County's satisfaction of workmanship and responsiveness; up to five (5) consecutive year terms in total.

3.2. Pricing

Submission of any bid signifies the Bidder's agreement that its bid and the contents thereof are valid for ninety (90) calendar days following the submission deadline and will become part of the contract that is negotiated between the County and the successful Bidder. All prices submitted with the bid shall remain in effect for the ninety (90) day period.

3.3. Required Information

The following information must be included in the bid:

3.3.1. Applicable licensure with North Carolina. (Bidder Information Sheet)

3.3.2. Bids to be in the form of a proposed contract signed by the bidder. (Proposal Response Form)

4. Section 4: Agreement & General Conditions

4.1. Timeline to Execute Contract

As time is of the essence, the Bidder is required to begin and/or commence the work to be performed under this contract within the time specified. Failure by the Bidder to begin and/or complete the work within the contract time shall be assessed a penalty for each day of overrun. The Bidder hereby agrees to execute this contract and that said charges are considered a just and reasonable compensation to the County and said charges shall be deducted from payment.

4.2. Availability of Funds

A contract for this project will be awarded and deemed binding only to the extent of appropriated funds for the purpose set forth in this RFP.

4.3. Non-Discrimination

The Bidder shall not discriminate against any individuals and will take proactive measures to assure compliance with all Federal and State requirements concerning fair employment, employment of people with disabilities, and concerning the treatment of all employees without regard to discrimination based upon age, race, color, religion, sex, national origin, or disability.

4.4. Collusive Bidding

The Bidder's signature on the Bid Form is a guarantee the prices quoted have been arrived at without collusion with other eligible Bidder(s) and without effort to preclude the County from obtaining the lowest possible competitive price.

4.5. General Indemnity

The Bidder shall save and hold harmless, protect, defend and indemnify the County (including the County Manager, the Board of Commissioners, as well as Rowan County officers, agents and employees) from and against any demand, claim, suit, loss, expense or damage which may be asserted against any of them in their official or individual capacities by reason of any alleged damage to property, or injury to, or death of, any person arising out of, or in any way related to, any action or inaction of the Bidder (including its officers, agents and employees) in the performance or intended performance of this contract, or the maintenance of any facility, or the operation of any program, which is the subject of, or is related to, the performance of this contract. The obligations of the Bidder pursuant to this paragraph shall not be limited in any way by any limitation in the amount or type of proceeds, damages, compensation or benefits payable under any policy of insurance or self-insurance maintained by, or for the use and benefit of, the Bidder. As an integral part of this contract, the Bidder agrees to purchase and maintain, during the life of this contract, contractual liability insurance in the amount required in the general liability insurance requirements and to furnish proper evidence thereof with the County named as an additional insured.

4.6. Assignment

The successful Bidder shall be the prime Contractor and shall be solely responsible for all contractual performance. The Bidder shall not assign, transfer, convey, sublet, or otherwise dispose of its agreements with the County, or its rights, title, or interests herein, or its power to execute such agreement, to any other person, company or corporation without the previous written consent and approval of the County.

4.7. References

The Bidder shall provide references of "like" customers the date, product(s) and services provided each business reference. The Bidder shall include in the reference information name, address, contact person(s), telephone

number(s), e-mail address and any other information that may be deemed important and that will assist the County personnel in contacting the Bidder's references. The County may request additional evidence of the Bidder's experience, qualifications, ability, products, service facilities and financial standing for which the Bidder shall be prepared to provide to the County, if required.

4.8. Termination

4.8.1. Termination For Cause

The County reserves the right to terminate this contract at any time for cause. The violation of any provision or condition contained in this contract, or the refusal, failure, or inability to carry out any provisions of this contract shall constitute sufficient cause to terminate this contract for cause. Should the County elect to terminate this contract for cause, the County will notify the Contractor in writing and shall specify the cause for termination and the date that such termination shall be effective. Immediate dismissals may be executed if deemed necessary by the County.

If the Contractor:

1. Fails to begin the work under the contract within the time specified.
2. Fails to perform the work with sufficient workers and equipment, or with sufficient materials to ensure the prompt completion of the work.
3. Performs the work unsuitably.
4. Discontinues the prosecution of the work.
5. Becomes insolvent, declares bankruptcy, commits any act of bankruptcy, allows any final judgment to stand against him unsatisfied for a period of forty-eight (48) hours, or shall make an assignment for the benefit of creditors.
6. Shall not carry on the work in an acceptable manner from any other cause whatsoever.

The County shall give notice in writing to the Contractor of such delay, neglect, or default, specifying the same.

If the Contractor, within a period of ten (10) days after such notice, shall not proceed in accordance therewith, then the County shall, upon written certification of the fact of such delay, neglect or default, and the Contractor's failure to comply with such notice, have full power and authority, without violating the contract, to take the prosecution of the work out of the hands of the Contractor, to appropriate or use any or all materials and equipment on the grounds as may be suitable and acceptable, and may enter into an agreement for the completion of the contract according to the terms and provisions thereof, or use such other methods as, in its opinion, shall be required for the completion of this contract in an acceptable manner.

All costs and charges incurred by the County, together with the costs of completing the work under the contract, shall be deducted from any monies due or which may become due to the Contractor. In case the expense so incurred by the County shall be less than the sum which would have been payable under the contract, if the contract had been completed by the Contractor, then the Contractor shall be entitled to receive the difference, and in case such expense shall exceed the sum which would have been payable under the contract, then the Contractor shall be liable and shall pay to the County the amount of said excess.

4.8.2. Termination for Convenience

If the County shall determine that it is in the County's best interest, the County shall notify the Bidder to terminate the work within seven (7) days. In such event, the Bidder shall be entitled to compensation for all work properly executed and any expenses incurred in terminating the contract and vacating the County work site.

No claim shall be made by the Bidder for any loss of anticipated profits because of any alteration, change or termination, or by reason of any variation between the approximate quantities and the quantity of work as done.

5. Section 5: Scope of Work

Rowan County is requesting proposals from qualified firms to provide Business Personal Property Auditing services for the Rowan County Tax Assessor's Office.

5.1. Location of Work

Bidder is expected to provide their own facilities for staff. Work may be performed at the normal offices for bidder's and will require that they travel to make field inspections of property under audit or appeal. Any such travel is at the bidder's expense and should be built into the fees charged as they are considered a cost of doing business in Rowan County and may not be billed separately.

5.2. General Information

Vendor shall be able to:

- 1. Perform Business Personal Property audit on said accounts and report findings back to the County
- 2. Perform field visits of property under audit or appeal
- 3. Provide documentation for the County to review and approve
- 4. Draft letters of introduction, requests for documentation, or reports of audit findings.
- 5. Communicate effectively with businesses to be audited from the time of audit initiation through the resolution of appeal (if applicable)

5.3. Fee Structure

5.3.1. Breakdown of Bid Price

Due to the nature of the service sought from the bidders, bidders will provide a comprehensive breakdown of each fee that may potentially be charged to the County in order to effectively execute the services sought. Such information enables the County to determine the scope of work covered by each item of the breakdown.

5.3.2 Fee Structure - Account Auditing

Acceptable bids will provide a flat fee per audit. Bidders may choose to offer varying fees depending on the scope of the auditing work (typically determined by the size of the business) as well as providing varying fees depending on whether or not there is a discovery (as there is more work once a discovery is found). If varying fees are utilized, the Bidder must clearly specify and define when each level of fees would be indicated.

5.3.3 Fee Structure – Appeal Defense

The bidder should also submit fees on a per-hour, per-day or per-case basis for appeal defense. This may or may not include a base amount of appeal support offered at no cost to the County before proceeding to a level for which there is a fee. There may be one level of fees for all levels of appeal defense, or this may vary depending on the level of the appeal (Informal, Board of Equalization, Property Tax Commission, Court of Appeals, NC Supreme Court). If varying fees are utilized, the bidder must clearly specify and define when each level of fees would be indicated.

5.3.4. Fee Structure – No Additional Costs Accepted

No additional costs are to be invoiced outside of the above referenced. All print, postage and travel expenses should be built into any fees quoted in 3.2 and 3.3 above.

5.3.5. Fee Structure – Multiple Options

The bidder may choose to propose a single set of account auditing and appeal defense fees, or may offer multiple options which allow the county to select the one that best fits the County's needs. All options proposed must be submitted simultaneously as one proposal with the differences between options clearly defined. Additional options submitted after the proposal has been made will be rejected, with the exception of corrections made pursuant to 3.9 below.

5.3.6. Not a Contingency Contract

Under no circumstance will any bid be accepted that suggests or seems to suggest any form of contingency auditing as this is illegal in the State of North Carolina.

5.4. Proposal Contents/Format

The following sections/information will be considered integral to this solicitation. As such, please address each accordingly. It is the intent of the ROWAN COUNTY to award a Business Personal Property Auditing contract for a one-year term beginning July 1, 2024, and ending June 30, 2025; with Option to extend four (4) additional one-year (1) terms, provided such extensions are in the best interests of the parties.

Vendors must submit a response in the form of a proposal as outlined.

5.4.1 Introduction

- A. Company Name
- B. Location of Headquarters
- C. Year company began offering auditing services
- D. Number of North Carolina Counties using the company
- E. Names of North Carolina Counties using the company
- F. Number of Offices in North Carolina
- G. Location of Offices in North Carolina
- H. Number of Auditors and Supporting Staff (broken out separately)
- I. Number of Auditors and Supporting Staff (broken out separately) in North Carolina
- J. Qualifications Required of Auditors
- K. Quality Control Procedures in Place
- L. Company Vision and Mission Statements as well as any statements of Core Principles, etc.
- M. List of References or Letters of Recommendation

5.4.2 Scope of Work.

Vendors will be expected to provide the following services as part of the Business Personal Property Auditing program:

- A. The Vendor will perform an audit on said accounts and report findings back to the County.
- B. Vendor will perform field visits of property under audit or appeal
- C. Vendor will draft letters of introduction, requests for documentation, or reports of audit findings.
- D. Vendor will communicate effectively with businesses to be audited from the time of audit initiation through the resolution of appeal (if applicable)

5.4.3 Appeal Defense:

- The Vendor will provide appeal defense services beginning from the time that the audited company files an appeal on any level (including informally to the County Assessor) to the time that all appeals are concluded (potentially to the level of the NC Supreme Court).
- The Vendor will communicate with the Appellant, meet with the County and the Appellant at the County office or the Appellant's place of business to review concerns, and will provide evidence in any hearings to support the recommended valuation.

BIDDER INFORMATION SHEET

- 1. COMPANY NAME _____
- 2. OWNER OF COMPANY _____
- 3. NUMBER OF YEARS IN BUSINESS _____
- 4. NUMBER OF PERSONS EMPLOYED ON REGULAR BASIS _____
- 5. WHO WILL BE THE COUNTY'S CONTACT PERSON IN THE EVENT YOUR FIRM IS AWARDED THE CONTRACT.

CONTACT _____

TELEPHONE _____

EMAIL _____

- 6. PLEASE LIST TWO (2) REFERENCES OF BUSINESSES (NOT HOMES) FOR WHICH YOU HAVE PROVIDED THIS KIND OF SERVICES. PREFER ONE FROM A MUNICIPALITY, COUNTY GOVERNMENT OR PUBLIC AGENCY, SUCH AS SOIL AND WATER CONSERVATION.

REFERENCE NO. 1

NAME & TITLE: _____

AGENCY: _____

ADDRESS: _____

TELEPHONE: _____

NATURE OF ASSOCIATION: _____

EMAIL: _____

REFERENCE NO. 2

NAME & TITLE: _____

AGENCY: _____

ADDRESS: _____

TELEPHONE: _____

NATURE OF ASSOCIATION: _____

EMAIL: _____

PROPOSAL RESPONSE FORM

The undersigned proposes and agrees that if this bid is accepted to contract with Rowan County, North Carolina for the furnishing of all equipment and labor necessary to complete the scope of work described in the Request for Bids documents in full and complete accordance with specifications and contract documents, and to the full and entire satisfaction of Rowan County, North Carolina for the prices provided below. Pursuant to the provisions of NC G.S. 143-54 under penalty of perjury, the signer of the bid certifies that this bid has not been arrived at collusively or otherwise in violation of Federal or North Carolina antitrust laws.

The following addenda are acknowledged: _____ dated _____
 _____ dated _____
 _____ dated _____

 COMPANY NAME FEDERAL ID#

 STREET ADDRESS PO BOX CITY STATE ZIP

 TELEPHONE # FAX #

Size	Total Tax Value per Current Listing	Fee per Account
0	\$0 - \$49,999	
1	\$50,000 - \$399,999	
2	\$400,000 - \$999,999	
3	\$1,000,000 - \$4,999,999	
4	\$5,000,000 - \$14,999,999	
5	\$15,000,000 - \$29,999,999	
6	\$30,000,000 - \$49,999,999	
7	\$50,000,000 and up	
8	Non-reporting or Forced Assessed Accounts	

 SIGNATURE

 SIGNATORY'S NAME (printed)

 SIGNATORY'S TITLE (printed)

*Rowan County is seeking a fixed cost for all items above to be invoiced Net30 terms. The master service agreement period will be reassessed at the one-year mark, where the County can choose to extend four (4) additional one-year (1) terms, if all parties agree.