

REQUEST FOR PROPOSAL



**Bid Number 2023-0906
Personal Property Tax Audit**

Office of the First Selectman

501 Main Street South

Southbury, CT

September 13, 2023

The Town of Southbury, Connecticut
is seeking proposals to
conduct Municipal Personal Property Audits

Submission Due Date: Notice is hereby given that proposals will be received by the
First Selectman's Office until:

11:00 am
September 27, 2023

The Town of Southbury reserves the right to accept any or all the options, bids or
proposals; to waive any technicality in a bid or part thereof submitted; and to accept
the bid deemed to be in the best interest of the Town of Southbury.

Bids may be downloaded at www.southbury-ct.org/bids

Questions must be emailed to the Assessor's Office no later than

September 22, 2023 at 12:00 pm
Assessor1@Southbury-ct.gov

The Town of Southbury, Connecticut

**REQUEST FOR PROPOSAL
PERSONAL PROPERTY TAX AUDIT SERVICES**

The Town of Southbury is accepting proposals from certified public accounting firms or audit firms to provide personal property audit services on business oriented personal properties, to assist the Assessor's Office in valuation of such property.

The audits will compare the personal property declarations submitted to the Town for the last three years with certain IRS documents. The audits may include a site inspection to verify information. The documents will include but not be limited to Form 4562 (Depreciation) and Schedule L (Balance Sheet) from the last three Federal Income Tax Returns. General ledger and location fixed asset schedules showing original cost and acquisition year including Section 179 property. Detailed listings of fixed assets listed as leasehold or building improvements. Listing of all leased equipment. The schedules of "Other Deductions" detail.

RFP materials and submission requirements may be obtained at no charge from the town of Southbury web site via the following link: www.southbury-ct.org/bids

Proposals will be accepted by the First Selectman's Office until September 27, 2023 at 11:00 am; submissions received after this date and time will not be considered. The Town reserves the right to waive any informalities in any submission, to reject any and/or all submissions, and to accept the proposal(s) that in its judgment is in its best interest of the town. **Interested firms are required to submit one original copy and one copy on a flash drive in a sealed envelope, clearly marked; BID: PERSONAL PROPERTY AUDITS,** no later than the date and time noted above. The Town does not assume responsibility for failure of submissions to be received by the Town by the date and time noted above. The awarded firm will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, gender, or national origin.

First Selectman's Office
501 Main Street South
Southbury, CT 06488

**NOTICE TO CONTRACTORS
CODE OF ETHICS/CONFLICT OF INTEREST ORDINANCE**

The Town of Southbury has a Code of Ethics/Conflict of Interest Ordinance. The Contractor shall comply with all applicable provisions of said Ordinance. The Contractor acknowledges receiving a copy of said Ordinance, a copy of which is attached hereto and made a part hereof. The Contractor further agrees that any instance of its violating any provisions of the Code of Ethics/Conflict of Interest Ordinance will be sufficient cause for the Town to terminate any or all of the Contractor's contracts or pending contracts with the Town. The Contractor agrees that the above clause will also be incorporated in all of its contracts with its subcontractors and consultants.

ACKNOWLEDGEMENT OF RECEIPT

I have read the above Code of Ethics/Conflict of Interest Ordinance and agree to abide by its terms. (Shown below)

ORDINANCE RECEIVED BY: _____ (Print name)

_____ (Signature)

_____ (Date)

Code of Ethics/Conflict of Interest Ordinance

A. Definitions.

The following definitions shall apply to this Ordinance:

1. **Public Official** (or Public Office). An elected or appointed official, whether paid or unpaid, full or part-time, of the Town of Southbury. This includes being a member or alternate member of any board, committee, commission or agency that exists in the Town of Southbury government.
2. **Town Employee** (or Town Employment). A paid employee, full or part-time, of the Town of Southbury.
3. **Ethics Commission**. The Town of Southbury Commission on Ethics as authorized by Section 7-148h of the Connecticut General Statutes.
4. **Conflict of Interest**. A conflict of interest shall be deemed to exist if any Public Official or Town Employee has a Direct Interest or an Indirect Interest, in any purchase, contract, transaction, or decision involving his/her office, board, commission, agency or employment.
5. **Direct Interest**. An interest of a Public Official or Town Employee or any business, investment, or property in which such Public Official or Town Employee is an owner,

member, partner, officer, employee or stockholder or has any other form of participation, that is a Financial Interest or an Adverse Interest in any purchase, contract, transaction or decision involving his or her office, board, committee, commission, agency or employment.

6. **Indirect Interest.** An interest of a family member within the fourth degree by blood or marriage or a person engaged in a close business relationship with a Public Official or Town Employee in any purchase, contract, transaction or decision involving the Public Official's or Town Employee's office, board, committee, commission, agency or employment which, if held by the Public Official or Town Employee directly, would meet the definition of a Direct Interest.

7. **Financial Interest.** A Financial Interest shall be deemed to exist if a person or entity with a Direct Interest or an Indirect Interest as defined herein might, directly or indirectly, derive pecuniary or financial gain or suffer loss from any Town purchase, contract, transaction, decision or employment.

8. **Adverse Interest.** An interest that is adverse to the interests of the Town with respect to the matter under consideration.

9. **Material Conflict of Interest.** A conflict of interest shall be deemed to be material where a reasonable person would conclude that a Financial Interest or Adverse Interest:

- a. is incompatible, or would to a reasonable person appear to be incompatible, with the proper discharge of official duties; or
- b. would tend to impair, or would to a reasonable person appear to impair, independence of judgment and action in the performance of official duties.

B. Declaration of Policy.

1. The proper operation of the government of the Town of Southbury requires that Public Officials and Town Employees be independent, impartial and responsible to the people; that governmental decisions and policies be made in the proper channels of the government structure and free from coercive or other improper influence; that Public Officials and Town Employees not use their positions for personal gain; and that the general public have confidence in the integrity of its government.

2. This Ordinance sets forth standards of ethical conduct to maintain and enhance responsible and effective public service by our Public Officials and Town Employees in the performance of their duties.

3. In the interest of ensuring that concerns regarding possible conflict of interests are promptly raised, this Ordinance permits a concern that a conflict of interest may exist to be raised by any person, regardless of whether the person would be considered an aggrieved party as that term is interpreted under Connecticut law. Any failure to observe the procedures set forth in this Ordinance shall not, however, afford a basis for an action for damages against the Town, any Town board, committee, commission,

agency or employee, or any member of any Town board , committee, commission, or agency, or for challenging a decision, license, permit or other action of a Town Employee, board, committee, commission or agency or member of same by a person who would not, but for the provisions of this Ordinance, have standing to bring such an action.

C. Disclosure of Conflict.

1. Any Public official or Town Employee who has a conflict or potential conflict of interest as defined herein, whether or not such conflict or potential conflict is material, shall disclose the interest causing such conflict or potential conflict in writing to the Board of Selectmen.

2. Any Public Official or Town Employee who is a member of any Town board, committee, commission or agency who has a conflict or potential conflict of interest as defined herein, whether or not such conflict or potential conflict is material, shall, in addition to the disclosure required by this Ordinance, disclose the interest causing such conflict to such board, committee, commission, or agency and such disclosure shall be recorded in the board's, committee's, commission's or agency's minutes.

D. Determination of Materiality.

1. In the event that a disclosure or a claim of a conflict of interest with respect to any Public Official or Town Employee has been made to the Ethics Commission, and the Public Official or Town Employee does not disqualify himself/herself from matters with respect to which the conflict of interest allegedly exists, the Ethics Commission shall promptly inquire into the facts of the matter and determine whether or not a conflict exists and if so, whether it is material.

2. In the event that a disclosure or a claim or a conflict of interest with respect to any Public Official or Town Employee who is a member of a Town board, committee, commission or agency has been made to such board, committee, commission, or agency and the member does not disqualify himself/herself from matters with respect to which the conflict of interest allegedly exists, the board, committee, commission or agency shall forthwith determine by a majority of those members present, excluding the member whose interest is in question, whether or not a conflict exists and, if so, whether it is material.

E. Disqualification.

If it has been determined that a material conflict of interest exists, the Public Official or Town Employee who has the conflict shall be disqualified from discussing or acting upon any matter encompassed by that conflict of interest, and shall leave the room during any public hearing, discussions or deliberations regarding the matter. Any Public Official or Town Employee may disqualify himself/herself even though the conflict of interest is not material.

F. Claim of Conflict.

If a formal written complaint is made to the Ethics Commission that any Public Official or Town Employee has an undisclosed conflict of interest, the Ethics Commission shall record and act upon the claim in accordance with its procedures as outlined in Section J.

G. Gifts and Favors.

No Public Official or Town Employee shall accept or receive, directly or indirectly, anything of value (whether by rebate, gift, promise, obligation or contract for future reward or compensation or otherwise) for awarding or influencing the award of any decision, permit, license, contract or purchase order by the Town. Anything of value when in the form of a gift shall not be deemed relevant if the actual cost of that item is less than \$25.00.

H. Representation.

1. Without the prior written consent of the Ethics Commission, no Public official or Town Employee shall appear for compensation, except on behalf of the town, before any Town board or agency in which he/she was formerly employed or served as an official at any time within a period of one (1) year after termination of his/her service with the Town.
2. Without the prior written consent of the Ethics Commission, no current or former Public Official or Town Employee shall represent anyone other than the Town concerning any particular matter in which he/she participated personally and substantially while in municipal service.
3. No current or former Public Official or Town Employee shall disclose or use confidential information acquired in the course of and by reason of his/her official duties, for personal and/or financial gain for himself/herself or others.
4. No former Public Official or Town Employee who participated substantially in the negotiation or award of municipal contract or who supervised the negotiation or award of such a contract shall accept employment with a party to the contract other than the Town for a period of one (1) year after such contract is signed.

I. Independent Contractors.

Before hiring any consultant, independent contractor or other advisor, the Public Official, Town Employee, board, committee, commission or agency that proposes to hire the independent contractor shall inquire whether the independent contractor has any conflict of interest as that term is defined in this Ordinance or as defined in any code of ethics or similar code applicable to the independent contractor. Any such conflict shall be specified in the appropriate Town records (such as minutes of any relevant board, committee, commission, or agency). Prior to hiring any independent contractor with a conflict, the Public Official, Town Employee, board, committee, commission or agency proposing to hire the independent contractor must make a determination that the conflict is not material and/or that despite the conflict, the

independent contractor should be hired. The decision and the reasons therefore must be a matter of public record.

No consultant, independent contractor or other advisor of the Town shall represent a private interest in any action or proceeding against the interest of the Town which is in conflict with the performance of his/her duties as such consultant, independent contractor or advisor. No consultant, independent contractor or advisor may represent anyone other than the Town concerning any matter in which he/she participated personally and substantially as a consultant to the Town. Neither shall such consultant, independent contractor or advisor disclose confidential information acquired while performing his/her duties for the Town, nor shall he/she use such information for the personal and/or financial interests of himself/herself or others.

J. Procedure.

All claims pertaining to a violation of this Ordinance shall be made, in writing, to the Ethics Commission in accordance with the rules and regulations promulgated by that Commission which shall be found in the Town of Southbury Ethics Commission Statement of Procedures. These rules shall require the Complainant to specify the facts that gave rise to his/her claim and the specific provision of this Ordinance that has been breached on a Form provided by the Ethics Commission. The Ethics Commission may, but is not required to consider claims made against individuals who are former Public Officials or Town Employees.

Any allegations and any information learned, supplied to or received from or by the Ethics Commission shall remain confidential until a finding of Probable Cause is determined by the Ethics Commission.

The Ethics Commission is authorized to issue advisory opinions at its discretion.

K. Penalties.

1. Any person who violates any of the provisions of this Ordinance may be censured or reprimanded or may be suspended or removed from Public Office or Town Employment, as the case may be, in the manner provided by law as recommended by the Ethics Commission with action by the Board of Selectman.

2. Any violation of this Ordinance shall render any purchase, contract, or transaction or any part thereof affected thereby voidable as recommended by the Ethics Commission with action by the Board of Selectmen.

3. Any violation of this Ordinance with respect to any decision of a board, committee, commission or agency shall be subject to any remedies deemed proper as recommended by the Ethics Commission with action by the Board of Selectmen and permitted by law.

4 The penalties provided above are in addition to any other penalties provided by law to address violations of the provisions of this Ordinance.

L. Concurrent Offices.

1. No Town Employee shall serve on any board, committee, commission or agency to which the Town Employee reports or acts as staff, except as otherwise stated in the Town Charter or Ordinances. Notwithstanding the foregoing, a Town Employee may serve on any board, committee, commission or agency in an advisory capacity.
2. Except as otherwise provided in the Charter or by Ordinance, the First Selectman, the Selectmen, the Town Clerk, members of the Board of Finance and members of the Ethics Commission shall hold no other Public Office, and the provisions of Section 9-210 of the General Statutes concerning incompatible Town offices shall apply to the officers described therein.
3. The restrictions set forth in Section L. 1 and Section L. 2 shall not apply to membership on any temporary or advisory only committee, task force, working group, or the like.
4. Subject to the restrictions set forth in applicable law, or by the Charter or by Ordinance, and in Section L. 2 of this Ordinance, nothing in this Ordinance shall prevent the appointment of the same person to more than one Public Office, provided the offices are not incompatible, provided the duties of the offices to which he/she is appointed may, in the opinion of the Ethics Commission, be satisfactorily fulfilled by one person, and provided further that inability to fulfill satisfactorily the duties of all offices to which he is appointed shall be cause for removal from any one or more of said offices.

M. Meetings.

1. **Members Attendance.** Public Officials who are members of boards, committees, commissions, and agencies are expected to attend all meetings of such boards, committees, commissions and agencies or attend meetings in accordance with the by-laws or other duly adopted rules of the group to which they belong. However, it shall not be deemed to be a violation of this Ordinance if Public Officials who are members of boards, committees, commissions, and agencies comply with the standards set forth in Section 512 of the Town Charter. For the purposes of this Ordinance only, the attendance standards set forth in Section 512 shall apply to both elected and appointed members of boards, committees, commissions and agencies.
2. **Alternates' Attendance.** Public Officials who are alternate members of boards, committees, commissions and agencies are expected to attend all meetings of such boards, committees, commissions and agencies, or attend meetings in accordance with the by-laws or other duly adopted rules of the group to which they belong. However, it shall not be deemed to be a violation of this Ordinance if Public Officials who are alternate members of boards, committees, commissions and agencies comply with the standards set forth in Section 512 of the Town Charter. For the purposes of this Ordinance only, the attendance standards set forth in Section 512 shall apply to both elected and appointed alternate members of boards, committees, commissions and agencies.
3. **Voting.** All Public Official members or seated alternate members of boards, committees, commissions and agencies who are qualified to vote, shall vote on all

matters upon which a vote is held by such board, committee, commission or agency unless there shall be reasonable cause for abstention and said cause is stated and recorded in the minutes of the meeting.

4. Statement of Reasons. In every case where the action of any board, committee, commission or agency is subject to a right of appeal to another administrative body or to the courts of the State of Connecticut, a statement of the reasons for its action shall be included in the minutes of the meeting.

**REQUEST FOR PROPOSALS
TOWN OF SOUTHBURY, CONNECTICUT 06488
PERSONAL PROPERTY AUDITS**

Due Date: 11:00 am, September 27, 2023

Town of Southbury
Office of the First Selectman
501 Main Street South
Southbury, Connecticut 06488

In accordance with the Town's requirements, the undersigned agrees to provide services as defined herein.

The undersigned is familiar with the conditions surrounding this Request for Proposal, is aware that the Town reserves the right to reject any and all proposals, and is making submission without collusion with any other person, individual or corporate.

Company Name

Address

Town

State

Zip

Telephone Number

Federal ID #

Email address

Signature

Printed Name

Title

Date

Contract Considerations

EQUAL OPPORTUNITY - AFFIRMATIVE ACTION

The successful firm shall comply in all aspects with the Equal Employment Opportunity Act. A firm with 15 or more employees shall be required to have an Affirmative Action Plan that declares that the Contractor does not discriminate based on race, color, religion, sex, national origin, or age, which specifies goals target dates to assure the implementation of equal employment. A firm with fewer than 15 employees shall be required to have a written equal opportunity policy statement declaring that it does not discriminate based on race, color, religion, sex, national origin, or age.

Findings of noncompliance with applicable State and Federal equal opportunity laws and regulations could be sufficient reason for revocation or cancellation of this contract.

INDEMNIFICATION

The awarded firm agrees to indemnify, defend, and save harmless, the Town of Southbury, as well as its officers, agents, and employees from any and all claims and losses to the extent caused by the negligent act, error, or omission of the awarded firm resulting from the performance of this contract, except to the extent caused by the negligent acts of the Town of Southbury or its officers, agents or employees.

The Town, as a sovereign government, cannot indemnify businesses or individuals.

INSURANCE

Prior to the execution of any contract, the Town of Southbury requires that any awarded contractor providing materials, equipment, or services to the Town must provide to the Town a certificate of insurance (Acord or other approved format) naming the Town of Southbury as additional insured, for the following:

- General liability (including completed operations coverage) in the amounts of \$1,000,000 (combined single limit) Bodily Injury/Property Damage coverage per occurrence and \$2,000,000 general aggregate coverage.
- Automobile Liability in the amount of \$1,000,000 (combined single limit), Property Damage, and Bodily Injury coverage
- Professional Liability, in an amount not less than \$500,000.00 per occurrence and \$1,000,000.00 aggregate.
- Worker's Compensation as defined in the Connecticut General Statutes

Any subcontractor to a contracted firm shall be likewise covered and shall furnish certificates of coverage acceptable to the Town before starting work.

The awarded firm shall maintain professional liability insurance until the expiration of the statute of limitations. In the event there is no statute of limitations specifically applicable to this project,

the awarded firm shall maintain coverage for a reasonable period after the date of substantial completion of the project as agreed to by the Town and the awarded firm.

INVOICING AND PAYMENT

Invoices shall be paid promptly by the Town unless any items thereon are questioned, in which case payment will be withheld pending verification of amount claimed and the validity of the claim. Standard payment terms are Net 30 Days from receipt of properly executed invoice(s). If your firm submits a proposal that includes payment schedules based on the completion of designated phases, those stages must be clearly outlined in your proposal. The Town cannot make payments for "execution of contract" (payments due upon contract signing). The Town is tax-exempt and shall not be charged tax.

AWARD CONSIDERATIONS

The Town may reject any or all proposals or submittals for such reason as it may deem proper. In acceptance of proposals or submittals, the Town will be guided by consideration of the interests of the Town. The Town also reserves the right to negotiate further with one or more of the firms as to any features of their proposals or submittals and accept modifications of the work and price when such action will be in the Town's best interests.

Firms selected for an interview will be provided with the interview panel's content; the selected firms will be required to submit affidavits relating to their relationship(s) with members of the panel. The names of interview committee members will be released solely for the purpose of preparation of affidavits; the selected firms shall not directly contact the panel members prior to immediately following the interview process.

The individual signing this submittal hereby declares that no person or persons other than members of his/her own organization are interested in this project or in the contract proposed to be taken; that it is made without any connection with any other person or persons making a proposal for the same work and is in all respects fair and without collusion or fraud; that no person acting for or employed by the Town of Southbury is directly or indirectly interested therein, or in the supplies or works to which it relates or will receive any part of the profit or any commission therefrom in any manner which is unethical or contrary to the best interests of the Town of Southbury.

Unless otherwise noted within a proposal, proposals received in response to this document, including proposed fee schedules, are assumed to be valid and binding for one hundred and twenty (120) days from receipt of the proposal. If an award is not made within such time, the proposal can be deemed to be either no longer valid or can be extended with the mutual consent of the Town and the firm submitting the proposal. Documents/reports/data become the property of the Town of Southbury.