Section 7: Support Responsibility of the Company

The Company at its expense will supply competent, experienced, qualified staff (including subcontractors) to perform the Services outlined in this Agreement. The Company will be responsible for field reviews needed of personal property, while providing transportation therefor at its expense. During the term hereof, the Company shall devote its best efforts and such time and attention to its duties hereunder as is necessary and proper to provide satisfactory Services to the Board pursuant to this Agreement. The Company does not provide any warranty or guarantee for any personal property valuations. Penalties imposed by the State of Georgia for failure to comply with any laws, statutes, consent orders, or mandates are not guaranteed under this Agreement, and if assessed, are the sole responsibility of the Board, except when arising from or relating to the Company's or its employees' (including subcontractors') gross negligence or willful misconduct.

Section 8: Severability

Georgia Statute O.C.G.A. 48-5-298 allows for the approval of this Agreement between the two parties herein and is in accordance with the DOR Appraisal Procedures Manual ("Appraisal Procedures Manual"). Should a court of law determine any provision of this Agreement illegal or unenforceable, the Board and the Company shall use their commercially reasonable best efforts to negotiate replacement terms to obtain the practical objectives of the provision found illegal or unenforceable. All other provisions of this Agreement shall remain enforceable, so that the full intention and results of this Agreement may be fulfilled.

Section 9: Scope of Work

The Services provided by the Company will meet and exceed the requirements in the Appraisal Procedures Manual and the Georgia ad valorem tax statues, including the following:

- 1. The Company and the Board's appraisal staff shall process the returns in accordance with the policies and procedures set by the Board consistent with Georgia law, rules and regulations (including the Appraisal Procedures Manual).
- 2. All personal property accounts (including marine and aircraft) shall be processed each year with annual depreciation applied to the cost approach to value each year when the cost approach is the methodology applied.

Section 10: Company Mission

Our Company understands the importance of complete ad valorem tax compliance in the State of Georgia and our Services insure that all aspects of Georgia Code and the Appraisal Procedures Manual are met and exceeded. Our Company's Services not only provide a mechanism for the fair market value appraisal for commercial business personal property accounts but also offers a comprehensive compliance solution for all personal property accounts including aircraft and marine accounts.