

SPECIFICATIONS

CONTRACT FOR CYCLICAL REASSESSMENT OF REAL PROPERTY FOR PROPERTY TAX PURPOSES NOBLE COUNTY, INDIANA

**NOBLE COUNTY ASSESSOR
Ben Castle
109 N. York St.
Albion, IN 46701**

REQUEST FOR BIDS FOR CYCLICAL REASSESSMENT OF REAL PROPERTY FOR PROPERTY TAX PURPOSES NOBLE COUNTY, INDIANA

Due Date: Feb. 6 ,2026

I INVITATION TO SUBMIT BIDS:

The Noble County Assessor (herein “Assessor”) is engaged in “Cyclical Reassessment,” a four-phase process by which all real property parcels in Noble County are reassessed over a four-year period, which will commence in 2026 and shall be completed by January 1, 2030. This process must be completed in accordance with the Department of Local Government Finance (herein “Department”) 50 IAC 27, IC 6-1.1-4-4.2, and IC 6-1.1-4-21.4. This specific bid is for all four phases of this process.

Where the word “Contractor” is used herein, it shall mean a Professional Appraiser as the term is defined in IC 6-1.1-4-17(c). A Contractor must be an Indiana Certified Level III Assessor/Appraiser under IC 6-1.1-31.7 in order to be eligible to submit a bid and be certified as a professional Contractor by the Department. Any Contractor wishing to submit a bid shall submit the information requested as specified below. Contractors must not have filed any real property appeals against the Assessor since the 2018-22 reassessment and is prohibited from such activity for the contract period and for (2) years following completion of all work.

The Assessor is to provide all documents for assessment purposes, including but not limited to parcel maps, GIS, aerial maps, plat maps, property record cards, new construction permits, et al.

Bids shall be reviewed based on all criteria including adherence requirements, proposal pricing, and company qualifications per the attached “Bid Evaluation” sheet (Exhibit 1). Bidding Contractors must submit a COMPLETE RESPONSE to all requirements set forth in this Request for Bid (RFB), otherwise, the bid will be rejected. Bidding Contractors must complete the Cost Containment Summary (Exhibit 2) and include a maximum total cost of services for the services detailed in the RFB. All conforming bids will be considered and scored as long as they meet the standards contained in this RFB. Bidding Contractors interested in providing these technical services are invited to view all appropriate information, which will assist them in preparing their bid.

All bids will be reviewed by the County Commissioners (herein “County”). The County and successful bidder shall implement a contract acceptable to the Department of Local Government Finance (herein “Department”).

The prices that are submitted on each bid proposal must be guaranteed for a period of sixty (60) days from delivery of the bid.

The cost incurred in preparing the proposals or any other matter by the Contractor in responding to this RFB may not be charged to the County.

The contents of the proposal of the successful bidder will be considered as contractual obligations. Failure to meet those obligations may result in cancellation of the Contract. The Contract will include the provisions of IC 6-1.1-4-19.5.

The County reserves the right to reject any and all proposals or letters of agreement received in response to this request, and is not necessarily bound to award the Contract solely on the basis of this request, or pay for any information solicited or obtained.

Format for RFB – Each finalized contract proposal should be submitted in the following order:

- Letter of transmittal, Work Plan and Cost Containment Summary
- Detailed final contract proposal, which incorporates these specifications
- Staffing Compliance Summary
- Company Qualifications Package
- Certificate of Insurance

II SUBMISSION

Bids will be accepted at the following place, date and time:

PLACE: Noble County Auditor
109 N. York St.
Albion, IN 46701

DATE: Feb. 6, 2026

TIME: 2:30 P.M.

OPENING

The bids will be opened at the Noble County Commissioners Meeting on Feb. 9, 2026. One original and two copies of the bid shall be submitted in a sealed envelope, which is clearly marked “Bid for the Cyclical Reassessment Contract – Noble County Assessor”.

Any bid received after the stated date and time may be returned to the Contractor unopened. This applies to bids sent by mail, as well as those which are hand delivered. The County may elect to conduct interviews with any/all Contractors subsequent to the bidding process. Contractors will be contacted by phone or email as applicable.

Any bidding Contractor may withdraw a bid by written request at any time prior to the opening of bids.

Facsimile bids are not acceptable and telephone or facsimile amendments or withdrawals will not be accepted under any circumstances.

Negligence on the part of a Contractor in preparing the bid confers no right for the withdrawal of the bid after it has been opened.

III EVALUATION OF BIDS

All eligible bids submitted shall be carefully evaluated by the Assessor. The Assessor shall review all eligible bids, as detailed in Exhibit 1, and score such bids accordingly. Each bid will be evaluated on three criteria.

First, each bid must “pass” the adherence requirements of these bid specifications in order to proceed to the second criteria (See Exhibit 1). Second, the bid pricing score is based on methodology used by the Indiana Department of Administration (See Exhibit 2). The bid pricing score will be determined with the following equation:

$$(\text{Lowest Bid Price} \div \text{Individual Bid Price}) \times 40$$

Third, each bid will receive an overall score per Exhibit 1 based on each Contractor's qualifications, experience, work history, etc. (See Exhibit 3). The Assessor reserves the right to accept or reject any bid and waive any irregularities in the bids. All bids may be held for a period not to exceed 30 days, during which time no bid may be withdrawn.

IV OBJECTIVE/PROGRAM DEFINITION

The objective of this project is that the Contractor will rely on sufficient facts, information, and data, and analysis, in order to aid in the determination of the assessed value of each parcel of real property in Noble County for the Cyclical Reassessment, as well as conduct annual adjustments, ratio studies, and assist in the appeals process. This will be for all phases of the 2026-2030 cyclical reassessment.

V CONTRACTOR RESPONSIBILITIES

The Contractor must be fully aware of all laws regarding the assessment of real property in the State of Indiana. The Contractor shall comply with these laws and provide a comprehensive cyclical reassessment to the County.

The Contractor shall understand the confidential nature of appraisal data.

All work performed under the final contract must be organized, supervised and reviewed by an Indiana Certified Level III Assessor/Appraiser. Additionally, an Indiana Certified Level III Assessor/Appraiser must personally fulfill the following roles and duties: (1) Final value recommendations, (2) Subjective parcel and neighborhood ratings review, (3) Statistical analysis for neighborhood factoring (Trending), (4) Ratio Study completion and submission, (5) On-site project supervisor, (6) All commercial, industrial, utility and exempt assessments, (7) all real property appeal hearings and valuation recommendations involving commercial and industrial property, (8) all commercial and industrial new construction assessments.

The parcels to be reviewed by the Contractor under the final contract are limited to the following classes of real property: Residential, Agricultural, Commercial, Industrial, Exempt, and Utility.

Administrative personnel employed by the Contractor may be used to fulfill the following duties: (1) General office duties only.

Parcel counts are as follows, for a total of (27042) parcels:
Residential (17822), Agricultural (5653), Commercial (1243), Industrial (400), Utility (118) and Exempt (1901).

The Contractor shall be responsible the following activities:

1. Annual Adjustments and Ratio Study (2027-2030), which shall include:

- **Sales Disclosure Verification & Validation:**
 - Review of all sales for validation for trending: **Contractor shall be responsible**
- **Trend Land Values:**
 - Trending land values using vacant and improved sales in accordance with Indiana Law and DLGF rules and regulations: **Contractor shall be responsible**.
- **Neighborhood Stratification:**
 - Stratify and re-delineate commercial, industrial, residential and agricultural neighborhoods by locational and physical characteristics, and/or other criteria as may be mutually acceptable: **Contractor shall be responsible**.
- **Trend Residential & Agricultural Improvements:**
 - Perform residential/agricultural annual adjustments and input such values to the Computer Assisted Mass Appraisal (herein “CAMA”) system: **Contractor shall be responsible**.
- **Trend Commercial & Industrial Improvements:**
 - Use of updated cost tables, income analysis, and/or sales information to develop market adjustment factors and input such values into the CAMA system: **Contractor shall be responsible**.
- **Conduct Ratio Study in 2027-2030 inclusive:**
 - Conduct an assessment ratio study for all classes of properties, including, and obtain approval from the DLGF for the ratio study: **Contractor shall be responsible**.
- **Annual Assessment Report & Equalization:**
 - For all commercial property classes, conduct equalization studies for each property class during the 2026-2030 reassessment cycle: **Contractor shall be responsible**.
 - Provide to the Assessor a detailed report of assessment changes by parcel, property class, tax district, township or other criteria as deemed necessary by the Assessor. The purpose of such reports is to determine the validity of each assessment as well as the relationship between assessments and adjust accordingly: **Contractor shall be responsible**

2. Field Reviews of All Residential, Agricultural, Commercial, Industrial, Utility & Exempt Parcels: all Phases.

- Perform a site visit and / or aerial / Pictometry review for all parcels for Phase 1, 2, 3 and 4 of the Cyclical Reassessment, approximately 25% of all parcels, each year such that all parcels are inspected no later than January 1, 2030: **Contractor shall be responsible.**
 - This process includes verifying property information with an external (and internal inspection as necessary and permissible) inspection of all the major buildings, showing all additions, garages, and appendages with dimensions and necessary identification on the property record card: **Contractor shall be responsible.**
 - Capture photos of each property physically inspected: **Contractor shall be responsible.**
 - Prior to the inspection of property, the Contractor and Assessor shall develop and agree upon the county-specific Reassessment Guidelines addressing the particular standards by which various improvements shall be evaluated. This shall address various improvements, occupancy criteria and yard item standards.
 - Data entry of changes: **The Assessor shall be responsible.**
 - Provide to the Assessor all DLGF-required cyclical status reports: **The Contractor shall be responsible.**

3. New Construction Assessments

- Review and inspection of all new construction parcels across all property classes within the County based on permits and other information: **The Contractor shall be responsible.**
 - Review each parcel and perform site visits as necessary. The results of the review, including field assessment and notes, shall be returned to the Assessor after completion: **The Contractor shall be responsible.**
 - **The Contractor shall complete its review of such parcels within the following deadlines:**

Date permit parcel provided to Contractor:	
Prior to November 1 st	Contractor will complete review by March 1 st
November 1 st through November 30 th	Contractor will complete review within 90 days
After December 1 st	Contractor will complete review within 100 days

4. Technical Support and Appeal Support

- **Provide Technical Advice and Support:**

- Provide technical advice and support to the Assessor and the Property Tax Assessment Board of Appeals (herein “PTABOA”) on all issues regarding real property appeals, i.e., property inspections, data collection, income analysis, and expert witness testimony: **The Contractor shall be responsible.**
 - This shall include unlimited days for all real property appeals during the contract period of appeal reviews and consultation with the assessor and PTABOA. All such assistance must be with Level III certified staff only, unless otherwise requested by the Assessor.
 - **No overage or additional fees will be charged to the Assessor for these functions.**
- **Provide support and representation for appeals before the Indiana Board of Tax Review (“IBTR”):**
 - The Contractor shall also provide unlimited days of representative support for all existing and future real property appeals during the contract period. This activity shall include representing the Assessor at IBTR hearings, Indiana Tax Court, and Indiana Supreme Court. These functions shall be provided by Indiana licensed attorneys.
 - **No overage or additional fees will be charged to the Assessor for these functions.**
- Review all real claims, calculations and similar materials, advising the Assessor on the compliance status of each such claim: **The Contractor shall be responsible.**
 - The Contractor is not responsible for any technical support or legal assistance regarding personal property returns and appeals.
- Phone, long distance phone charges, training manuals, and general office supplies shall be supplied by the Contractor. Any additional expenses and liabilities resulting there from shall be incurred by the Contractor without obligation to the Assessor. Costs associated with appeal hearings such as the engagement of third-party expert witnesses, including written appraisal reports and hourly fees for hearing preparation and testimony; court costs, including but not limited to court reporter fees; and copying charges are the sole responsibility of the County and the Assessor.

5. Continuing Education

- **Provide Continuing Education Opportunities:**
 - Provide each member of the Assessor’s staff a minimum of ten (10) hours of DLGF-certified continuing education courses in each year of the contract: **The Contractor shall be responsible.**

- Provide access to one (1) IAAO course for each member of the Assessor's staff each year: **The Contractor shall be responsible.**

VI SUBCONTRACTING

No subcontractors shall be used in the performance of the final Contract. This limitation shall not apply to the purchase of standard supplies, raw materials and computer systems.

VII WORK PLAN

The Contractor shall provide a workplan setting forth the schedule for the completion of work under this Contract.

VIII CONTRACT REPORTS AND MONITORING

The Contractor shall be required to provide written progress reports to the Assessor in a form reasonably prescribed by the Assessor or the DLGF. The reports must include the number of parcels being reviewed by the Contractor and the status of the work being done. The Assessor may require additional information be included in the reports. The Contractor shall submit the reports to the Contract Representative each month on or before the 10th day of the month, or other schedule as mutually agreeable. The Assessor may at all times inspect the records of the Contractor to verify the progress and evaluate the quality of work performed. The Assessor may accompany the Contractor's personnel in their assigned duties to assure the Contractor's adherence with contractual specifications and approved procedures. The Contractor shall extend its full cooperation to the Assessor by providing access to all program related records, and by making personnel available upon request for the purpose of monitoring quality, performance, and progress.

IX TIME AND MANNER OF PAYMENT

The Contractor shall be paid as follows:

The County and the Contractor will agree upon an invoicing format that both parties are satisfied with prior to any payments being made by the County. Payment will be made to the Contractor within forty-five (45) days after approval by the County.

If all work is not completed under the final Contract by the completion date specified in the Contract, then all further payments will be suspended at that time until all work has been completed. Upon certification by the Assessor that work has been completed, payment of the suspended amount will be made to the Contractor within thirty (30) days after that certification.

X PENALTIES

Payments due under the final Contract shall be reduced by the amount of ONE

HUNDRED DOLLARS (\$100.00) per business day, for each business day that any part of the work assigned to the Contractor, excluding Saturdays, Sundays, and holidays remains incomplete after the due date specified under the final Contract.

XI RESPONSIBILITIES

The final determination of assessed value is and shall remain the responsibility of the County.

XII INCORPORATION INTO CONTRACT

The above specifications will be incorporated in the final Contract. In the event of a conflict between the provisions of the final Contract and this Specification these Specifications shall control.

XIII ADDITIONAL COMPENSATION

Additional compensation that may be due the Contractor as the result of services requested by the County that are beyond the scope of this agreement will be invoiced in the month subsequent to the month in which the services were provided. Any additional services must be pre-approved in writing by the County.

XIV CONTRACTOR RIGHT TO STOP WORK FOR NON-PAYMENT

Payment of billings is due within forty-five (45) days after the date of each billing. Failure of the County to make payment when due shall entitle the Contractor, in addition to its other rights and remedies, to suspend, temporarily, further performance of this Agreement without liability.

XV FINAL CONTRACT

The successful bidder agrees to draft the DLGF's "Prescribed Contract for Annual Adjustments and Cyclical Reassessment" (State Form 55930) which includes all terms enumerated above in these specifications. The Contractor shall be fully compliant with all other terms and conditions enumerated in State Form 55930.

Exhibit 1
Bid Evaluation Summary
(To be completed by Assessor regarding received bids)

	<u>Pass or</u> <u>Fail</u>
I. Minimum Requirements	
a. Bid certification / Professional Contractor	Pass/Fail
b. Insurance requirements	Pass/Fail
c. Minimum length of service and work experience	Pass/Fail
d. Minimum staffing requirements (10 Level 3s)	Pass/Fail
e. Provides all requested services with no overages	Pass/Fail
f. Employee of contractor lives in Noble or an adjoining county	Pass/Fail
g. Must have at least 2 attorneys for appeals on staff	Pass/Fail
**ANY FAILS RESULT IN NON-COMPLIANT BID	

	<u>Points</u>
II. Bid Pricing Score	
Lowest overall bid (Subtract 2 point for each \$10,000 above lowest bid)	40 points
III. Company Qualifications (Maximum 60 points)	<u>Points</u>
1. 10 years or more experience with Indiana Reassessments including the 2023-2026 Cyclical Reassessment	10 points
2. 10 years or more experience with Indiana ratio studies including the 2023-2026 Cyclical Reassessment	5 points
3. Minimum of 2 attorneys with 5+ years' experience with Indiana property tax matters	5 points
4. Minimum of Four (4) Level 3 IN Assessor/Appraisers on staff	5 points
5. Minimum of One (1) Level 3 IN Assessor/Appraiser on staff within in the County or an adjoining County	5 points
6. Minimum of 2 employees with 10 years of experience teaching certified Indiana continuing education courses and 5 years' experience instructing IAAO courses	5 points
7. Buy Indiana Initiative (Is company headquartered in Indiana?)	5 points
8. Company has existed for more than 10 years	5 points

Exhibit 2
Noble County Cost Containment Summary
2026-2030 Cyclical Reassessment & Related Services

<u>Activity or Function</u>	Maximum Cost of Service total 2026-2030
Sales Disclosure Validation / Verification	
Annual Trending / Ratio Study of All Property Classes	
Field Reviews of All Parcels in Specified Property Classes (includes all annual assessment reports and equalization studies)	
New Construction for All Parcels including data entry as applicable	
Unlimited Appeal Support, Form Preparation & Mailing (Includes Preliminary Hearings, PTABOA, & State Support)	
Continuing Education Courses	
Maximum Total Cost	\$ -

Exhibit 3
Staffing and Business History

1. Detail your company's experience with Indiana real property assessments, trending, and the cyclical reassessment process.
2. Provide the names and attorney numbers of at least two attorneys with five (5) or more years' experience in Indiana property taxation and detail their experience.
3. Provide the names of any Level 3 assessor/appraiser(s) who will be assigned to this project and their home addresses. (at least one must live within Noble or an adjoining county)
4. Provide the name of employees with your firm that have teaching experience in Indiana, such as assessor conferences, on-line courses and similar. If these persons have experience teaching IAAO courses, please provide this information.
5. State the corporate headquarters of your firm and date of incorporation. If the firm is located in Indiana, please provide a Certificate of Existence as issued by the Indiana Secretary of State.