

MINUTES

DECATUR COUNTY BOARD OF COMMISSIONERS

COMMISSIONERS' BOARDROOM

TUESDAY, JANUARY 27, 2026

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

ABSENT: COMMISSIONER RUSTY DAVIS

INVOCATION AND THE PLEDGE OF ALLEGIANCE

Chairman Stephens called the regular meeting to order at 7:00 p.m. After the call to order, Chairman Stephens 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. Vice Chairman Brinson seconded the motion; a vote was taken and unanimously approved.

SPECIAL PRESENTATIONS

There were no Special Presentations.

PUBLIC PARTICIPATION

Chairman Stephens recognized Patricia Dileo who spoke about her concerns of the Next Era battery placements in Decatur County.

APPROVAL OF MINUTES

Chairman Brock made a motion to approve the minutes of the Commissioners' meeting held January 13, 2026, as presented. Commissioner Anderson seconded the motion; a vote was taken and unanimously approved.

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

Consider Recommendation of Planning Commission. Chairman Stephens recognized Director of Community & Economic Development Steve O'Neil who stated the Planning Commission Board had approved a request for a special use permit from Clariant Corporation to allow for the mining of attapulgite clay on parcels 01020057 and 00400034A00. Director Steve O'Neil stated the Planning Commission Board recommends approval of the special use permit by the Board.

After a brief discussion, Commissioner Barber made a motion to approve the special use permit. Commissioner Anderson seconded the motion, a vote was taken and unanimously approved.

Consider Recommendation of Residential Garbage Service Provider. Chairman Stephens recognized Operations Manager Williams who stated requests for proposals were advertised for the residential garbage service in Decatur County. Operations Manager Williams stated six proposals were received and reviewed with Adams Sanitation Holding Company, LLC, being recommended to provide the service to Decatur County citizens. If approved, the service

agreement will be for five years and begin March 1, 2026. After a brief discussion, Commissioner Brock made a motion to approve the agreement, a copy of which is attached. Commissioner Barber seconded the motion, a vote was taken and unanimously approved.

Consider Approval of Intergovernmental Agreement. Chairman Stephens recognized Operations Manager Williams who stated the SPLOST VIII intergovernmental agreement is for the use and distribution of proceeds from the Special Purpose Local Option Sales Tax for capital outlay projects and is recommending approval by the Board. Vice Chairman Brinson made a motion to approve the agreement, a copy of which is attached. Commissioner Anderson seconded the motion, a vote was taken and unanimously approved.

Consider Approval of Adval Consulting, LLC, Contract. Chairman Stephens recognized Operations Manager Williams who stated Adval Consulting, LLC, conducts the business personal property audits for Decatur County and has done so for several years. The total amount of the contract is \$28,120 annually and has been approved by the Tax Assessor Board and is recommending approval by the Board. Commissioner Barber made a motion to approve the contract, a copy of which is attached. Commissioner Brock seconded the motion, a vote was taken and unanimously approved.

Consider Request for County Road Name Change – Jacqueline Court. Chairman Stephens recognized Operations Manager Williams who stated in the commissioners' packet is a copy of the letter submitted by Greg and Heather Brown requesting to have the road name changed from Jacqueline Court to Brown Oaks Court. Commissioner Brock made a motion to approve the name change. Commissioner Barber seconded the motion, a vote was taken and unanimously approved.

COMMISSIONERS/ADMINISTRATOR'S REMARKS

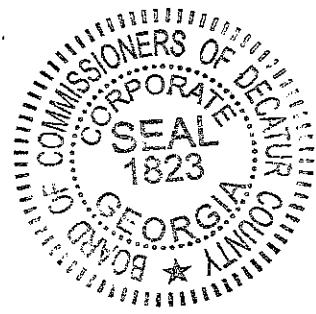
The Commissioners thanked everyone for coming.

ADJOURN

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

Approved: 
Chairman, Pete Stephens

Attest: Michelle B. West
County Clerk, Michelle B. West



**SERVICE AGREEMENT
FOR THE PROVISION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES
IN THE UNINCORPORATED AREAS OF DECATUR COUNTY, GEORGIA**

STATE OF GEORGIA

COUNTY OF DECATUR

THIS AGREEMENT is made and entered into this 27th day of January, 2026, by and between **Decatur County, Georgia**, a body politic and corporate of the State of Georgia (the "County"), and **Adams Sanitation Holding Company, LLC**, a Florida limited liability company authorized to do business in Georgia (the "Contractor").

WITNESSETH:

WHEREAS,

The County is authorized and obligated to protect the public health, safety, and welfare of its citizens and has determined that residential solid waste collection services are necessary for residents in the unincorporated areas of Decatur County, Georgia; and

WHEREAS,

The County has determined that such services can be efficiently, reliably, and professionally provided by contracting with a qualified private solid waste provider; and

WHEREAS,

Adams Sanitation Holding Company, LLC has demonstrated experience, capacity, personnel, equipment, and financial stability sufficient to provide weekly residential solid waste collection services in rural and semi-rural environments comparable to those within Decatur County; and

WHEREAS,

The County issued RFP No. RFP-2025-02, and Adams Sanitation submitted a proposal dated December 10, 2025, which proposal is incorporated herein by reference as **Exhibit A**; and

WHEREAS,

The County and Contractor desire to set forth the terms and conditions under which residential solid waste collection services shall be provided to residents of the unincorporated areas of Decatur County.

WHEREAS,

The County and Contractor have set forth herein the effective date of service under this AGREEMENT as March 1, 2026, and shall run continually for the terms outlined in the AGREEMENT.

NOW, THEREFORE, in consideration of the mutual covenants and AGREEMENTs herein, the parties agree as follows:

SECTION 1. REPRESENTATIONS AND MUTUAL COVENANTS

A. County Representations

The County represents and warrants that:

1. It is a political subdivision duly organized under the Constitution and laws of the State of Georgia.
2. The Board of Commissioners is authorized to enter into this AGREEMENT.
3. This AGREEMENT constitutes a valid and binding obligation of the County.

B. Contractor Representations

The Contractor represents and warrants that:

1. It is a limited liability company duly organized and in good standing.
2. It is authorized to transact business in Georgia.
3. It possesses the personnel, equipment, experience, and expertise required to perform the services.
4. This AGREEMENT constitutes a valid and binding obligation of the Contractor.

SECTION 2. EFFECTIVE DATE AND TERM

This AGREEMENT shall become effective upon execution by both parties, with work commencing on March 1, 2026.

The initial term of this AGREEMENT shall be for **five (5) years** from March 1st, 2026.

Upon expiration of the Initial Term, this AGREEMENT shall renew for an additional term of **five (5) years**, provided that:

1. **Contractor is not in material default** of this AGREEMENT at the time of renewal;
2. **Both parties mutually agree in writing to any rate adjustments or increases** applicable during the renewal term.
3. **Remedies** In the event of an alleged breach of contract by either party, the party shall give written notice of the breach to the other party. The parties shall have thirty (30) days following receipt of written notice within which to cure the alleged breach.
4. **Notice of Non-Renewal Following Initial Term** following the initial (5) year term and prior to renewal, if one party wishes not to renew, both parties agree to give the other party 6 months' written notice if they intend to terminate or not renew the contract.

Rate increases during the renewal term shall not take effect unless approved by the Decatur County Board of Commissioners and memorialized in a written amendment or renewal AGREEMENT executed by both parties.

Additional (5)- year renewals may be approved upon mutual AGREEMENT in writing.

SECTION 3. SERVICES TO BE RENDERED

The Contractor shall provide **once-per-week residential solid waste collection services** for households located in the unincorporated areas of Decatur County.

Services shall include:

- Collection of standard household solid waste
- Transportation and disposal at the Decatur County Landfill or other County-approved facility
- Walk-up service for elderly or disabled residents at no additional charge
- Missed-service recovery in accordance with Contractor procedures

Excluded materials include hazardous waste, construction debris, appliances, dead animals, and other materials prohibited by County ordinance or landfill rules.

SECTION 4. ROUTES AND FREQUENCY

The Contractor shall develop, publish, and maintain collection routes providing **not less than one (1) collection per week** for all participating residences.

The Contractor shall coordinate with the County to maintain service continuity during the transition and implementation.

SECTION 5. ASSIGNABILITY

The Contractor shall not assign or subcontract this AGREEMENT without prior written consent of the County, which consent shall not be unreasonably withheld.

SECTION 6. RECEPTACLES AND CARTS

The Contractor shall provide standardized residential carts consistent with its proposal.

Additional carts and optional services shall be offered in accordance with the approved rate schedule attached as **Exhibit B**.

SECTION 7. VEHICLES AND EQUIPMENT

All vehicles shall:

- Be adequate for the services provided
- Be maintained in a safe, sanitary condition
- Be watertight and covered
- Meet all applicable local, state, and federal regulations

SECTION 8. FEES AND RATE STRUCTURE

Residential rates shall be charged directly to customers in accordance with the County-approved rate schedule attached as **Exhibit B**.

Rates across the years of the term shall follow the adjustments as outlined in **Exhibit B**.

No hidden fees or surcharges shall be imposed.

SECTION 9. BILLING AND COLLECTION

The Contractor shall bill customers monthly in electronic format and may suspend or discontinue service for non-payment, consistent with its published policies and applicable law.

SECTION 10. REPORTING

The Contractor shall provide annual reports to the County summarizing:

- Number of customers served
- Gross receipts
- Service issues and resolution metrics

SECTION 11. SERVICE MODIFICATIONS

This AGREEMENT does not restrict the County and Contractor from mutually agreeing to operational adjustments or service enhancements.

SECTION 12. DISPOSAL OF GARBAGE

All solid waste collected pursuant to this AGREEMENT shall be disposed of at the **Decatur County Landfill**, unless an alternative disposal facility is **approved in writing by the County**.

The Contractor shall pay landfill tipping fees as established by the County **at the rate in effect on the Effective Date of this AGREEMENT (\$24.50 per ton)**.

The landfill tipping fee rate **shall not change during the term of this AGREEMENT without the mutual written approval of both parties.** In the event the County approves an increase in landfill tipping fees applicable to services under this AGREEMENT, **customer rates shall be adjusted accordingly** in accordance with the rate adjustment provisions of this AGREEMENT, subject to approval by the Decatur County Board of Commissioners.

SECTION 13. INDEMNIFICATION

The Contractor shall indemnify and hold harmless the County, its officials, employees, and agents from claims arising from Contractor's performance of this AGREEMENT, except to the extent caused by the County's negligence.

SECTION 14. INSURANCE

The Contractor shall maintain insurance coverage as set herein, including naming the County as additional insured where required.

Coverages Limits of Liability

	Statutory Requirement
Worker's Compensation	
Employer's Liability	\$1,000,000 each occurrence
Bodily Injury Liability	\$1,000,000 each occurrence
Except Automobile	\$2,000,000 aggregate
Property Damage Liability	\$1,000,000 each occurrence
Except Automobile	\$2,000,000 aggregate
Automobile Bodily Injury	\$1,000,000 each occurrence
Property Damage Liability	\$1,000,000 each occurrence
Excess Umbrella Liability	\$3,000,000 each occurrence

SECTION 15. NOTICES

All notices shall be in writing and delivered to the parties at their respective addresses on file.

SECTION 16. AMENDMENTS

This AGREEMENT may be amended only by a written AGREEMENT executed by both parties.

SECTION 17. GOVERNING LAW

This AGREEMENT shall be governed by the laws of the State of Georgia.

SECTION 18. SEVERABILITY

If any provision is held invalid, the remainder shall remain in full force and effect.

SECTION 19. COMPLIANCE WITH LAW

The Contractor shall comply with all applicable federal, state, and local laws.

SECTION 20. COUNTERPARTS

This AGREEMENT may be executed in counterparts.

SECTION 21. MEDIATION

Disputes shall first be submitted to mediation prior to litigation.

SIGNATURES

COUNTY OF DECATUR, GEORGIA

By: Pete S. St. John
Chairman, Board of Commissioners
Date: 11/27/2026

Attest: Michelle B. West
Clerk



ADAMS SANITATION HOLDING COMPANY, LLC

By: Tim Bolduc
Tim Bolduc, Chief Executive Officer
Date: 1/28/2026

Exhibit A Fee Schedule

Base Fee 5 Year Plan					
Term	Year 1	Year 2	Year 3	Year 4	Year 5
Base Price Per Customer	\$22.77	\$23.43	\$24.16	\$24.88	\$25.63

Additional Fees		
Additional Cart	\$5.50	Price per additional cart
Walk-up Service	\$5.00	Walk-up service is provided free of charge for individuals over the <i>age of 62</i> .
Bear Latches	\$8.50	Heavy-duty gravity bear latches
Paper Billing	\$2.25	Fee for paper billing
Late Fee	\$7.22	Applied to billing if not paid by the 5th of each month
Suspension Fee	\$12.89	Applied to billing if not paid by the 12th of the month – services suspended until payment is made
Cancelation Fee For non-payment	\$12.89	Applied to billing if not paid by the 24th of the month – account will be cancelled for non-payment – customer can reinstate at any time
Delivery and Set-up Fee	\$65.00	Charged for new accounts after the first initial cart delivery. (e.g., a new customer setting up service 3 months after the initial cart delivery) * <i>Free of charge for individuals over the age of 62</i> .

Roll-Off Services *Base Year prices		
20yd Municipal Solid Waste	\$495 Drop & Pull Fees	\$95 Per ton
30 yd Municipal Solid Waste	\$595 Drop & Pull Fees	\$95 Per ton
20yd C&D	\$475 Drop & Pull Fees	\$75 Per ton
30yd C&D	\$575 Drop & Pull Fees	\$75 Per ton

Bulk Pick-up Service (Examples)		
Examples	Boxes outside the cart	\$7.50
Examples	King Mattress	\$50.00
Example	Sectional Sofa	\$75.00
Example	Yard Waste 4 CU yards	\$35.00

SPLOST INTERGOVERNMENTAL AGREEMENT

STATE OF GEORGIA

COUNTY OF DECATUR

INTERGOVERNMENTAL AGREEMENT FOR THE USE AND DISTRIBUTION OF PROCEEDS FROM THE SPECIAL PURPOSE LOCAL OPTION SALES TAX FOR CAPITAL OUTLAY PROJECTS

THIS AGREEMENT is made and entered into this 27th day of January, 2026 by and between Decatur County, a political subdivision of the State of Georgia (the "County"), and the City of Bainbridge, Georgia, the City of Attapulgus, Georgia, the Town of Brinson, Georgia, and the City of Climax, Georgia, municipal corporations of the State of Georgia (the "Municipalities", individually and collectively) and the Hospital Authority of the City of Bainbridge and Decatur County (the "Authority").

WITNESSETH:

WHEREAS, O.C.G.A. § 48-8-110 *et seq.* (the "Act"), authorizes the levy of one percent County Special Purpose Local Option Sales Tax (the "SPLOST") for the purpose of financing capital outlay projects for the use and benefit of the County and qualified municipalities within the county and;

WHEREAS, the County duly notified the Municipalities of a meeting set to discuss possible projects for inclusion in the SPLOST referendum, which meeting was held as scheduled on the 6th day of January, 2026 in conformance with the requirements of O.C.G.A. § 48-8-111(a); and

WHEREAS, the County, Municipalities, and the Authority have negotiated a division of the Special Purpose Local Option Sales Tax proceeds as authorized by the Act.

NOW THEREFORE, in consideration of the mutual promises and understandings made in this Agreement, and for other good and valuable consideration, the County, Municipalities, and the Authority consent and agree as follows:

Section 1. Representation and Mutual Covenants

- A. The County makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:

- (i) The County is a political subdivision duly created and organized under the constitution of the State of Georgia;
- (ii) The governing body of the County is duly authorized to execute, deliver, and perform this Agreement; and
- (iii) This Agreement is a valid, binding, and enforceable obligation of the County; and
- (iv) The County will take all actions necessary to call an election to be held in all voting precincts in the County on the 19th day of May, 2026 for the purposes of submitting to the voters of the County for their approval, the question of whether or not a SPLOST shall be imposed on all sales and uses within the special district of Decatur County for a period of six years commencing on the 1st day of April, 2027 (which is the first day after the termination date for SPLOST VII, the said SPLOST VII being the Special Purpose Local Option Sales Tax currently in effect in the County), or the first day after the day all authorized SPLOST VII tax collections are made, whichever date shall first occur, to raise an estimated \$42,000,000.00 to be used for funding the projects specified in Exhibit A attached hereto.

B. Each of the Municipalities makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:

- (i) Each Municipality is a municipal corporation duly created and organized under the Laws of the State of Georgia;
- (ii) The governing body of each Municipality is duly authorized to execute, deliver and perform this Agreement;
- (iii) This Agreement is a valid, binding, and enforceable obligation of each Municipality;
- (iv) Each Municipality is a qualified municipality as defined in O.C.G.A. § 48-8-110(4); and
- (v) Each Municipality is located entirely or partially within the geographic boundaries of the special tax district created in the County.

C. It is the intention of the County and Municipalities to comply in all respects with O.C.G.A. § 48-8-110 *et. seq.* and all provisions of this Agreement shall be construed in light of O.C.G.A. § 48-8-110 *et. seq.*

- D. The County, Municipalities, and the Authority agree to promptly and diligently proceed with the planning, acquisition, construction, equipping, installation and completion of the projects and purposes specified in Exhibit A of this Agreement.
- E. The County, Municipalities, and the Authority agree that each approved SPLOST project and purpose associated with this Agreement shall be maintained as a public facility and in public ownership. If ownership of a project financed pursuant to this Agreement is transferred to private ownership, the proceeds of the sale shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-121(g)(2).
- F. The County, Municipalities, and the Authority agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each project and purpose undertaken by the respective county or municipality as required fulfilling the terms of this Agreement.

Section 2. Conditions Precedent

- A. The obligations of the County, Municipalities, and the Authority pursuant to this Agreement are conditioned upon the adoption of a resolution of the County calling for the imposition of the SPLOST in accordance with the provisions of O.C.G.A. § 48-8-111(a).
- B. This Agreement is further conditioned upon the approval of the proposed imposition of the SPLOST by the voters of the County in a referendum to be held in accordance with the provisions of O.C.G.A. § 48-8-111 (b) through (e).
- C. This Agreement is further conditioned upon the collecting of the SPLOST revenues by the State Department of Revenue and transferring same to the County.

Section 3. Effective Date and Term of the Tax

The SPLOST, subject to approval in an election to be held on the 19th day of May, 2026, shall continue for a period of six (6) years with collections beginning on the 1st day of April, 2027, which day is the first day of the calendar quarter beginning subsequent to the last day of collection of SPLOST VII, or the first day after the day all authorized SPLOST VII tax collections are made, whichever date shall first occur.

Section 4. Effective date and Term of this Agreement

This Agreement shall commence upon the date of its execution and shall terminate upon the later of:

- (i) The official declaration of the failure of the election described in this Agreement;
- (ii) The expenditure by the County and all the Municipalities of the last dollar of money collected from the Special Purpose Local Option Sales Tax after the expiration of the Special Purpose Local Option Sales Tax, or
- (iii) The substantial completion of all projects and purposes described in Exhibit A.

Section 5. County SPLOST Fund; Separate Accounts; No Commingling

- A. A special fund or account shall be created by the county and designated as the 2027 Decatur County Special Purpose Local Option Sales Tax Fund ("SPLOST FUND"). The County shall select a bank which shall act as a depository and custodian of the SPLOST Fund upon such terms and conditions as may be acceptable to the County.
- B. Each Municipality shall create a special fund to be designated as the 2027 Special Purpose Local Option Sales Tax Fund. Each Municipality shall select a bank which shall act as a depository and custodian of the SPLOST proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.
- C. The Authority shall create a special fund to be designated as the 2027 Special Purpose Local Option Sales Tax Fund. The Authority shall select a bank which shall act as a depository and custodian of the SPLOST proceeds received by the Authority upon such terms and conditions as may be acceptable to the Authority.
- D. All SPLOST proceeds shall be maintained by the County, each Municipality and the Authority in the separate accounts or funds established pursuant to this Section. Except as provided in Section 6, SPLOST proceeds shall not be commingled with other funds of the County, the Municipalities or the Authority and shall be used exclusively for the projects and purposes detailed in this Agreement. No funds other than SPLOST proceeds shall be placed in such funds or accounts.

Section 6. Procedure for Disbursement of SPLOST Proceeds

- A. Upon receipt by the County of SPLOST proceeds collected by the State Department of Revenue, the County shall immediately deposit said proceeds in the SPLOST Fund. The monies in the SPLOST Fund shall be held and applied to the cost of acquiring construction and installing the County capital outlay projects listed in Exhibit A and as provided in Paragraph B of this Section.
- B. The County, following deposit of the SPLOST proceeds in the SPLOST Fund, shall within 10 business days disburse the SPLOST proceeds due to each Municipality and the Authority according to the schedule in Exhibit A. The proceeds shall be deposited in the

separate funds established by each Municipality and the Authority in accordance with Section 5 of this Agreement.

C. Should any Municipality or the Authority cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality's share, or the Authority's share, of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an act of the Georgia General Assembly, as to the defunct Municipality, makes the defunct Municipality part of another successor municipality. If such an act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

Section 7. Projects

All capital outlay projects, to be funded in whole or in part from SPLOST proceeds, are listed in Exhibit A which is attached hereto and made part of this Agreement.

Section 8. Project Funding and Construction

Projects shall be fully or partially funded and constructed in accordance with the schedule found in Exhibit A of this Agreement.

Section 9. Completion of Projects

A. The County, Municipalities, and the Authority acknowledge that the costs shown for each project described in Exhibit A are estimated amounts.

B. If a county project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the County may apply the remaining unexpended funds to any other project or purpose for that County in Exhibit A.

C. If a municipal project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the Municipality may apply the remaining unexpended funds to any other project or purpose for that Municipality in Exhibit A.

D. The County, Municipalities, and the Authority agree that each approved SPLOST project associated with this Agreement shall be completed or substantially completed within five years of the termination of the SPLOST. Any SPLOST proceeds held by a County or Municipality at the end of the five year period shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-121(g)(2).

Section 10. Certification of Completion

Within thirty (30) days after the acquisition, construction or installation of a municipal project listed in Exhibit A is completed, the Municipality owning the project shall file with the County a Certificate of Completion signed by the mayor or chief elected official of the respective Municipality, setting forth the date on which the project was completed and the final cost of the project.

Section 11. Expenses

The County shall administer the SPLOST Fund to effectuate the terms of this Agreement and shall be entitled to receive such amounts for such administration as may be authorized by statute. Furthermore, the County shall be jointly responsible on a per capita basis for the cost of holding the SPLOST election. The County shall be reimbursed for the costs of the election including the Municipalities' share of such costs out of SPLOST proceeds deposited in the SPLOST Fund.

Section 12. Audits

- A. During the term of this Agreement, the distribution and use of all SPLOST proceeds deposited in the SPLOST Fund, each Municipal Fund and the Authority Fund shall be audited annually by an independent certified public accounting firm in accordance with O.C.G.A. § 48-8-121(a)(2). The County, Municipalities, and the Authority receiving SPLOST proceeds shall be responsible for the cost for their respective audits. The County, Municipalities, and the Authority agree to cooperate with the independent certified public accounting firm in audit by providing all necessary information.
- B. Each Municipality and the Authority shall provide the County a copy of the audit of the distribution and use of the SPLOST proceeds.

Section 13. Notices

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States Mail, postage prepaid, as follows:

- County of Decatur
P.O. Box 726
Bainbridge, Georgia 39818
- City of Attapulgus
P.O. Box 99
Attapulgus, Georgia 39815

- City of Climax
105 Drane Street
Climax, Georgia 39834
- Town of Brinson
179 Clifton Street
Brinson, Georgia 39825
- City of Bainbridge
P.O. Box 946
Bainbridge, Georgia 39818
- Hospital Authority of the City of Bainbridge and Decatur County
1500 E. Shotwell Street
Bainbridge, Georgia 39819

Section 14. Entire Agreement

This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County, Municipalities, and the Authority with respect to distribution and use of the proceeds from the Special Purpose Local Option Sales Tax. Furthermore, this Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said SPLOST.

Section 15. Amendments

This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and the Municipalities.

Section 16. Governing Law

This Agreement shall be deemed to have been made and shall be construed and enforced in accordance with the laws of the State of Georgia.

Section 17. Severability

Should any phrase, clause, sentence, or paragraph of this Agreement be held invalid or unconstitutional, the remainder of the Agreement shall remain in full force and effect as if such invalid or unconstitutional provision were not contained in the Agreement unless the elimination of such provision detrimentally reduces the consideration that any party is to receive pursuant to the term of this Agreement or materially affects the operation of this Agreement.

Section 18. Compliance with Law

The County, Municipalities, and the Authority shall comply with all applicable local, State, and Federal statutes, ordinances, rules, and regulations.

Section 19. No Consent to Breach

No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition, or duty of another party shall be construed as a consent to or waiver of any future breach of the same.

Section 20. Counterparts

This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 21. Mediation

The County, Municipalities and the Authority agree to submit any controversy arising under this Agreement to mediation for a resolution. The parties to the mediation shall mutually select a neutral party to serve as a mediator. Costs of mediation shall be shared equally among the parties to mediation.

COUNTY OF DECATUR, GEORGIA

By: 
Pete Stephens, Chairman

(Seal)
Attest: Michelle B. West Clerk



MUNICIPALITY OF BAINBRIDGE, GEORGIA

By: _____
Sylvia Washington, Mayor
(Seal)
Attest: _____ Clerk

MUNICIPALITY OF ATTAPULGUS, GEORGIA

By: A. King
Art King, Mayor
(Seal)
Attest: Renee Bayth Clerk

Section 18. Compliance with Law

The County, Municipalities, and the Authority shall comply with all applicable local, State, and Federal statutes, ordinances, rules, and regulations.

Section 19. No Consent to Breach

No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition, or duty of another party shall be construed as a consent to or waiver of any future breach of the same.

Section 20. Counterparts

This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 21. Mediation

The County, Municipalities and the Authority agree to submit any controversy arising under this Agreement to mediation for a resolution. The parties to the mediation shall mutually select a neutral party to serve as a mediator. Costs of mediation shall be shared equally among the parties to mediation.

COUNTY OF DECATUR, GEORGIA

By: _____

Pete Stephens, Chairman

(Seal)

Attest: _____ Clerk

MUNICIPALITY OF BAINBRIDGE, GEORGIA

By: *Sylvia Washington*

Sylvia Washington, Mayor

(Seal)

Attest: *Raudell Embanks* Clerk

MUNICIPALITY OF ATTAPULGUS, GEORGIA

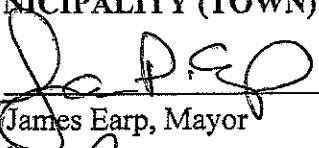
By: _____

Art King, Mayor

(Seal)

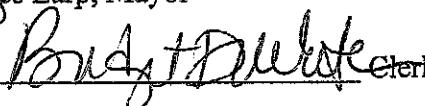
Attest: _____ Clerk

MUNICIPALITY (TOWN) OF BRINSON, GEORGIA

By: 

James Earp, Mayor

(Seal)

Attest: 

Clerk

MUNICIPALITY OF CLIMAX, GEORGIA

By: _____

Vanessa Martin, Mayor

(Seal)

Attest: _____

Clerk

**THE HOSPITAL AUTHORITY OF THE CITY OF
BAINBRIDGE AND DECATUR COUNTY**

By: _____

Glennie Bench, Chairman

(Seal)

Attest: _____

Clerk

MUNICIPALITY (TOWN) OF BRINSON, GEORGIA

By: _____

James Earp, Mayor

(Seal)

Attest: _____ Clerk

MUNICIPALITY OF CLIMAX, GEORGIA

By: Vanessa Martin

Vanessa Martin, Mayor

(Seal)

Attest: Carrie Stewart

Witness



**THE HOSPITAL AUTHORITY OF THE CITY OF
BAINBRIDGE AND DECATUR COUNTY**

By: _____

Glennie Bench, Chairman

(Seal)

Attest: _____ Clerk

MUNICIPALITY (TOWN) OF BRINSON, GEORGIA

By: _____

James Earp, Mayor

(Seal)

Attest: _____ Clerk

MUNICIPALITY OF CLIMAX, GEORGIA

By: _____

Vanessa Martin, Mayor

(Seal)

Attest: _____ Clerk

**THE HOSPITAL AUTHORITY OF THE CITY OF
BAINBRIDGE AND DECATER COUNTY**

By: _____

Glennie Bench, Chairman

(Seal)

Attest: Marylynn Caudell Clerk

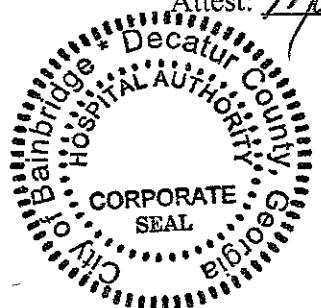


EXHIBIT A

The Tax Revenue collected pursuant to the SPLOST VIII Referendum shall be allocated and expended on county or municipal capital outlay projects as authorized by O.C.G.A. § 48-8-111, and described below:

DECATUR COUNTY

41.47% allocated, or \$17,417,400 to be expended as follows:

• Emergency Services Building/Equipment	\$10,000,000
• S.O. Vehicles/Equipment	\$1,800,000
• S.O./Jail Building Improvements and Equipment	\$1,000,000
• Water and Sewage System Repairs and Improvements	\$750,000
• County Vehicle Fleet Upgrade	\$1,000,000
• County Facilities Improvement Projects	\$1,000,000
• Landfill Cell 6 Development	\$1,867,400
TOTAL	\$17,417,400

CITY OF BAINBRIDGE

43.3% allocated, or \$18,186,000 to be expended as follows:

• Water and sewer improvements and related debt service	\$5,602,918
• Park improvements and related debt service	\$4,354,450
• Animal shelter and related debt service	\$735,913
• Public property improvements, acquisitions and construction and related debt service	\$6,941,866
• Public safety equipment and related debt service	\$550,853
TOTAL	\$18,186,000

CITY OF ATTAPULGUS

1.55% of Revenue; \$651,000 to be expended as follows:

• City Hall, community center and public safety projects/furnishings/equipment/technology advancements	\$50,000
• Parks and recreation projects and equipment	\$171,000
• Public works projects and equipment	\$20,000
• Purchase/replacement of fleet vehicles	\$60,000
• Solid waste management projects and equipment	\$100,000
• Street department projects/equipment/land acquisition	\$50,000

• Water system/hydrants/projects/equipment	\$200,000
--	-----------

TOTAL	\$651,000
--------------	------------------

TOWN OF BRINSON

0.74% allocated, or \$310,800 to be expended as follows:

• Road and Street Department Improvement and Equipment	\$200,000
• Water Department Improvement and Equipment	\$20,000
• City Building Improvements and Additions	\$90,800

TOTAL	\$310,800
--------------	------------------

CITY OF CLIMAX

0.94% of Revenue, \$394,800 to be expended as follows:

• Streets and Roads	\$91,500
• Street drainage and water upgrades	\$100,000
• Public safety and fire equipment	\$30,000
• Parks and recreation	\$28,000
• Building improvements and repairs	\$80,000
• City Hall	\$65,300

TOTAL	\$394,800
--------------	------------------

HOSPITAL AUTHORITY OF THE CITY OF BAINBRIDGE AND DECATUR COUNTY

12% allocated, or \$5,040,000 to be expended as follows:

• Renovate, upgrade, and update facilities owned by The Hospital Authority of the City of Bainbridge and Decatur County, GA	\$2,268,000
• Purchase of Equipment of direct and indirect patient care and purchase of furniture and fixtures for patient and resident rooms	\$2,772,000

TOTAL	\$5,040,000
--------------	--------------------

DECATUR COUNTY, GEORGIA
CONTRACT AGREEMENT FOR
BUSINESS PERSONAL PROPERTY AUDITS
2026 TAX YEAR

DECATUR COUNTY, GEORGIA

THIS CONTRACT AND AGREEMENT made and entered into this 27th day of January, 2026 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.
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 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 2026. This will allow the County to make an accurate determination of values at the earliest possible date.
5. As soon as year 2026 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 2026 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. 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.
8. 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, 2026; 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, 2026, 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, 2026, 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 EIGHT THOUSAND ONE HUNDRED TWENTY DOLLARS
(\$28,120)

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 2026 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.

DECATUR COUNTY
PERSONAL PROPERTY 2026
PAGE FIVE

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)
\$75.00 per account

CLASSIFICATION "A2" - \$50,000 to \$100,000
\$150.00 per account

CLASSIFICATION "A3" - \$100,000 to \$250,000
\$200.00 per account

CLASSIFICATION "A" - \$250,000 to \$400,000
\$350.00 per account

CLASSIFICATION "B" - \$400,000 to \$1,000,000
\$750.00 per account

CLASSIFICATION "C" - \$1,000,000 to \$5,000,000
\$2,000.00 per account

CLASSIFICATION "D" - more than \$5,000,000
\$1,750 per diem plus expenses

INCOME APPROACH (FOR ANALYSIS OF CLAIMED OBSOLESCENCE)
\$1,750 per diem plus expenses

ADDITIONAL TAXPAYER MEETINGS (BEYOND ALLOTTED 1 DAY)
\$1,750 per diem plus expenses

BOE HEARINGS AND PREPARATIONS
\$1,750 per diem plus expenses

TESTIMONY AND DEPOSITIONS
\$2,750.00 per diem plus expenses

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

BUSINESS EXPERIENCE

Thomas Tinker, ASA - Project Manager and Senior Personal Property Appraiser.

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

**MATTHEW A. TINKER, A.S.A
SENIOR PERSONAL PROPERTY APPRAISER
PROFESSIONAL QUALIFICATIONS**

VALUATION EXPERIENCE

Matthew Tinker- Senior Personal Property Appraiser.

As a personal property appraiser, Mr. Tinker has extensive county ad valorem tax valuation experience consulting with twenty counties in both Georgia and Florida to assist the counties in the valuation of personal property pertaining to heavy and light industrials, warehousing, communications, retail, mining, and aircraft for ad valorem purposes. Mr. Tinker has also consulted with banks to appraise machinery and equipment for financing collateral purposes.

EDUCATION

B.A. Economics Armstrong Atlantic State University

APPRAISAL AND SPECIAL COURSES

American Society of Appraisers

15-Hour Personal Property Uniform Standards of Professional Appraisal Practice

ME201 – Introduction to Machinery and Equipment Valuation

ME202 – Machinery and Equipment Valuation Methodology

ME203 – Advanced Topics and Case Studies

ME204 – Advanced Topics and Report Writing

International Association of Assessing Officers

102 – Income Approach to Valuation

PROFESSIONAL AFFILIATIONS

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

International Association of Assessing Officers - Associate Member

DECATUR COUNTY
PERSONAL PROPERTY 2026
PAGE SEVEN

IN WITNESS THEREOF, the parties hereto, acting by and through their proper officials, have
caused this agreement to be executed this 27th day of January 2026.

DECATUR COUNTY, GEORGIA

Pete St. John

CHAIRMAN
BOARD OF COMMISSIONERS

Wiley H. Bell Jr.

CHAIRMAN
BOARD OF ASSESSORS

M. Tinker

AdVal Consulting, LLC
Matthew A. Tinker

December 29, 2025
Date