



CONTRACT DOCUMENTS FOR

21SS031121C-MH

Audit and Discovery of Unreported Aircraft

For

TAX ASSESOR DEPARTMENT

Contract Agreement

Consultant: Aviation Capital Partners, LLC D.B.A. "Specialized Tax Recovery"

Contract: Audit and Discovery of Unreported Aircraft

Address: 1284 SOM Center Road, PO Box 299
City, State Cleveland, OH 44124

Telephone: (216) 710-6508

Email: Nbutara@specializedtaxrecovery.com

Contact: Neil Butara
Vice President

This Agreement made and entered into effective the 17th day of August, 2021 by and between Fulton County, Georgia, a political subdivision of the State of Georgia, hereinafter referred to as "County", and Aviation Capital Partners, LLC doing business as "Specialized Tax Recovery", and hereinafter referred to as "Consultant" or "STR", authorized to transact business in the State of Georgia.

WHEREAS, the County through its Board of Assessors hereinafter referred to as the "Department" desires to retain a qualified and experienced Consultant to provide audit and discovery of unreported aircraft, hereinafter referred to as the "Project".

WHEREAS, Consultant has represented to the County that it is experienced and has qualified and local staff available to commit to the Project and County has relied upon such representations.

NOW THEREFORE, for and in consideration of the mutual covenants contained here, and for other good and valuable consideration, County and Consultant agree as follows:

Contract Documents

County and Consultant agrees that the Agreement consists of the following contract documents:

- I. Form of this Contract Agreement
- II. Exhibit A: Scope of Work
- III. Exhibit B: Fee for Service
- IV. Exhibit C: Certificate of Insurance

This Agreement was approved by the Fulton County Board of Commissioners on July 14, 2021, BOC Item #21-0515.

Scope of Work

County and Consultant agree the Project will aid the Board of Assessors in determining aircraft that are primarily based in Fulton County and have not been returned for taxation specifically to identify aircraft based primarily at the Fulton County Executive Airport, but has not been reported to the Tax Assessors Office for taxation. The scope of work will include the following: (A) Review the current tax year, three years forward and seven (7) prior years of tax assessments. (B) Identify all missing applicable taxable aircraft; identify undervalued taxed aircraft. Investigate any uncollected taxed assets. (C) Complete an analysis and detailed report for determining untaxed or uncollected values for each aircraft on a per recovery year basis. All exhibits referenced in this Agreement are incorporated by reference and constitute an integral part of this Agreement as if they were contained herein.

Unless modified in writing by both parties in the manner specified in the Agreement, duties of Consultant shall not be construed to exceed those services specifically set forth herein. Consultant agrees to provide all services, products, and data and to perform all tasks described in Exhibit A, Scope of Work.

Consultant shall deliver to County all reports prepared under the terms of this Agreement that are specified in Exhibit A, Scope of Work. Deliverables shall be furnished to County by Consultant in a media of form that is acceptable and usable by County at no additional cost at the end of the project.

Contract Term

The term of the agreement will be effective upon issuance of the Notice to Proceed for one year with no renewal options.

Fee for Service

Fee for service for the work performed by the Consultant under this Agreement shall be in accordance with Exhibit B, Fee for Service, attached herein.

Modifications

If during the course of performing the Project, County and Consultant agree that it is necessary to make changes in the Project as described herein and referenced exhibits, such changes will be incorporated by written amendments in the form of Change Orders to this Agreement. Any such Change Order and/or supplemental agreement shall not become effective or binding unless approved by the Board of Commissioners and entered on the minutes. Such modifications shall conform to the requirements of Fulton County Purchasing Code §102-420 which is incorporated by reference herein.

Termination of Agreement for Cause

- (1) Either County or Consultant may terminate work under this Agreement in the event the other party fails to perform in accordance with the provisions of the Agreement. Any party seeking to terminate this Agreement is required to give thirty (30) days prior written notice to the other party.
- (2) Notice of termination shall be delivered by certified mail with receipt for delivery returned to the sender.
- (3) **TIME IS OF THE ESSENCE** and if the Consultant refuses or fails to perform the work as specified in Exhibit A, Scope of Work and maintain the scheduled level of effort as proposed, or any separable part thereof, with such diligence as will insure completion of the work within the specified time period, or any extension or tolling thereof, or fails to complete said work within such time. The County may exercise any remedy available under law or this Agreement. Failure to maintain the scheduled level of effort as proposed or deviation from the aforesaid proposal without prior approval of County shall constitute cause for termination.
- (4) The County may, by written notice to Consultant, terminate Consultant's right to proceed with the Project or such part of the Project as to which there has been delay. In such event, the County may take over the work and perform the same to completion, by contract or otherwise, and Consultant shall be required to provide all copies of finished or unfinished documents prepared by Consultant under this Agreement to the County.
- (5) Consultant shall be entitled to receive compensation for any satisfactory work based on properly supported invoices as reasonably determined by the County.

Termination for Convenience of County

Notwithstanding any other provisions, the County may terminate this Agreement for convenience at any time by a written notice to Consultant. If the Agreement is terminated for convenience by the County, as provided in this article, Consultant will be paid compensation per Exhibit B, Fee of Services and approved expenses incurred through the date of termination for work product Consultant completed.

If, after termination, it is determined that the Consultant was not in default, or that the default was excusable, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience of the government.

Indemnification

Consultant shall, to the fullest extent permit by law, indemnify the County and

protect, defend, indemnify and hold harmless the County, its officers, officials, employees and volunteers from and against all claims, actions, liabilities, losses (including economic losses), or costs arising out of any actual or alleged:

- a) Bodily injury, sickness, disease, or death; or injury to or destruction of tangible property including the loss of use resulting therefrom; or any other damage or loss or claims arising out of or resulting in whole or part from any actual or alleged act or omission of the Consultant, sub-consultants/subcontractors, anyone directly or indirectly employed by any firm or sub-consultant/subcontractors; or anyone for whose acts any of them may be liable in the performance of the Contract Services;
- b) Violation of any law, statute, ordinance, governmental administrative order, rule, regulation, or infringements of patent rights or other intellectual property rights by the Consultant in the performance of Contract services; or
- c) Liens, claims or actions made by the Consultant or other party performing the Contract Services, as approved by the County. The indemnification obligations herein shall not be limited by any limitation on the amount, type of damages, compensation, or benefits payable by or for the Consultant, or its sub-consultant(s), as approved by the County, under workers' compensation acts, disability benefits acts, other employee benefit actor, or any statutory bar or insurance. The agreement to hold the County, its officer's, agents, and employees harmless shall not be limited to the limitsof liability insurance requirements specified in this agreement.

Insurance

Consultant's agrees to maintain insurance coverage during the entire term of this Agreement. The cancellation of any policy of insurance required by this Agreement shall meet the requirements of notice under the laws of the State of Georgia as presently set forth in the Georgia Code.

All permits and licenses necessary for Consultant's work shall be secured and paid for by the Consultant. If any permit, license or certificate expires or is revoked, terminated, or suspended as a result of any action on the part of the Consultant, the Consultant shall not be entitled to additional compensation or time.

Payments

For services rendered under this Agreement, the County agrees to pay STR in accordance with Exhibit B, Fee for Services, attached herein.

Taxes

The Consultant shall pay all applicable sales, retail, occupational, service, excise, old age benefit and unemployment compensation taxes, consumer, use and other similar taxes, as well as any other taxes or duties on the materials, equipment, and labor for the work provided by the Consultant which are legally enacted by any municipal, county, state or federal authority, department or agency at the time bids are received, whether or not yet effective. The Consultant shall maintain records pertaining to such taxes as well as payment thereof and shall make the same available to the County at all reasonable times for inspection and copying. The Consultant shall apply for any and all tax exemptions which may be applicable and shall timely request from the County such documents and information as may be necessary to obtain such tax exemptions. The County shall have no liability to the Consultant for payment of any tax from which it is exempt.

Notices

Notices concerning the termination of this Agreement, notices of alleged or actual violations of the terms or conditions of this Agreement, and other notices of similar importance shall be made:

By Consultant to:	Chief Appraiser Board of Assessors 235 Peachtree Street, NE Suite 1400 Atlanta, Georgia 30303 Attn: Dwight Robinson Email: dwight.robinson@fultoncountyga.gov
With a copy to:	Chief Purchasing Agent Department of Purchasing & Contract Compliance 130 Peachtree Street, S.W., Suite 1168 Atlanta, Georgia 30303 Attn: Felicia Strong-Whitaker Email: felicia.strong-whitaker@fultoncountyga.gov
And by the County to:	Vice President Specialized Tax Recovery 1284 SOM Center Road PO Box 299 Cleveland, Ohio 44124 Attn: Neil Butara Email: nbutara@specializedtaxrecovery.com

Confidentiality

Contractor shall maintain all documents, data, and other work product created or

used in connection with this Contract in the strictest of confidence and shall protect against unauthorized use and disclosure of such documents, data, or work product through the observance of the same procedural methods that are used to protect Contractor's confidential information. In the event Contractor is served notice requesting disclosure of such documents, data, or work product, Contractor shall immediately notify County in writing.

To the extent Consultant claims any of its work, data or documents are confidential or proprietary, all such work, data, or document pertaining to this Agreement shall be marked "Privileged and Confidential" and the appropriate restrictions pertaining to legally privileged and confidential documents will apply. These documents will also be subject to applicable exceptions to public disclosure pursuant to O.C.G.A. § 50-18-72.

EXHIBIT A

SCOPE OF WORK

The scope of work will include the following:

- A. Review tax years 2021, 2020, 2019, 2018, 2017, 2016, 2015, and 2014, tax assessments supplied by client.
- B. Identify all missing applicable taxable aircraft; identify undervalued taxed aircraft. Investigate any uncollected taxed assets. Client agrees to cooperate and supply the Firm all necessary information.
- C. Complete an analysis and detailed report for Client determining untaxed or uncollected values including the outlined materials for each aircraft on a per recovery year basis. Firm shall deliver reports package for each applicable tax year on or before 30 days from receipt of tax roll receipt.
- D. Provide Client with appeal support through document analysis, review of any supplied documentation, owner reviews, and necessary functions for the appeals process. The Firm agrees to support the tracking and monitoring of each aircraft from discovery to collection.
- E. Yearly Review - The Firm will review and analyze future annual tax rosters for accuracy and present findings for Tax Years 2022, 2023 and 2024. Any applicable discovered aircraft will be charged at the rate established by this agreement.

EXHIBIT B

FEE OF SERVICES

Fee for Services

For services rendered under this Agreement, the County agrees to pay the Firm within 30 days of tax recovery to which County becomes entitled (including any tax recovery received after the termination of this agreement) as a result of the STR's services described in Exhibit A, a fee equal to:

- A. Thirty-Five (35%) percent of all recovered tax revenue, including interest, penalties and late fees, whether through identification of new aircraft tax revenue, undervalued assets or information provided leading to a successful tax collection on account of STR's work, regardless of date of approval or receipt, if the Firm's efforts substantially or materially contributed to generating a tax invoice to asset owner. For clarity, each recovered aircraft will be reviewed by the recovery year and County shall pay the agreed fee schedule on a per year per aircraft basis for the duration of ownership and tax liability in this agreement.
- B. At no additional charge, County shall be provided with all detailed reports for each asset tax recovery. Additionally, STR shall make their personnel reasonably available to collaborate within all efforts for County's pursuit of tax collections as required.
- C. If any tax recovery revenue delivered to the County by STR is later determined uncollectable or is withdrawn by government officials for any reason, other than County misrepresentation, STR will refund all fees related to that specific tax recovery asset.
- D. County payment is due within 30 days of invoicing. Interest will accrue at 1.5% per month after 60 days from invoice date.
 - a. All discovered aircraft reports including appraisals are due to County within thirty (30) days of STR receiving all required information including tax rolls from County. County payment shall be due within thirty (30) days of tax recovery to which County becomes entitled.
 - b. All undervalued and appraised assets for County's existing tax roll aircraft are due to County no later than thirty (30) days following contract execution. County payment shall be due within thirty (30) days of tax recovery to which County becomes entitled.

EXHIBIT C

CERTIFICATE OF INSURANCE

The parties to this service agreement agree to the above referenced conditions:

OWNER:

FULTON COUNTY, GEORGIA

DocuSigned by:

Robert L. Pitts

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Robert L. Pitts, Chairman
Fulton County Board of Commissioners

CONSULTANT:

AVIATION CAPITAL PARTNERS,
LLC D.BA "SPECIALIZED TAX
RECOVERY"



Neil Butara
Vice President

ATTEST:

DocuSigned by:

Tonya Grier

EEC476C4837648D...

Tonya R. Grier
Clerk to the Commission

(Affix County Seal)



APPROVED AS TO FORM:

DocuSigned by:

Cheryl Ringer

E6C34E63F54F407...

Office of the County Attorney

APPROVED AS TO CONTENT:

DocuSigned by:

Dwight Robinson

53154E397CE9472...

Dwight Robinson
Chief Appraiser
Board of Assessors

ATTEST:

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DocuSigned by:

Secretary/
Assistant Secretary

(Affix Corporate Seal)

ATTEST:



Jennifer D Thomas (Aug 17, 2021 14:32 EDT)

Notary Public

County: CUYAHOGA

Commission Expires: 10-19-2022

(Affix Notary Seal)



**STATE OF GEORGIA
COUNTY OF FULTON**

FORM A: GEORGIA SECURITY AND IMMIGRATION CONTRACTOR AFFIDAVIT AND AGREEMENT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. 13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services¹ under a contract with **Aviation Capital Partners, LLC D.B.A. "Specialized Tax Recovery"** on behalf of **Fulton County Government** has registered with and is participating in a federal work authorization program*,² in accordance with the applicability provisions and deadlines established in O.C.G.A. 13-10-91.

The undersigned further agrees that, should it employ or contract with any subcontractor(s) in connection with the physical performance of services to this contract with **Fulton County Government**, contractor will secure from such subcontractor(s) similar verification of compliance with O.C.G.A. 13-10-91 on the Subcontractor Affidavit provided in Rule 300-10-01.08 or a substantially similar form. Contractor further agrees to maintain records of such compliance and provide a copy of each such verification to the **Fulton County Government** at the time the subcontractor(s) is retained to perform such service.

1727880

EEV/Basic Pilot Program* User Identification Number

Aviation Capital Partners, LLC DBA Specialized Tax Recovery

BY: Authorized Officer of Agent (Insert Contractor Name)

Vice President- STR

Title of Authorized Officer or Agent of Contractor

Neil Butara

Printed Name of Authorized Officer or Agent

Sworn to and subscribed before me this 17th day of August, 2021.

Notary Public: Jennifer O Thomas (Aug 17, 2021 14:32 EDT)

County: CUYAHOGA

Commission Expires: 10-19-2022



¹O.C.G.A. § 13-10-90(4), as amended by Senate Bill 160, provides that "physical performance of services" means any performance of labor or services for a public employer (e.g., Fulton County) using a bidding process (e.g., ITB, RFQ, RFP, etc.) or contract wherein the labor or services exceed \$2,499.99, except for those individuals licensed pursuant to title 26 or Title 43 or by the State Bar of Georgia and is in good standing when such contract is for service to be rendered by such individual.

²*[Any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603].