

MINUTES

DECATUR COUNTY BOARD OF COMMISSIONERS

COMMISSIONERS' BOARDROOM

TUESDAY, MARCH 11, 2025

PRESENT: CHAIRMAN PETE STEPHENS, VICE CHAIRMAN DENNIS BRINSON, COMMISSIONERS, BOBBY BARBER, JR, RUSTY DAVIS, STEVE BROCK, AND GEORGE ANDERSON, 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 9:00 a.m. After the call to order, Vice Chairman Brinson gave the invocation and all those assembled pledged allegiance to the flag of the United States of America.

APPROVAL OF AGENDA

Commissioner Davis made a motion to approve the agenda, as presented. Commissioner Barber 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 February 25, 2025, as presented. Commissioner Barber seconded the motion, a vote was taken and unanimously approved.

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

Memorial Hospital and Manor – Georgia Heart Program. Speaker was not in attendance. No action taken.

Consider Approval of Norman Appraisal Services Contract. Chairman Stephens recognized County Administrator Thomas who stated a copy of the proposed contract was included in the Commissioners' packet. County Administrator Thomas stated Norman Appraisal Services conducts real property appraisals for Decatur County and has done so for several years. The total amount of the contract is \$189,000 per year for three years and has been approved by the Tax Assessor Board and is recommending approval by the Board. Commissioner Davis made a motion to approve the contract, a copy of which is attached. Vice Chairman Brinson seconded the motion, a vote was taken and unanimously approved.

Consider Approval of Adval Consulting, LLC Contract. Chairman Stephens recognized County Administrator Thomas who stated a copy of the proposed contract was included in the Commissioners' packet. County Administrator Thomas stated Adval Consulting, LLC conducts the personal property appraisals for Decatur County and has done so for several years. The total amount of the contract is \$27,300 annually and has been approved by the Tax Assessor Board and

is recommending approval by the Board. Vice Chairman Brinson 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.

COMMISSIONERS/ADMINISTRATOR'S REMARKS

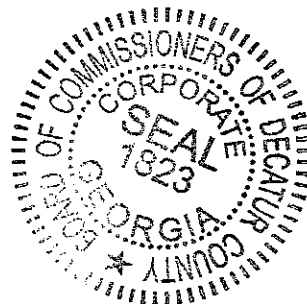
The Commissioners thanked everyone for coming.

ADJOURN

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

Approved: Pete Stephens
Chairman, Pete Stephens

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



**NORMAN APPRAISAL SERVICES
DECATUR COUNTY, GEORGIA**

THIS CONTRACT AND AGREEMENT made and entered into this 11th day of March, 2025, by and between **DECATUR COUNTY, GEORGIA**, a political subdivision of the State of Georgia, acting by and through its Commissioners and The Board of Tax Assessors, hereinafter referred to as "County" and **NORMAN APPRAISAL SERVICES**, with its principal place of business in Hamilton County, Tennessee, hereinafter referred to as "Company".

WITNESSETH

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

**I.
APPRAISAL SERVICES TO BE PROVIDED**

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

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

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

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

3. Urban Land

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

4. Land Schedules

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

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

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

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

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

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

DECATUR COUNTY, GEORGIA

7. Industrial Plants

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

8. Exempt Properties

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

9. County Responsibility

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

10. Final Review and Edit

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

11. Hearings

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

12. Office Space

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

13. Computer Calculations

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

II. OTHER SERVICES

1. Staff

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

2. Planning

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

III. PUBLIC RELATIONS

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

IV. STATUS OF PARTIES AS INDEPENDENT CONTRACTORS

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

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

DECATUR COUNTY, GEORGIA

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

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

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

V. STARTING AND COMPLETION DATES

Work on the project shall begin no later than **JANUARY 1, 2025** and shall be completed no later than **APRIL 1, 2028**, with the exception of hearings. Each party, however, has the right to terminate said contract no later than **August 1** of each contract year due to financial restraints or any other issues deemed pertinent.

VI. COMPENSATION AND TERMS

In consideration of the Company furnishing to the County services as defined herein said services being acceptable to the County, the Company shall receive from the County annually (**One Hundred Eighty-Nine Thousand**) **\$189,000** dollars. Payment of such sum shall be in full for said services required in the program as specified herein.

The Company shall furnish a monthly invoice, itemizing the percentage of progress in each phase of the work, and reflecting the cost of work performed in the preceding month. The Company shall receive payments in monthly installments, beginning with the 1st day of the following calendar month in which work under the contract began, provided, however, the County shall withhold ten percent (10%) of each monthly installment pending

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


**VII.
GOVERNING LAW**

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

IN WITNESS THEROF, the parties hereto, acting by and through their proper officials, have causes this Agreement to be executed this 11th day of March, 2025.

Signed and sealed and delivered
In the presence of:

DECATUR COUNTY, GEORGIA



WITNESS



CHAIRMAN
BOARD OF COMMISSIONERS

Michelle B. West

NOTARY PUBLIC



CHAIRMAN
BOARD OF ASSESSORS

COMMISSION EXPIRES: _____

NORMAN APPRAISAL SERVICES

Signed, sealed, and delivered
in the presence of:



Joseph M. Norman, President

WITNESS

NOTARY PUBLIC

COMMISSION EXPIRES: _____

DECATUR COUNTY, GEORGIA
CONTRACT AGREEMENT FOR
BUSINESS PERSONAL PROPERTY AUDITS
2025 TAX YEAR

DECATUR COUNTY, GEORGIA

THIS CONTRACT AND AGREEMENT made and entered into this 11th day of March, 2025 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 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 2025. This will allow the County to make an accurate determination of values at the earliest possible date.
5. As soon as year 2025 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 2025 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, 2025; 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, 2025, 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, 2025, 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 SEVEN THOUSAND THREE HUNDRED DOLLARS
(\$27,300)

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 2025 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)

\$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
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 - Associate Member


International Association of Assessing Officers - Associate Member

IN WITNESS THEREOF, the parties hereto, acting by and through their proper officials, have caused this agreement to be executed this 11th day of March 2025.

DECATUR COUNTY, GEORGIA



CHAIRMAN
BOARD OF COMMISSIONERS



CHAIRMAN
BOARD OF ASSESSORS



AdVal Consultin, LLC
Matthew A. Tinker

January 30, 2025
Date