



**LEHIGH TAX COLLECTION COMMITTEE  
LEHIGH COUNTY, PENNSYLVANIA**

**REQUEST FOR PROPOSAL**

**SOLICITOR**

**Lehigh Tax Collection Committee  
c/o Chris DeFrain Consulting LLC  
PO Box 442  
Emmaus, PA 18049  
[www.lehightcc.org](http://www.lehightcc.org)  
484-201-5235**

**Chris DeFrain  
Executive Director**

**August 15, 2025**

# **Lehigh Tax Collection Committee**

## **Request for Proposal**

### **Solicitor**

#### **Introduction**

Through this Request for Proposal (RFP), Lehigh Tax Collection Committee (hereinafter, the “LTCC”), seeks to consider a vendor to serve as Solicitor providing legal counsel for the 2026, 2027, 2028, and 2029 calendar years commencing January 1, 2026 or upon appointment, whichever is later. This contract will be awarded through a fair and open process.

The Solicitor shall be responsible for advising the Tax Collection Committee (hereinafter, the “Committee”), its sub-committees, and the Executive Director on all legal questions arising in the conduct of LTCC business; provided, however, the LTCC reserves the right to appoint a special counsel to represent it in the specific matters. The selected firm(s) will provide legal support and render opinions in the following individual and/or combined areas:

**General Counsel:** Provide legal counsel to the LTCC on general issues including contracts, written policies and procedures, and recommended changes. Provide legal counsel on other miscellaneous or unusual circumstances including litigation.

**Tax Collection:** Provide legal counsel and opinions on issues relating to the administration and collection of income tax from all employers and residents in the Lehigh County Tax Collection District as per Pennsylvania Act 32 of 2008. Represents the Committee in Tax Appeal matters.

The Solicitor or its agents shall attend various meetings of the Committee in person unless otherwise approved by the Committee. Attendance at various sub-committee meetings, in person, may also be required when requested. Information on the Committee’s various meeting schedules can be found at [www.lehightcc.org](http://www.lehightcc.org).

The LTCC is located in Lehigh County, Pennsylvania, and operated under established bylaws, with a four (4) member Board elected by the membership. An Executive Director is appointed by the membership to assist in the operation of the Committee.

The Committee is composed of twenty-five (25) municipalities and nine (9) school districts in the Lehigh County Area. Delegates of each of these entities are volunteer members of the Committee. The Executive Board is represented by a Chairperson, Vice-Chairperson, Treasurer, and Secretary. The Committee meets twice a year on the third Thursday of April and November as well as special meetings on an as needed basis. The annual budget is approximately \$35,000 and there are no employees. An Executive Director is appointed annually and is currently an independent contractor. Member taxes are collected by H.A. Berkheimer. Tax Appeals are conducted by an appointed Tax Appeals Board.

#### **Qualifications**

See Exhibit A.

## **Scope of Work**

1. Provide legal advice, counsel, services, training, consultation, and opinions to the Committee on a wide variety of matters. Advice includes methods to avoid civil litigation.
2. Furnish legal representation at Committee meetings, Tax Appeals Hearings, and at other meetings as requested.
3. Appear before courts and administrative agencies to represent the Committee's interests.
4. Prepare and review bylaws, contracts, and other documents for legal accuracy and acceptability as well as approval as to legal form.
5. Assist Committee Delegates and the Executive Director to maintain awareness of ethical standards, appearance of fairness standards, to avoid potential conflicts of interest, prohibited transactions, and the appearance of prohibited transactions.
6. Assist Committee Delegates and the Executive Director to understand the legal roles and duties of their respective offices and interrelationships with others.
7. Provide the Committee and Executive Director with a legal perspective and advice on various tax collection issues.
8. Perform other legal services and tasks as assigned by the Tax Collection Committee.
9. Furnish legal opinions upon request and draft all legal documents and instruments required for the normal operation of the Committee.
10. Provide written updates on new or existing State or Federal legislation or judicial decisions impacting the Committee and suggested action or changes in operations or procedures to assure compliance.
11. Provide advice on Pennsylvania's Right-to-Know Law (65 P.S. § 67.101 et seq.) issues, records retention and privacy issues.
12. Represent the Committee in tax appeal related issues including both administrative and judicial proceedings.
13. Serve as the Solicitor for the Tax Appeals Board as per section 208 of the Rules and Regulations Governing Practice and Procedure before the Tax Appeals Board of the Lehigh Tax Collection Committee.

## **Proposal Elements**

The following are required elements to be submitted with all proposals. Information in addition to the following may also be included:

1. Contact Information: Provide the name and address of the firm; the name, telephone number, fax number, and e-mail address of the individual responsible for the preparation of the proposal, and the principal professional assigned to the Committee.

2. A fee proposal for the 2026, 2027, 2028, and 2029 Committee years. The applicant shall provide a fixed fee structure and/or proposed hourly rate as well as any other costs that will be charged to the Committee. All costs must be clearly identified in the proposal. Proposals showing minimum and maximum ranges will not be accepted.
3. An executive summary of not more than two (2) pages, identifying and substantiating why the vendor is best qualified to provide the requested services.
4. A staffing plan listing those persons who will be assigned to the engagement if the vendor is selected, including the designation of the person who would be the vendor's principal professional responsible for all services required under the engagement. This portion of the proposal should include the relevant resume information for the individuals who will be assigned. The information should include, at a minimum, a description of the principal's relevant professional experience, years and type of experience, and number of years with the vendor. One or multiple attorney(s), depending upon the size, structure, specialties and preferences of the proposing firm, are acceptable. Vendors are welcome to submit alternative approaches in order to ensure the Committee receives comprehensive representation of the highest quality.
5. A description of the vendor's experience in performing services of the type described in this RFP. Specifically identify client size and provide specific examples of work within the scope of services required under this RFP **in similar agencies. It is imperative to show experience in similarly sized agencies and Tax Collection Committees.**
6. The location of vendor's office, if other than the vendor's main office, at which the vendor proposes to perform services required under this RFP. Describe your presence in Pennsylvania and any familiarity your firm has with Lehigh County.
7. References, including at least three (3) tax collection related clients, three (3) current clients for whom services have been provided for at least three (3) years, and two (2) former clients for whom services have been provided within the past seven (7) years. The same client may satisfy more than one category, but no fewer than five (5) unique references in total shall be provided. Provide the contact names, titles, phone numbers, and e-mail addresses.
8. If the vendor or any principal therein has been engaged as a defendant in any litigation involving a sum of \$100,000 or more and/or has been subject to any professional disciplinary action over the last three (3) years, the vendor must provide a description of the litigation and/or disciplinary action.
9. A description of any ongoing investigation and/or litigation matters involving the vendor, its directors, officers and principals and any individuals employed by the vendor that relate to the performance of the vendor in the proposed field of expertise.
10. Identify any existing or potential conflicts of interest, and disclose any representation of parties or other relationships that might be considered a conflict of interest with regard to this engagement, or the Committee.
11. Completed Exhibit B

## **Evaluation Process & Key Dates**

Only proposals that adhere to all Proposal Elements in this RFP will be considered in the evaluation process. Qualifying proposals will be evaluated by the LTCC Executive Board. Fees will not be the primary factor in the evaluations. The proposal calendar is as follows:

|                                   |                              |
|-----------------------------------|------------------------------|
| Distribution of RFP               | August 29, 2025              |
| Last day to submit questions      | September 26, 2025           |
| Deadline for proposal submissions | October 3, 2025 at 4:00 p.m. |
| Solicitor selection               | November 3, 2025             |

The Committee's evaluation will include but will not be limited to the following evaluation criteria, separate or combined in some manner, and not necessarily listed in order of significance:

1. The vendor's general approach to providing the services required under this RFP;
2. The vendor's documented experience in successfully completing contracts of a similar size and scope to the engagement addressed by this RFP;
3. Depth and breadth of experience and expertise in the practice of law and ability to render advice on a wide-range of legal issues;
4. Capability to perform legal services promptly and in a manner that permits the Lehigh Tax Collection Committee to meet established deadlines and to operate in an effective and efficient manner;
5. Degree of availability for quick response to inquiries that arise out of day-to-day operating questions or problems;
6. Degree to which firm and individual attorneys stay current through continued professional development and active communication with practitioners;
7. Communication skills;
8. Cost of services; and
9. Other qualifications/ criteria as deemed appropriate by the Committee.

The Committee reserves the right to reject any and all proposals and to waive any immaterial irregularities.

It is anticipated that the contract for services shall be awarded by the Committee in November of 2025. All proposals shall remain valid for a minimum of ninety (90) days following the submission deadline, or until the contract is awarded, whichever occurs later. Release of any proposal information shall be conducted in accordance with the Pennsylvania Right to Know Act.

The Committee's decision shall be final and not subject to appeal.

## **Interview**

The Executive Director and Executive Board reserve the right to interview any or all of the applicants submitting a proposal. Although interviews may take place, the proposal should be comprehensive and complete on its face. The Committee reserves the right to request clarifying information subsequent to submission of the proposal.

## **Insurance Requirements**

The successful applicant, as part of the contract/agreement, shall submit Certificates of Insurance, issued by an insurance company satisfactory to LTCC, evidencing the existence of the mandatory minimum insurance coverage required by this Section. Certificates of Insurance must be provided within ten (10) business days of contract execution and prior to the commencement of any services.

The successful applicant shall be an independent contractor and shall agree to indemnify and hold harmless LTCC from any and all liabilities for claims caused in the case of the party's negligence.

The Certificates of Insurance shall designate LTCC as an additional insured and shall, at a minimum, provide the following coverage:

1. **General Public Liability Insurance** for personal injury and damage to property in amounts not less than \$1,000,000 for each occurrence and \$1,000,000 in the aggregate.
2. **Automobile Liability Insurance**, including primary combined single limit coverage and excess auto liability coverage, in amounts not less than \$1,000,000 for each occurrence and \$1,000,000 in the aggregate.
3. **Workers' Compensation Insurance** in amounts not less than the statutory minimum and employer liability coverage not less than \$1,000,000 for each occurrence.

All insurance policies shall be maintained in the amounts set forth above, name LTCC as an additional insured, and be issued by an insurance carrier licensed and authorized to do business in the Commonwealth of Pennsylvania. The policies shall remain in effect until the expiration of the contract or completion of all duties to be performed, whichever occurs later.

## **Termination for Cause**

The following events shall constitute a breach of the Agreement:

1. Non-payment of invoice: LTCC fails to pay as stipulated in the Agreement.
2. Non-delivery: Service provider does not deliver services or deliverables by the agreed-upon deadlines.
3. Substandard work: Services or deliverables do not meet the quality standards or specifications outlined in the Agreement.
4. Misuse of confidential information: Either party uses the other's confidential information in an unauthorized manner.

5. Non-compliance with legal requirements: Either party fails to comply with applicable laws and regulations.
6. Failure to cooperate: LTCC does not provide necessary information, resources, or cooperation required for effective performance.

This Agreement may be terminated by either party upon twenty (20) days' written notice to the other, provided that the breach is not cured within ten (10) days after receipt of written notice from the non-breaching party.

### **Termination for Convenience**

Either party may terminate the Agreement without cause upon thirty (30) days' written notice. In the event of termination for convenience, the service provider shall be entitled to payment for services performed up to the effective date of termination, but no additional compensation.

### **Proposal Submission**

All inquiries for information should be directed to:

**Chris DeFrain, Executive Director**  
**chris@chrisdefrainconsulting.com**  
**484-201-5235**  
**Monday – Friday, 8:00 a.m. to 4:00 p.m.**

An original, clearly marked as the "ORIGINAL", and six (6) full, complete and exact copies of each proposal and an electronic copy shall be submitted in sealed envelopes and must be marked with "RFP Submission-Solicitor" and addressed to:

The sealed proposal should be mailed or delivered directly to:

**Lehigh Tax Collection Committee**  
**Chris DeFrain Consulting LLC**  
**PO Box 442**  
**Emmaus, PA 18049**  
**Attn: Chris DeFrain**

Sealed proposals will be received until 4:00 p.m. on October 3, 2025. Proposals received after this time and date will not be considered.

## **Terms and Conditions**

The Solicitor appointment is from January 1, 2026 through December 31, 2029. The proposal shall include a fee proposal for four (4) years.

There is no expressed or implied obligation for the Lehigh Tax Collection Committee to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. The Committee reserves the right to reject any and all proposals, with or without cause, and waive any irregularities or informalities in the proposals. The Committee further reserves the right to make such investigations as it deems necessary as to the qualifications of any and all vendors submitting proposals.

It is the responsibility of each provider to examine carefully the requirements before submitting their proposal.

Any questions related to this RFP should be directed to Chris DeFrain, Executive Director at [chris@chrisdefrainconsulting.com](mailto:chris@chrisdefrainconsulting.com) or 484-201-5235.



## **Exhibit "A"**

### **Lehigh Tax Collection Committee Minimum Requirements Solicitor**

- 1) The applicant shall comply with and be subject to all provisions of Chapter 5, Consolidated Collection of Local Income Taxes of PA Act 32 of 2008.
- 2) Multidisciplinary firm with experience in earned income tax law and tax litigation. The applicant shall have seven (7) years' experience in earned income tax collection law and a minimum of two (2) years' experience as a Solicitor for a tax collection committee, local government or school district.
- 3) The applicant also must demonstrate a high degree of knowledge, experience and ability with the following:
  - a. The operation of local governmental and school district units in Pennsylvania, including a local tax collection committee.
  - b. Applicant shall have experience in earned income tax collection and Pennsylvania Act 32.
  - c. Knowledge of compliance with Pennsylvania public contracting and procurement laws.
  - d. Applicant shall have experience with the operation of corporate governance for a Tax Collection Committee.
  - e. Experience in a Tax Collection Committee environment.
  - f. Knowledgeable in government ethics, sunshine, and Right-to-Know Laws.
  - g. Attend and provide knowledgeable legal advice at all LTCC meetings, sub-committee meetings, tax appeal court appearances, meetings with the Executive Board and Executive Director and any other meetings as necessary.
- 4) The applicant must be licensed to practice law in the State of Pennsylvania and be a member of the Bar in good standing. Include a list of any other professional qualifications; experiences and/or credentials you feel are relevant to this RFP.

**Exhibit B**

**NON-COLLUSION AFFIDAVIT**

State of \_\_\_\_\_

County of \_\_\_\_\_

\_\_\_\_\_, being first duly sworn, deposes and says that:

(1) He/She is \_\_\_\_\_  
(Owner, Partner, Officer, Representative or Agent of Proposer)

of \_\_\_\_\_, (the "Proposer") that has submitted the  
(Name of Proposer)  
attached Proposal;

(2) He/She is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;

(3) Such Proposal is genuine and is not a collusive or sham Proposal;

(4) Neither the Proposer nor any of its officers, partners, owners, representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly, with any of Proposer, firm or person to submit a collusive or sham Proposal or complimentary Proposal in connection with the Contract for Services which the attached Proposal is submitted or to refrain from submitting in connection with such Contract for Services, or has in any manner, directly or indirectly, sought by agreement or collusion or communication of conference with any other Proposer, firm or person to fix the price or prices in the attached Proposal of any other Proposer, or to fix any overhead, profit or cost element of the prices in the Proposal or the price of any other Proposer, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the Lehigh Tax Collection Committee or any person with an interest in the proposed Agreement;

(5) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant; and,

(6) Neither the said Proposer nor any of its officers, partners, owners, agents or parties in interest, have any interest, present or prospective, that can be reasonably construed to result in a conflict of interest between them and the Lehigh Tax Collection Committee, which the Proposer will be required to perform.

[Signatures to Follow]

[Signature Page to Non-Collusion Affidavit]

I state that \_\_\_\_\_ understands and  
(Name of Proposer)

acknowledges that the above representations are material and important and will be relied on by the Lehigh Tax Collection Committee in awarding the Contract for Services for which the Proposal is submitted. I understand and the Proposer understands that any misstatement in this Non-Collusion Affidavit is and shall be treated as fraudulent concealment from the Lehigh Tax Collection Committee of the true facts relating to the submission of proposals for this agreement.

By: \_\_\_\_\_  
Authorized Signatory

Name: \_\_\_\_\_

Title: \_\_\_\_\_

SWORN TO AND SUBSCRIBED  
BEFORE ME THIS \_\_\_\_\_ DAY  
OF \_\_\_\_\_, 2025

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_