

This Agreement, made and entered into this ^{12th EYB} ~~20th~~ day of ~~January~~ February, 2015 by and between the Rutherford County Board of Commissioners, hereinafter referred to as "County", and Government Services and Associates, LLC hereinafter referred to as "Contractor".

SPECIAL PROVISIONS

WITNESSETH

WHEREAS, the County is a political subdivision of the State of Tennessee; and

WHEREAS, the Contractor is engaged in the business of providing audit and compliance review services regarding the listing and assessment of Business Personal Property as provided by Tennessee Law and regulatory requirements including related contracts with other entities of government at State and Local levels; and

WHEREAS, the above primarily involves dealing with property tax laws and regulations which are administered by Local and State taxing officials including the County Assessor of Property; and

WHEREAS, Contractor desires to enter into this Agreement to provide services regarding statutory requirements, governmental relations, and administrative agency consulting, as well as contacts with various elements of local governments and businesses sharing a common interest in Business Personal Property listing and assessment compliance and equitable taxation,

NOW, THEREFOR, for and in consideration of the mutual promises and covenants herein contained, the parties hereto agree as follows:

I. SERVICES

By Contractor:

- (1) Contractor will perform Business Personal Property Audit and Compliance Reviews to verify the accuracy of personal property listings as may be directed and assigned by the County Assessor of Property.
- (2) Implement generally acceptable audit and review procedures regarding comprehensive book audits of taxpayers' accounting records applicable in verifying the accuracy of information contained in a taxpayers' listing of personal property.
- (3) Provide necessary support in scheduling files and field audits and prepare correspondence relative to scheduling audits and advising taxpayer of audit findings.
- (4) Defend audit findings before the taxpayer and County and throughout any appeals process except; the contractor shall not be responsible for defending legal or appraisal issues.
- (5) Prepare reports in connection with audit activity including reports on each completed audit and quarterly progress reports reflecting the status of each taxpayer account assigned to contractor for audit.
- (6) Provide training to designated employees of the County as to all aspects of the services provided by the Contractor. Any designee of the County may accompany Contractor on any audit of their choice.
- (7) Comply with provisions of all the Tennessee statutes in connection with the confidentiality of records including all official records and the records of the taxpayer. Contractor shall hold the County harmless from any liability which may result from an action involving Contractor or its employees or agents regarding confidentiality of taxpayer records or other information acquired from the taxpayer or taxpayer's agent.

The County:

- (1) Provide Contractor copies of Personal Property Listings and schedules and documents applicable for the years for which audits are to be performed.
- (2) Provide Contractor sufficient county letterhead and envelopes, to be used by the Contractor for correspondence in with implementing the services as herein provided.

Contractor's fees for services provided County, in accordance with the provisions of this Agreement, are based on a per audit fee depending on the audit activity and size of

the account assigned for audit. Sizes of accounts shall be determined on the basis of total Personal Property Appraised Value on each account as reflected by the records of the Assessor of Property at the time the account is assigned for audit. Fees shall be determined as follows:

Field Audits - Includes the audit of any account assigned by the County requiring a comprehensive review of the taxpayer's accounting records. Field Audits will be performed on all accounts assigned reflecting a total appraised valuation of personal property exceeding _____ in value.

GS&A FEE SCHEDULE		
<u>Account Class</u>	<u>Value Range</u>	<u>Field Audit</u>
A/A	\$10,000 and Below	\$225
A/B	\$10,001 - \$20,000	\$300
A/C	\$20,001 - \$50,000	\$350
A/D	\$50,001 - \$100,000	\$375
A	\$100,001 - \$400,000	\$425
B	\$400,001 - \$1,000,000	\$750
C	\$1,000,001 - \$5,000,000	\$1000
D	\$5,000,001 and Above	\$4500

Unless otherwise stated for in this agreement, the above fees include all cost associated with the Contractor's performance of services including travel, food, lodging, mileage, salaries, employee benefits, and defending the audit findings throughout any appeals process.

County Cost: Responsible for the cost of postage for handling audit correspondence and the cost of providing Contractor with copies of County records associated with an account assigned for audit. County will also be responsible for all legal cost involving appeals resulting from audits.

Contractor shall invoice the County for service fees on a monthly basis. Invoiced fees will be due and payable within fifteen (15) days following billing date. If payment is not received by Contractor within thirty (30) days from the billing date, the unpaid balance of the fees will be subject to additional fees in the amount of one and one half percent (1 1/2%) per month until payment is received.

Contractor shall provide the County documentation of services rendered and billing fees.

Contractor shall not perform services for which total annual cost shall exceed _____ for services provided for in this agreement unless otherwise agreed to in writing by the parties, attached hereto and titled as an "addendum"

The County and Contractor Further Agree As Follows:

TERMS OF GS&A AGREEMENT

This Agreement is effective beginning upon execution of this agreement and shall continue from January, 2015 to January, 2016. Thereafter this date, this Agreement will automatically renew annually on January 1 of each year, contingent upon the County's funding for Business Personal Property audit and compliance review services.

TERMINATION OF GS&A CONTRACT

If through any cause, Contractor or County fails to fulfill its obligations as provided by this Agreement, or materially violates any of the covenants or stipulations within this Agreement, and such failure continues for thirty days after written notice thereof by a party, either party may shall thereupon have the right to terminate this Agreement immediately upon giving written notice to the other party. Said notice shall be delivered to the party personally or mailed by certified mail to the mailing address as specified herein. In the event of such termination, the Contractor shall be entitled to receive compensation for all work performed as of the termination date.

This Agreement is for professional services. GS&A is an independent contractor and neither party shall be an agent or employee of the other. Neither party assumes any liability to the other or to any third party for any damages to property including damages to equipment, or personal injury or death, which might arise out of or be in any way connected with any act or omission of the other party.

Except as otherwise provided for in this section, subletting, assignment or transfer of all or part of the interest of either party to this Agreement is prohibited unless by the written consent of both parties.

The Contractor covenants that it has no public or private interest, and will not acquire directly or indirectly any interest that would conflict in any manner with the performance of its services. The Contractor warrants that no part of the total contract amount provided herein shall be paid directly or indirectly to any officer or employee of the County as wages, compensation, or gifts in exchange for acting as office, agent, employee, subcontractor or consultant to the Contractor in connection with any work contemplated or performed relative to this Agreement.

The Contractor will maintain all books, documents, papers, accounting records, and other evidence pertaining to the fee paid under this Agreement and make such materials available at Contractor's offices at all reasonable times during the period of the Agreement and for three (3) years from the date of payment hereunder for inspection by the County or by any other governmental entity or agency participating in the funding of this Agreement, or any authorized agents thereof; copies of said records to be furnished if requested except that environmental compliance working papers may be maintained in appropriate offices of the County. Both the County and Contractor shall have access to such records maintained in offices.

The Contractor is assumed to be familiar with and agrees that at all times it will observe and comply with all Federal, State, and Local laws, ordinances, and regulations in any manner affecting the conduct of work. This Agreement will be interpreted in accordance with the laws of the State of Tennessee. Should any provision, portion or application thereof of this Agreement be determined by a court of competent jurisdiction to be illegal, unenforceable, or in conflict with any applicable law or constitutional provision, the Parties shall negotiate an equitable adjustment in the effected provisions of this Agreement with a view towards effecting the purpose of this Agreement, and the validity and enforceability of the remaining provision.

AGREEMENT

This Agreement contains the entire Agreement of the parties and there are no other promises or conditions in any other Agreement whether oral or written. This Agreement supersedes any prior written or oral Agreements or understanding between the parties.

This Agreement may be modified or amended, if the amendment is made in writing and is signed by both parties.

The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every other provision of this Agreement.

Any notices to be given or submitted by either party to the other pursuant to this agreement shall be made in writing and sent by first class mail, postage paid or by hand delivery to:

COUNTY: **Rutherford**

CONTRACTOR: **GS&A**

IN WITNESS WHEREOF, the parties have executed this agreement for the purposes stated herein, on the day and date first above written.

COUNTY:

CONTRACTOR:

Assessor of Property:

Government Services & Associates, LLC

Mayor:

