

# Staff Report

**Subject:** Approval of Agreement for the Maintenance of Rural Land Schedules and Methodology for 2026–2028 with GMASS, Inc.

**Author:** Danielle Carver, Procurement and Contracts Manager

**Department:** Purchasing/Tax Assessor

**Meeting Date:** April 1, 2025

**Item Description:** Consideration to approve a new three-year agreement with Georgia Mass Appraisal Solutions and Services (GMASS, Inc.) for the continued maintenance of Rural Land Schedules and Methodology in Effingham County for the 2026, 2027, and 2028 digest years.

**Summary Recommendation:** Staff recommends approval of the three-year agreement with GMASS, Inc. for the Maintenance of Rural Land Schedules and Methodology at a fixed annual cost of \$6,900 per year.

## **Executive Summary/Background:**

Effingham County previously contracted with GMASS, Inc. to support the Tax Assessor's Office in maintaining classifications and valuations for rural land and timber. That agreement, covering years 2023–2025, is concluding at the end of this year.

The proposed new agreement extends these services for the 2026–2028 digest years at the same rate as previous years—\$6,900 annually. GMASS will continue to provide services including:

- Development of land values for rural tracts
- Sales review for timber and non-land assets
- Classification of land by accessibility and desirability
- Maintenance of land schedules and absorption rates

The County will continue to provide GIS data, sales qualification, and necessary office support.

## **Alternatives for Commission to Consider**

1. Approve the Agreement with GMASS, Inc. for 2026–2028.
2. Do not approve the Agreement.

## **Recommended Alternative: 1**

### **Other Alternatives: 2**

**Department Review:** Purchasing / Tax Assessor

**Funding Source:** Department 12 – Tax Assessor's budget

**Attachments:** Agreement for the Maintenance of Rural Land Schedules and Methodology for 2023-2025 with GMASS, Inc.