

Request for Proposals

Business Personal Property Auditing Services

July 28, 2025



McDowell County
Tax Assessing

Table of Contents

1. Introduction..... 3

2. Overview..... 3

3. Scope of Work 3

4. General Requirements & Qualifications 4

5. Proposal Requirements 5

6. Submission Requirements 6

7. RFP Process Timeline 6

8. Review & Selection Process..... 6

9. Evaluation Criteria..... 7

10. Limitations, Cancellation, and Additional Work 7

11. Nondiscrimination & Equal Opportunity Employer 7

1. Introduction

McDowell County is seeking proposals from qualified firms for business personal property auditing services.

Submittal deadline is August 22, 2025, at 3:00pm.

Proposals must be submitted in person, mail, or special courier service to the McDowell County Services Building at the addresses below with the firm's name and ***Business Personal Property Auditing Services*** written on the outside of the envelope/box:

Mail/Hand Delivery McDowell County Tax Assessor
Attn: Business Personal Property Auditing
60 E Court St
Marion, NC 28752

No Pre-Bid Meeting will take place. Questions can be emailed to assessing@mcdowellgov.com no later than 3:00 pm, on August 8, 2025. Answers to all submitted questions will be posted on the Bid Opportunities page on the County's website: www.mcdowellgov.com/county/bid-opportunities

Any proposals received later than the specified date and time will not be accepted or considered.

2. Overview

McDowell County is seeking proposals from qualified firms for business personal property auditing services. The purpose of this audit program is to verify the accuracy of reported information contained within the Business Personal Property Listing Forms throughout McDowell County as authorized by North Carolina General Statutes.

3. Scope of Work

There are approximately 1,751 business personal property tax returns filled annually with the McDowell County Tax Department. Approximately 399 of those returns represent locations where the total of the taxable business personal property exceeds \$50,000 and 1,352 of those returns represent locations where the total taxable business personal property is less than \$50,000.

1. Property owners, property locations, and property tax returns selected for each audit will be selected for audit by the awarded firm through a random selection process.
2. The work performed by the awarded firm will be under the direct supervision of the County Tax Assessor. All correspondence with the property owner will be signed by the authorized/designated representative of the Tax Assessor.
3. The awarded firm will initiate contact with the property owner by letter for a Business Personal Property Audit and request access to records.
4. The awarded firm will arrange for examination and review of each property owner's records.

5. The awarded firm will review, compare, and reconcile the property owner's business personal property tax listings for each relevant year with the Federal and State income tax returns and/or internal fixed asset records maintained by the property owner or relevant records, including but not limited to audited financial statements.
6. After the County has reviewed and approved the results of the audit process, the awarded firm will prepare and submit correspondence to the County Tax Assessor which will serve as the County's notice to the property owner of the audit results. Where necessary correspondence shall serve as the "notice" described in North Carolina General Statute 105-312 (d) and will meet all the requirements thereof.
7. The awarded firm may be asked to serve as a witness or otherwise participate in a formal administrative and judicial hearing in connection with a property owner's appeal of any increased assessment as a result of the auditing firm's efforts. Participation by the awarded firm is at the sole discretion of the County.
8. The awarded firm may participate in discussions with the business property owner seeking to resolve disputes or disagreements as to the valuation of taxability of the property owner's business personal property. The level of participation is a decision left to the sole discretion of the County Tax Assessor. The decision or determination of any changes includes but not limited to assessment, valuation (including penalty assessment), and taxability shall rest with the County Tax Assessor.
9. The awarded firm shall prepare and submit, monthly detailed progress reports for "Audits – Outstanding" and "Audits – Completed". The "Audits – Outstanding" report should include, but not limited to, the following items: taxpayer's name, account number, location address, contact name and phone number, date assigned, audit issues, findings, and outstanding issues. The "Audits – Completed" report should include all the above with the addition of final assessment.

4. General Requirements & Qualifications

1. Firms must be registered with the North Carolina Department of Revenue as a firm with expertise in auditing services, being fully qualified to carry out such duties as this RFP requires; and file annually a report with the Department of Revenue setting forth certain information as outlined in N.C.G.S. 105-289.
2. Firms must have experience working in North Carolina for auditing services over the past five (5) years.
3. Firms must be able to provide at least three (3) references that show experience with public section clients such as McDowell County within the last five (5) years.

5. Proposal Requirements

Include the following items in the order listed below in your response to this Request for Proposal (RFP). Proposals should be prepared as simply as possible and provide a straightforward, concise description of the firm's capabilities to satisfy the requirements of the RFP.

1. **Executive summary of proposal** – This section should be limited to a brief narrative highlighting the firm's proposal.
2. **Firm information & Staffing Plan** – Brief description of firm, history, and staff that would be assigned to the project. Provide the resumes of staff that would be assigned to the auditing, project management, and executive management. Please include the availability and time commitment for staffing assigned to this project. Indicate if plans for any proposed additional staffing. (Due to concerns of confidentiality, no subcontracting will be considered).
3. **Audit Work Plan** – Detail the proposed audit plan and list the significant tasks, methodologies, and responsibilities in order of completion. Please include information on suggested scheduling or audit calendars and expected number of accounts that could be audited. Please provide examples of management reports and sample correspondence to be used with McDowell County taxpayers
4. **County Support** – Provide estimates of resources to be provided by McDowell County to include, but not limited to, space, equipment, administrative and clerical support, and management.
5. **References** – Provide three (3) references that show experience as outlined in Section 4: General Requirements & Qualifications. Include name and complete contact information for the references.
6. **Cost considerations** - Due to the nature of the services sought, proposals will provide a comprehensive breakdown of each fee that may be potentially charged to the County.
 - a) Account Auditing Fee: Provide a flat fee per audit. Proposals may include varying fees depending on the valuation ranges of the business's personal property.
 - b) Appeal Defense Fee: Provide fees on a per-hour, per-day, or per-case basis for appeal defense.
 - c) Additional Fees: Any additional fees must be noted in the proposal, only fees noted in the proposal may be invoiced. Costs for travel, meals, mileage, printing, postage, lodging, salaries, or any other expense incurred in performing audits or defending appeals should be built into fees quoted above.

6. Submission Requirements

The firm's submission shall consist of the following in a sealed envelope/box labeled with the firm's name and Business Personal Property Auditing Service on the outside:

- Submissions must include response to each item found in section 5.
- 1 paper copy of the submission
- 1 electronic copy of the submission in PDF format on a USB thumb drive
- The sealed envelope/box shall be submitted as outlined on page 3 of this RFP.

7. RFP Process Timeline

Anticipated RFP timeline - subject to change.

Task	Date	Time
RFP Advertised	07/28/2025	9:00am
RFP Questions Due	08/08/2025	3:00pm
RFP Due	08/22/2025	3:00pm
Proposal Review & Interviews	08/25/2025 – 09/03/2025	TBD
BOC Meeting to Award	09/08/2025	5:00pm

8. Review & Selection Process

All submissions will be reviewed by a selection committee made up of County staff. The committee will evaluate proposals to ensure they meet the RFP requirements and, depending on the number of submissions received, may recommend a short list for interviews. The County shall not be required to hold interviews; however, depending on the number of responses and the information contained in the responses, the County may decide to conduct interviews with firms of its choice. The County reserves the right to request clarification of information submitted. The selection committee will forward their recommendation to the McDowell County Board of Commissioners. The McDowell County Board of Commissioners will make the final decision on firm selection at a regularly scheduled meeting.

9. Evaluation Criteria

All qualified proposals will be evaluated, and award made based on considering the following criteria to result in an award most advantageous to the County.

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. Below is the criteria that will be considered in the evaluation:

1. Technical Approach: Evaluation of the overall understanding of the scope of work for the proposed project; completeness, adequacy, and responsiveness to the required information of the request for proposals.
2. Qualifications and Experience: Firms will be evaluated based on their qualifications and experience in performing the requested Business Personal Property and Audit Appeal Services including past performance on McDowell County projects or other projects of similar nature and complexity as the proposed project; evaluation of client references whether included in the proposal response or not; overall responsiveness to County's needs.
3. Cost: Cost may be considered but need not be the sole determining factor.

10. Limitations, Cancellation, and Additional Work

This RFP does not commit McDowell County to award a contract, pay any costs incurred in preparation or travel to McDowell County, NC to present a submittal toward this request, or to procure or contract for services. All submissions in response to this RFP become the property of McDowell County. The County reserves the right to accept or reject any or all documents received, to cancel this RFP in part or in its entirety, or to waive irregularities. After submissions are reviewed, the County will select the firm(s) in the best interest of our agency. McDowell County reserves the right to negotiate with the selected firm(s) to perform additional services on these or other projects.

11. Nondiscrimination & Equal Opportunity Employer

McDowell County is an Equal Opportunity Employer and invites the submission of qualifications from all entities including those designated as minority and women-owned business enterprises (MWBE), historically underutilized businesses (HUB), and certified/registered Section 3 businesses. McDowell County complies with all civil rights provisions of federal statutes and related authorities which prohibit discrimination in programs and activities receiving state and federal assistance. McDowell County does not discriminate on the basis of race, sex, color, age, national origin, religion, or disability, in employment or provision of services.

