

Contract for Services
County of Chattooga
State of Georgia

THIS CONTRACT AND AGREEMENT is made and entered into this _____ day of _____ 2026, by and between CHATTOOGA COUNTY, GEORGIA, a political subdivision of the state of Georgia, acting by and through its Board of Tax Assessors (herein, the "County") and GMASS, INC (herein the "Company") for the purposes of providing appraisal maintenance services.

Items of Submission:

- Maintain CAMA pricing schedules for residential, agricultural, commercial, industrial and accessory improvements. Utilizing cost guides and local market sales analysis to produce CAMA schedules to value properties in Chattooga County for taxation purposes.
- Maintain land pricing schedules for urban and rural parcels.

The services listed below will be provided over a 3 (three) year period through this contract

- **Physical field review of all taxable parcels** - *occurs over a three (3) year period with approximately 1/3 of the county's parcels reviewed each year*
 - Field reviews will consist of grading, observed condition, depreciation and measuring newly discovered additions or improvements
 - All new construction will be listed, measured and photographed for taxation purposes.
 - A front photo of all improvements will be taken
 - Non returned items will be measured and recorded for taxation
- **Updating cost schedules** for all improvement types, residential, agricultural, commercial and industrial - *are implemented during the final year (year 3) of the parcel review phase*
 - Schedules will be based on cost values that when adjusted to local market conditions will produce fair market values.
- **Data entry/transfer** of collected data into County's CAMA (WinGAP).
- Neighborhood and location adjustments and tables will be developed and applied where market conditions dictate.
- **Updating Urban land schedules to properly value urban land types** - *are implemented during the final year (year 3) of the parcel review phase*

- These schedules will be developed using methods of lot, front foot, square foot or acreage as deemed appropriate by company and county.
- **Updating land values for small and large rural tracts** - *are implemented during the final year (year 3) of the parcel review phase*
- **Documenting work**
- **Reviewing sales** for timber value
- **Reviewing sales** for other non-land value items
 - Using county derived improvement values
 - Irrigation and other non-land item values will be assigned by GMASS
- **Providing list of sales** with extracted values, timber and other non-land values
- **Review and edit** all data, information and values prior to mailing of assessment notices
- **Generating sales ratio studies** for all property types that meet the requirements of the Georgia Department of Revenue and the Chattooga County Board of Assessors.
- **Providing an appraiser** registered with the Georgia Real Estate Appraiser's Board for hearings or assistance with appeals. *(20 days per year are included in this proposal, any days over 20 will be charged per diem rate)*

Non-Appraisal Responsibilities of Company

- Provide technical support to the county on GIS and CAMA systems
- Provide advice to the Board of Assessors on office and taxpayer matters
- Provide email and phone assistance to taxpayers and meetings with taxpayers by appointment

Responsibility of County:

- The county is responsible for providing aerial photography with a parcel layer.
- Provide 1 computer workstations connected to county's network.
- Provide 2 remote connections via Logmein or VPN.
- Provide a desk and a reasonable workspace for Company

Cost of Services: (parcel maintenance with New Construction)

The cost for providing the services above shall be as follows:

Total Contract amount for year 1 (2028)	\$165,000.00
Total Contract amount for year 2 (2029)	\$165,000.00
Total Contract amount for year 3 (2030)	\$165,000.00
Optional Costs	
Per Diem for appeal preparation and BOE hearings (includes expense) (if initial 15 days are used)	\$750.00
Per Diem for appeal preparation and Superior Court hearings (includes expenses)	\$1,000.00

Insurance: Company shall maintain commercial general liability insurance coverage with policy limits of not less than \$1,000,000 per occurrence during the term of the contract. Prior to performing any work, Company shall provide the County with a certificate of insurance evidencing such coverage and naming Grady County as an additional insured.

Company shall maintain workers' compensation insurance coverage as required by the laws of the State of Georgia during the term of this agreement. Prior to performing any work, Company shall provide the County with a certificate of insurance evidencing such coverage.

Termination of Contract: In the event that either party defaults in the performance of this contract, then the non-defaulting party shall be authorized to provide written notice of such default to the defaulting party (the "default notice"), and the defaulting party shall have thirty (30) days from the date of such notice to cure such default (the "cure period"). In the event that the defaulting party does not cure such default during the cure period, the contract shall terminate as of the 31st day after the date of the default notice. Upon the date of such termination, the all work under the contract shall terminate and each party to pay all amounts due to the other party, if any, as of the date of such default.

Contract Assignment: Company shall not be authorized to assign this contract, or any of Company's rights, duties or obligations under the contract to any other person or entity without the express written consent of the County, which consent shall be provided or withheld in the sole and absolute discretion of the County.

Invoices: County will be billed 36 monthly invoices to total the sum of this contract.

Each person executing this contract on behalf of a party represents that he or she has been authorized to do so on behalf of such party.

For CHATTOOGA County

For GMASS, Inc.

Date: _____

GMASS CONTRACT FOR 2028, 2029, & 2030

The services listed below will be provided over a 3 (three) year period through this contract.

Cost of Services: Parcel maintenance with New Construction

The cost for providing the services above shall be as follows:

Total Contract amount for year 1 (2028) \$165,000.00

Total Contract amount for year 2 (2029) \$165,000.00

Total Contract amount for year 3 (2030) \$165,000.00

Optional Costs

Per Diem for appeal preparation and BOE hearings (includes expense if initial 15 days are used)
\$750.00

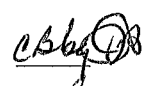
Per Diem for appeal preparation and Superior Court hearings
(includes expenses) \$1,000.00

Recommendation: Requesting approval of the GMASS contract for 2028, 2029, & 2030 in the amount of \$495,000 to be paid in monthly installments of \$13,750 for 36 months.

Reviewer: Nancy Edgeman

Date: 5/27/2026

Comment: _____

Board Member	Accept	Deny	Abstain
John Bailey, Chairman		_____	_____
Betty Brady	_____	_____	_____
Cathy Brown		_____	_____
Jim Blair		_____	_____