

MINUTES

DECATUR COUNTY BOARD OF COMMISSIONERS

COMMISSIONERS' BOARDROOM

TUESDAY, JANUARY 24, 2023

PRESENT: CHAIRMAN PETE STEPHENS, VICE CHAIRMAN DENNIS BRINSON, COMMISSIONERS, BOBBY BARBER, JR, RUSTY DAVIS, GEORGE ANDERSON, AND STEVE BROCK, COUNTY ADMINISTRATOR ALAN THOMAS, COUNTY ATTORNEY BRUCE KIRBO, AND COUNTY CLERK MICHELLE WEST.

INVOCATION AND THE PLEDGE OF ALLEGIANCE

Chairman Stephens called the regular meeting to order at 7:00 p.m. After the call to order, County Attorney Kirbo gave the invocation and all those assembled pledged allegiance to the flag of the United States of America.

APPROVAL OF AGENDA

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

SPECIAL PRESENTATIONS

There were no Special Presentations.

PUBLIC PARTICIPATION

There was no Public Participation.

APPROVAL OF MINUTES

Commissioner Anderson made a motion to approve the minutes of the Commissioners' meeting held January 10, 2023, as presented. Vice Chairman Brinson seconded the motion, a vote was taken and unanimously approved.

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

**Consider Tax Levy Resolution on Behalf of the Board of Education.** Chairman Stephens recognized County Administrator Thomas who stated a copy of the document was enclosed in the Commissioners' packets along with a cover letter from the Board of Education's legal counsel in reference to the tax levy resolution. Also included in the packets is the proposed resolution for the specified purpose on behalf of the Board of Education for the issuance of their general obligation bonds of \$30 million. County Administrator Thomas also stated it is his understanding that the debt would be paid by ESPLOST funds, however it is required if ESPLOST funds does not pay for the debt the millage rate would have to be set to pay the debt service, which is stated in the resolution. County Administrator Thomas stated Superintendent Cochran is in the audience, as well as County Attorney Kirbo if the Commissioners have any questions. County Administrator Thomas recommends approval by the Board. There being no questions Commissioner Barber made the motion to approve the resolution, a copy of which is attached. Commissioner Davis seconded the motion, a vote was taken and unanimously approved.

**Consider Renovation Request from E911 – Tonya Griffin.** Chairman Stephens recognized E911 Director, Tonya Griffin who stated she has been in discussion with the 911 committee about making more space at the 911 department. E911 Director Griffin is proposing to renovate the training room and moving the dispatch function to the back room. E911 Director Griffin stated she is going to add two additional basic consoles for strictly call taking positions that can be used for training and severe weather, but not for dispatching. The current training room would be extended ten feet to have plenty of room. There will be seven new consoles that would have individual fans, heaters and could raise up

so the employees can stand or sit to dispatch, along with new lockers. E911 Director Griffin stated she has the funds in her current budget to fund the renovation, due to the State moving the mapping project that was budgeted back a couple of years, along with vacant positions that have not been filled. Commissioner Brock made a motion to approve the renovations. Commissioner Davis seconded the motion, a vote was taken and unanimously approved.

**Update EMA App.** Chairman Stephens recognized EMA Deputy Director of Training and Exercises, Jamie Earp who presented the many features of the EMA app and how beneficial the app was going to be for Decatur County citizens in the future in the event of severe weather. Deputy Director Earp stated a lot of time has been involved in getting the app ready and it's now available to download. The app is user friendly and will continue to be updated.

**Consider Contract for Business Personal Property Audits – Adval Consulting, LLC.** Chairman Stephens recognized County Administrator Thomas who stated two contracts were included in the Commissioners' packet. The first one is for business personal property audit for year 2023 and will continue at the same cost as last year, which is \$24,750. The second contract is for business personal property audit for year 2024 and will increase to the amount of \$26,500. County Administrator Thomas stated both contracts have been approved by the Board of Assessors and bears the signature of Chairman Kendrick, and recommends approval by the Board. Commissioner Davis made a motion to approve the contracts, a copy of each contract is attached. Vice Chairman Brinson seconded the motion, a vote was taken and unanimously approved.

**Consider Contract for Support/Maintenance of GIS Tax Parcel Mapping – SWGRC.** Chairman Stephens recognized County Administrator Thomas who stated this contract is for support and maintenance of GIS tax parcel mapping for year 2023 at the cost of \$10,000, which is the same cost as last year. This contract has also been approved by the Board of Assessors and recommends approval by the Board. Vice Chairman Brinson made the motion to approve the contract, a copy of which is attached. Commissioner Brock seconded the motion, a vote was taken and unanimously approved.

**Consider Approval/Disposition of Surplus Property.** Chairman Stephens recognized County Administrator Thomas who stated the Public Works department is requesting to surplus the following property and to be sold on govdeals. A 2015 Ford E350 bus, 2005 F150 4 x 4 truck, and a 2007 Mack dump truck, all three vehicles are beyond servicing ability and recommends approval by the Board. Commissioner Davis made the motion to approve the property as surplus. Commissioner Anderson seconded the motion, a vote was taken and unanimously approved.

**Consider Approval of Errors & Releases.** Chairman Stephens recognized County Administrator Thomas who recommended that the Board approve the errors and releases, stating the Tax Commissioner and the Board of Assessors have approved. Commissioner Brock made a motion to approve the Errors and Releases. Commissioner Anderson seconded the motion, a vote was taken and unanimously approved.

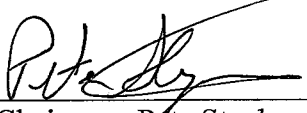
**Audit Report – Ben Lee.** Chairman Stephens recognized the Auditor, Ben Lee who stated the County had another unmodified, clean opinion of the audit for year ending June 30, 2022. Auditor Lee stated a great job had been done again this year on managing resources efficiently with every department in the budget having a positive variance. Auditor Lee stated the County needs to continue building the unassigned fund balance to where there's enough funds to cover the whole year's budget.

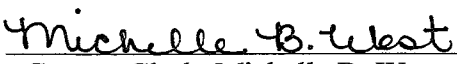
#### COMMISSIONERS/ADMINISTRATOR'S REMARKS

The Commissioners thanked everyone for coming. The Commissioners wanted to thank County Administrator Thomas, staff and Department Heads for a great job done again this year on managing the budget.

#### ADJOURN

There being no further business, the meeting, on motion by Commissioner Barber, was duly adjourned. Commissioner Brock seconded the motion, a vote was taken and unanimously approved.

Approved:   
Chairman, Pete Stephens

Attest:   
County Clerk, Michelle B. West

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF DECATUR COUNTY TO ASSURE COMPLIANCE WITH THE CONSTITUTION OF THE STATE OF GEORGIA BY ASSESSING AND PROVIDING FOR THE COLLECTION OF A DIRECT ANNUAL TAX SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON GENERAL OBLIGATION BONDS TO BE ISSUED BY THE DECATUR COUNTY SCHOOL DISTRICT IN THE AGGREGATE PRINCIPAL AMOUNT OF \$30,000,000 AS AUTHORIZED AT AN ELECTION HELD FOR THAT PURPOSE IN CONNECTION WITH THE MARCH 16, 2021 ELECTION DATE, PURSUANT TO AND IN CONFORMITY WITH THE CONSTITUTION AND STATUTES OF THE STATE OF GEORGIA, AND FOR OTHER PURPOSES.

WHEREAS, at an election duly called and held in connection with the March 16, 2021 Election Date (the "Election"), in Decatur County, constituting the Decatur County School District (the "School District"), a political subdivision of the State of Georgia, after notice thereof had been given to the qualified voters of the School District for the time and in the manner required by law, a majority of the qualified voters of the School District voting in the Election voted in favor of the question of whether the issuance of general obligation debt by the School District and the imposition in Decatur County of a one percent sales and use tax for educational purposes (the "Educational Sales Tax") for a period of time not to exceed 20 consecutive calendar quarters, as described in a resolution adopted on December 17, 2020 by the Board of Education of Decatur County (the "Board of Education"), as the controlling and managing body of the School District, by the terms of which resolution the Election was held; and

WHEREAS, pursuant to the results of the Election and the provisions of a Bond Resolution adopted on January 19, 2023 (the "Bond Resolution"), the Board of Education has authorized the issuance of \$30,000,000 in aggregate principal amount of its DECATUR COUNTY SCHOOL DISTRICT GENERAL OBLIGATION BONDS, SERIES 2023 (the "Bonds"); and

WHEREAS, payment of the principal of and interest on the Bonds will be secured by and payable first from the Educational Sales Tax and then, if and to the extent necessary, from ad valorem taxes to be levied in the School District; and

WHEREAS, the Bonds shall constitute a debt of the School District within the meaning of Article IX, Section V, Paragraph I of the Constitution of the State of Georgia; and

WHEREAS, Article IX, Section V, Paragraph VI of the Constitution of the State of Georgia provides that, at or before the time of incurring bonded indebtedness, provision must be made for the assessment and collection of an annual tax in an amount sufficient to pay the principal of and interest on said debt within 30 years from incurring such bonded indebtedness;

WHEREAS, the Bonds and the issuance thereof have been confirmed and validated by judgment of the Superior Court of Decatur County, Georgia, which judgment has ordered and adjudged that the Board of Education was and is authorized and empowered to recommend to the Board of Commissioners of Decatur County (the "Board of Commissioners"), the governing body of Decatur County, Georgia (the "County"), the assessment and collection of a continuing direct annual tax to be levied on all the taxable property located within the boundaries of the School District, which constitutes all of the County, in an amount sufficient to pay the principal of and the interest on the Bonds in accordance with the terms thereof, to the extent the proceeds of the Educational Sales Tax are not sufficient for that purpose; and

WHEREAS, in order to provide for the assessment and collection of a continuing direct annual tax to be levied on all the taxable property subject to taxation for Bonds purposes located within the boundaries of School District in an amount sufficient to pay the principal of and the interest on the Bonds as the same shall mature or is otherwise payable and become due, to the extent such principal and interest are not paid from proceeds of the Educational Sales Tax, the Board of Education, by resolution adopted on January 19, 2023, an original of which resolution has been received by the Board of Commissioners, has recommended to the Board of Commissioners that such tax be assessed and collected in the appropriate years, sufficient in amount to produce the sums required to pay the principal of and interest on the Bonds to the extent the proceeds from the Educational Sales Tax received by the School District are not sufficient to make such payments, and that the funds provided by said tax shall be pledged irrevocably to and appropriated for the payment of the principal of and the interest on the Bonds.

NOW, THEREFORE, be it resolved by the Board of Commissioners in meeting assembled that:

Section 1. Tax Assessment for Payment of the Bonds. For the purpose of providing funds for the payment of the principal of and interest on the Bonds on the dates on which such principal and interest shall become due and be payable, to the extent such principal and interest are not paid from the proceeds of the Educational Sales Tax, there shall be and hereby is assessed and collected and there hereafter shall be collected in the appropriate years, beginning in the year 2023, a continuing direct annual tax upon all the taxable property within the boundaries of the School District, sufficient in amount to produce the sums required to pay the principal of the Bonds coming due on October 1, 2023 and the interest coming due on the Bonds on April 1 and October 1 in each of the years set forth on **Exhibit A** attached hereto and incorporated herein, through October 1, 2037, to the extent the proceeds from the Educational Sales Tax received by the School District are not sufficient to make such payments.

Section 2. Funds Pledged for Payment of the Bonds. The funds provided by said tax shall be and hereby are irrevocably pledged to and appropriated for the payment of the principal of and interest on the Bonds, and provisions to meet the requirements hereof shall be made hereafter in due time and manner in the annual appropriation measure in each year, to the extent such principal and interest are not paid from the proceeds of the Educational Sales Tax, so that the Bonds, as to principal and interest, shall be fully paid as the same shall mature and become due.

Section 3. Publication of Tax Rate. The Board of Commissioners, as levying authority, together with the Board of Education, as recommending authority, shall comply with the provisions of O.C.G.A. 48-5-32, and all other statutory requirements as may exist from time to time relating to the publication of any reports or notices required prior to establishing millage rates each year for educational purposes, and shall take such other actions as may be required for the assessment and collection of taxes to provide funds in the years and amounts set forth in this resolution, to the extent the proceeds of the Educational Sales Tax received by the School District are not sufficient for that purpose. The Board of Commissioners and the Board of Education shall cause a report to be published in a newspaper of general circulation throughout the County at least two weeks prior to the establishment of the millage rates for ad valorem taxes for educational purposes during the current calendar year, in accordance with O.C.G.A. 48-5-32.

Section 4. Compliance with Constitution. This resolution is adopted in order to assure compliance with Article IX, Section V, Paragraph VI of the Constitution of the State of Georgia. The Commission will take no action to establish a millage levy for the payment of any portion of the principal of and interest on the Bonds from ad valorem taxes until the Board of Education certifies to it any millage required for such purposes.

Section 5. Conflicting Provisions Repealed. Any and all resolutions or parts of resolutions, if any, in conflict herewith shall be and the same are repealed by the passage of this resolution.

RESOLUTION APPROVED AND ADOPTED, this 24th day of January, 2023.

DECATUR COUNTY, GEORGIA

By: . Chairman  
Decatur County Board of Commissioners

Exhibit A

DEBT SERVICE SCHEDULE

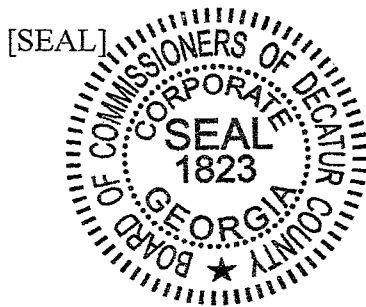
Date	Principal	Coupon	Interest	Semi-Annual P + I	Annual Totals
02/07/2023	-	-	-	-	-
10/01/2023	1,750,000.00	4.000%	952,087.50	2,702,087.50	2,702,087.50
04/01/2024	-	-	697,375.00	697,375.00	-
10/01/2024	1,775,000.00	4.000%	697,375.00	2,472,375.00	3,169,750.00
04/01/2025	-	-	661,875.00	661,875.00	-
10/01/2025	1,800,000.00	5.000%	661,875.00	2,461,875.00	3,123,750.00
04/01/2026	-	-	616,875.00	616,875.00	-
10/01/2026	1,830,000.00	5.000%	616,875.00	2,446,875.00	3,063,750.00
04/01/2027	-	-	571,125.00	571,125.00	-
10/01/2027	1,860,000.00	5.000%	571,125.00	2,431,125.00	3,002,250.00
04/01/2028	-	-	524,625.00	524,625.00	-
10/01/2028	1,895,000.00	5.000%	524,625.00	2,419,625.00	2,944,250.00
04/01/2029	-	-	477,250.00	477,250.00	-
10/01/2029	1,930,000.00	5.000%	477,250.00	2,407,250.00	2,884,500.00
04/01/2030	-	-	429,000.00	429,000.00	-
10/01/2030	1,975,000.00	5.000%	429,000.00	2,404,000.00	2,833,000.00
04/01/2031	-	-	379,625.00	379,625.00	-
10/01/2031	2,015,000.00	5.000%	379,625.00	2,394,625.00	2,774,250.00
04/01/2032	-	-	329,250.00	329,250.00	-
10/01/2032	2,065,000.00	5.000%	329,250.00	2,394,250.00	2,723,500.00
04/01/2033	-	-	277,625.00	277,625.00	-
10/01/2033	2,110,000.00	5.000%	277,625.00	2,387,625.00	2,665,250.00
04/01/2034	-	-	224,875.00	224,875.00	-
10/01/2034	2,165,000.00	5.000%	224,875.00	2,389,875.00	2,614,750.00
04/01/2035	-	-	170,750.00	170,750.00	-
10/01/2035	2,220,000.00	5.000%	170,750.00	2,390,750.00	2,561,500.00
04/01/2036	-	-	115,250.00	115,250.00	-
10/01/2036	2,275,000.00	5.000%	115,250.00	2,390,250.00	2,505,500.00
04/01/2037	-	-	58,375.00	58,375.00	-
10/01/2037	2,335,000.00	5.000%	58,375.00	2,393,375.00	2,451,750.00
<b>Total</b>	<b>\$30,000,000.00</b>	<b>-</b>	<b>\$12,019,837.50</b>	<b>\$42,019,837.50</b>	<b>-</b>

CLERK'S CERTIFICATE

I, the undersigned Clerk of the Board of Commissioners of Decatur County (the "Board of Commissioners"), keeper of the records and seal thereof, hereby certify that the foregoing is a true and correct copy of a resolution approved and adopted by a majority vote of the Board of Commissioners in meeting assembled on January 24, 2023, the original of which resolution has been entered in the official records of the Board of Commissioners under my supervision and is in my official possession, custody, and control.

I further certify that the meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.

By: Michelle B. West, Clerk  
Decatur County Board of Commissioners



**DECATUR COUNTY, GEORGIA**  
**CONTRACT AGREEMENT FOR**  
**BUSINESS PERSONAL PROPERTY AUDITS**  
**2023 TAX YEAR**

**DECATUR COUNTY, GEORGIA**

THIS CONTRACT AND AGREEMENT made and entered into this 10<sup>th</sup> day of January, 2023 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 **ADVAL CONSULTING, LLC**, 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 meetings to discuss assessed values with taxpayers. Meeting times and date will be mutually determined by the Company and County.

6. At the conclusion of informal meetings, 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 if disposal is reported
  - 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 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 assessor's 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 2023. This will allow the County to make an accurate determination of values at the earliest possible date.
5. As soon as year 2023 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 2023 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, 2023; 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, 2023, 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, 2023, 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-FOUR THOUSAND SEVEN HUNDRED FIFTY DOLLARS**  
**(\$24,750)**

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	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 2023 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)

\$65.00 per account

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CLASSIFICATION "A" - \$250,000 to \$400,000

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ADDITIONAL TAXPAYER MEETINGS (BEYOND ALLOTTED 1 DAY)

\$1,450 per diem plus expenses

BOE HEARINGS AND PREPARATIONS

\$1,450 per diem plus expenses

TESTIMONY AND DEPOSITIONS

\$2,500.00 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.

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**APPRAISAL AND SPECIAL COURSES**

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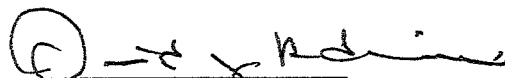
Georgia Association of Assessing Officers - Associate Member

DECATUR COUNTY  
PERSONAL PROPERTY 2023  
PAGE SEVEN

IN WITNESS THEREOF, the parties hereto, acting by and through their proper officials, have caused this agreement to be executed this 10<sup>th</sup> day of January 2023.

DECATUR COUNTY, GEORGIA

  
CHAIRMAN  
BOARD OF COMMISSIONERS

  
CHAIRMAN  
BOARD OF ASSESSORS



\_\_\_\_\_  
AdVal Consultin, LLC  
Matthew A. Tinker

January 5, 2023  
Date

**DECATUR COUNTY, GEORGIA**  
**CONTRACT AGREEMENT FOR**  
**BUSINESS PERSONAL PROPERTY AUDITS**  
**2024 TAX YEAR**

DECATUR COUNTY, GEORGIA

THIS CONTRACT AND AGREEMENT made and entered into this 16<sup>th</sup> day of January, 2023 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 **ADVAL CONSULTING, LLC**, 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 meetings to discuss assessed values with taxpayers. Meeting times and date will be mutually determined by the Company and County.
6. At the conclusion of informal meetings, 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 if disposal is reported
  - 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 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 assessor's 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 2024. This will allow the County to make an accurate determination of values at the earliest possible date.
5. As soon as year 2024 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 2024 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, 2024; 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, 2024, 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, 2024, 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-SIX THOUSAND 00 HUNDRED FIFTY DOLLARS**  
**(\$26,500)**

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	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 2024 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)

\$65.00 per account

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\$190.00 per account

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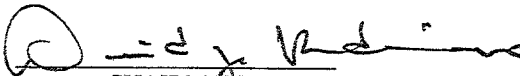
International Association of Assessing Officers - Associate Member

Georgia Association of Assessing Officers - Associate Member

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DECATUR COUNTY, GEORGIA

  
CHAIRMAN  
BOARD OF COMMISSIONERS

  
CHAIRMAN  
BOARD OF ASSESSORS



AdVal Consultin, LLC  
Matthew A. Tinker

January 5, 2023  
Date



# Mark Harrell

DECATUR COUNTY TAX COMMISSIONER

P.O. Box 246 / 112 W. Water St

Bainbridge, GA 39818

Phone: 248-3021 / Fax: 248-2110

1/11/2023

## E & R / NOD - Mobile Home Tax Digest

### 2023 Digest Year

Map & Parcel	Name	100% Value From	100% Value To	Memo
106 6	Barber Jessie III	\$ 4,078.00	\$ 2,375.00	Mobile home still on property-poor condition.
BJ1 39	Glisson Bobby	\$ 4,509.00	\$ -	Delete mobile home, burned.
AT2 33	Green Lucy Smart	\$ 9,057.00	\$ -	Delete mobile home, demolished.
FA1 4	Gruffey Russell & Lorraine	\$ 11,392.00	\$ -	Delete mobile home, burned.
14 11	Kelly Helen Julia	\$ 58,016.00	\$ -	Delete 2023 MH tax bill. Mobile home changed name in 2022 & new owner applied for homestead for 2023 tax year.
74A 51	Kelly J E % Robert McIntyre	\$ 5,454.00	\$ -	Delete mobile home, demolished.
24 19	Kirkland Summer Nicole	\$ 36,026.00	\$ -	Delete 2023 mobile tax bill. Owner applied for homestead for 2023 tax year.
62 120 B2	Mills Robert Lee	\$ -	\$ 12,964.00	New owner purchased mobile home 12/5/22 and needs a mobile home bill for 2023 tax year.
76A 25	SSW Rentals LLC	\$ 1,991.00	\$ -	Delete mobile home, burned.
		\$ 130,523.00	\$ 15,339.00	

Mark Harrell - Tax Commissioner

David J. Kendrick - Board of Assessors

Pete Stephens, Chairman - Board of Commissioners