



**OFFICE OF THE
CLAY COUNTY PROPERTY APPRAISER**

Honorable Tracy S. Drake, CFA, CAE, ASA, RES, AAS
State-Certified General Real Estate Appraiser RZ2759

REQUEST FOR PROPOSALS

FOR

**HOMESTEAD PROPERTY TAX
EXEMPTION AUDIT SERVICES**

RFP # 001-2021

A handwritten signature in black ink, appearing to read "Tracy Drake", is positioned above a horizontal line.

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REQUEST FOR PROPOSALS

Homestead Property Tax Exemption Audit Services

RFP # 01-2021

Office of the Clay County Property Appraiser
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1.1 Introduction

The Office of the Clay County Property Appraiser (“**Property Appraiser**”) intends to hire an individual or firm (“**Contractor**”) to provide the professional services described in this Request for Proposals (“**RFP**”). Persons interested in submitting a response should carefully review this RFP for instructions on how to respond and for the applicable terms.

1.2 Location

Clay County is located in northeastern Florida, approximately 25 miles southwest of Jacksonville and approximately 30 miles northwest of St. Augustine. The county encompasses approximately 644 square miles, and includes the following taxing authorities: the Board of County Commissioners (001), the City of Green Cove Springs (002), the City of Keystone Heights (003), the Town of Orange Park (004), the Town of Penney Farms (005), the Lake Asbury Municipal Service Benefit District (006), the Keystone Heights Commercial Redevelopment Area (007), the Clay County School Board (CCSB), and the St. Johns River Water Management District (SJRWMD). According to the most recent census, there were 216,072 people residing in the county and it is projected that the population will experience a 93 percent increase between 2000 and 2030.

1.3 Overview

The Property Appraiser is an elected Constitutional officer with a staff of approximately (33) full-time employees and a 2020 fiscal year budget of approximately \$3,000,000. The Property Appraiser is responsible for producing an annual assessment roll and submitting it to the Florida Department of Revenue and providing value estimates to the local taxing authorities. The intended purpose of the assessment roll is to provide a basis for ad valorem taxation of property pursuant to the Florida Constitution, statutes, administrative rules, and regulatory agencies. In the past two decades, the Florida Legislature has consistently made changes to the property tax system.

The Property Appraiser is responsible for identifying, locating, and fairly valuing all property, both real and personal. The Property Appraiser is also responsible for the inspection of parcels with additions, deletions, etc., and is required to physically inspect and take inventory of each parcel once every five years, pursuant to s. 193.023, Florida Statutes. Additionally, the Property Appraiser tracks changes of ownership, records up-to-date descriptions of building property characteristics, administers exemptions, assessment reductions, classifications and other forms of property tax relief, and utilizes a geographic information system to maintain property ownership maps. A progressive computer-assisted mass appraisal system is relied upon to manage the data and ensure uniformity, consistency and equity.

The Florida Constitution provides for a number of property exemptions and assessment reductions - the most common is the homestead exemption. Qualified residents may be eligible to receive a homestead exemption that reduces the taxable value of their property by as much as \$50,000. The first \$25,000 exemption applies to all property taxes, including school

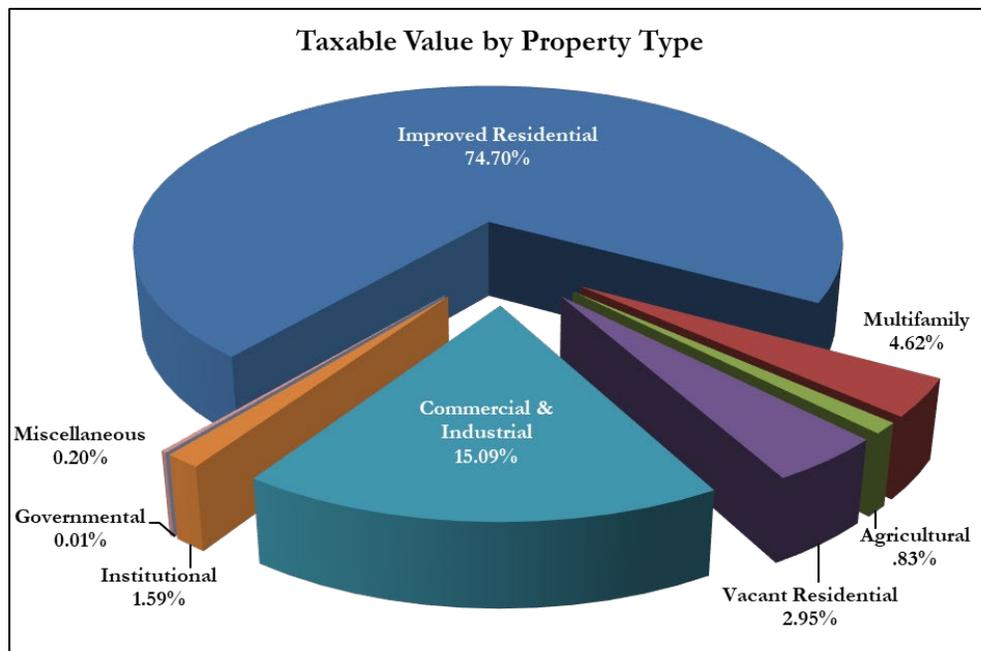
district taxes. For the 2020 assessment roll, there were 53,811 homestead exemptions in Clay County, Florida, thereby reducing the taxable value by over \$1.2 billion. The additional exemption of up to \$25,000 applies to the assessed value between \$50,000 and \$75,000, and only to non-school taxes. In 2020, there were 48,733 parcels receiving the additional exemption, thereby reducing the taxable value over \$1.1 billion.

In 1992, the “Save Our Homes” Constitutional Amendment was voter-approved to provide a limitation in annual increases to the assessed value on residential property receiving a homestead exemption. The limitation ‘caps’ the annual increase in assessed value to 3 percent (excluding any new construction), or the amount of the Consumer Price Index increase as determined by the Department of Revenue, whichever is less. Consequently, homestead properties may have an assessed value that is lower than market value, which is referred to as a Save Our Homes Differential (“SOHD”). For the 2020 assessment roll, the SOHD was over \$2.1 billion.

In 2008, Constitutional Amendment 1 was passed which ‘caps’ the increase in assessed value for non-homesteaded residential and non-residential properties at 10 percent. Florida Statutes s. 193.1554 and 193.1555 explain the conditions requiring the reassessment and resetting of the cap, and the required notification process when a change of ownership or control of more than 50 percent occurs. Consequently, non-homestead and non-residential properties may have an assessed value that is lower than market value, which is referred to as an Assessment Growth Limitation (“AGL”). For the 2020 assessment roll, the AGL was over \$117 million.

Additionally, Homestead Exemption Portability was provided for in Constitutional Amendment 1. If a property has accumulated a SOHD, it may be transferred to another home in the State of Florida, thereby reducing the assessed value. For the 2020 assessment roll, the accumulated portability benefit was over \$39 million.

The taxable value equals the assessed value minus exemptions and assessment reductions. The taxable value is half of the formula used to determine ad valorem property taxes; the other half is the millage rates levied by taxing authorities (taxable value x millage rate = tax levied).



1.4 Scope of Services

Property owners improperly receiving tax exemptions is problematic and creates inequity within the assessment roll and tax base. Although the Property Appraiser has the capability to process applications and investigate cases of possible homestead ineligibility, a systemic review is not plausible. Therefore, the Property Appraiser is accepting proposals for an outside Contractor to investigate potential fraudulent and improper homestead exemption claims by property owners who are renting their homes, who claim exemptions on multiple homes (both in Florida and out of state), or who otherwise are not residing in the home on which they are claiming homestead exemption. The Property Appraiser requires utilization of a homestead exemption audit solution to meet its mission of providing both equity and the best possible service and operational performance to Clay County residents and taxpayers.

The Property Appraiser requires an automated homestead audit solution that has no up-front costs, uniquely identifies each individual, and automatically flags Clay County homestead exemptions with a high risk of ineligibility. This high risk would come from sources such as nationwide information on deceased individuals, out-of-county residents, multiple homes, and multiple homestead exemption claims.

1.5 Minimum Requirements for Contractors

The Contractor must satisfy the following mandatory minimum requirements in order to have their proposals evaluated. By submitting, a Contractor warrants and represents that it satisfies these requirements. Failure to meet these requirements will result in the response being rejected and not evaluated:

1. The Contractor must have at least three (3) years of recent experience in homestead auditing and investigation in Florida, and provide a minimum of three (3) contactable references, where Contractor has provided homestead auditing and investigative services. The Property Appraiser reserves the right to contact references.
2. The Contractor must have the ability to obtain and maintain liability insurance as required by the Property Appraiser and must submit with their response, a signed affidavit from their insurance provider stating they can provide all required coverage.

1.6 General Instructions

Each Contractor is responsible for full and complete compliance with all laws, rules and regulations which may be applicable. This includes all modifications necessary to comply with all applicable laws of the State of Florida, administrative rules and regulations.

In order to be considered for selection, Contractors must submit a complete response to this RFP. It is the responsibility of the Contractor to include all documentation needed to fulfill and faithfully perform all requirements in accordance with the objectives of the Property Appraiser. Refer to Attachment A for Proposal Response Format.

Responses should be prepared as simply as possible and provide a straightforward, concise description of the Contractor's capabilities to satisfy the requirements of the RFP. Expensive bindings, color displays, promotional materials, etc., are not necessary or desired. Emphasis should be concentrated on accuracy, completeness, and clarity of content. All parts, pages, figures, and tables should be numbered and clearly labeled.

Should the Contractor fail to respond to all requirements of the RFP, or fail to provide adequate or complete documentation, as determined by the Property Appraiser, the response may be eliminated from further consideration.

1.7 Proposal Submission

Contractor shall submit:

- 1) One (1) original signed version of its response clearly marked as "ORIGINAL." The response must be signed by an officer or employee having authority to legally bind Contractor.
- 2) Four (4) hard copies of the entire proposal.

All copies are to be placed in a sealed package. The outside must be marked with (i) the RFP title and number, and (ii) Contractor's name, address, contact person, and telephone number.

Responses must be delivered to the following location:

Office of the Clay County Property Appraiser
Attention: Shannon Eaves
Director, Technology and Information Services
477 Houston Street, 2nd Floor
Green Cove Springs, Florida 32043

1.8 Anticipated Project Timeline

The Property Appraiser anticipates that the project will take place in the phases indicated below; however, the schedule of events may be adjusted where needed to benefit the Property Appraiser.

Event	Due Date
RFP Release	March 24, 2021
Deadline for Contractor's Questions	April 6, 2021 @ 4:00 pm
Deadline for Property Appraiser's Response	April 9, 2021
Proposal Submission Deadline	April 21, 2021 @ 4:00 pm
Proposal(s) Open	April 22, 2021 @ 9:00 am
Demonstrations and Discussions	April - May 2021
Contract Negotiation	May 2021
Award Contract	May - June 2021

1.9 Questions and Requests for Amendments

Any questions, requests for information or requests for amendments to this RFP must be submitted via email to Shannon Eaves at seaves@ccpao.com.

If a Contractor (i) has questions about the RFP, (ii) finds discrepancies, omissions or ambiguities in the RFP, or (iii) believes any term or condition of the RFP is unreasonable, the Contractor should request an amendment to the RFP. The request should reference the RFP section at issue and include any specific language that Contractor recommends using.

The Property Appraiser reserves the right to amend, cancel or reissue the RFP at his discretion. This includes the right to change the Proposal Submission Deadline and the Award Contract date. Notice of all amendments and cancellations will be posted on Property Appraiser's website: www.ccpao.com. Contractor is responsible for monitoring this website for new or changing information.

2.0 Demonstrations and Discussions

By submitting a response, the Contractor certifies that the proposed solution is in productive use and capable of demonstration in the proposed configuration. The Property Appraiser reserves the right to require the Contractors to demonstrate the functionality of the proposed solution and implementation strategies prior to making an award decision. Contractors are prohibited from altering the basic substance of their responses during oral interviews and product demonstrations.

2.1 Consideration of Proposals

The Property Appraiser will consider responses from Contractors who are normally engaged in providing and performing services as specified herein. The Contractor must have adequate organization, facilities, equipment and personnel to ensure prompt and efficient service to the Property Appraiser. The Property Appraiser reserves the right to inspect the facilities and organization, or to take any other action necessary to determine ability to perform in accordance with specifications, terms and conditions before awarding a contract.

2.2 Evaluation Criteria and Components

Each response will be evaluated by the CCPAO Evaluation Committee for full compliance with the RFP instructions, and mandatory terms and conditions. The objective of the evaluation will be to recommend the Contractor that is most responsive to the herein described needs of the Property Appraiser. After the initial screening, the proposals will be evaluated using the following components, and Consultants are requested to provide, as a minimum, the information listed under each criterion. The response to each of the criterion will be evaluated relative to the other responses received and will be awarded a score of 1 through the maximum points.

1. **COMPETENCE.** Understanding of the project; demonstrated ability to provide the services described in the Scope of Services in the RFP, as well as past performance ascertained through references and the Property Appraiser's experience with Consultant. *(10 points maximum score)*
2. **CURRENT WORKLOAD.** Provide the number and size of the projects currently being performed. Discuss past ability to deliver projects on a timely basis under similar current workload conditions. Include number of staff that will be available to work on Clay County's homestead auditing and investigations and detail the staff's relevant experience. *(10 points maximum score)*
3. **FINANCIAL RESPONSIBILITY.** Describe form of business, i.e., proprietorship, partnership, corporation; years in business; changes in ownership; past, present, pending and/or threatened legal proceedings within any forum; and any other information the Consultant may wish to supply to demonstrate financial responsibility. *(10 points maximum score)*
4. **ABILITY TO OBSERVE AND ADVISE WHETHER PLANS AND SPECIFICATIONS ARE BEING COMPLIED WITH, WHERE APPLICABLE.** Describe Consultant's ability to identify potential homestead ineligibility and how it controls for false positives. Describe the Consultant's investigative processes and how it shares information with the Property Appraiser. *(10 points maximum score)*
5. **PAST AND PRESENT RECORD OF PROFESSIONAL ACCOMPLISHMENTS.** Provide a list of completed projects that are similar in nature and scope to the project

under consideration with references to include client's contact person and telephone number. (10 points maximum score)

6. **ABILITY TO DESIGN AN APPROACH AND WORK PLAN TO MEET THE PROJECT REQUIREMENTS.** Describe the Consultant's understanding of the requirements of this solicitation, specifically its ability, approach and/or plan to satisfy. (10 points maximum score)
- Identify the databases/resources used to uncover potential homestead ineligibility
 - Describe the method used to determine correct matches
 - Describe the automated software solution that you will use for this project, including its accuracy for detecting potential ineligibility
 - Describe the investigative process and procedures you will use for this project
 - Describe your method for relaying and sharing the information uncovered
7. **QUOTATION OF RATES, FEES OR CHARGES AND OTHER DETAILED COST PROPOSAL OR COST BREAKDOWN INFORMATION.** Describe the Contractor's anticipated timeline for completing the audit of homestead exemptions and overall willingness to meet both time and budget requirements for the project. Timelines should include the time needed for investigations of potential ineligible exemptions. Respondents also should submit narratives and fee summaries of similar projects as described in Criteria #5. (10 points maximum score)

2.3 **Request for Clarification**

The CCPAO Evaluation Committee and/or the Property Appraiser reserves the right to request clarification and/or additional information, in writing, of one or more Contractors. Failure to provide any requested clarifications, revisions or information may result in rejection of the proposal.

2.4 **Award of Services**

The CCPAO Evaluation Committee will evaluate each response and presentation (if necessary), and make a recommendation to the Property Appraiser, who will have the exclusive authority to select the successful Contractor, if any, who is deemed to be fully qualified and best suited among those submitting quotations on the basis of the evaluation factors included in the RFP.

The Property Appraiser reserves the right to accept or reject any and all responses, or separable portions thereof, and to waive any minor irregularity, technicality, or omission if the Property Appraiser determines that doing so will serve the best interests of the Property Appraiser and the citizens of Clay County, Florida. The Property Appraiser may reject any proposal not submitted in the manner specified by the RFP.

2.5 **Negotiation of Contract**

The Property Appraiser will negotiate a contract with the selected Contractor for the provision of these services. The contract will include the terms of the RFP, and additional terms negotiated between the Property Appraiser and the Contractor. In the event the Property Appraiser and the selected Contractor fail to successfully execute a contract, negotiations will be terminated and the Property Appraiser may choose to negotiate with another Contractor, without re-bidding or may rebid the RFP.

2.6 **Terms of Agreement**

After award to the successful Contractor, the Property Appraiser and Contractor will promptly enter into a written contract incorporating the terms of the RFP, the successful proposal, and other terms and conditions as may be agreed to between the parties. To the extent the proposal contains exceptions to or modifications of the RFP, such exceptions or modifications are stricken unless the Property Appraiser affirmatively accepts the exceptions or modifications in the contract. The Property Appraiser retains the right to reject all bids and/or amend its notice of award at any time prior to the full execution of the contract.

The initial term of agreement will commence upon execution of the contract and will continue for a one-year period. The Property Appraiser will have the option to renew such contract for up to three (3) additional one-year periods upon satisfactory performance by the Contractor.

2.7 Public Records Law; Process for Protecting Trade Secrets and Other Information

Article 1, Section 24, Florida Constitution, guarantees every person access to all public records, and Section 119.011, Florida Statutes, provides a broad definition of public records. As such, all proposal to the RFP are public records unless exempt by law. If Contractor considers any portion of its proposal to be exempt from disclosure under Florida law, Contractor must provide the Property Appraiser with a separate redacted copy of the response and briefly describe in writing the grounds for claiming exemption from the public records law, including the specific statutory citation. The Contractor shall be responsible for defending its determination that the redacted portions of its response are confidential, trade secret or otherwise not subject to disclosure. Further, Contractor shall protect, defend, and indemnify the Property Appraiser for any and all claims arising from or relating to Contractor's determination that the redacted portions of its response are confidential, trade secret or otherwise not subject to disclosure. If Contractor fails to submit a redacted copy with its response, the Property Appraiser is authorized to produce the entire response in answer to a public records request.

2.8 Property Appraiser Responsibilities

The Property Appraiser will designate an individual to act as the Project Manager for all work performed under this contract. The Project Manager shall coordinate all work activities. The Property Appraiser retains the authority to make decisions, in writing, binding the Property Appraiser on matters that are within the scope of the contract. The Project Manager for this RFP is Julianne Looney, Director of Exemptions Services (904) 269-6306, jlooney@ccpao.com.

2.9 Contractor's Responsibilities

- Research and verification of ineligibility for receiving ad valorem homestead property tax exemption in Clay County, Florida.
- Services shall be performed in compliance with all applicable Florida property tax statutes and audits performed in accordance with state and local regulations that govern this exemption.
- Provide the Property Appraiser with the required database elements needed to facilitate an analysis of parcel owner exemption records (i.e. parcel identification number; owner names, addresses). The records may be batched in volumes commensurate with the Property Appraiser's ability to process the audit results.
- Provide training to the Project Manager as to all aspects of the audit services provided.
- Compare and cross reference the Property Appraiser's homestead exemption records to national databases to help confirm eligible owners and occupants to include but not limited to: Lexis-Nexis searches; internet search engines; public records such as marriage licenses; divorce actions; death records and probate actions; driver's license records where available; voting registration lists; property ownership records; jury lists; and any other source of public or private data deemed reliable and legally available.

- Prepare a detailed summary of the findings of the national database search with recommendations based on mutually agreed criteria of confidence levels. Information provided by the Contractor on a case that was already identified and being pursued by Property Appraiser's staff will not be included in the contract once the vendor is notified by the Property Appraiser.
- Prepare a detailed summary of individual findings for defense of the actions taken by the Property Appraiser if the findings indicate a property is receiving an improper homestead exemption. The Property Appraiser shall have the final decision making authority on whether to process a lien on a property, and lien collection shall be the responsibility of the Clay County Tax Collector. The Contractor shall submit a sample detailed summary with its RFP response.

3.0 Contractor's Fee

Contractor(s) shall provide their percentage fee of the recovered taxes (percentage of total lien amount) from any parcel identified solely by the Contractor as having possible exemption inconsistencies and confirmed as valid and appropriate by the Property Appraiser. Total cost shall be inclusive of all projected expenses, including but not limited to transportation, meals, lodging, long distance calls, photocopying services, etc.

Attachment A – Proposal Response Format

To maintain comparability and facilitate the evaluation process, responses shall be organized in the manner set forth below.

- 1) **Title Page:** Include RFP Title, RFP Number, Contractor’s full name, address, phone number.
- 2) **Cover Letter:** Include the following:
 - Date of Letter
 - RFP Title and Number
 - Contractor’s full name, address and phone number
 - Names of the persons who will be authorized to make representations for the Contractor, their titles, addresses (including email address) and telephone numbers
 - Contractor’s Federal Employer ID Number
 - Acknowledgement that (i) the proposal is based on the terms set forth in the RFP and all amendments thereto posted on Property Appraiser’s website as of the date of the response, and (ii) the Contractor will be responsible for monitoring the Property Appraiser’s website for subsequent amendments and for either maintaining, amending or withdrawing the response prior to the Proposal Submission Deadline based on those subsequent amendments.
 - Indicate number of years the organization has been in business as a provider of homestead auditing and investigation services
 - State the current number of employees and the primary markets served
 - Signature of Authorized Representative
- 3) **Required Forms.** Attach the following documents, each signed by an authorized representative:
 - Price Sheet (Form 1)
 - Conflict of Interest Certificate (Form 2)
 - Business References
- 4) **Proof of Minimum Requirements.** Responses will only be accepted from companies meeting the minimum requirements of the RFP. Contractor must provide clear documentation that they meet the minimum requirements.
- 5) **Statement of Qualifications.** This portion of the response will be used to provide the information the Property Appraiser needs to evaluate how well the Contractor meets the criteria listed in the Evaluation Criteria and Components.
- 6) **Proposed Agreement.** Contractor shall provide copies of the contract, service agreement, or other legal document suggested for implementing this business agreement.

Form 1 - Price Sheet

NAME OF CONSULTANT _____

Proposal Number _____

PROPOSED COST OF SERVICES

1. Percentage (%) charged per collected lien amount: _____

2. List any additional charges: _____

Form 2
CONFLICT OF INTEREST CERTIFICATE

RFP No. _____

Contractor must execute either Section I or Section II hereunder relative to Florida Statute 112.313(12). Failure to execute either section may result in rejection of this response.

SECTION I

I hereby certify that no official or employee of Clay County or independent agency requiring the goods or services described in these specifications has a material financial interest in this company.

Signature

Company Name

Name of Official (Type or Print)

Business Address

City, State, Zip Code

SECTION II

I hereby certify that the following named Clay County official(s) and/or employee(s) having material financial interest(s) (in excess of 5%) in this company are listed below.

Name	Title or Position	Date of Filing
_____	_____	_____
_____	_____	_____

Signature

Company Name

Name of Official (Type or Print)

Business Address

City, State, Zip Code

PUBLIC OFFICIAL DISCLOSURE

Section 126.110 of the Purchasing Code requires that a public official who has a financial interest in a bid or contract make a disclosure at the time that the bid or contract is submitted or at the time that the public official acquires a financial interest in the bid or contract. Please provide disclosure, if applicable, with bid.

Public Official _____

Position Held: _____

Position or Relationship with Contractor: _____