

MINUTES

DECATUR COUNTY BOARD OF COMMISSIONERS

COMMISSIONERS' BOARD ROOM

TUESDAY, FEBRUARY 25, 2020

PRESENT: CHAIRMAN PETE STEPHENS, VICE CHAIRMAN DENNIS BRINSON, COMMISSIONERS RUSTY DAVIS, GREG MURRAY, GEORGE ANDERSON AND STEVE BROCK, COUNTY ADMINISTRATOR ALAN THOMAS, COUNTY ATTORNEY BRUCE KIRBO, COUNTY CLERK BEVERLY KING AND NEWS REPORTER POWELL COBB.

INVOCATION AND PLEDGE OF ALLEGIANCE

Chairman Pete Stephens called the regular scheduled meeting to order at 7:00 p.m. After the call to order, Vice Chairman Dennis Brinson gave the invocation and all those assembled pledged allegiance to the flag of the United States of America.

APPROVAL OF AGENDA

Commissioner Davis made a motion to approve the agenda as presented. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

SPECIAL PRESENTATIONS

There were no Special Presentations.

PUBLIC PARTICIPATION

Chairman Stephens recognized Ms. Johnnie Mae Livingston. Ms. Livingston stated that she lived on Bettstown Road and wanted to thank Public Works Director Dennis Medley and the Public Works department for maintaining the ditches on Bettstown Road.

APPROVE MINUTES

Vice Chairman Brinson made a motion to approve the minutes of the Commissioners' Meeting held February 11, 2020 as presented. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

OLD BUSINESS

There was no Old Business to be Discussed.

NEW BUSINESS

Bainbridge Decatur County Humane Society. Chairman Stephens recognized Ms. Cecilia Willis. Ms. Willis presented the Board with a report from the Bainbridge Decatur County Humane Society showing how many animals the Humane Society takes in and what is done with the animals after they receive them. Ms. Willis discussed the expenditures involved with taking these animals in how it has become a big problem with so many abandoned animals. Ms. Willis presented the Board with a budget from 2019-2020 and asked that the Board consider increasing the amount of funds that the County provides to the Humane Society. After a brief discussion, Chairman Stephens requested that three commissioners meet on Wednesday and three on Thursday with some of the members of the Humane Society to further discuss this matter. Everyone was in agreement.

Consider Approval of Contract with Norman Appraisal Services. Chairman Stephens recognized County Administrator Alan Thomas. County Administrator Thomas stated that the County has held a contract with Norman Appraisal Services for a number of years for maintenance and appraisal updates on real property. County Administrator Thomas stated this contract has been approved and recommended by the Board of Tax Assessors. County Administrator Thomas stated it is a three-year contract in the amount of \$168,000.00 per year and recommended the Board approve this contract. Commissioner Murray made a motion to approve this contract. Commissioner Davis seconded the motion. A vote was taken and unanimously approved.

Consider Approval of Contract with Tinker & Associates. Chairman Stephens recognized County Administrator Thomas. County Administrator Thomas presented the Board with a contract from Tinker & Associates, Inc. for business personal property audits for 2020. County Administrator Thomas stated the amount of this contract is \$22,500 for one year and has been approved by the Board of Tax Assessors. County Administrator Thomas recommended the Board approve this contract. Commissioner Davis made a motion to approve this contract. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

Consider Request from Sheriff's Department – Transfer Vehicle to College. Chairman Stephens recognized County Administrator Thomas. County Administrator Thomas stated this is a request from the Sheriff's Department to gift/transfer a 2013 Dodge Charger and accessory equipment to Southern Technical College Police Department. County Administrator Thomas stated the Sheriff's Department was originally taking this vehicle out of service to be sold on Govdeals. County Administrator Thomas recommended the Board approve this request. Commissioner Brock made a motion to approve this request. Commissioner Davis seconded the motion. A vote was taken and unanimously approved.

Consider Request from Sheriff's Department – Disposal of Surplus Vehicles. Chairman Stephens recognized County Administrator Thomas. County Administrator Thomas stated that this is request from the Sheriff's Department to declare four vehicles; a 2005 Ford Crown Victoria, (2) 2011 Ford Crown Victoria, and a 2013 Dodge Charger surplus property to be sold on Govdeals.net. County Administrator Thomas stated that this vehicle was used as a courtesy car at the airport and that the County has recently purchased a replacement for this vehicle. County Administrator Thomas recommended the Board approve this request. Vice Chairman Brinson made a motion to approve this request. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

Consider Request from Landfill – Disposal of Surplus Property. Chairman Stephens recognized County Administrator Thomas. County Administrator Thomas presented the Board with a list of equipment and vehicles from the Landfill requesting the Board to declare surplus property and advertise for sale on Govdeals.net. County Administrator Thomas recommended the Board approve this request. Commissioner Davis made a motion to approve this request. Commissioner Brock seconded the motion. A vote was taken and unanimously approved.

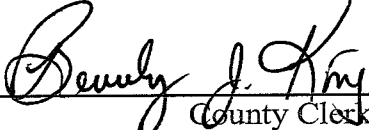
Memorandum of Understanding – Board of Regents of the University System of Georgia. Chairman Stephens recognized County Administrator Thomas. County Administrator Thomas stated that this is a Memorandum of Understanding between the Board of Regents of the University System of Georgia on behalf of the University of Georgia Cooperative Extension and Decatur County for the provision of Cooperative Extension Services and Personnel in Decatur County. County Administrator Thomas stated that UGA Extension offers reliable information and programs in areas of agriculture. County Administrator Thomas stated in return the County provides a suitable office agreed on by all parties as well as funds to pay for all necessary office supplies and other items necessary for the operation of an effective Extension program. County Administrator Thomas recommended the Board approve this Memorandum of Understanding. Vice Chairman Brinson made a motion to approve this Memorandum of Understanding. Commissioner Brock seconded the motion. A vote was taken and unanimously approved.

COMMISSIONERS / ADMINISTRATOR'S REMARKS

All the Commissioners thanked everyone for coming to the meeting and thanked Ms. Livingston for her positive remarks.

There being no further business, the meeting, on motion by Commissioner Murray, was duly adjourned. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

Approved: 
Chairman

Attest: 
County Clerk

MEMORANDUM OF UNDERSTANDING
Between
THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA
by and on behalf of
THE UNIVERSITY OF GEORGIA
COOPERATIVE EXTENSION
And DECATUR COUNTY

This Memorandum of Understanding (“MOU”) is made between the Board of Regents of the University of System of Georgia by and on behalf of the University of Georgia Cooperative Extension (hereinafter “UGA Extension”) and Decatur County, a political subdivision of the State of Georgia, by and through its Board of Commissioners, (hereinafter the “County”), for the provision of Cooperative Extension Services and Personnel in Decatur County, Georgia.

WHEREAS, through the Smith-Lever Act of the U.S. Congress of 1914, an Agreement was created between The Board of Regents of the University System of Georgia, the University of Georgia, the University of Georgia Cooperative Extension and the U.S. Department of Agriculture, to allow for Extension work to be conducted in the State of Georgia; and

WHEREAS, for over 100 years UGA Extension has offered services in all 159 counties in the State of Georgia; and

WHEREAS, through county offices throughout the state, UGA Extension continues to offer reliable information and programs in the areas of agriculture, food, families, the environment and 4-H youth development; and

WHEREAS, UGA Extension is able to maintain and operate these programs through the use of UGA Extension personnel; and

WHEREAS, UGA Extension and the County agree that the services provided by UGA Extension Personnel are invaluable to the County’s citizens and community; and

WHEREAS, the County Board of Commissioners is authorized under Article 9, Section 3, Paragraph 1, and Article 9, Section 4, Paragraph 2, of the Constitution of the State of Georgia as amended in 1983, and by O.C.G.A. § 20-2-62 and O.C.G.A. § 48-5-220 to enter into agreements providing for these types of services; and

WHEREAS, all parties agree that it is necessary and appropriate to define the types of UGA Extension operations and personnel and establish parameters for compensation so that all parties are clear on their respective responsibilities and duties;

NOW, THEREFORE, the Parties agree as follows:

I. OPERATIONS

UGA Extension and the County will support all County Extension personnel operationally as set forth in this MOU regardless of employee compensation status.

A. UGA EXTENSION agrees to the following:

1. UGA Extension shall annually appoint a member of the County Extension personnel to serve as the County Extension Coordinator. The Coordinator shall be responsible for the total County Extension program, staff coordination and supervision, and all communications and transactions between the County and the County Extension staff.
2. UGA Extension shall provide County Extension personnel with the necessary educational materials needed for an effective program. UGA Extension also agrees to plan, implement and conduct training as necessary to keep County Extension personnel adequately prepared to conduct effective, relevant Extension programs.
3. UGA Extension shall reimburse all County Extension personnel directly for expenses incurred for officially designated travel authorized by the District Extension Director.
4. UGA Extension shall support County Extension personnel and the Extension program in the County with necessary assistance of District and State subject matter and supervisory personnel and other resources as available from the University of Georgia, the University System of Georgia, and other agencies and organizations with whom UGA Extension cooperates.
5. UGA Extension shall report to the County Board of Commissioners at regular intervals on the nature of the County Extension program and progress being made.

B. The COUNTY agrees to the following:

1. The County shall provide a suitable County Extension office with the suitability of the office to be agreed on by all parties. As a part of the County's budgeting process, the County further agrees to provide sufficient funds to pay for all necessary office supplies, office equipment, telephone, utilities, data communication/networking (including broadband internet connectivity), postage, demonstration materials, janitorial service and other items necessary for the operation of an effective Extension education program.
 - a. Should the County request removal or modification of office network infrastructure deployed and/or managed by UGA Extension, the County shall coordinate with UGA Extension IT personnel prior to the removal or modification of said equipment. The County shall also coordinate with UGA Extension IT personnel prior to the addition of new network infrastructure where the existing network infrastructure has been deployed or is managed by UGA Extension.

- b. The County shall coordinate with UGA Extension IT personnel in planning for the relocation of an existing or establishment of a new Extension office where the network infrastructure and/or computing resources will be managed by UGA Extension.
 - c. The County shall allow the installation and use of client software and unrestricted access to online resources deemed necessary by UGA Extension to conduct Extension business operations and program delivery; provided, however, that, all such software shall comply with any and all County information technology policies relating to security on, and compatibility with, the County's information technology infrastructure and systems. UGA Extension and the County will jointly determine such compliance prior to installation of any such software.
2. The County shall furnish a county government vehicle or reimburse the travel expenses of County Extension personnel for official travel in the county or on behalf of the Decatur County. The reimbursement shall be paid by the County directly to County Extension personnel unless some other method is agreed upon in writing by UGA Extension and the County.
 3. The County shall evaluate financial support to the operations of UGA Extension annually, including compensation of personnel, make adjustments as necessary for continued effective support, and shall notify the UGA Extension of these adjustments. The County Extension Coordinator will prepare and submit for approval an annual operating budget to the County according to standards set by Board of Commissioners for all county departments.

II. COMPENSATION

The UGA Cooperative Extension personnel shall be categorized based on the method of compensation they are associated with, as set forth in the attached addendums. UGA Extension and the County shall identify and agree upon the appropriate compensation method and personnel relationship for each employee. The following three options are available (CHECK ALL THAT APPLY):

A. COOPERATIVE DIRECT PAY
In choosing Cooperative Direct Pay, the County desires for the County Extension Personnel to receive compensation from both the County and from UGA Extension. The amount of compensation to County Extension Personnel under this option, as well as the County's and UGA Extension's responsibility for the County Extension Personnel's withholding and payment of federal and state taxes and contributions toward retirement benefits, shall be divided proportionally between the County and UGA Extension as set forth in Addendum "A".

B. COOPERATIVE CONTRACT PAY
In choosing Cooperative Contract Pay, the County desires for County Extension Personnel to receive their compensation from UGA Extension payroll. The amount of compensation to County Extension Personnel under this option, as well as the

County's and UGA Extension's responsibility for the County Extension Personnel's withholding and payment of federal and state taxes and contributions toward retirement benefits, shall be divided proportionally between the County and UGA Extension as set forth in Addendum "B". However, for administrative purposes the County Extension Personnel's compensation will come directly from UGA Extension, with the County reimbursing UGA Extension for the County's proportionate share.



C. COUNTY FUNDED EXTENSION PERSONNEL

In choosing County Funded Extension Personnel, the County desires for the County Extension Personnel to be an employee of the County receiving compensation from only the County, as set forth in Addendum "C". The County shall be solely responsible for the County Extension Personnel's salary, benefits (including but not limited to health insurance), withholding of federal and state taxes, and retirement benefits (if any).

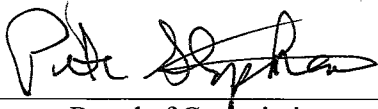
III. AGREEMENT

1. This MOU shall take effect when it is executed by both Decatur County and UGA Extension.
2. In instances of conflict between University of Georgia/University System of Georgia and County policies, the University of Georgia/University System of Georgia policies shall govern.
3. The term of this MOU shall be from the date of execution until terminated by either party by written notice of such intent provided ninety (90) days in advance.
4. This MOU may be modified by written agreement of the parties hereto.
5. Neither party to this agreement will discriminate against any employee or applicant for employment because of race, color, sex (including sexual harassment and pregnancy), sexual orientation, gender identity, ethnicity or national origin, religion, age, genetic information, disability, or veteran status.
6. All notices provided for or permitted to be given pursuant to this MOU shall be in writing and shall be deemed to have been properly given or served by personal delivery or by depositing in the United States Mail, postpaid and registered or certified mail, return receipt requested, and addressed to the addresses set forth below. By giving written notice hereunder, either party hereto shall have the right from time to time and at any time during the term of this MOU to change their respective addresses. For the purposes of this Agreement:

The address of UGA Extension is: 101-B Ag Lane
Bainbridge, GA 39817

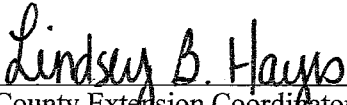
The address of County is: P.O. Box 726
Bainbridge, GA 39818

or such other address as shall be furnished by such notice to the other party.



Chairman, Board of Commissioners, Decatur County

Date: 2/25/2020



County Extension Coordinator, Decatur County

Date: 2/19/2020

Vice President for Public Service and Outreach, University of Georgia

Date: _____

Addendum A

COOPERATIVE DIRECT PAY

In choosing Cooperative Direct Pay, the County desires for the County Extension Personnel to receive compensation from both the County and from UGA Extension. The amount of compensation to County Extension Personnel under this option, as well as the County's and UGA Extension's responsibility for the County Extension Personnel's withholding and payment of federal and state taxes and contributions toward retirement benefits, shall be divided proportionally between the County and UGA Extension as set forth in an annual Financial Agreement. Such annual Financial Agreement shall be contingent upon funding as a part of the County's annual budget process.

1. UGA Extension shall employ and supervise County Extension personnel. It shall be the responsibility of the UGA Extension to establish minimum qualifications for County Extension personnel, certify the qualifications of all applicants, and to determine the total salary applicants are to be paid.
2. UGA Extension shall serve as the employer of record and therefore:
 - a. Provide legally required health insurance; and
 - b. Provide legally required worker's compensation insurance
3. UGA Extension shall appoint County Extension personnel in compliance with Equal Employment Opportunity regulations and subject to the approval of the County. The County will provide UGA Extension with written reasons for each disapproval of an appointment recommendation.
4. In the event the work of any County Extension staff member becomes unsatisfactory to the County, it shall be the responsibility of the County to communicate this dissatisfaction to the District Extension Director of the UGA Extension in writing within a reasonable time frame. It shall then be the responsibility of the UGA Extension to address the County's dissatisfaction and advise the County of action taken, if any. UGA Extension shall have the right to terminate or transfer personnel from the County. UGA Extension may select a replacement for the County, following the procedure described above.
5. UGA Extension shall keep at all times an accurate record of all funds received and disbursed under this agreement including all support documents. UGA Extension shall retain such records for a period of three (3) years unless an audit has begun but not been completed or if the audit findings have not been resolved at the end of the three (3) year period. In such cases, the records shall be retained until the audit is complete or until the resolution of the audit findings, whichever is later. UGA Extension will provide the County with a copy of any and all such audits relating to the County Extension office, personnel, and/or operations upon request by the County.

6. UGA Extension shall carry out all work under this agreement in accordance with the administrative and other requirements, including those related to personnel matters, established by the University of Georgia, federal and state laws, regulations, and standards.
7. UGA Extension shall pay its portion of the salary and associated benefits of County Extension personnel at a rate in compliance with the Board of Regents and the UGA Extension salary administration policies.
8. The County shall provide the agreed upon portion of the salaries and associated benefits of County Extension personnel as set forth in the annual Financial Agreement. Benefits, including leave, shall be calculated according to policies established by the Board of Regents.

The County portion of salary shall be paid monthly by the County directly to County Extension personnel. The County will collect and remit FICA taxes on the County portion of the salary. UGA Extension shall provide monthly statements to the County reflecting the County portion of the employer contribution to the employee's retirement benefit with Teachers Retirement System of Georgia. The reimbursement to UGA Extension for the County's portion of this benefit will be made to the UGA Extension in the full amount within fifteen (15) days of receipt of the statement.

The County portion of employee salaries should be adjusted annually based on performance and/or cost of living increases typical of other County employees in accordance with the County's generally applicable rules or conditions for such adjustments. This adjustment should be reported to UGA Extension 30 days prior to effective date. UGA will not allocate any percentage salary increase on the County portion of the employee's salary.

9. The County agrees to pay its share of the annual leave payment in accordance with University of Georgia and UGA Extension leave policies when an employee terminates employment through resignation or retirement during the term of this MOU and chooses to take a lump-sum payment for accumulated annual leave. Such County share shall be based solely on the individual's time serving the County in his or her capacity as part of the County Extension office.

Addendum B

COOPERATIVE CONTRACT PAY:

In choosing Cooperative Contract Pay, the County desires for County Extension Personnel to receive their compensation from UGA Extension payroll. The amount of compensation to County Extension Personnel under this option, as well as the County's and UGA Extension's responsibility for the County Extension Personnel's withholding and payment of federal and state taxes and contributions toward retirement benefits, shall be divided proportionally between the County and UGA Extension as set forth in an annual Financial Agreement. Such annual Financial Agreement shall be contingent upon funding as a part of the County's annual budget process. However, for administrative purposes the County Extension Personnel's compensation will come directly from UGA Extension, with the County reimbursing UGA Extension for the County's proportionate share.

1. UGA Extension shall employ and supervise County Extension personnel. It shall be the responsibility of the UGA Extension to establish minimum qualifications for County Extension personnel, certify the qualifications of all applicants, and determine the total salary applicants are to be paid.
2. UGA Extension shall serve as the employer of record and therefore:
 - a. Provide legally required health insurance;
 - b. Provide legally required worker's compensation insurance; and
 - c. Pay applicable FICA taxes; and
 - d. Withhold federal and state income taxes in accordance with relevant federal and state law.
3. UGA Extension shall appoint County Extension personnel in compliance with Equal Employment Opportunity regulations and subject to the approval of the County. The County will provide UGA Extension with written reasons for each disapproval of an appointment recommendation.
4. In the event the work of any County Extension staff member becomes unsatisfactory to the County, it shall be the responsibility of the County to communicate this dissatisfaction to the District Extension Director of the UGA Extension in writing within a reasonable time frame. It shall then be the responsibility of the UGA Extension to address the County's dissatisfaction and advise the County of action taken, if any. UGA Extension shall have the right to terminate or transfer personnel from the County. UGA Extension may select a replacement for the County, following the procedure described above.
5. UGA Extension shall keep at all times an accurate record of all funds received and disbursed under this agreement including all support documents. UGA Extension shall retain such records for a period of three (3) years unless an audit has begun but not been completed or if the audit findings have not been resolved at the end of the three (3) year period. In such cases, the records shall be retained until the audit is complete or until the

resolution of the audit findings, whichever is later. UGA Extension will provide the County with a copy of any and all such audits relating to the County Extension office, personnel, and/or operations upon request by the County.

6. UGA Extension shall carry out all work under this agreement in accordance with the administrative and other requirements, including personnel matters, established by the University of Georgia, federal and state laws, regulations, and standards.
7. UGA Extension shall pay its portion of the salary and associated benefits of County Extension personnel at a rate in compliance with the Board of Regents and the UGA Extension salary administration policies.
8. The County shall provide the agreed upon portion of the salaries and associated benefits of County Extension personnel to UGA Extension within thirty (30) days of receipt of an invoice from UGA Extension. Benefits, including leave, shall be calculated according to policies established by the Board of Regents. UGA Extension will provide monthly statements to the County reflecting the County portion of the County Extension Personnel's salary and benefits. The County is aware and agrees that these benefits will include the County's proportionate share of the employer portion of FICA, worker's compensation and the employee's selected retirement benefits. The employee may select the Georgia Teachers Retirement System or the Board of Regents Optional Retirement Program.

The County portion of employee salaries shall be adjusted annually based on performance and/or cost of living increases typical of other county employees in accordance with the County's generally applicable rules or conditions for such adjustments. This adjustment should be reported to UGA Extension 30 days prior to effective date, and a new contract will be issued with the new salary. UGA Extension will not allocate any percentage salary increase on the County portion of the employee's salary. The County's portion is as set forth in the annual Financial Agreement.

9. The County agrees to pay its share of the annual leave payment in accordance with University of Georgia and UGA Extension leave policies when an employee terminates employment through resignation or retirement during the term of this MOU and chooses to take a lump-sum payment for accumulated annual leave. Such County share shall be based solely on the individual's time serving the County in his or her capacity as part of the County Extension office.

Addendum C

COUNTY FUNDED EXTENSION PERSONNEL

In choosing County Funded Extension Personnel, the County desires for the County Extension Personnel to be an employee of the County receiving compensation from only the County. The County shall be solely responsible for the County Extension Personnel's salary, benefits (including but not limited to health insurance), withholding of federal and state taxes, and retirement benefits (if any).

For County Funded Extension Personnel, UGA EXTENSION agrees to the following:

1. UGA Extension shall establish minimum qualifications for County Extension personnel and certify the qualifications of all applicants.
2. UGA Extension may approve or disapprove appointment recommendations by County of County Funded Extension personnel; provided, however, UGA Extension will provide the County with written reasons for each disapproval of an appointment recommendation.
3. UGA Extension shall supervise and evaluate County Funded Extension personnel according to applicable University of Georgia and the Board of Regents policies and procedures.
4. UGA Extension shall collect, approve and transfer employee work time records to the COUNTY on a weekly or monthly basis as agreed upon.
5. In the event the work of any County Funded Extension personnel becomes unsatisfactory to UGA Extension, it shall be the responsibility of UGA Extension to communicate this dissatisfaction to the County. It shall then be the responsibility of the County to appropriately deal with the dissatisfaction and advise the UGA Extension of action taken, if any. The County shall have the right to terminate or transfer personnel.

For County Funded Extension Personnel, the COUNTY agrees to the following:

1. The County shall employ and determine the total salary that personnel are to be paid.
2. The County shall provide all salary and associated benefits as per County policy.
3. The County shall serve as the employer of record and therefore:
 - a. Provide legally required health insurance;
 - b. Provide legally required worker's compensation insurance;
 - c. Withhold and pay appropriate FICA and income taxes to the relevant government agencies; and
 - d. Designate supervision of extension personnel to the District Extension Director.
4. Annual salary adjustments for County Extension personnel shall be based on County policy and consistent with such policies for other County employees.

5. No provision of this Addendum, the MOU, or the annual Financial Agreement between UGA Extension and the County shall create any employment rights for such personnel above and beyond any such rights enjoyed by County employees generally.

DECATUR COUNTY, GEORGIA
CONTRACT AGREEMENT FOR
BUSINESS PERSONAL PROPERTY AUDITS
2020 TAX YEAR

DECATUR COUNTY, GEORGIA

THIS CONTRACT AND AGREEMENT made and entered into this 11th day of February, 2020 by and between DECATUR COUNTY, GEORGIA, a political subdivision of the state of Georgia, acting by and through its Board of Commissioners and Board of Assessors, hereinafter referred to as "County", and TINKER & ASSOCIATES, INC., a Georgia Company with its principal place of business in SAVANNAH, GA, hereinafter referred to as "Company".

WITNESSETH

That for and in consideration of the mutual promises and agreements herein contained and other good and valuable consideration, the County hires, employs and contracts with the Company to perform certain business personal property audits, and the Company hereby accepts said hiring and employment and contracts with the County, all upon the following terms and conditions.

**BUSINESS PERSONAL PROPERTY
AUDIT SERVICES TO BE PROVIDED**

1. Our engagement team will work closely with County personnel on a coordinated basis to obtain and organize data on an ongoing basis to be efficiently utilized in our audit process for the review and update of certain Commercial, Industrial and Aircraft accounts. The County shall retain responsibility for the listing and valuation of Boats and all other personal property. The Company will utilize fixed asset depreciation schedules, balance sheets or profit and loss statements, and data secured by the County through personal property tax reporting forms as a basis for our audits.

2. Company personnel will examine the Personal Property Reporting Forms, fixed asset depreciation schedules, and inventory data submitted for each account. If any of the required data is missing or appears inadequate, the County will follow up with an additional request to the taxpayer as deemed necessary. Document Request forms will be supplied by the Company for this purpose. Should follow up efforts fail to result in obtaining the required data, we will take appropriate steps to ensure the properties are not valued at less than fair market value. In these cases it may be necessary that estimates of value be made by our experienced appraisers, with the opportunity for the delinquent or negligent filers to provide the requested necessary data during the informal appeals process. Assessors may opt to subpoena records if the taxpayer is non-responsive to requests.

The Company will make field visits to examine records and inspect facilities as necessary and spend sufficient days in the County offices in order to ensure that the audit is done properly and efficiently.

3. Once all necessary data has been collected, our qualified staff will apply the appropriate depreciation tables to the costs of each of the assets or groups of assets. This data will be input and proofed by the County on their Personal Property software for calculation of 100% taxable values. County staff is responsible for the review and approval of all data prior to submission of the digest.

4. The County will make available adequate office space and telephones for use by the Company. The County will furnish necessary computer forms, postage, printing, listing forms, etc.. County personnel will be responsible for all computer data entry, and generating and sending Valuation and Assessment Notices to each account.

5. The Company will provide skilled staff for up to one day of informal hearings to discuss assessed values with taxpayers. Hearing times and dates will be mutually determined by the Company and County.

6. At the conclusion of informal hearings, the Company will recommend any adjustments of value to the Board of Assessors for their consideration.

PROJECT REQUIREMENTS

In response to typical project requirements for engagements of this type, the following is offered:

1. The Company staff working in the County may include a project manager and a field manager who, in addition to other duties as may be assigned to him, shall establish with the County a time and progress schedule for each phase of the project and insure that there is a consistent timely flow of data and information between the Company and the County so as to achieve maximum efficiency of both entities.
2. When presented with false or inadequate documentation for personal property, one or all of the following procedures may be required:
 - Formal letter request for documentation issued by the County
 - Estimate values past on past experience with similar businesses
 - Site inspections by the Company
 - County subpoena of documents
3. Replacements, rebuilds and repairs are typically addressed as follows:
 - Replacements - include at 100% cost and delete item replaced
 - Rebuilds - normally included at 50% cost due to excessive labor costs and the fact that original components cannot normally be identified to be deleted
 - Repairs - normally excluded. Typically is not an enhancement to value.
4. We have participated in Personal Property audits and reviews in the following Georgia Counties:
Appling, Butts, Chattooga, Coffee, Decatur, Forsyth, Hall, Jeff Davis, Jefferson, Lamar, Lowndes, Madison, Muskogee, Seminole, Twiggs.
5. In determining if certain assets are included as either Real or Personal Property we would perform the following procedures as required:
 - review Company assets ledgers and depreciation schedules for both Real and Personal Property
 - review County real estate cards to determine which, if any, items are valued as as Real Property
 - perform a physical inspection, if needed, to verify the existence and extent of the items
 - review lease documents to determine ownership
6. Obsolescence of any type can best be identified by making facility inspections, interviewing production and accounting personnel at the facility, and reviewing financial documents relating to the facility.

Functional Obsolescence - excess capacity or non-utilization of assets may be recognized by making adjustment to the replacement cost estimates of the subject assets. Excess capacity can be accounted for by direct adjustment, if necessary, or by using exponential engineering factors.

Economic Obsolescence - due to the difficulty in identifying and quantifying economic obsolescence, it may not be recognized unless suggested by the taxpayer. It will be primarily the responsibility of the taxpayer to analyze and determine the amount of economic obsolescence, if any, which is found in a particular industry or company. We will review any claims of economic obsolescence presented by the taxpayer and advise the County of our findings. We will perform our own analysis of economic obsolescence outside of this contact and only if requested by the County.

SCHEDULING

1. The Company will begin the organization, planning and start-up of this project within 60 days after the signing of this contract by the County.
2. Sufficient up-front time will be spent in the assessors office to allow us to familiarize ourselves more fully with the status of the accounts which currently exist. We will also assess current practices of reviewing and processing accounts, follow-up on delinquent and inadequate returns, discovery procedures and valuation techniques.
3. During the early stages of the engagement the County will obtain Sales Tax and Business License lists so that they may begin the discovery process.
4. We would plan to begin updating accounts in March of 2020. This will allow the County to make an accurate determination of values at the earliest possible date.
5. As soon as year 2020 returns are submitted to the assessors by the taxpayers, each account will be logged by County personnel to indicate when it is received and to ensure that an accurate record of returns is maintained.
6. The County will maintain a file for each Personal Property account which will include all data for 2020 and prior years. These original files will not be removed from the County offices without prior authorization of the Chief Appraiser. Copies of returns and supporting data may be reproduced by the County for use by the Company away from the County offices under certain circumstances.
7. A maximum of two days of field and office training will be provided to Personal Property personnel during the course of the engagement.
8. Once all selected files have been audited and worked by the Company, values will be calculated by the County on their computers for mailing of Valuation and Assessment Notices. County is responsible for all data entry and review of data entry.
9. After assessment notices have been sent, and any requests for appeals made, the County will then schedule hearings over a consecutive two day period which is mutually agreed upon by both County and Company.

STARTING AND COMPLETION DATES

Following execution of this contract, work on the project shall begin within 60 days. The project shall be completed by April 30, 2020; with the exception of assessment hearings which will not commence until forty-five days after the mailing of Valuation and Assessment Notices.

In the event the project, with the exception of assessment hearings and appeals, is not completed by April 30, 2020, The Company shall incur a penalty of \$100 per working day for each day until the project is completed, provided nevertheless, the Company shall receive an extension of the completion time beyond April 30, 2020, for each day the project is delayed beyond the Company's control. Including, but not limited to, changes ordered in the work, lack of adequate cooperation by taxpayers, fire, natural disasters, unavoidable casualties or other causes beyond the Company's control which may reasonably justify delay, including, but limited to, failure on the part of the County to timely perform tasks which are supportive of the Company's work. Requests for extension of contract time shall be made within a reasonable time following the occurrence of the event which causes or results in the delay. The County shall respond to such request within 15 days, expressing its agreement or disagreement with the request. In the event the parties cannot agree, the dispute shall be submitted to arbitration.

COMPENSATION AND TERMS

In consideration of the Company furnishing to the County Personal Property Reappraisal services as defined herein, said services being acceptable to the County, the Company shall receive from the County the sum of:

TWENTY-TWO THOUSAND FIVE HUNDRED DOLLARS
(\$22,500)

This fee estimate is based on the following schedule of accounts:

<u>CATEGORY</u>	<u>NUMBER OF ACCOUNTS</u>
Industrial	40
Commercial	90
<u>Aircraft</u>	<u>20</u>
Total Accounts	150
Taxpayer Meetings or Informal Hearings	1 day

For those accounts discovered or which exceed the totals in each category above, the County will be charged using the attached *Classification and Cost Schedule*.

Where a taxpayer has business property in more than one (1) township/district, each township/district will comprise one (1) account. For leased and loaned accounts, each township/district or separate account number will comprise one account.

The above quoted fee includes the audit and updating of certain Industrial, Commercial and Aircraft personal property accounts as outlined above. Each account will be reviewed and audited by the Company based on past experience with properties of a similar nature and upon data submitted with the returns or subsequently obtained.

Any costs for Personal Property Software has not been included in the fee quoted above.

Our appraisers will consider and utilize the Cost and Market approaches in determining values for all accounts. Should it become necessary to perform an additional "Income" approach to address certain claims of reduced values due to economic or functional obsolescence, additional fees will be incurred, upon the County's approval, based on the attached *Classification and Cost Schedule*.

A maximum of one day of informal taxpayer meetings are included in the quoted fee for Business Personal Property. Additional days of meetings or hearings scheduled by the County will be based on the attached *Classification and Cost Schedule*.

For fee payment purposes the Business Personal Property Audit, as outlined under this contract, shall be deemed completed after all contracted Business Personal Property accounts have been audited by the Company and data transmitted to the County, Valuation and Assessment Notices mailed, and informal taxpayer meetings held for the 2020 tax year. At such time of completion, all fees as outlined in this contract, including those generated as a result of "discovered" properties and additional services performed at the request of the County, will be due and payable in full. Board of Equalization hearings are not included in the above quoted fees.

The Company shall furnish monthly invoices for said services, identifying the percentage of progress for the work, and reflecting the cost of the work performed in the preceding month. The Company shall receive payments in monthly installments, beginning with the first day of the following calendar month in which work under the contract began.

Payments may be withheld at any payment date, provided the progress and quality of work is unsatisfactory in the opinion of the Assessors and the Commissioners. Provided, however, that a 1.5% per month late charge shall be added to any invoice not paid by the twentieth of said following month.

STATUS OF PARTIES AS INDEPENDENT CONTRACTORS

The Company represents to the County that it is fully experienced and properly qualified to perform the work provided for herein and that it is properly equipped, organized and financed to perform such work. The Company shall finance its own operations hereunder, shall operate as an independent contractor and not as the agent of the County, and nothing contained herein in this Agreement shall be construed to constitute the Company or any of its employees, servants, agents or subcontractors as a partner, employee, servant or agent of the County. Nor shall either party to this agreement have any authority to bind the other in any respect, it being intended that each shall remain an independent contractor.

INDEMNIFICATION

The Company shall assume all liability and risks for all damages and injuries to persons or property which shall arise or may arise or accrue out of the conduct of any activity relating to the performance of this Agreement by the Company, its officials, employees, agents or servants and save harmless the County from any and all liability, actions, causes of actions, suits, damages, attorneys fees and costs which may arise or accrue due to the conduct of any activity relating to the performance of this Agreement by the Company, its officers, employees, agents or servants.

ARBITRATION

Any dispute which arises under this contract and which cannot be resolved within a reasonable period of time may be submitted to arbitration by either party notifying the other party, in writing, that arbitration is being invoked and naming its arbitrator. The opposite party shall respond within 15 days naming its arbitrator and the arbitrators thus chosen shall select a third arbitrator. At a time convenient within the following 30 days, the arbitrators shall meet to hear evidence from both parties and shall render their decision in writing within 5 days thereafter, which decision shall be binding on both parties.

**PERSONAL PROPERTY
NEWLY DISCOVERED ACCOUNTS
AND TESTIMONY**

**CLASSIFICATION SCHEDULE AND COST
(FOR ADDITIONAL SERVICES PROVIDED)**

CLASSIFICATION "A1" (less than \$50,000)
\$60.00 per account

CLASSIFICATION "A2" - \$50,000 to \$100,000
\$120.00 per account

CLASSIFICATION "A3" - \$100,000 to \$250,000
\$180.00 per account

CLASSIFICATION "A" - \$250,000 to \$400,000
\$300.00 per account

CLASSIFICATION "B" - \$400,000 to \$1,000,000
\$600.00 per account

CLASSIFICATION "C" - \$1,000,000 to \$5,000,000
\$1,800.00 per account

CLASSIFICATION "D" - more than \$5,000,000
\$1,200 per diem plus expenses

INCOME APPROACH (FOR ANALYSIS OF CLAIMED OBSOLESCENCE)
\$1,200 per diem plus expenses

ADDITIONAL INFORMAL HEARINGS (BEYOND ALLOTTED 1 DAY)
\$1,200 per diem plus expenses

TESTIMONY AND DEPOSITIONS
\$2,000.00 per diem plus expenses

THOMAS A. TINKER, A.S.A
PROJECT MANAGER
PROFESSIONAL QUALIFICATIONS

BUSINESS EXPERIENCE

Thomas A. Tinker, ASA is Principal and Senior Personal Property Appraiser for Tinker & Associates.

Prior to this, Mr. Tinker was first a machinery and equipment appraiser with a major international appraisal organization, and then an appraisal manager with one of the Big Five accounting firms. He began property tax consulting, in addition to his valuation work, in 1989 to satisfy client demand.

VALUATION EXPERIENCE

As an appraisal manager, Mr. Tinker has provided appraisal services to determine fair market value for ad valorem taxation; allocation of the purchase price; liquidation and auction values for financing; retrospective cost analysis for recapture studies; insurance values; residual and terminal leasing values. As a property tax consultant, Mr. Tinker has worked closely with state and local tax officials in the valuation of businesses as well as in the resolution of complex tax-related valuation issues.

Mr. Tinker has extensive county ad valorem tax valuation experience in several southeastern states. Additionally, Mr. Tinker has served clients in a variety of industries including petroleum/petrochemicals; mining and milling; industrial and manufacturing; textiles and apparel; wood and wood products and metals.

EDUCATION

B.S. Mechanical Engineering, California Polytechnic State University

APPRAISAL AND SPECIAL COURSES

California State University - Los Angeles

The Appraisal of Real Estate

Real Estate Law

Real Estate Finance

Real Estate Principles and Practice

American Institute of Real Estate Appraisers

Capitalization Theory

Society of Real Estate Appraisers

Condemnation Appraisal Workshop

Income Property Valuation Seminar

Arthur Andersen & Company

Financial Accounting for Non-Financial Managers

PROFESSIONAL AFFILIATIONS

American Society of Appraisers - Accredited Senior Appraiser (A.S.A.)

International Association of Assessing Officers - Associate Member

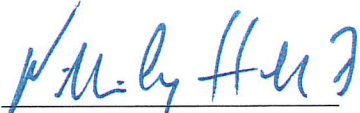
Georgia Association of Assessing Officers - Associate Member

IN WITNESS THEREOF, the parties hereto, acting by and through their proper officials, have caused this agreement to be executed this 25th day of February 2020.

DECATUR COUNTY, GEORGIA



CHAIRMAN
BOARD OF COMMISSIONERS



CHAIRMAN
BOARD OF ASSESSORS



TINKER & ASSOCIATES
Thomas A. Tinker
President

January 10, 2020
Date

DECATUR COUNTY, GEORGIA
CONTRACT

THIS CONTRACT AND AGREEMENT made and entered into this 11th day of February, 2020, by and between **DECATUR COUNTY, GEORGIA**, a political subdivision of the State of Georgia, acting by and through its Commissioners and The Board of Tax Assessors, hereinafter referred to as "County" and **NORMAN APPRAISAL SERVICES**, with its principal place of business in Hamilton County, Tennessee, hereinafter referred to as "Company".

WITNESSETH

That for and in consideration of the mutual promises herein contained and other good and valuable considerations, the County hires, employs, and contracts with the Company to perform certain appraisal services and the company hereby accepts said hiring and employment and contracts with the County, all upon the following terms and conditions.

I.
APPRAISAL SERVICES TO BE PROVIDED

The Company shall provide adequate personnel to provide the following professional services:

1. Rural Land and Timber Appraisals
 - A. The Company shall update the County's existing rural land schedule to reflect current market value. All influences affecting rural property sale prices such as type of soil, topography, productivity, size and location will be considered in the valuation process. All sales including timber will be visited by a staff forester. The Company shall classify and appraise each parcel using methodology that is acceptable to the County and compatible with the County's software.
 - B. All sales information will be provided to the Company by the County in map and parcel order. The sales listing shall include only market value transactions. Current building values will be shown.
 - C. The land schedule will be subject to the approval of the Board of Assessors in accordance to the budget set by the Board of Commissioners for this Contract.

2. Small Parcel and Homesite Appraisals

The Company shall update the existing small parcel and homesite schedule to reflect current market value. All influences affecting small parcel or homesite sale prices such as topography, size, location, road or street type, etc. will be considered in the

DECATUR COUNTY, GEORGIA

valuation process. All characteristics affecting market value will be considered in the process.

3. Urban Land

The Company shall establish front foot, per lot or per square foot unit values for all urban land parcels. The Company shall set up neighborhood codes for each homogenous / geographic neighborhood. These codes will be compatible with the WINGAP system.

4. Land Schedules

A. All schedules and values therein shall be the responsibility of the Company. All values for both large and small parcels will be supported by ratio studies. There shall be a separate study for large tracts and small parcels. The level of assessment indicated in either study shall not be less than 38.00% or greater than 42.00%. The coefficient of dispersion in each study shall not exceed fifteen (15) percent. The price related differential shall be in a range of 95 to 105. Any study that does not meet all of the above listed criteria shall result in the schedule being rejected by the assessors.

B. The Company shall furnish to the County all necessary land schedules and the County shall do all calculations of land types, classes, etc. by utilizing its Computer Service. All total acreage shall be the responsibility of the County.

5. Building Schedules (Residential, Accessory, Commercial, Industrial)

Building schedules will be developed from current sales in the County that, when properly applied, will produce fair market appraisals. All building schedules will be approved by the Board of Assessors prior to implementation.

6. Improvement Values (Residential, Accessory, Commercial, Industrial)

The Company shall assign a quality grade and physical depreciation (remaining condition) to all residential, commercial, and accessory improvements. Said grade and remaining condition will provide fair market value to all improvements; provided however that the Company shall assign a flat value to some improvements when this method provides a more accurate value than grade and condition. During this inspection, if there are improvements or additions that are not shown, the Company shall measure and list said omissions. Provided, however, that the Company will only field review properties that do not conform to normal statistical guidelines. All Commercial and Industrial buildings will be re-listed, grade and depreciated including applicable obsolescence.

7. Industrial Plants

The Company shall provide a detailed cost breakdown appraisal of each industrial structure including those properties titled in the Development Authority of Decatur County. A complete drawing will be provided for each industrial plant.

8. Exempt Properties

The Company shall measure and list and appraise all exempt properties at the request of the County for an additional fee of \$75 per parcel.

9. County Responsibility

The County shall furnish computer forms, postage and assessment notices, and other forms, printing, etc. as needed. All calculations, ratio studies, statistical studies, etc. shall be done on the County's computer, utilizing the WINGAP software.

10. Final Review and Edit

The Company shall review and edit all values prior to the mailing of the assessment notices. Said review will be conducted to verify equity among property owners and fair market value.

11. Hearings

The Company shall provide competent representatives of the appraisal company for 20 man days to appear with the assessors at hearings with taxpayers upon the assessed values based on the reappraisal. The Company shall defend said appraised values established by it during the reappraisal. If any assessments are appealed to the Board of Equalization, the Company shall also appear, at the request of the Board of Equalization, to outline the steps taken in the appraisal of the property. Provided, however, that said hearings and testimony shall be provided by the Company to the County for the sum of \$400 per diem plus expenses for all days in excess of twenty (20) days of hearings. Additional man days for court preparation and courtroom appearance will be \$500 per diem plus expenses.

12. Office Space

The County shall furnish to the Company adequate office space without charge.

13. Computer Calculations

DECATUR COUNTY, GEORGIA

The County shall provide all data entry, computer calculations, statistical studies, data processing, etc. as needed.

II. OTHER SERVICES

1. Staff

The Company shall establish with County personnel a time and progress schedule for each phase of the project to ensure that there is a consistent timely flow of data and information between the Company and the County so as to achieve maximum efficiency of both entities.

2. Planning

The Company shall assist the County in planning dates and times for notices, hearings, reviews, etc.

III. PUBLIC RELATIONS

During the process of the work, the Company will endeavor to promote understanding and amicable relations with the taxpayers and the public. It shall assist and advise the proper county officials in the preparation of newspaper articles and other appropriate publicity and such newspaper articles and other public statements or releases shall be presented for clearance, prior to release, to the proper county officials. The Company shall upon request, make available suitable speakers to acquaint groups and gatherings with the methods and values of the project.

IV. STATUS OF PARTIES AS INDEPENDENT CONTRACTORS

The Company represents to the County that it is fully experienced and properly qualified to perform the work provided for herein and that it is properly equipped, organized and financed to perform such work. The Company shall finance its own operations hereunder, shall operate as an independent contractor and not as the agent of the County, and nothing contained in this Agreement shall be construed to constitute the Company or any of its employees, servants, agents, or subcontractors as a partner, employee, servant or agent of the County, nor shall either party to this agreement have any authority to bind the other in any respect, it being intended that each shall remain an independent contractor.

The Company releases the County, its principals, employees, representatives and agents, from any claims for damage to any person or to the any property and any improvements thereon, that are caused by, or result from, risks insured against under any insurance policies carried by

DECATUR COUNTY, GEORGIA

the parties and in force at the time of any such damage and any risks which would be covered by the insurance which such party is required to carry hereunder. Each party will cause each insurance policy obtained by it to provide that the insurance company waives all right of recovery by way of subrogation against the other party in connection with any damage covered by any policy.

The Company, in fulfilling its responsibilities under this Contract, is acting as an independent Contractor. The County shall have no responsibility for injury to persons, or damage to property, caused by the intentional or negligent acts of Company, its employees or assigns and shall indemnify County for any, and all, costs, claims and expenses of County attributed to the intentional or negligent acts of Company, its employees or assigns. Company shall procure adequate liability insurance for such injury and/or damage. Proof of insurance shall be provided upon request.

If County, its principals, employees, employees, representatives and agents are made a party to any litigation commenced by or against the Company due to the Company's inspection activities performed under this Contract, then the Company shall protect and hold County, its principals, employees, representative and agents harmless and pay all costs, penalties, charges, damages, expenses and reasonable attorneys' fees incurred or paid by the County. The indemnities set forth in this Section shall survive the termination of this the Contract.

V. STARTING AND COMPLETION DATES

Work on the project shall begin no later than **January 1, 2021** and shall be completed no later than **May 1, 2023**, with the exception of hearings. Each party however has the right to terminate said contract no later than **August 1** of each contract year due to financial restraints or any other issues deemed pertinent.

VI. COMPENSATION AND TERMS

In consideration of the Company furnishing to the County services as defined herein said services being acceptable to the County, the Company shall receive from the County three annual sums of **(One Hundred Sixty Eight Thousand)\$168,000** dollars. Total amount of contract **(Five Hundred and Four Thousand) \$504,000** dollars Payment of such sum shall be in full for said services required in the program as specified herein.

The Company shall furnish a monthly invoice, itemizing the percentage of progress in each phase of the work, and reflecting the cost of work performed in the preceding month. The Company shall receive payments in monthly installments, beginning with the 1st day of the following calendar month in which work under the contract began, provided, however,

DECATUR COUNTY, GEORGIA

satisfactory completion by the Company of all its work and obligations under this contract. Payments may be withheld at any payment date, provided the progress and the quality of work is unsatisfactory in the opinion of the Assessors and the Commissioner.

**VII.
GOVERNING LAW**

This Contract shall be governed by and construed and interpreted in accordance with Georgia law. The parties agree that the Superior Court of Decatur County shall have jurisdiction of this Contract.

IN WITNESS THEROF, the parties hereto, acting by and through their proper officials, have causes this Agreement to be executed this 25th day of February, 2020.

Signed and sealed and delivered
In the presence of:

DECATUR COUNTY, GEORGIA

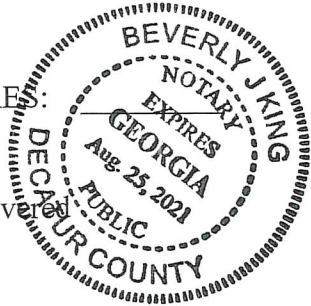
Michelle B. West
WITNESS

Rob Stephen
CHAIRMAN
BOARD OF COMMISSIONERS

Beverly J. King
NOTARY PUBLIC

William H. III
CHARIMAN
BOARD OF ASSESSORS

COMMISSION EXPIRE:



NORMAN APPRAISAL SERVICES

Signed, sealed, and delivered
in the presence of:

Joseph M. Norman, President

Michelle B.
WITNESS