

SOFTWARE SERVICES AGREEMENT

THIS SOFTWARE AGREEMENT (THE "AGREEMENT") IS ENTERED INTO ON _____, 2023 BETWEEN THE EFFINGHAM COUNTY BOARD OF ASSESSORS LOCATED AT 901 N. PINE STREET, STE 106 SPRINGFIELD, GA 31329 ("CUSTOMER") AND THE EXEMPTION PROJECT, INC., (ALSO KNOWN AS TRUEROLL™), A DELAWARE CORPORATION LOCATED AT 320 W OHIO ST, #3W, CHICAGO, IL 60654 ("COMPANY").

1.1 WHEREAS, the Customer requests Company to deliver services related to the accuracy of their tax roll ("Services") and as further described in the proposal dated **February 7, 2023** attached as Exhibit A-1 to this Agreement and thereafter, as may be agreed by the parties in writing and attached as sequentially numbered Exhibits (e.g., A-2, A-3, etc.) referencing this Agreement (each, a "**Proposal**"). Including but not limited to property valuations, property data characteristics, personal property, taxpayers receiving exemptions, and related tax benefits tied to exemptions.

1.2 WHEREAS, the identification of an inaccurate exemption roll or inaccurate property characteristics and valuations will assist the Customer in fulfilling its statutory obligations under the state tax code, as will the identification of taxpayers entitled to exemptions;

1.3 WHEREAS, Company agrees to provide audit Services for the Customer under the terms of this Agreement;

1.4 WHEREAS, Company will provide said Services in exchange for the annual fee established in the Proposal.

1.5 THEREFORE, under these terms of this Agreement, Company agrees to deliver Services described in the Proposal included under **SELF-SERVICE** level option to help improve the accuracy of the Customer's tax roll. In case of any conflict between the terms of this Agreement and the terms stated in the Proposal, the terms of this Agreement will take precedence unless the Proposal expressly states that it overrides a specific provision hereof.

1.6 All work performed by the Company will be under the direct supervision and control of the Customer. Notwithstanding, this Agreement requires Company to use its best efforts to ensure that the Customer's goals in retaining Company will be fulfilled.

1.7 The Customer agrees to make available either directly or by causing it's CAMA software vendor to provide at Customer's expense, if any; requested electronic versions of the most recent tax roll, exemption records, shape files where applicable, previous audit details where applicable, and exemption application forms where applicable, for the calendar years for which the Services to be performed are applicable.

1.8 Company will provide its Services under state and local regulations that govern this Agreement. Subject to the terms hereof, Company will provide Customer with reasonable technical support services under Company's standard practice. The Company's standard practice is available at www.trueroll.io/terms or in writing upon request.

2. RESTRICTIONS AND RESPONSIBILITIES

2.1 The Customer will not, directly or indirectly: reverse engineer, decompile, disassemble or otherwise attempt to discover the source code, object code or underlying structure, ideas, know-how or algorithms relevant to the Services or any software, documentation or data related to the Services; modify, translate, or create derivative works based on the Services or any software (except to the extent permitted by Company or authorized within the Services). If in the course of providing the Services Company receives any feedback from the Customer relating to the Services ("**Customer Feedback**"), Company is free to use such Customer Feedback. The Customer hereby assigns and agrees to assign all of its rights in the Customer Feedback to Company, without any right to compensation.

2.2 The Customer represents, covenants, and warrants that the Customer will use the Services only in compliance with Company's standard published policies then in effect (the "**Policy**"), provided that the Policy is presented to the Customer, and all applicable laws and regulations. The Customer agrees to indemnify and hold harmless Company against any damages, losses, liabilities, settlements and expenses (including without limitation costs and attorneys' fees) in connection with any claim or action that arises from an alleged violation of the foregoing or otherwise from the Customer's use of Services. Although Company has no obligation to monitor the Customer's use of the Services, Company may do so and may prohibit any use of the Services it believes may be (or alleged to be) in violation of the foregoing.

2.3 The Customer will obtain and maintain any equipment and ancillary services needed to connect to, access or otherwise use the Services, including, without limitation, modems, hardware, servers, software, operating systems, networking, web servers (collectively, "**Equipment**"). The Customer will also maintain the security of the Equipment, the Customer account, passwords (including but not limited to administrative and user passwords) and files, and be responsible for all uses of the Customer account or the Equipment with or without the Customer's knowledge or consent.

3. CONFIDENTIALITY; PROPRIETARY RIGHTS

3.1 Neither party may disclose or make available information about its business affairs, products, confidential intellectual property, trade secrets, third-party confidential information, and other sensitive or proprietary information, whether orally or in written, electronic, or other form or media/in written or electronic form or media, whether or not marked, designated, or otherwise identified as "confidential" (collectively, "**Proprietary Information**"). Proprietary Information of Company includes non-public information regarding features, functionality and performance of the Service. Proprietary Information of the Customer includes non-public data and other content, in any form or

medium, provided by the Customer to Company to enable the provision of the Services, but that is not provided, collected or generated by Company (“**Customer Data**”). Proprietary Information does not include information that, at the time of disclosure is: (a) in the public domain; (b) known to the receiving party at the time of disclosure; (c) rightfully obtained by the receiving party on a non-confidential basis from a third party; or (d) independently developed by the receiving party. The receiving party shall not disclose the disclosing party's Proprietary Information to any person or entity, except to the receiving party's employees who have a need to know the Proprietary Information for the receiving party to exercise its rights or perform its obligations hereunder. Notwithstanding the foregoing, each party may disclose Confidential Information to the limited extent required (i) in order to comply with the order of a court or other governmental body, or as otherwise necessary to comply with applicable law (e.g., public record laws, freedom of information laws, etc); or (ii) to establish a party's rights under this Agreement, including to make required court filings. On the expiration or termination of the Agreement, the receiving party shall promptly return to the disclosing party all copies, whether in written, electronic, or other form or media, of the disclosing party's Proprietary Information, or destroy all such copies and certify in writing to the disclosing party that such Proprietary Information has been destroyed. However, the receiving party can retain Proprietary Information to the extent contained in deleted emails and electronic documents which are archived by or on behalf of the receiving party consistent with the receiving party's standard archival processes but which, in the ordinary course of operations, are not accessible by the individuals who created or received such emails or documents. Each party's obligations of non-disclosure with regard to Proprietary Information are effective as of the date signed and will expire 5 years from the date first disclosed to the receiving party.

3.2 As between the parties, the Customer owns or has the right to use the Customer Data. The Customer grants to Company, during the Term, the right to use Customer Data to the fullest extent necessary or useful for Company to perform the Services, enforce this Agreement, and exercise Company's rights as stated herein. Company owns all Service Data. “**Service Data**” means information and data that Company derives or aggregates from (a) Company's performance of the Services and operation of its software, all improvements, enhancements or modifications thereto, (b) any software, applications, inventions or other technology developed in connection with the implementation of the Services or support, (c) all intellectual property rights related to any of the foregoing, and (d) any data that is based on or derived from the Customer Data and has been provided to the Customer as part of the Services.

3.3 Notwithstanding anything to the contrary, Company has the right to collect and analyze data and other information relating to the provision, use and performance of various aspects of the Services and related systems and technologies (including, without limitation, information concerning Customer Data and data derived therefrom), and Company will be free (during and after the term hereof) to (i) use such information and data to improve and enhance the Services and for other development, diagnostic and corrective purposes in connection with the Services and other Company offerings, and (ii) disclose such data solely in aggregate or other de-identified form in connection with its business. No rights or licenses are granted except as expressly set forth herein including the resale of the Customer's data granted to Company by the Customer which is expressly prohibited.

4. PAYMENT OF FEES

4.1 The Customer will pay Company the fees described in the applicable Proposal for the Services in accordance with the terms therein (the “**Fees**”). Company reserves the right to change the Fees or applicable charges and to institute new charges and Fees at the end of the Initial Term or then current renewal term, upon 30 days prior notice to the Customer (which may be sent by email). If the Customer believes that Company has billed the Customer incorrectly, the Customer must contact Company no later than 60 days after the closing date on the first billing statement in which the alleged error or problem appeared, in order to receive an adjustment or credit. Inquiries should be directed to the Company's customer support department.

4.2 Company may choose to bill through an annual invoice, in which case, full payment for invoices issued in any given year must be received by Company 30 days after the mailing date of the invoice. If the Customer fails to make any undisputed payment when due, without limiting Company's other rights and remedies: (i) Company may charge interest on the past due amount at the rate of 1.5% per month calculated daily and compounded monthly or, if lower, the highest rate permitted under applicable law; (ii) the Customer will reimburse all expenses, including reasonable attorney's fees, incurred by Company to collect any undisputed, unpaid Fees owed by the Customer and (iii) if such failure continues for 10 days or more, Company may terminate the Proposal under which the Fees are unpaid, terminate all Proposals, or suspend its performance of Services under any or all Proposals until the Customer pays the undisputed Fees in full. The Customer shall be responsible for all taxes associated with Services other than U.S. taxes based on the Company's net income.

4.3 Company's goal is to provide the Customer with a value of at least equal to the Fee as provided in Section 4.1. for the Initial Term. If the value provided by the Services in the form of the total of both the back taxes collected and the assessed value added to the tax roll (collectively called “Total Revenue Value Received”) that the Services help to discover is less than the Fee for the Initial Term, Company will refund the difference between the paid Fee and the Total Revenue Value Received after the Initial Term. In order to qualify for a refund, the Customer must, within 30 days of the end of the Initial Term, submit proof that the Customer did apply Company's Services correctly and that the value added to the tax roll is less than the Fees paid for the Term. All refunds are discretionary as determined by the Company. To further clarify, the Company will not provide refunds for requests made after the 30 day refund period from the end of the Initial Term and all Fee payments must be made on a timely basis.

5. TERM AND TERMINATION

5.1 The initial term of this Agreement commences as of the date signed by all parties and, unless terminated earlier pursuant to any of the Agreement's express provisions, will continue in effect until three (3) years from such date (the "**Initial Term**"). This Agreement will automatically renew additional successive one (1) year terms unless earlier terminated pursuant to this Agreement's express provisions or either party gives the other party written notice of non-renewal at least [30] days prior to the expiration of the then-current term (together with the Initial Term, the "**Term**").

5.2 In addition to any other remedies it may have, either party may terminate this Agreement upon a material breach of this Agreement by the other party (a) immediately, upon written notice to the other party, if the breach is non-remediable, or (b) 30 days after giving written notice to the other party if the other party has failed to cure a remediable breach or provide a written plan of cure reasonably acceptable to the non-breaching party.

5.3 Either party may terminate all Proposals then in effect, upon notice to the other party, if the other party becomes insolvent or the subject of a bankruptcy, conservatorship, receivership or similar proceeding, or makes a general assignment for the benefit of its creditors.

5.4 Upon any termination, Company will make all Customer Data available to the Customer for electronic retrieval for a period of 30 days, but thereafter Company may, but is not obligated to, delete stored Customer Data upon providing the Customer with written notice three business days before the planned deletion, at the earliest on the 27th calendar day of the Customer's failure to pay.

5.5 This Agreement will remain active from the date signed until the date on which the Term of the last remaining Proposal between the parties expires or is terminated. Upon expiration or termination of the Agreement, the Customer will pay all due and unpaid Fees without further notice.

5.6 The rights and obligations of the parties set forth in this Section and in Sections which by their nature should survive termination will survive termination, including, without limitation, accrued rights to payment, confidentiality obligations, warranty disclaimers, indemnification and limitations of liability.

6. LIMITED WARRANTY AND DISCLAIMER

Company shall use reasonable efforts consistent with prevailing industry standards to maintain the Services in a manner which minimizes errors and interruptions in the Services. Services may be temporarily unavailable for scheduled maintenance or for unscheduled emergency maintenance, either by Company or by third-party providers, or because of other causes beyond Company's reasonable control, but Company shall use reasonable efforts to provide advance notice in writing or by e-mail of any scheduled service disruption. HOWEVER, COMPANY DOES NOT WARRANT THAT THE

SERVICES WILL BE UNINTERRUPTED OR ERROR FREE; NOR DOES IT MAKE ANY WARRANTY AS TO THE RESULTS THAT MAY BE OBTAINED FROM USE OF THE SERVICES. EXCEPT AS EXPRESSLY SET FORTH IN THIS SECTION, THE SERVICES AND IMPLEMENTATION SERVICES ARE PROVIDED "AS IS" AND COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT OF INTELLECTUAL PROPERTY RIGHTS, COURSE OF PERFORMANCE, COURSE OF DEALING AND USAGE OF TRADE.

7. INDEMNITY

7.1 Each party (the "**Indemnifying Party**") shall defend and indemnify the other party (the "**Indemnified Party**") from and against any damages, liabilities, losses, and costs, including reasonable attorney's fees (collectively, "**Losses**") incurred by the Indemnified Party arising out of claims asserted by a third party against the Indemnified Party to the extent that the Losses are caused by the Indemnifying Party's breach of any of its obligations under this Agreement.

7.2 Company shall hold the Customer harmless from and against any Losses against out of any claim brought against the Customer for direct infringement by the Service of any United States intellectual property right existing as of the date signed; provided, Company is promptly notified of any and all threats, claims and proceedings related thereto and given reasonable assistance and the opportunity to assume sole control over defense and settlement; and further provided that such obligation will not apply to the extent any infringement arises from (a) any use of the Services in a manner not authorized by this Agreement or Company, or (b) Company's modification of the Services as instructed by Customer. If a court makes a final, non-appealable determination that the Services are infringing, then Company will, at its expense: (y) modify the Services to be non-infringing without materially affecting Company's obligations to the Customer under this Agreement, or (z) obtain for the Customer a license to continue using the Services. If neither of the foregoing is commercially practicable, Company may terminate this Agreement and the Customer's rights hereunder and provide the Customer a refund of any prepaid, unused fees for the Service. This Section sets forth the Customer's sole and exclusive remedies for any claim of infringement related to the Services under this Agreement.

8. LIMITATION OF LIABILITY

NOTWITHSTANDING ANYTHING TO THE CONTRARY, EXCEPT FOR BODILY INJURY OF A PERSON, NEITHER COMPANY NOR ITS OFFICERS, AFFILIATES, REPRESENTATIVES, CONTRACTORS AND EMPLOYEES WILL BE LIABLE WITH RESPECT TO ANY SUBJECT MATTER OF THIS AGREEMENT OR TERMS AND CONDITIONS RELATED THERETO UNDER ANY CONTRACT, NEGLIGENCE, STRICT LIABILITY OR OTHER THEORY: (A) FOR ERROR OR INTERRUPTION OF USE OR FOR LOSS OR INACCURACY OR CORRUPTION OF DATA OR COST OF PROCUREMENT OF SUBSTITUTE GOODS, SERVICES OR TECHNOLOGY OR LOSS OF BUSINESS; (B) FOR ANY INDIRECT, EXEMPLARY, INCIDENTAL, SPECIAL OR CONSEQUENTIAL LOSS OR DAMAGES OF ANY KIND OR FOR ANY

LOSS THAT COULD HAVE BEEN AVOIDED BY THE CUSTOMER'S USE OF REASONABLE DILIGENCE; (C) FOR ANY MATTER BEYOND COMPANY'S REASONABLE CONTROL; OR (D) FOR ANY AMOUNTS THAT, TOGETHER WITH AMOUNTS ASSOCIATED WITH ALL OTHER CLAIMS, EXCEED THE FEES PAID BY THE CUSTOMER TO COMPANY FOR THE SERVICES UNDER THIS AGREEMENT IN THE 12 MONTHS PRIOR TO THE ACT THAT GAVE RISE TO THE LIABILITY, IN EACH CASE, WHETHER OR NOT COMPANY HAS BEEN ADVISED OR SHOULD HAVE BEEN AWARE OF THE POSSIBILITY OF SUCH DAMAGES.

9. DPPA / GLBA & FCRA

The Customer agrees to comply with applicable privacy laws and:

- a) Understands that Homestead Exemption Audit and Proactive Homestead Monitoring results may contain sensitive information governed by federal and state privacy protection laws, including the Federal Driver's Privacy Protection Act of 1994 ("DPPA"), the Gramm-Leach-Bliley Act ("GLBA"), and the Fair Credit Reporting Act ("FCRA"). Accordingly, the Customer hereby represents, acknowledges, and agrees to comply with all federal and state laws regarding privacy and disclosure of personal information, including the DPPA, GLBA, and FCRA; is eligible to receive personal driver's license and motor vehicle records information under the DPPA because its intended use of such information pursuant to this Agreement is permitted by the DPPA; shall not use, disclose, transmit, or in any way release any information it receives from the Company to any unauthorized employee, agent, or third party in violation of the DPPA, GLBA, FCRA, or any other privacy protection law; shall use current and updated security and internal controls to protect the personal information of individuals it receives from a breach of security. Breach of the security of the system means the compromise of the security, confidentiality, or integrity of computerized data that results in, or there is a reasonable basis to conclude has resulted in, the unauthorized acquisition of and access to personal information maintained by the Customer; transmission of personal information received via e-mail or unencrypted via the internet is strictly prohibited; is responsible for ensuring that its employees, agents, or representatives with access or control over personal information received from the Company are trained and educated with regards to the requirements of the DPPA.
- b) Understands the Company is not a "Consumer Reporting Agency," as defined by the FCRA (15 U.S.C. 1681, et seq.) and Homestead Exemption Audit or Proactive Homestead Monitoring results do not constitute a "consumer report," as defined by FCRA, and shall not be subject to FCRA requirements.

10. MISCELLANEOUS

(a) SEVERABILITY. If any provision of this Agreement is found to be unenforceable or invalid in any respect under any applicable law or rule in any jurisdiction, a court will, if possible, modify the provision to the extent required to make it valid and enforceable. Regardless, the invalidity, illegality or unenforceability of a provision will not affect any other provision, or the enforcement of the provision in any other jurisdiction.

(b) ASSIGNMENT. This Agreement is not assignable, transferable or sublicensable by the Customer except with Company's prior written consent. Company may transfer and assign any of its rights and obligations under this Agreement without consent.

(c) FORCE MAJEURE. With the exception of the Customer's payment obligations, neither party shall be liable for any default or delay in the performance of its obligations hereunder, if and to the extent such failure or delay is caused by any circumstances beyond such party's reasonable control, including but not limited to acts of God, war, terrorism, natural disasters, earthquakes, fire, riots, floods, invasion, riot or other civil unrest, strikes, labor stoppages or slowdowns or other industrial disturbances, pandemics or passage of law or any action taken by a governmental or public authority, including imposing an embargo.

(d) COMPLETE AGREEMENT. This Agreement, together with each Proposal, is the complete and exclusive statement of the mutual understanding of the parties and supersedes and cancels all previous written and oral agreements, communications and other understandings relating to the subject matter of this Agreement.

(e) AMENDMENT AND WAIVER. This Agreement may be amended only with the consent of the affected parties, in writing. A provision of the Agreement may be waived only with the written consent of the party against whom the waiver is asserted. A waiver will be effective only in the specific instances and for the limited purposes for which given, and must be explicit. No action or inaction by a party will be considered an implied waiver.

(f) INDEPENDENT CONTRACTOR. Company shall be as an agent of the Customer in performing the Services as provided by this Agreement. However, no other agency, partnership, joint venture, or employment is created as a result of this Agreement and the Customer does not have any authority of any kind to bind the Company in any respect whatsoever.

(g) In any action or proceeding to enforce rights under this Agreement, the prevailing party will be entitled to recover costs and reasonable attorneys' fees.

(h) NOTICES. All notices under this Agreement will be in writing and will be deemed to have been duly given when received, if personally delivered; when receipt is electronically confirmed, if transmitted by facsimile or e-mail; the day after it is sent, if sent for next day delivery by recognized overnight delivery service; and upon receipt, if sent by certified or registered mail, return receipt requested.

<p>If to Customer: Neal Groover Chief Appraiser Effingham County Board of Assessors 901 N. Pine Street, Ste 106 Springfield, GA 31329 Email: ngroover@effinghamcounty.org</p>	<p>If to Company: The Exemption Project, Inc. Attn: Tyler Masterson 320 W OHIO ST, #3W Chicago, IL 60654 Email: tyler@trueroll.io</p>
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(i) GOVERNING LAW. This Agreement shall be governed by the laws of the State of Illinois without regard to its conflict of law provisions.

(k) DISPUTE RESOLUTION. All disputes relating to the interpretation of this Agreement or the rights of the parties hereunder will be exclusively settled by arbitration administered by the American Arbitration Association (“AAA”) under its Commercial Arbitration Rules; provided, however, the parties are not barred from seeking appeal within the AAA. Disputes involving \$75,000 or less shall use the AAA’s Expedited Rules. The parties shall mutually agree upon a single commercial arbitrator, and in the absence of agreement, the AAA shall select the arbitrator. The place of arbitration will be Chicago, Illinois. The parties shall share equally in the costs of arbitration payable to the AAA, including the arbitrator. The award of the arbitrator will be accompanied by a reasoned opinion, and the parties agree to participate in the AAA’s optional appellate process should one party so desire, at such party’s expense. Judgment on an arbitration award may be entered in accordance with the Federal Arbitration Act in any federal court having jurisdiction. Either party may, notwithstanding the above, seek equitable relief in any proper court to enjoin a breach or threatened breach of any obligations under this agreement that might cause irreparable harm without any requirement to post bond. ***The parties agree that this mandatory arbitration provision represents an irrevocable and unconditional waiver of the right to a trial by jury in any legal action relating to this Agreement.***

(l) LIMITATION OF ACTIONS. No action, regardless of form or substance, arising out of this Agreement or the performance or nonperformance of any obligation hereunder may be brought more than one year after a party knew or should have known of the occurrence of the event giving rise to such cause of inaction by a party will be considered an implied waiver.

[Signature page follows.]

On this _____ day of _____ 2023, the parties have signed this Agreement.

Tyler Masterson, President & CEO The Exemption Project, Inc (TrueRoll™)	Wesley Corbitt Chairman Effingham County Board of Commissioners
_____ Signature _____ Name, Title	_____ Signature <u>Wesley Corbitt, Chairman</u> Name, Title