



George Kaitsa
Delaware County Auditor

**Request for Qualifications
for the
2023 Reappraisal of Real Property**

**Delaware County, Ohio
George Kaitsa, County Auditor
April 30, 2021**

1. GENERAL

The Delaware County Auditor’s Office is seeking qualifications from qualified firms in accordance with Ohio Administrative Code (“O.A.C.”) Section 5703-25-08(K), hereinafter (“Contractor”s), for the reappraisal of real property in Delaware County for the tax lien date of January 1, 2023 as required by the Division of Tax Equalization. The submission of qualifications in response to this Request for Qualifications (“RFQ”) will be accepted until 4:00 P.M. EDT on May 28, 2021.

Delaware County is contained within 457 square miles. There are 88,490 parcels in the county comprised of the property types listed below.

Residential	79,316	Agricultural	3,386
Commercial	4,313	Industrial	433
Exempt	578	Public Utility	454
Mineral	10		

The Delaware County Auditor wishes to enter into fixed price agreement with the firm selected as the most qualified for this engagement as determined by the Delaware County Auditor.

2. LEGAL REQUIREMENT

The Ohio Revised Code requires the Delaware County Auditor to conduct a reappraisal of all real property in Delaware County for the tax lien date of January 1, 2023.

3. PRESENT CAPABILITY

Delaware County is using a computer assisted mass appraisal (“CAMA”) system called MVP, which is maintained and supported by Aumentum Technologies.

The Delaware County Auditor also plans to use Data Cloud Solutions software for the automated collection and entry of parcel specific data for the 2023 sexennial reappraisal.

4. GOVERNING LAW

In completing the work required under this proposed engagement, the Contractor will be guided by the Ohio Constitution, the Ohio Revised Code (“R.C.”), any applicable Administrative Rules as promulgated by the Tax Commissioner, and standards developed

by the International Association of Assessing Officers for the mass appraisal of real property including the application of the three approaches to value (income, cost and market) as well as generally accepted mass appraisal procedures.

5. SCOPE OF SERVICES

The Contractor will be expected to provide appraisal services and training within the context of a mass appraisal. Appraisal services as requested in this RFQ refer to the appraisal of all real property within the County for ad valorem tax purposes to estimate the market value as of January 1, 2023, and the provision for all related services required for the implementation and maintenance of the 2023 sexennial reappraisal. The Contractor will complete the reappraisal of all real property which includes residential, agricultural, commercial, industrial, manufactured homes taxed as real property, utility company improvements, tax-exempt properties, and tax abated properties. All values shall be established at the fair market value for the real property.

6. QUALIFICATIONS OF CONTRACTOR PERSONNEL

The Contractor shall provide competent personnel of good character who will perform their work assignments in compliance with applicable legal requirements. The Contractor's personnel will have sufficient aptitude, training, experience, and familiarity with the Ohio real property reappraisal system and procedures. All personnel will be expected to perform their duties effectively and to comply with all applicable legal requirements in performing their work assignments under the direction of a Qualified Project Manager, as defined in R.C. § 5713.012.

The contractor shall submit resumes for each person assigned to the reappraisal project along with planned work assignments. The resumes shall indicate the person's name, address, education, relevant training, courses completed in the last ten years, and previous work experience related to mass appraisal in Ohio.

The Contractor's qualified project manager must have a minimum of ten (10) years experience in real estate mass appraisal processes and must have completed a sexennial reappraisal within the past ten (10) years in the State of Ohio and possess the qualifications as defined in R.C. § 5713.012.

7. REMOVAL OF CONTRACTOR PERSONNEL

The Delaware County Auditor reserves the right to approve all personnel to be assigned to the project by the Contractor. After the commencement of the project, the Contractor,

upon written notice from the Delaware County Auditor, shall remove any personnel that the Auditor determines to be incompetent or negligent in the performance of their duties, or for any other failure of good behavior. The Contractor shall provide an assurance that all personnel assigned to reappraisal are competent and exhibit good character.

8. IDENTIFICATION OF CONTRACTOR PERSONNEL

The Contractor shall provide proper identification for all personnel assigned to this engagement. Photo identification badges will be required for each person together with company name and telephone number. Identification badges shall be clearly displayed on the outside clothing of all Contractor personnel during fieldwork and readily visible at all times when working on the Delaware County project. In addition to identification badges, the Delaware County Auditor will provide safety vests for Contractor personnel to use and magnetic signs for any vehicles used in the field. All Contractor's personnel must dress professionally and be extremely courteous when representing the Delaware County Auditor.

9. RESTRICTIONS ON HIRING

The Contractor shall not hire any employee of the Delaware County Auditor's Office nor the member of any employee's immediate family for the duration of this agreement.

10. CONTRACTOR STATUS

Contractor agrees that the Contractor and the Contractor's personnel are independent contractors and that no employment relationship, joint venture, or partnership has been or will be created between Contractor and the Delaware County Auditor pursuant to the terms and conditions of any contract entered into as a result of this RFQ. As an independent contractor, Contractor and the officers, officials, employees, representatives, or agents of the Contractor acknowledge that they are not entitled to any of the benefits enjoyed by employees of Auditor and shall not be eligible for participation in the Ohio Public Employees Retirement System as the result of this engagement. Contractor shall be responsible for all federal, state, municipal, or other tax liabilities along with workers compensation, unemployment compensation, and insurance premiums which may accrue as a result of compensation received for services rendered under any contract entered into as a result of this RFQ.

11. SUBCONTRACTING OF SERVICES

Subcontracting of any work contemplated under this proposed engagement is specifically prohibited without the prior written consent of the Delaware County Auditor.

12. OFFICE SPACE

The Delaware County Auditor will furnish limited office space in the Delaware County Hayes Building or other suitable space for use by Contractor under this proposed engagement.

13. COUNTY TAX MAPS

Delaware County will furnish copies of maps to the Contractor as required under this proposed engagement.

14. QUALITY CONTROL AND PROJECT INSPECTION

Under this proposed engagement, the Delaware County Auditor reserves the right to inspect the work completed by the Contractor at bi-weekly intervals during the performance of the contract. The Auditor may assign staff personnel to work with the Contractor and provide any needed assistance to assure that the reappraisal objectives are achieved in an efficient and timely manner.

The Contractor will be required to establish a quality control program approved by the Delaware County Auditor and follow procedures when performing work on this contract. This quality control program must have written procedures regarding how information is to be obtained, verified, and subsequently entered in the County's CAMA system. Written procedures shall be furnished to the County Auditor in conjunction with this proposed engagement.

15. RECORD AVAILABILITY

Under this proposed engagement, the records of previous appraisals will be available for viewing in MVP database and the Delaware County Auditor's Office during normal business hours. The Contractor shall not remove any records from the Auditor's Office.

16. CONFIDENTIALITY OF APPRAISAL DATA

The Contractor shall assure that no personnel on the Contractor's staff shall disclose any appraisal information to any individual, firm, organization, or company.

Any data intended for public or private release shall be provided to the Delaware County Auditor and the Auditor will provide for its release pursuant to the Ohio Public Records laws.

If Contractor is required by law or by court order to disclose any such information, the Contractor agrees that it shall provide the Auditor with reasonable prior written notice of such request to enable the Auditor to seek a protective order or other appropriate remedy prior to such disclosure. The obligation to keep such information confidential pursuant to this Section shall survive the expiration or termination of any contract entered into as a result of this proposed engagement.

17. TRAINING

Under this proposed engagement, the Contractor will be responsible for training its personnel in order to appraise the real property in accordance with established standards for mass appraisal.

18. PUBLIC RELATIONS

Under this proposed engagement, the Contractor will provide staff to assist with any public outreach programs that the Delaware County Auditor requires. The Delaware County Auditor encourages recommendations for a public outreach campaign to be included in the response to this RFQ. The Contractor will include the costs of the public outreach campaign in the fixed fee proposal for this RFQ.

19. INFORMAL HEARINGS

Under this proposed engagement, the Contractor, in conjunction with the Auditor, will conduct an informal review with property owners, during specified periods and at such locations as determined by the Auditor.

Recommended changes in data, computations, or valuations of properties as a result of the informal hearings shall be provided to the Delaware County Auditor no later than October 30, 2023. The Auditor shall be responsible for giving notice as deemed necessary of changes that result from the informal hearings.

The Contractor will include the costs of informal review activities in its fixed fee proposal for this RFQ.

20. SUPPORT OF VALUES

Under this proposed engagement, the County shall retain ten percent (10%) of the total contract as a retainer for the support of values until all complaints have been resolved by

either the Board of Revision or other legal bodies in Ohio including the Common Pleas Court, the Ohio Board of Tax Appeals, Appellate Courts, and the Supreme Court of Ohio. The support of values before the Delaware County Board of Revision shall be made by a representative of the Contractor.

The Contractor shall provide a written appraisal for any appeals of value from the Board of Revision at the request of the Delaware County Auditor or his designee.

Within ten days after the filing of a notice of appeal from a decision of the Board of Revision in any valuation complaint, Contractor shall be notified by the Delaware County Auditor that such notice has been filed and Contractor shall provide a competent witness, or the project manager, who is well prepared to give proper evidence and testimony at such time as the appeal is heard by either the Ohio Board of Tax Appeals or the Court of Common Pleas. The witness must qualify as an expert who has personally inspected the property in litigation and has made an independent written appraisal in support of the value conclusion.

21. DATA COLLECTION

A. Data Collection –Residential/Agricultural/Manufactured Homes Taxed Like Real Property

The Department of Taxation (“Taxation”) requires that all residential, agricultural, and manufactured homes taxed like real property be visually inspected to verify current parcel characteristics. The Contractor will describe the methodology and techniques that will be used to comply with state requirements as part of the response to this RFQ.

Acreage allocation on any properties currently classified under Current Agricultural Use Valuation (“CAUV”) may not be changed by the Contractor but discrepancies should be reported to the Auditor. Classifications as to use, such as tillable, permanent pasture, woodland, and wasteland will be retained as currently allocated unless otherwise instructed by the Auditor.

B. Data Collection –Commercial/Industrial/Public Utility/Exempt Properties

Taxation requires that all commercial, industrial, public utility, and exempt properties be visually inspected to verify current parcel characteristics. The Contractor will describe the methodology and demonstrate techniques to comply with state requirements as part of its response to this RFQ.

The Contractor will consider the data collected and determine that the structures have been properly described to assure the use of appropriate schedules for computing replacement cost new and will make a judgment as to the grade (quality) of

construction and of the depreciation, both functional and physical of each structure. The Contractor will also apply unit land values to the parcel and adjust the indicated unit values to account for the particular characteristics of the site.

Additionally, the Contractor will consider the income approach to value if applicable, considering the indicated value of the structure and the indicated value of the land against the sales information concerning the same parcel or neighboring comparable parcels and finally make a determination on the judgmental factors which affect the Contractor's opinion of value, utilizing its mass appraisal methods and standards.

The Contractor will establish a market value on all property classified as exempt; however, the County will be responsible for maintenance of the abatement and exemption information during the project and the recalculation of abatements and exemptions at the conclusion of the project.

C. Sketch of Structures

For residential, agricultural, commercial, industrial, public utilities, and exempt properties, the Contractor will provide and maintain a computerized sketch of the principal dwelling for each parcel as required. Exterior dimensions to the nearest foot will be recorded, and the attached components will be identified. Sketches too detailed for electronic rendering will be drawn by hand.

22. PARCEL REVIEW

Under this proposed engagement, the Contractor shall be responsible for a field review of any parcel in any class whose estimated value exceeds by ten percent of the sales ratio established by area and consistent with comparable properties. The personnel assigned to this project must have substantial valuation experience.

23. APPROVAL OF VALUES

The Delaware County Auditor will receive recommendations from the Contractor and have final approval over all values. The Delaware County Auditor will submit the tentative real property tax abstract to Taxation in accordance with a project schedule such that the tentative real property abstract will receive final approval from Taxation prior to June 1, 2023.

24. ANALYSIS

The Contractor shall conduct an analysis of all sales which have taken place in Delaware County during the 36 months prior to the tax lien date by taxing district and appraisal

neighborhood. Sales shall be investigated for accuracy in determining fair market value and sale validity. The Contractor shall specify the process used for validation of sales and the criteria for exclusion.

25. APPRAISAL OF AGRICULTURAL, COMMERCIAL, AND INDUSTRIAL PROPERTY

The Contractor shall be responsible for the valuation of properties in all classes including Agricultural, Industrial, and Commercial. The Contractor will inspect properties as necessary or at the request of the Delaware County Auditor.

26. EXEMPT PROPERTY

All exempt structures and land will be valued at their fair market value. The Contractor will verify continued exempt use of the properties as part of this project.

27. CLASSIFICATION OF PROPERTY

The Contractor will identify each parcel of real property in accordance with the property class codes established by the Tax Commissioner and recorded in Ohio Administrative Code Section 5703-25-10 and any other applicable rules or regulations.

28. INSPECTION OF PROPERTY

The Contractor will request and obtain signatures of any responsible adult authorized to permit the data collector to view the interior of the property. Such signatures will be kept for the duration of the project and shall be provided to the Delaware County Auditor.

29. NEIGHBORHOOD ANALYSIS

The Contractor will determine if any changes to the appraisal neighborhoods are needed within the County based on market analysis, demographics, and other factors influencing the composition and relative values found in those existing neighborhoods.

The Contractor will utilize the existing coding system to identify the neighborhoods. The Contractor can alter, add, change, or delete neighborhood delineation, and assign new neighborhood codes as necessary and subject to the approval of the Delaware County Auditor. The Contractor shall provide the Delaware County Auditor with a neighborhood delineation map and will obtain the approval of the Auditor before the neighborhood coding system and delineation revisions are finalized.

30. OMITTED LOTS OR LANDS

If the Contractor should locate a lot or lands which have been omitted from the Delaware County Auditor's tax list at the time of a field investigation, a notation to that effect will be included in the Delaware County records.

31. PROPERTY SPLIT

The Delaware County Auditor will advise the Contractor on a monthly basis of any transfer or division of real property.

32. LAND VALUATION

Sales data covering fair market value sales of vacant land will be obtained from all available sources and will be compiled, reviewed, and analyzed to determine land values in Delaware County by the Contractor.

33. WORK PRODUCT DELIVERABLES

The Contractor will deliver the following products ("Deliverables") to the County Auditor at the completion of the revaluation:

1. Final values of real property and supporting documentation to be provided to the Delaware County Auditor in accordance with a project schedule such that the tentative real property tax abstract may be submitted to and receive final approval from Taxation prior to June 1, 2023;
2. Recommendations of changes in the valuations of properties resulting from the informal hearing to be provided no later than October 15, 2023;
3. Documentation of procedures used throughout the revaluation;
4. Any and all training materials and manuals used to train Auditor's staff;
5. All material documentation used in the land valuation program including supporting materials;
6. Comparable sales data information;
7. Commercial property analysis sheets;
8. Neighborhood codes and delineation;
9. A report detailing any communications or inquiries from members of the public.

34. APPROVAL OF THE DIVISION OF TAX EQUALIZATION

The Contractor will prepare such reports as may be necessary to enable the Delaware County Auditor to prepare and submit the tentative real property tax abstract to the Department of Taxation and to obtain final approval of the tentative real property tax abstract from the Department of Taxation prior to June 1, 2023.

35. ASSISTANCE TO THE COUNTY AUDITOR

The Contractor recognizes and agrees that work done under the proposed engagement constitutes assistance to the Delaware County Auditor in arriving at fair and equitable valuations of real property in Delaware County, Ohio and that such values are subject to the review and final approval of the Delaware County Auditor.

36. PROJECT SCHEDULE

The Contractor will provide the Delaware County Auditor with a project schedule, acceptable to the Auditor, reflecting the Contractor's management approach in completing the work called for in this contract. At a minimum, this schedule will show when the major tasks will start and finish, planned reviews of work associated with each major task, and any other information that will assist in planning and tracking this project successfully. The Contractor will review, with the Auditor or an employee designated by the Auditor, the monthly, weekly, and/or daily completed analysis and review of sales of properties and schedules.

In the event Contractor for any reason is unable to start the revaluation on the date set in any contract entered into as a result of this RFQ, Contractor shall immediately notify the Tax Commissioner and shall appear before the Tax Commissioner to explain, under oath, the reason or reasons it is unable to start the revaluation.

37. PROJECT STATUS REPORT

The Contractor will submit a monthly project status report to the County Auditor indicating work activities completed, milestones achieved, problems encountered, assistance requested, and projections of work activities for the next month.

38. COMPLIANCE

The Contractor will comply with all applicable federal, state, and local laws, rules, and regulations during performance on this contract.

Contractor agrees to comply with all applicable state and federal laws regarding the maintenance of a drug-free workplace and shall have adopted a drug-free workplace policy. Contractor shall make a good faith effort to ensure that all of its personnel comply with the established drug-free workplace policy.

39. INSURANCE

The Contractor will be required to furnish the following insurance coverage within ten (10) days from notice of award. Insurance coverage must remain in full force for the duration of the contract term, including any and all extensions. All renewal certificates must be furnished at least ten (10) days prior to policy expiration.

Comprehensive General Liability Insurance

Insurance will include contractual liability insurance issued by an insurance company licensed to conduct business in the State of Ohio, and provide limits of \$1,000,000 for each person and \$1,000,000 for each occurrence of bodily injury liability and \$1,000,000 of property damage liability. All deductibles are the sole responsibility of the Contractor. Delaware County and the Delaware County Auditor shall be a named insured on this policy.

Automobile Liability Insurance

Comprehensive automobile liability coverage will be issued by an insurance company licensed to conduct business in the State of Ohio and will provide limits of \$1,000,000 for each person and \$1,000,000 for each occurrence of bodily injury liability and \$1,000,000 for each occurrence of property damage liability. All deductibles are the sole responsibility of the Contractor to pay and/or indemnify. The Contractor shall ensure that all personnel shall have appropriate comprehensive automobile liability coverage if they use their personal vehicles for their work assignments.

Unemployment Insurance

The Contractor shall be responsible for providing unemployment insurance coverage for personnel eligible for unemployment and as required by law.

Worker's Compensation Insurance

Worker's Compensation Insurance coverage shall be provided as required by the Ohio Revised Code and shall provide employer's liability insurance in the amount of \$100,000.

Professional Liability Insurance

The Contractor will provide professional liability (errors and omissions) insurance of at least \$1,000,000 per claim and in the aggregate.

40. INDEMNIFICATION

The Contractor shall indemnify and hold harmless the Delaware County Auditor, the Delaware County Commissioners, its officers and all employees, from all claims, demands, payments, suits, actions, recovery, and judgments of any kind brought or recovered against it by reason of any act or omission of the Contractor, its agents, and personnel in the execution of this reappraisal project.

41. SELECTION CRITERIA AND BASIS OF AWARD

The Delaware County Auditor will select the Contractor determined to be the most qualified for this engagement based on the recommendation and determination of the Delaware County Auditor's selection committee. The decision of the selection committee and the Delaware County Auditor shall be final.

In addition to a review of the written responses to the RFQ, the selection committee will conduct virtual interviews with each of the Contractors that submitted a responsive proposal for this engagement. The selection committee will consist of the Delaware County Auditor and selected members of the senior management team for the Delaware County Auditor. The selection criteria will include the following items: Project Manager qualifications (10 points); Prior experience, references, and project team (10 points); Project schedule, timetable, and work plan (30 points); Quality control procedures and project management (20 points); Technology and data collectors for visual inspection (10 points); Public outreach campaign (5 points); and Fixed fee proposal (15 points).

The Delaware County Auditor reserves the right to reject any and all proposals. The Delaware County Auditor may waive any minor discrepancies contained in the proposal if such discrepancies do not constitute a violation of law and do not have a material impact on the proposal.

Any contract executed in response to this RFQ shall not be effective until it has been approved by the Tax Commissioner. The Tax Commissioner must approve in writing any departure, change, or alteration to the terms of the contract as originally executed.

42. ACCEPTANCE OF CONTRACTOR'S WORK

The Delaware County Auditor will be the sole judge of whether the Contractor has met all contractual requirements, Deliverables, and services as contemplated by the RFQ.

43. PAYMENT OF FEES

Any agreement entered into will include the following provisions concerning payments of fees.

The Contractor will bill every four (4) weeks for an amount which will be in such proportion to the fee as the percentage of the project completed during the preceding four (4) weeks, less a "holdback" equal to ten percent (10%) of the proportionate amount. The percentage of the project completed during the preceding four (4) weeks will be set forth by the Contractor on a report submitted with its billing. The County will have the right to review and audit the Contractor report of progress at any time during the contract period.

The County will make payment to the Contractor within thirty (30) days after the date of each billing.

If any Deliverables are not delivered to the Delaware County Auditor by the deadline provided for in any contract entered into as a result of this RFQ, all remaining payments will be suspended until there has been full compliance with the terms of the contract.

44. LIQUIDATED DAMAGES

If any Deliverables are not delivered to the Delaware County Auditor by the deadline provided for in any contract entered into as a result of this RFQ, a penalty of \$200 per day as liquidated damages will begin on the day following the Deliverables deadline for each and every day thereafter, excepting Saturdays, Sundays and legal holidays, up to and including the date of full and complete compliance by Contractor with the terms of the contract.

45. FORCE MAJEURE

In the event that Contractor maintains that the revaluation cannot be completed within the times set in any contract entered into as a result of this RFQ because of an act of God or because of elements not within the control of Contractor such as riots, war, organized work stoppage, or other delay not caused by Contractor, then the Tax Commissioner shall hear the matter and if, in the Tax Commissioner's opinion, which shall be final, the delay was actually caused by any of the above stated reasons or for any other good reason over which Contractor had no control, then the penalty provided in Section 45. LIQUIDATED DAMAGES shall not be imposed.

46. DISQUALIFICATION

The Delaware County Auditor reserves the right to disqualify proposals, before or after opening, upon evidence of collusion with intent to defraud or engage in any illegal practices by the Contractor.

47. NONDISCRIMINATION

There shall be no discrimination in the hiring of any personnel contemplated by this RFQ based on race, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, military status as defined in O.R.C. § 4112.01, or age.

48. QUALIFICATIONS SUBMISSION DATE

Sealed qualifications for acceptance at the Delaware County Auditor's Office must be received in the Delaware County Auditor's office by 4:00 P.M. EDT on May 28, 2021. Any sealed RFQ received after 4:00 P.M. EDT on May 28, 2021 shall not be considered. The qualifications must be submitted in an envelope that is clearly marked "QUALIFICATIONS FOR DELAWARE COUNTY REVALUATION PROJECT".

49. SUBMISSION COSTS

The Delaware County Auditor's office shall not be liable for any costs incurred by the Contractor in the preparation or submission of a statement of qualifications in response to this RFQ.

Cost Worksheet 2023 Reappraisal

Fee for verification and revaluation of real property:

	<u>Per Parcel</u>	<u>Total</u>
Residential	_____	79,316 = _____
Agricultural	_____	3,386 = _____
Commercial	_____	4,313 = _____
Industrial	_____	433 = _____
Exempt	_____	578 = _____
Public Utilities	_____	454 = _____
Mineral	_____	10 = _____
 Fee for public outreach campaign		 _____
Fee for informal hearings		_____
Other (please specify)		_____
 Total Fixed Fee Proposal		 _____

Selection Committee Evaluation Sheet

Contractor _____

Date _____

Committee Member Name _____

Scoring Criteria	Points Available	Points Awarded	Notes
Project Manager qualifications	10		
Prior experience, references, and project team	10		
Project schedule, timetable, and workplan	30		
Quality control procedures and project management	20		
Technology and data collectors for visual inspection	10		
Public outreach campaign	5		
Fixed fee proposal	15		
Total	100		