Decide DeKalb
Development Authority

DECIDE DEKALB TAX ALLOCATION DISTRICT 5-YEAR AUDIT

ISSUED: November 10, 2026

RESPONSES DUE: November 20, 2026, 3:00 PM EST

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I. Purpose & Background

Decide DeKalb Development Authority ("Decide DeKalb") is a development authority and public body corporate and politic, duly created under the Development Authorities Law, O.C.G.A. §36-62-1, et seq., as amended, and an activating resolution of the Board of Commissioners of DeKalb County, Georgia adopted on September 24, 1974. Pursuant to an intergovernmental agreement with DeKalb County, effective as of December 21, 2021 (the "IGA"), Decide DeKalb conducts economic development activities under various provisions of applicable law, promotes the revitalization and growth of DeKalb County, and serves as DeKalb County's redevelopment manager pursuant to the Redevelopment Powers Law, for the County Tax Allocation Districts ("TAD").

Per the IGA, Decide DeKalb is required to audit the performance of all TADs it administers every five (5) years. Each TAD was created under the Georgia Redevelopment Powers Law, O.C.G.A. § 36-44, on the strength of an adopted redevelopment plan that projected a redevelopment program, an increment base, and a stream of incremental revenue. The audit measures the intervening years against those original projections.

Each of the TADs, links to the redevelopment plans, and their start and end dates are provided below:

TAD	Start Date	End Date
Avondale Mall/Columbia Drive	1/1/2005	12/31/2029
Briarcliff/N Druid Hills	1/1/2008	12/31/2057
Kensington Station/Memorial Drive	1/1/2005	12/31/2029
Market Square	1/1/2023	12/31/2047
Southwest DeKalb	1/1/2024	12/31/2048

Decide DeKalb seeks proposals from qualified vendors to perform the TAD audit on the performance of each of the TADs above, including recommendations on whether Avondale, Briarcliff, and Kensington TADs should continue in their present form.

Audit Goals

- A reconciled factual record for each district covering boundary, parcel schedule, certified increment base, participating jurisdictions and their election dates, millage history, pledged revenue, and fund balances.
- Annual tax digest and increment performance for each district, with increment generated, captured, and collected reported separately by participating jurisdiction.
- A variance analysis explaining where actual increment departed from the projections in each adopted redevelopment plan, and what accounts for the

difference.

- An inventory of development completed, underway, and stalled within each boundary, separating TAD-assisted projects from market-driven projects and evaluating each assisted project against the but-for standard.
- A review of how Decide DeKalb's funding programs have performed.
- Forward increment projections through termination for each district, translated into bond and pay-as-you-go capacity under current participation, School District participation, and municipal participation.
- The combined TAD current position against the 10% statutory cap, and the headroom available for expansion.
- Prioritized recommendations addressing which districts warrant continued investment, which warrant amendment, consolidation, or replacement.

II. Assumptions and Exclusions

The audit shall be provided in one document, including the analysis of all 5 TADs.

Decide DeKalb and the County will provide access to adopted plans and amendments, certification filings, participation resolutions, bond and pledge documents, developer and reimbursement agreements, project and funding program files, and fund records, and will facilitate introductions to the Tax Assessor and Tax Commissioner.

Only the 5 TADs listed in Section I are included in the audit.

Financial figures will be drawn from County digest and Authority records. This engagement is a performance and policy audit and is not a financial statement audit, an attestation engagement, or an examination performed under generally accepted auditing standards.

The scope does not include preparation of plan amendments, boundary revisions, new redevelopment plans, district termination or dissolution documents, bond or legal work, appraisal, survey, or project-specific incentive underwriting.

The fee assumes one consolidated set of Decide DeKalb comments on the draft report. Work outside the stated tasks, deliverables, review cycles, and meeting allowances will require written authorization.

III. Cost Proposal

Respondents must provide their cost proposal on a per-TAD basis, with break-out pricing for each task required to complete the audit goals in Section I.

IV. Evaluation Process and Criteria

Decide DeKalb will first determine whether each proposal is timely, complete, and responsive. Non-responsive proposals may be excluded before scoring.

Evaluation Criterion	Weight
Technical Approach	40%
Relevant Experience	20%
Implementation Schedule & Project Team	20%
Cost Proposal	20%
Total	100%

Decide DeKalb may conduct interviews, request clarifications, reference checks, and negotiations before selection. Price will be assessed for reasonableness, completeness, and compliance with any procurement instructions in the issued RFP.

V. Submission Requirements

Respondents are required to submit the following in their proposals:

Section	Requirements	Max # of Pages
A. Cover Letter / Executive Summary	• Firm/organization overview and background. • Understanding of TAD audit objectives. • Identification of primary point of contact.	1
B. Scope of Work / Approach	• Proposed audit approach, process and tasks. • Identification of standard, configurable, custom, and third-party functionality and any material limitations or dependencies.	5
C. Relevant Experience	• Relevant experience completing public finance program audits and performance reviews. • At least one comparable project completed within the last five years, including client/agency type, scope, deliverable, and completion date.	2
D. Implementation Schedule & Project Team	• Implementation approach and work plan. • Schedule for deliverables. • Proposed project team, roles, and responsibilities. (Please provide no more than 2 pages per resumé for each project team member – resumés are excluded from the page count)	1
E. Cost Proposal	• Cost proposal for scope of work for each TAD.	2

	• Identification of all assumptions and potential additional fees.	
Maximum Page Count	(Does not include resumés)	11

VI. Submission Process

Please read each section carefully for information regarding the proposal and submittal instructions. The point of contact and Procurement Manager for this RFP is Ife Jacobs (ijacobs@decidedekalb.com). Please reference this RFP as "5-Year TAD Audit" in the subject line of all emails.

Submissions should be no more than 11 pages total (excluding resumés). Respondents shall have no contact related to this RFP with Decide DeKalb or the Selection Committee during the procurement process other than with the Procurement Manager for questions and clarifications.

All responses must be submitted as one (1) PDF document submitted via this submission form. For issues submitting your response, please contact Ife Jacobs.

Proposals are due Friday, November 20, 2026, 3:00 PM EST.

VII. Selection Process & Schedule

Qualified submissions will be reviewed by a selection committee and ranked based on the scope of services and evaluation criteria outlined in Section IV.

Milestone	Date
RFP released	November 10, 2026
Written requests for clarifications due	November 13, 2026 3pm EST
Answers to clarifications posted	November 16, 2026
Proposal submissions due	November 20, 2026 3pm EST
Board Committee Presentation (virtual)	December 4, 2026 9:30am EST
Board of Directors Approval (in person)	December 10, 2026, 9am EST
Contract Execution and kickoff	December 14, 2026

Decide DeKalb Development Authority retains the right to adjust the timeline as necessary without prior notice.