#### CONSULTING SERVICES AGREEMENT

This Consulti	ng Services Agreement ("Agreement") made and entered into as of the
day of	, 2024, by and between Columbus Consolidated Government, a
political subdivision	of the State of Georgia ("CCG"), The Muscogee County Tax Commissioner
(MCTC) and Strategi	c Collections & Consulting, LLC, a Georgia Limited Liability Company
("SCC"), with CCG/N	MCTC and SCC sometimes hereinafter singularly referred to as a "party"
or "Party" and collect	ively referred to as the "parties" or "Parties".

#### WITNESSETH THAT:

WHEREAS, CCG/MCTC engages in, among other things, collection of taxes, both current and delinquent, sales of real property for delinquent taxes, and reporting and compliance functions ("Activities"); and

WHEREAS, CCG/MCTC wishes to engage SCC to assist it with the Activities, and SCC wishes to provide such assistance to CCG/MCTC as further set forth below ("Services"); and WHEREAS, the Parties wish to set forth the terms of payment and compensation to SCC in exchange for provision of such Services, as defined herein below; and

WHEREAS, each Party is desirous of obtaining certain agreements, covenants and promises of the other party in exchange for the delivery of covenants, promises and agreements of each party as set forth herein; and

WHEREAS, the Parties desire to reduce such promises, covenants and agreements to writing;

NOW THEREFORE, in consideration of the foregoing the Parties hereto hereby agree as set forth herein below.

#### **AGREEMENT OF THE PARTIES**

#### ITEM 1 Recitals

The foregoing recitals are acknowledged to be true and correct, and the same are embodied in and constitute a part of this Agreement.

#### ITEM 2

#### Services and Compensation

The Parties agree that SCC shall provide Services to CCG/MCTC and be paid therefore as described on Exhibit "A" which is attached hereto and made a part hereof. Exhibit "A" may be amended from time to time by substitution of a new Exhibit "A" entitled "Amended Exhibit "A" to Services Agreement by and between Columbus Consolidated Government, Inc. and Strategic Collections & Consulting, LLC and signed and dated by each party.

## ITEM 3 Insurance, Transportation, Business License

- (1) SCC will be responsible for providing and paying for transportation for its employees in connection with performance of the Services.
- (2) SCC will be responsible for all insurance necessary or desired by SCC in order to perform the Services, including, but not limited to, General Liability, Property, Casualty, Health, Life, Disability and Events and/or Occurrences insurance.
- (3) SCC shall be responsible for maintaining and/or obtaining all business licenses, if any, necessary to conduct its Services.

# ITEM 4 Non-Exclusive Agreement

This Agreement shall not limit or restrict SCC, its agents or employees, from performing Services, directly or indirectly, for or on behalf of any other entity.

#### ITEM 5 Compliance

Each of the parties hereby represents and warrants that it currently has, and will maintain and keep current, all necessary licenses, permits, certifications, approvals and other indicia of its ability to legally perform its respective obligations under this Agreement. No party has been suspended or barred from engaging in the activities and transactions contemplated by this Agreement by any legal, regulatory or other entity. Each of the parties is and will remain in compliance with all Federal, State and local laws and regulations governing the activities and transactions contemplated by this Agreement.

# ITEM 6 Ability to Execute, Understanding of Agreement

Each of the Parties declares that the terms of this Agreement have been completely read and are fully understood and voluntarily accepted. Each of the Parties represents that he, she or it suffers no legal disability and is fully authorized and is competent to execute this Agreement and that no consent or other action of any other entity is necessary to the execution of this Agreement. Each of the Parties further represents that he, she or it has had the opportunity to consult with, and have this Agreement reviewed by such attorneys, accountants or other advisors as he, she or it deems necessary, and that he, she or it is not relying on any other Party as to any tax, legal or accounting consequences of this Agreement.

#### ITEM 7 No Consents

Each Party hereby represents and warrants that it has the power and authority to enter into and make this Agreement without the consent of any other entity, or if any such consent is required, such consent has been obtained. Furthermore, each Party hereby represents and warrants that it is not under any agreement, bylaws, or similar document or legal or equitable restrictions of any nature whatsoever that will prevent it from entering into and performing under this Agreement.

# ITEM 8 Costs, Additional Actions

Except as set forth elsewhere herein, each of the Parties agrees that it shall be responsible for its own costs in this matter, including, but not limited to, attorneys' fees, and each of the parties further agrees, at its own expense, from time to time, upon reasonable demand of any other Party, to execute and deliver any and all documents and to take any further action, or refrain from taking any action, in order to consummate the activities and transactions encompassed by this Agreement. The Parties agree that this Agreement shall survive the consummation of the transactions hereunder.

# ITEM 9 Taxes

- (1) Each Party agrees to be responsible for any federal, state and local income or similar taxes or charges imposed, or other items derived therefrom regarding any income or compensation received by each such party. Each Party agrees to indemnify and hold the other Party harmless from and against any such costs of any nature whatsoever which are the responsibility of the other Party.
- (2) SCC shall be responsible for the payment, or the withholding and payment, of any and all employment, income, sales, use or other taxes, including but not limited to any and all self-employment taxes, federal income tax withholding and FICA tax withholding on wages, the employer's portion of FICA tax and any federal and state unemployment taxes, on the income of SCC and the remuneration of SCC's employees and agents. SCC hereby agrees to save harmless and indemnify CCG/MCTC and its shareholders, members, partners, directors, officers and employees, as the case may be, for, from and against any and all liability, costs, expense, penalties, taxes, and other governmental charges imposed on CCG/MCTC for federal income taxes, FICA tax withholding, FICA tax imposed on employers and federal and state unemployment taxes imposed on employers, sales or use tax with respect to any and all remuneration, paid or received, arising out of or in any way connected with the performance of Services by SCC and/or its employees and/or its agents.

#### ITEM 10 Termination, Extension

The term of this Agreement will commence as of the date of this Agreement and will end \_\_\_\_\_\_, unless terminated earlier by (1) the mutual Agreement of CCG/MCTC and SCC; (2) the adjudication of either CCG/MCTC or SCC as a bankrupt, the filing of a voluntary petition in Bankruptcy by either Party, the filing of any petition against a Party under any federal or state Bankruptcy or insolvency law, or a Party's filing of a petition or answer seeking the appointment of a receiver of its assets or an arrangement with creditors under any such laws; (3) a material breach of this Agreement by either CCG/MCTC or SCC; or (4) the dissolution of CCG/MCTC or SCC. This Agreement may be extended by the mutual written agreement of the Parties.

#### ITEM 11 Breach

If there is a material breach of this Agreement, the Party intending to terminate this Agreement must give the defaulting Party ten (10) days written notice, detailing the particular action or condition that is claimed to constitute a material breach. The defaulting Party may cure the breach during this period or take steps to cure and, if cured, or if the steps taken to cure the breach will do so within a reasonable period if diligently prosecuted, then this Agreement will not terminate. Otherwise, the non-breaching party shall have and may exercise any and all remedies, both legal and equitable, available to it for such breach, and such remedies shall be cumulative and not exclusive.

## ITEM 12 Indemnification

Each Party agrees to indemnify and hold the other Party harmless for any costs, expenses, claims or other items which are incurred as a result of the actions or failure to act of such indemnifying Party.

#### ITEM 13 Binding Nature, Invalidity

This Agreement shall bind and inure to the benefit of each Party hereto and their respective heirs, legal representatives, transferees, successors and assigns, if any. If any provision hereof is found to be invalid under any applicable law, such provisions shall be deemed ineffective to the extent of such invalidity without invalidating any remaining provision hereof.

## ITEM 14 No Partnership

The Parties agree that this Agreement shall not be deemed to create a partnership between CCG/MCTC and SCC.

# ITEM 15 Non-Continuing Waiver

The waiver by any Party of a breach or violation of any provision in this Agreement shall not operate or be construed to be a waiver of any subsequent breach hereof.

ITEM 16 Time

Time is of the essence in this Agreement.

#### ITEM 17 Governing Law

This Agreement shall be interpreted, construed and governed according to the laws of the State of Georgia

#### ITEM 18 Jurisdiction and Venue

Any suit, action or proceeding against either Party with respect to this Agreement may be brought in the Superior Court of Muscogee County, Georgia, or in the United States Court located in the Middle District of Georgia. Each Party hereby irrevocably waives any objections which it may now or hereafter have to the laying of venue of any suit, action or proceeding brought in the courts located in Muscogee County, Georgia or the Middle District of Georgia and hereby further irrevocably waives any claim that any such suit, action or proceeding brought in any such court has been brought in any inconvenient forum. The Parties hereby waive all rights to a trial by jury in any such suit, action, or proceeding brought by any Party against the other.

#### ITEM 19 Assignment

Neither party may assign this Agreement without the written consent of the other party, which such consent shall not be unreasonably withheld.

#### ITEM 20 Notices

All notices, requests, demands and other communications hereunder shall be in writing and shall be deemed to have been given if personally delivered or mailed, certified or registered mail, postage prepaid, or delivered by overnight courier of national recognition as follows:

If to MCTC	
If to CCG	Office of the City Manager 1111 1 <sup>st</sup> Avenue 2 <sup>nd</sup> Floor Columbus, GA 31901
With a copy to:	
If to SCC	David Britt
With a copy to:	Charles W. Miller 5734 Windsor Dr., Bldg. 6 Columbus, GA 31909

# ITEM 21 Counterparts

This Agreement may be executed in multiple counterparts, each of which shall be deemed an original and together shall constitute one and the same Agreement, with one counterpart being delivered to each Party hereto.

#### ITEM 22 Amendment

This Agreement may be amended in writing at any time and from time to time only by the mutual written consent of all of the Parties hereto. No Party hereto may orally amend this Agreement, or orally consent to any amendment. Any such alleged amendment or consent shall have no force or effect.

# ITEM 23 Entire Agreement

This Agreement contains the entire Agreement of the Parties.

IN WITNESS WHEREOF, the Parties have executed and delivered these presents under their respective seals.

"CCG"	
By:	
Its: _City Manager	
Attest:	
Its:	
"MCTC"	
By:	
Its:	
Attest:	
Its:	
	"SCC"
	Ву:
	Its:
	Attest:
	Its:

# EXHIBIT "A" TO CONSULTING SERVICES AGREEMENT BY AND BETWEEN COLUMBUS CONSOLIDATED GOVERNMENT, INC., THE MUSCOGEE COUNTY TAX COMMISSIONER, AND STRATEGIC COLLECTIONS & CONSULTING, LLC

- (1) Research delinquent tax-related laws and property tax issues and provide recommendations to Tax Commissioner.
- (2) Assist with real and personal property delinquent tax collection.
- (3) Assist with property tax billing & collections.
- (4) Provide consultation for judicial and non-judicial tax sale process to include:
  - (a) Judicial In Rem tax process requested by Columbus, GA Land Bank Authority.
  - (b) Non-Judicial delinquent tax sale process.
  - (c) Collect demolition liens along with delinquent taxes through the non-judicial tax sale process.
  - (d) Review delinquent tax files prior to tax sale.
  - (e) Prepare delinquent tax collection reports.
  - (f) Research and provide recommendations on complex delinquent tax matters.
  - (g) Provide recommendations to delinquent collections Deputy Tax Commissioner to ensure tax sale process is administered in accordance with Georgia law.
- (5) Fee: \$135 per hour, prorated for any partial hours. Total compensation under contract shall not exceed \$27,000.
- (6) SCC will submit its invoice to CCG/MCTC for payment, which shall be due in good and immediately available funds within 10 days of CCG/MCTC's receipt of SCC's invoice. CCG/MCTC shall pay same by mailing a check to SCC at its address herein above or as otherwise directed in writing by SCC to CCG/MCTC.