

**Contra Costa County Employees' Retirement Association  
("CCCERA")  
Request for Proposals to Provide  
Tax Counsel and Related Legal Services**

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The Contra Costa County Employees' Retirement Association ("CCCERA") invites proposals from experienced attorneys and law firms in response to this Request for Proposals ("RFP") to provide legal counsel on taxation matters and related legal services to CCCERA. CCCERA intends to select one or more attorneys or law firms as approved tax legal services providers, subject to the number and quality of the responses to this RFP and CCCERA's assessment of its needs for tax legal counsel.

**SECTION I  
BACKGROUND**

CCCERA is a contributory defined benefit pension plan covering the employees of the County of Contra Costa and other participating agencies pursuant to the County Employees Retirement Law of 1937, California Government Code Section 31450, *et seq.* CCCERA was established on July 1, 1945, to provide retirement allowances and other benefits to the safety and general members employed by Contra Costa County.

Currently, Contra Costa County and 16 other participating agencies are members of CCCERA. The participating agencies include:

Bethel Island Municipal Improvement District  
Byron, Brentwood, Knightsen Union Cemetery District  
Central Contra Costa Sanitary District  
Contra Costa County Employees' Retirement Association  
Contra Costa Housing Authority  
Contra Costa Mosquito and Vector Control District  
First 5 - Children & Families Commission  
In-Home Supportive Services Authority (IHSS)  
Local Agency Formation Commission (LAFCO)  
Rodeo Sanitary District  
Superior Court of California, Contra Costa County  
Contra Costa Fire Protection District  
East Contra Costa Fire Protection District  
Moraga-Orinda Fire Protection District  
Rodeo-Hercules Fire Protection District  
San Ramon Valley Fire Protection District

In addition, CCCERA administers retirement, disability, or survivor benefits to retirees or beneficiaries of the following former participating agencies:

Alamo-Lafayette Cemetery District  
City of Pittsburg  
Delta Diablo Sanitation District  
Diablo Water District  
Ironhouse Sanitary District  
Kensington Fire Protection District  
Superintendent of Schools - Contra Costa County Office of Education  
Stege Sanitary District

CCCERA is an independent governmental entity separate and distinct from the County of Contra Costa. CCCERA is governed and managed by a 12 member Board of Retirement. Of the 12 members, three are alternates, one for the appointed members, one for safety, and one for retirees. Five Board members are appointed by the Contra Costa County Board of Supervisors, one as an alternate. Four Board members, including the safety alternate, are elected by CCCERA's active membership. Two Board members are elected by the retirees, one as an alternate. The County Treasurer serves as an ex-officio member. Board members, with the exception of the County Treasurer, serve three year terms in office, with no term limits.

CCCERA is the direct employer for its entire staff, including both represented and unrepresented staff members. CCCERA is a public agency for purposes of the Meyers-Milias-Brown Act, effective January 1, 2015.

CCCERA's current membership includes approximately 10,000 active and deferred members and approximately 9,000 retired members. Net current plan assets total approximately \$8.7 billion.

## **SECTION II SCOPE OF SERVICES**

CCCERA intends to select one or more attorneys and/or law firms as approved tax counsel. The attorneys and firms selected will have demonstrable qualifications as follows:

- a) Possess relevant experience in providing tax services for other California public retirement systems of comparable size.
- b) Experience and expertise in the practice of federal and state payroll tax law, most specifically in those matters most often encountered in California public sector employment.
- c) Current membership in the State Bar of California and admitted to practice in all Federal and State Courts in California;

- d) Capability and availability to perform legal services promptly and in a manner that permits CCCERA's administration to meet established deadlines, to act expeditiously in member related tax issues, employee payroll matters, and to operate in an effective and efficient manner;
- e) Experience providing written recommendations and strategies to maintain the tax qualified status of the Retirement Plan, including recommendations for proposed amendments to provisions of CCCERA's policies and procedures to ensure compliance with qualification criteria of the Internal Revenue Code and constitutional law.
- f) Experience providing advice and counsel regarding investment-related tax exposure including, upon request, obtaining necessary opinions, private letter rulings, and other documents from the Internal Revenue Service, or other state, or federal regulatory, or governing bodies.
- g) Excellent verbal and written communication skills; and
- h) Cost effectiveness.

### **SECTION III CONTRACT PERIOD**

The term of the retainer agreement will be for a three year period. CCCERA may, in its sole discretion, terminate the contract at any time during that term. CCCERA may, in its sole discretion issue up to two one year extensions of the retainer. CCCERA makes no representation as to the amount of tax legal work, if any, that may be given to any approved provider during the contract period.

### **SECTION IV GENERAL INFORMATION**

#### **No Contact**

No contact with CCCERA Board members, CCCERA General Counsel, and other CCCERA staff regarding the contents of this RFP will be allowed during the pendency of this RFP.

#### **Due Date**

Seven printed copies of your proposal and one electronic copy of all submitted documents are due no later than **5:00 p.m.** on April 20, 2018, in a sealed package or packages. All proposals must be delivered to:

CCCERA  
1355 Willow Way Suite 221  
Concord CA 94520  
Attention: Deputy CEO

### **No Reimbursement For RFP Expenses**

CCCERA will not provide reimbursement for any fees, expenses, or other costs incurred in connection with this RFP including the costs of preparing the response, providing any additional information and attending an interview or interviews. All material submitted in response to this RFP will become the sole property of CCCERA. CCCERA expressly reserves the right to utilize any and all ideas submitted in the proposals received unless covered by legal patent or proprietary rights.

### **Interviews**

Interviews may be conducted at CCCERA's discretion. All attorneys and firms selected for interview will be notified of the interview date(s) at least one week in advance.

### **Confidentiality**

All responses to this RFP become the property of CCCERA and will be kept confidential until such time as a recommendation for award of a retainer agreement has been announced. Thereafter, submittals are subject to public inspection and disclosure under the California Public Records Act. If a respondent believes that any portion of its submittal is exempt from public disclosure, such portion may be marked "confidential." CCCERA will use reasonable and legally permissible means to ensure that such confidential information is safeguarded to the extent that CCCERA, in its independent judgment, concludes that the information is in fact exempt from disclosure, but CCCERA will not be liable for inadvertent disclosure of such materials, data and information. Proposals marked "confidential" in their entirety will not be honored and CCCERA will not deny public disclosure of all or any portion of submittals so marked.

By submitting information with portions marked "confidential", the respondent represents it has a good faith belief that such material is exempt from disclosure under the California Public Records Act and agrees to reimburse CCCERA for, and to indemnify, defend and hold harmless CCCERA, its officers, fiduciaries, employees and agents from and against: (a) any and all claims, damages, losses, liabilities, suits, judgments, fines, penalties, costs and expenses including, without limitation, attorneys' fees, expenses and court costs of any nature whatsoever (collectively, "Claims") arising from or relating to CCCERA's non-disclosure of any such designated portions of a proposal if disclosure is deemed required by law or court order.

## **SECTION V PROPOSAL REQUIREMENTS**

Following is a list of the information to be provided. A proposal that does not include the information required below may be deemed non-responsive and subject to rejection.

In setting forth its qualifications, each attorney and or law firm shall provide, in concise but adequate detail, the information sought below. Responses shall be limited to 10 single-sided pages (not including resumes or attorney bios).

1. Name, address, telephone number, fax number and e-mail address of attorney/firm.
2. Name of contact person and telephone number for purposes of following up on the proposal.
3. Description of the firm, including the size of the firm, the size of the firm's tax law staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement.
4. Narrative about the history of the firm, including date of inception, experience with local California public sector, state and federal tax law.
5. State the names of the attorneys who would be assigned to CCCERA and provide their resumes. Identify the attorney in charge and, for this attorney, provide three client references relating to engagements similar to the one described in this RFP. Include agency or municipality name, person to contact, address and telephone number.
6. Narrative of the qualifications of the person(s) proposed to work with CCCERA, including but not limited to:
  - a) Legal training, years of practice, area of specialization (include date of admittance to the California Bar);
  - b) Years of public and private sector tax law practice;
  - c) Litigation and arbitration experience and demonstration of a satisfactory track record;
  - d) Identify any professional affiliations;
  - e) Detail experience and expertise in tax matters, including but not limited to the following:
    - Tax Compliance with the County Employees Retirement Law of 1937 (CERL), California Public Employees' Pension Reform Act of 2013 (PEPRA), Internal Revenue Code, and California tax law
    - Tax Compliance related to public employment payroll issues
7. Identify the accessibility of the proposed designated lead Attorney, and the response time that the individual would offer to CCCERA.

8. State whether the firm, its officers, partners, principals, agents, or employees, that are expected to perform services under this RFP, have been disciplined, admonished, warned, or had any license, registration, charter, certification, or any similar authorization to engage in the legal profession suspended or revoked for any reason.

9. Has the firm been disqualified or terminated by any public agency or County? If so please explain under what circumstances this disqualification or termination occurred.

10. Identify the nature of any potential conflict of interest your firm might have in providing services to CCCERA. Also specifically state whether your firm has ever represented the County of Contra Costa, the Board of Supervisors for the County of Contra Costa, any of the CCCERA participating agencies listed on pages 1 and 2 of this RFP, and/or any employee groups or employee associations within CCCERA. If so, state the name of each such client, the nature of your representation and the time frame of your representation.

11. Identify any past, pending or threatened litigation or administrative or state ethics board or similar body proceedings to which you, your firm or any of your partners are a party and which would either materially impair your ability to perform the services enumerated herein and for which this RFP is issued or, if decided in an adverse manner, materially adversely affect the financial condition of your firm.

### **Rates, Costing and Billing Information**

Firm billing rates are fixed for the three year initial term of the contract.

Proposals shall contain the following:

1. State the rates at which the services of attorneys or other paraprofessionals would be provided to CCCERA for the initial **three years of the engagement**. Include:
  - a. For each attorney whose resume is provided please list the standard hourly rate for this provider and the hourly rate you propose to charge CCCERA.
  - b. Please note that CCCERA expects **not** to pay for travel time unless substantive work takes place during the travel time. Please address if and how travel time will be billed by all providers.
2. In addition, each firm may propose any alternative fee structure deemed appropriate as a supplement to the fees requested above.

3. State any special considerations with respect to billing or payment of fees and expenses that your firm offers and that you believe would differentiate it from other firms and make your firm's services more cost effective to CCCERA.
4. CCCERA expects to receive the lowest rate charged by your firm for its governmental and/or non-profit clients. If for any reason your firm is not prepared to do so, please indicate your reasons.

## **SECTION VI**

### **EVALUATION AND SELECTION**

#### **Evaluation Criteria**

CCCERA will evaluate the proposals and make a recommendation to the full CCCERA Board for approval. The following factors will be considered:

1. Depth of experience and knowledge of the firm and/or individuals with federal, state and local tax issues.
2. Level of experience with California public retirement plans, specifically multi-employer defined benefit plans.
3. Level of experience with CERL.
4. Quality of team proposed to provide services to CCCERA.
5. Anticipated cost of legal services and disbursements, including such factors as hourly rates, discounts, creative alternate fee arrangements and cost-effectiveness<sup>1</sup>.
6. Information provided by client references.
7. Interviews, if conducted.
8. Overall organization, completeness, and quality of proposal, including cohesiveness, conciseness, and clarity of response.

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<sup>1</sup> Although proposed fees will be given significant weight in the selection process, CCCERA reserves the right to negotiate lower fees or a different fee structure with any firm selected.

## **Selection Process**

CCCERA will evaluate all proposals based on the criteria stated above. Any proposal that does not address all requested requirements or is incomplete will be rejected.

Firms may be provided the opportunity to clarify proposals for the purpose of assuring a full understanding of their responsiveness to the RFP.

CCCERA may conduct interviews with firms found to be most qualified to perform the services required, based upon the criteria listed in this RFP. If so, firms will be notified in advance of the proposed interview date.

All firms will be notified in writing once one or more firms have been selected.

## **SECTION VII PROPOSAL INSTRUCTIONS AND CONDITIONS**

1. This RFP does not commit CCCERA to award a contract, pay any costs incurred in the preparation of a response, or procure or contract for services of any kind whatsoever. CCCERA reserves the right, in its sole discretion, to negotiate with any or all firms considered, or to cancel this RFP in whole or in part.
2. Firms may be requested to clarify the contents of their proposal.
3. A proposing firm may be required to participate in negotiations and to submit hourly fee, price, costing, technical or other revisions to its proposal which may result from such negotiations.
4. All material submitted in response to this RFP will become the sole property of CCCERA.

## **Proposal Submission**

Proposals **must** include a cover letter indicating the mailing address of the office from which the proposal is submitted, the name of the individual who will represent the firm as the primary contact person for the proposal, and the telephone, fax and e-mail information of the primary contact person.

## **Administrative Specifications**

1. All proposals must be irrevocable for 180 days and signed by an authorized officer of the firm.
2. Selected firm(s) must agree to provide CCCERA with audit access on request during the term of the contract and for 7 years thereafter.

3. CCCERA at any time, in its sole discretion, may terminate its contract with the selected firm(s), or postpone or delay all or any part of the contract, upon written notice to the selected firm(s).

**SECTION VIII  
CONTRACT APPROVAL**

CCCERA's selection of one or more successful firm(s) shall not be binding until it has been approved by CCCERA's Board of Retirement.