



REGULAR MEETING

January 23, 2023
10:00 AM

Albany-Dougherty Government Center
222 Pine Ave, Room 100, Albany, GA 31701

AGENDA

To comply with the request set forth by the Chairman of Dougherty County, GA and the guidelines of the Center for Disease Control (CDC) regarding the Coronavirus (COVID19) pandemic and social distancing, face coverings (masks) are optional for all meeting participants.

The public will also have access to the live meeting by accessing the Dougherty County Georgia Government Facebook page at facebook.com/Dougherty.ga.us or viewing the public government access channel (Channel 16).

1. Call the meeting to order by Chairman Lorenzo Heard.
2. Roll Call.
3. Invocation.
4. Pledge of Allegiance.
5. Delegations (*The Commission will hear comments on those items pertaining to Dougherty County for which a public hearing has not been held or scheduled. Please be brief, to the point, and considerate of time for others.*)
 - a. Deerfield-Windsor Varsity Football team, Cheer Squad and Head Coaches are present to be recognized for their recent accomplishments by Head of School, Allen Lowe and accept the Proclamation from the Board of Commissioners commemorating the season.
 - b. Dougherty High School All State and All Region Award Winners, Senior Cheer Squad Members and Head Coaches are present to be recognized for their recent accomplishments by Dougherty County School System Asst. Director for Community Relations, JD Sumner and accept the Proclamation from the Board of Commissioners commemorating the season.
 - c. Westover High School All State and All Region Award Winners, Senior Cheer Squad Members and Head Coaches are present to be recognized for their recent accomplishments by Dougherty County School System Asst. Director for Community Relations, JD Sumner and accept the Proclamation from the Board of Commissioners commemorating the season.

- d. Jana Dyke, President & CEO, Albany-Dougherty Economic Development Commission, present to provide the quarterly update.
 - e. Eric Schwalls, GBI Special Agent In Charge, present to provide the annual report for 2022.
6. Purchases.
- a. Consider for action the recommendation to purchase vehicle pursuit equipment for ADDU in the amount of \$47,217.20 from Dana Safety Supply (Preston, GA). Three pursuit vehicles will need equipment to be placed into service. The recommended company is the county's vendor for law enforcement vehicle pursuit equipment. Funding is budgeted in ARPA. County Administrator Michael McCoy will address. Major Ryan Ward is present. **ACTION:**
7. Additional Business.
- a. Consider for action the recommendation to accept the Edward Byrne Memorial Justice Assistance Grant for the 2023 calendar year in the amount of \$248,000. The grant is provided by the Georgia Criminal Justice Coordinating Council for the operation of the Southwestern Regional Drug Enforcement Office. The grant acceptance is required annually. County Administrator Michael McCoy and GBI Special Agent in Charge Eric Schwalls will address. **ACTION:**
 - b. Consider for action the Resolution providing for the acceptance and execution of the contract with Cell Tower Solutions (Watkinsville, GA) to value cell towers in Dougherty County on behalf of the Board of Tax Assessors in the amount of \$170,000. Services will be effective for the 2023 budget and 2023 tax year. William Ashberry, Chairman of the Board of Tax Assessors and Larry Thomas, Interim Chief Appraiser will address. **ACTION:**
8. Updates from the County Administrator.
9. Updates from the County Attorney.
10. Updates from the County Commission.
11. Adjourn.

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact the ADA Coordinator at 229-431-2121 promptly to allow the County to make reasonable accommodations for those persons.

Board Of Commissioners

Dougherty County
Georgia



Proclamation

BY THE BOARD OF COMMISSIONERS OF DOUGHERTY COUNTY, GEORGIA
COMMEMORATING THE EXTRAORDINARY SEASON OF THE
DEERFIELD-WINDSOR KNIGHTS FOOTBALL TEAM

WHEREAS, the Deerfield-Windsor Knights football team, led by head coach Jake McCray, achieved a historic season, finishing state runner up and No. 2 in the State of Georgia,

WHEREAS, the Knights made it to the GIAA 3A State championship game following two playoff comeback wins against Frederica and Brookwood Academies;

WHEREAS, the Knights posted a 10-3 record this season, just a year after going 3-7 the previous season, which was one of the biggest turnarounds in school history;

WHEREAS, the Knights were never ranked outside the top 3 in the State since Week 4 of the season;

WHEREAS, the Knights had 2 All State Players, 10 players named to the All Region team and 3 players participate in the East-West All Star Game;

WHEREAS, most impressively, the Knights football team had a graduating class of 13 seniors whose GPA's averaged over 3.5 for their entire high school careers;

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners of Dougherty County acknowledges Deerfield-Windsor School on its historic football season. As a Board we wish to extend our warmest congratulations to the Deerfield-Windsor Knights for their extraordinary efforts on and off the field and extend our gratitude for the pride they brought to Dougherty County.

This the 23rd day of January, 2023.



BOARD OF COMMISSIONERS OF
DOUGHERTY COUNTY, GEORGIA

BY: _____
LORENZO L. HEARD, Chairman
Dougherty County Commission

Board Of Commissioners

Dougherty County
Georgia



Proclamation

BY THE BOARD OF COMMISSIONERS OF DOUGHERTY COUNTY, GEORGIA
COMMEMORATING THE REMARKABLE SEASON OF THE DOUGHERTY
COMPREHENSIVE HIGH SCHOOL FOOTBALL TEAM

WHEREAS, the Dougherty Comprehensive High School Trojans football team, led by head coach Johnny Gilbert, completed an impressive season that resulted in the Trojans finishing 9-3 and making a State playoff run;

WHEREAS, the Trojans featured five-star running back and Florida State commit, Kameron Davis, who was selected to the AJC All-State team and named Region 1-3A Offensive Player of the Year, and also featured All-State Honorable Mentions and All-Region First Teamers Larry Lane, Tavian Thomas, Octovious Griffin, Maurice Davis and Jacob Stallworth, as well as Malik Dixon who was selected to the All-Region Second Team Defense, along with a host of other key Trojan contributors;

WHEREAS, in making their state playoff run and racking up player accolades this season, the Trojans added to their storied athletic tradition, which prominently features alum who have played in the NFL, NBA and MLB;

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners of Dougherty County acknowledges Dougherty Comprehensive High School for its extraordinary football season. As a Board we wish to extend our sincere congratulations to the Dougherty Trojans for continuing their tradition of excellence.

This the 23rd day of January, 2023.

BOARD OF COMMISSIONERS OF
DOUGHERTY COUNTY, GEORGIA

BY: _____
LORENZO L. HEARD, Chairman
Dougherty County Commission



Board Of Commissioners

Dougherty County
Georgia



Proclamation

BY THE BOARD OF COMMISSIONERS OF DOUGHERTY COUNTY, GEORGIA
COMMEMORATING THE REMARKABLE SEASON OF THE WESTOVER
COMPREHENSIVE HIGH SCHOOL FOOTBALL TEAM

WHEREAS, the Westover Comprehensive High School Patriots football team, led by head coach Adam Miller, completed a hard-fought season that resulted in the Patriots making the State playoffs;

WHEREAS, the Patriots featured Aidan Griffin, Zymarion Starling and Torian Chester who were named to the All-Region 1-4A First Team Offense, Ryan Jenkins, Isaiah Burns, and Anthony Chatmon who made All Region First Team Defense, Kavon Johnson who made All Region First Team Special Teams and Second Team Offense, Deandre Chatmon who was selected to the All-Region Second Team Offense and Defense, as well as with DeAngelo Jones, Rodarian Jones, Isaiah Rayner, Leroy Williams, Cameron Williams, Emory Clark and Daniel Black who were all recognized as Honorable Mentions, along with a number of other key Patriot contributors;

WHEREAS, in making the state playoffs and being recognized for the achievements of its players, the Patriots continued their history of excellence, which has included and featured a number of alum who have played at the collegiate and professional level;

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners of Dougherty County acknowledges the Westover Comprehensive High School football team for its hard work and continuing to serve as a source of pride for Dougherty County. As a Board we wish to extend our warmest congratulations to the Westover Patriots for its valiant season and playoff run.

This the 23rd day of January, 2023.

BOARD OF COMMISSIONERS OF
DOUGHERTY COUNTY, GEORGIA

BY: _____
LORENZO L. HEARD, Chairman
Dougherty County Commission





**DOUGHERTY COUNTY BOARD OF COMMISSIONERS
ADMINISTRATION**

Michael McCoy
County Administrator

Item 6a.

Agenda Item

Date: January 18, 2023
Meeting Date: January 23, 2023
Subject/Title: Upfitting of Vehicles for ADDU
Presented for: Decision
Presenter: Michael McCoy, County Administrator

Statement of Issue:

ADDU is requesting to upfit three 2022 Pursuit Vehicles with needed equipment.

History/Facts and Issues:

ADDU is requesting to upfit three 2022 Pursuit SUVs with equipment needed to put the vehicles into service. One will be standard pursuit and two will be K-9 units. The equipment will be provided and installed by Dana Safety Supply of Preston, Georgia for a cost of \$47,217.20. Dana Safety Supply is the county's vendor for law enforcement vehicle pursuit equipment.

Recommended Action:

Recommend Dougherty County Commission approve the upfitting of three SUVs for ADDU.

Funding Source:

ARPA



GEORGIA BUREAU OF INVESTIGATION

3121 Panthersville Road
P.O. Box 370808
Decatur, Georgia 30037-0808

Item 7a.

Michael J. Register Director

TO: Dougherty County Commission
Lorenzo L Heard, Chairman
Ed Newsome, District 1
Victor Edwards, District 2
Clinton Johnson, District 3
Russell Gray, District 4
Gloria Gaines, District 5
Anthony Jones, District 6

DATE: January 23, 2023

RE: Request for Acceptance of the Calendar Year 2023 Grant for the SWRDEO

The Southwestern Regional Drug Enforcement Office is a GBI supervised Drug Task Force that has an area of responsibility covering 42 counties in Southwest Georgia. The Dougherty County BOC acts as the host agency and fiduciary for the SWRDEO. The SWRDE Control Board is made up of those agencies that have detached an agent to the SWRDEO. Currently the control board consists of representative from the Georgia Bureau of Investigation, Albany Police Department, Americus Police Department, Colquitt County Sheriff's Office, Dougherty County Police Department, Dougherty County Sheriff's Department, and the Crisp County Sheriff's Office.

1. The SWRDEO requests the Dougherty County Board of Commissioners to accept the Edward Byrne Memorial Justice Assistance Grant for the 2022 calendar year in the amount of \$248,000. The grant is provided by the Georgia Criminal Justice Coordinating Council for the operation of the Southwestern Regional Drug Enforcement Office.

Thank you,

J. Eric Schwalls
Special Agent in Charge
Georgia Bureau of Investigation
Commander
Southwestern RDEO
1301 Evelyn Avenue
Albany, Georgia 31705
Eric.schwalls@gbj.ga.gov
Office: 229-420-1254
Cell: 229-238-1433

**A RESOLUTION
ENTITLED
A RESOLUTION PROVIDING FOR THE ACCEPTANCE AND EXECUTION OF THE
CELL TOWER SOLUTIONS SERVICES AGREEMENT BETWEEN DOUGHERTY
COUNTY, GEORGIA AND CELL TOWER SOLUTIONS, LLC, TO VALUE CELL
TOWERS IN DOUGHERTY COUNTY ON BEHALF BOARD OF TAX ASSESSORS,
REPEALING RESOLUTIONS OR PARTS OF RESOLUTIONS IN CONFLICT
HEREWITH;
AND FOR OTHER PURPOSES.**

WHEREAS, Dougherty County, Georgia previously entered a services agreement with Cell Tower Solutions, LLC, for Cell Tower Solutions to assist Dougherty County with the discovery of commercial communication wireless towers and equipment located at the wireless communications facilities within Dougherty County and compile original or historical costs estimates of the equipment inventoried on each site to assist in the Dougherty County inventory process; and

WHEREAS, Dougherty County and Cell Tower Solutions wish to renew the agreement for Cell Tower Solutions to provide the aforementioned services to Dougherty County for the 2023 budget and tax year by executing the Cell Tower Solutions Services Agreement attached hereto and specifically incorporated herein by reference; and

WHEREAS, the Board of Commissioners of Dougherty County, Georgia is hereby desirous of approving and executing the Cell Tower Solutions Services Agreement attached hereto and specifically incorporated herein by reference.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Dougherty County, Georgia and it is hereby resolved by Authority of same as follows:

SECTION I The attached Cell Tower Solutions Services Agreement is hereby approved and the County Administrator is hereby authorized to execute same. The County Administrator is hereby authorized to execute any and all other documents necessary to full implementation of the said agreement.

SECTION II All Resolutions or parts of Resolutions in conflict herewith are hereby repealed.

This the 23rd day of January, 2023.

BOARD OF COMMISSIONERS OF
DOUGHERTY COUNTY, GEORGIA

BY: _____
Lorenzo L. Heard, Chairman

ATTEST:

County Clerk



AGREEMENT

This AGREEMENT ("Agreement") made and entered into this the __ day of ____, 20__ by and between Cell Tower Solutions, LLC ("Consultant"), located at 1130 Skipstone Drive, Watkinsville, GA 30677, and Dougherty County 222 Pine Avenue, Albany, GA 31701 ("County" or "Client). Each may be referred to as a "Party" and together as the "Parties".

Consultant and Client, for the consideration named and other good and valuable consideration, hereby agree as follows:

1. PURPOSE

Client hereby retains Consultant for the purpose of assisting with the discovery of Commercial Communication Wireless towers and Commercial Communication Wireless equipment located at the wireless telecommunications facilities ("WFs") within Dougherty County, GA. The consultant assists the county with original or historic cost estimates of the equipment inventoried on each site to assist in the County inventory process.

2. SPECIFIC SERVICES

Within 45 days of the execution of this Agreement, Client shall deliver to Consultant a current list of all known Wireless tower and equipment assets within Dougherty County ("Asset Discovery Report"). Consultant shall coordinate with Client to help determine a complete and accurate asset listing for Wireless and telecommunication equipment. Consultant will provide continued support throughout the discovery process. Consultant will provide Client with the documentation to substantiate an accurate assessment.

3. SPECIFIC SERVICES: DOCUMENTATION

The Consultant shall research and furnish accessible WF information in a comprehensive report that will generally include but is not limited to:

- (a) Original cost of all facility improvements, including tower structure, and all equipment in use on WFs.
- (b) Original cost of Wireless base station equipment, including an inventory list of Wireless equipment located on each tower within the community so long as access is granted to cell site (does not require access inside of fenced compound or inside radio shelters and/or cabinets). If access is denied, Consultant shall furnish an estimated value based on publicly available research and industry knowledge.
- (c) Digital pictures of towers and the number of carriers on each tower to allow assessor's office to know when another carrier has been added or equipment has been upgraded.

- (d) Site specifications including latitude and longitude, height of structure, and type of tower.

The specific services set forth above shall be cumulatively referred to as the "Project".

4. TIMES AND ATTENDANCE: COOPERATION BY CLIENT

Consultant shall perform the services described herein, in as expeditious a manner as is reasonably possible with due consideration of the time requirements of Client. Client agrees to provide Consultant the requested address and account numbers within 45 days after signing of the contract. Client anticipates having its report complete by June 1, 2023. unless another deadline is mutually agreed upon. Client recognizes that the timing of the performance of Consultant's services may be affected by previous commitments to other clients (including the delivery of promised services and work product and previously scheduled meetings), and situations normally and traditionally deemed to be matters of a force majeure nature, including those influenced by the weather, strikes, or power outages.

Client agrees to cooperate with Consultant, as needed, and to provide Consultant with copies of any records, documents and other information needed for the fulfillment of this agreement on a timely basis. Client further agrees to provide Consultant with access to appropriate officials and/or employees of Client, as may be needed in the fulfillment of the Agreement. The Consultant agrees to hold information supplied from taxpayer records and county as confidential. Moreover, both parties understand and agree that mutual accountability and responsiveness is critical to the successful completion of the Project, and therefore both shall always make their best faith efforts to be accountable and promptly responsive to each other.

5. COMPENSATION

In payment for the services to be performed hereunder by Consultant, Client shall make payments to the Consultant as follows:

- (a) For the services to be performed by the Consultant pursuant to paragraphs 2 and 3 hereof, Client shall pay Consultant fees based on the type of tower surveyed in Dougherty County, Georgia, as specified in Schedule A.
- (b) Consultant shall invoice Client upon delivery of Asset Discovery Report. Twenty-five percent (25%) of the invoice shall be due and payable upon receipt of the Asset Discovery Report, but in no case later than (30) days. Fifty percent (50%) shall be payable when the values are input into the appraisal system. Twenty-five (25%) will be paid after final bills are sent out by the assessor.

In the event the County fails to recoup the cost of the service fees due to a successful appeal or through too little value in the tower and carrier property, then the Consultant will amend fees to be no more than 75% of the revised collected amount. This number will be calculated by the total income derived from all discovered and assessed WFs compared against the total fees charged. This is performed in collaboration with the assessors. The total income will be calculated from the

value assessed for the current tax year under review and the estimate of increased revenue for the following year. In the event fees have been paid to the Consultant exceeding the total collection, these fees will be remitted back to the County within 30 days of revised income statement. Guarantee is invalid if county fails to use Cell Tower Solution's values or fails to comply with the protocol outlined in Schedule B. In the event the county agrees to accept a lower settlement than recommended by Cell Tower Solutions and revenue falls below the increased revenue guidelines then the guarantee is no longer valid.

6. APPEAL SERVICE

Consultant will support the Client in the appeals process by supporting the Assessor before the Board of Equalization and Review to review the source data and answer questions regarding the specific appeal. Where possible, at the behest of the Assessor, the Consultant will inventory appealed equipment with assistance of the appealing party to provide access to the enclosed radio shelters and/or outdoor cabinets with carrier-supplied equipment lists. Carrier equipment lists must be submitted to the Dougherty County Tax Assessor a minimum of 48 hours before the scheduled site visit. Where possible, all of the carrier's sites shall be inventoried on the same day.

Appeal support beyond the term of the contract may require additional billable verification of assets at an hourly rate of \$100/hour for existing sites from the initial inventory or at the standard rates for added sites.

In the event the appeal is filed in *any court other than the BOE or Hearing Officer*, in which a *timely challenge is made*, the Consultant will provide expert testimony, when applicable. The Consultant will be paid a fee of \$250.00 per hour.

7. TERM OF AGREEMENT; TERMINATION

This initial term of this Agreement will be one (1) year, commencing on the date set forth on page 1 of this Agreement. In the event that the Consultant refuses or fails to provide services hereunder, or is in material breach of any provision of this agreement, Client shall send Consultant written notice of such breach, and Consultant shall have thirty (30) days to cure breach. Notwithstanding the above, for breaches related to Appeal Service, the Consultant shall have ten (10) days to cure breach. If a dispute arises out of or relates to this contract, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Procedures before resorting to litigation, or some other dispute resolution procedure. The fee for arbitration will be shared between the consultant and the client.

8. LIMITATION OF ACTIVITIES

The services performed under this agreement do not constitute a formal appraisal and due to the unique nature of these services, Consultant makes no representations that such services follow the Uniform Standards for Professional Appraisal Practice ("USPAP").

9. STATUS OF CONSULTANT

Consultant is considered an independent contractor under this Agreement and neither Consultant nor any of its employees, subcontractors, agents or servants are considered to be employees of the County. Consultant has the exclusive right and duty to control the work of its employees. Consultant will be given general directions and instructions regarding the services to be provided under this Agreement; however, direct supervision of Consultant's employees will be Consultant's responsibility and obligation. Consultant shall provide proof of insurance, authority to engage in business in Georgia and shall comply with all federal and state employment, tax and registration laws of during the full period of performance of the Agreement work.

10. LIMITATION OF LIABILITY

THE TOTAL LIABILITY OF EITHER PARTY UNDER THIS AGREEMENT, WHETHER IN CONTRACT, WARRANTY, TORT (INCLUDING, WITHOUT LIMITATION, NEGLIGENCE), STRICT LIABILITY OR OTHERWISE, WILL NOT EXCEED THE TOTAL PRICE PAID UNDER THIS AGREEMENT OR SUCH LESSER AGAINST THEREOF AS IS ACTUALLY PAID BY CLIENT TO CONSULTANT.

11. NOTICES

Any and all notices, invoices, and payments required hereunder shall be addressed to the Parties at their respective addresses: Cell Tower Solutions, LLC 1130 Skipstone Drive, Watkinsville, Georgia 30677 and 222 Pine Avenue • Albany, GA 31701 to such other address as may hereafter be designated in writing by either Party hereto.

12. CONSTRUCTION OF AGREEMENT

This Agreement shall be construed and interpreted in accordance with the Laws of the State of Georgia. Venue for any litigation shall be exclusively in Dougherty County, Georgia.

13. COMPLETE AGREEMENT: MODIFICATION

There are no terms, conditions or obligations other than those contained herein, and there are no written or verbal statements or representations, warranties or agreements with respect to this Agreement that have not been embodied herein. This Agreement constitutes the complete understanding of the Parties with respect to the subject matter hereof. No Modification or



amendment of any provisions of this agreement shall be valid unless in writing and signed by both Parties.

14. AUTHORITY TO SIGN

The parties represent that they have the authority to enter into this Agreement and that the signatories to this Agreement represent the respective parties' approval in executing the Agreement.

The County Commission authorized this Agreement in a properly noticed meeting, a quorum being present on the ____ day of _____, 20__ as reflected in the public minutes of such meeting.



IN WITNESS THEREOF, the Consultant executes this Agreement by persons duly authorized to do so, and the County executes this Agreement by its Commission Chairman, attested by its Clerk, as authorized by its Board of Commissioners, to be effective as of the day and year first above written.

CONSULTANT:

CELL TOWER SOLUTIONS, LLC

By: _____

Name: _____

Title: _____

CLIENT:

Dougherty County Board of Commissioners

By: _____

Name: _____

Title: _____



Schedule A
Fees for Services

Commercial Wireless Communication Towers & Carriers: Tower: \$275 Carrier: \$1100 (Ex: Three-carrier tower is billed \$3,575)

Broadcast Towers: \$1,100 for first radio or TV tenant on tower. Additional broadcast companies \$500 each.

Agricultural Towers: \$100/tower and \$100 for each subscriber.

CTS agrees to bill a maximum of \$ 158,180 for cell/broadcast/microwave towers. In the event fewer sites are found in the broadcast/cellular categories, then it will be billed at the actual value under the cap.

Schedule B

Cell Tower Solutions Protocol

Provide Addresses and access information

Cell Tower Solutions (CTS) will provide the county with a master list of FCC registered tower addresses. The county will, to the best of their ability, match tower locations and addresses with the addresses shown in the county property system. Where possible the county will provide LAT/LONG information and access information to the sites (keys, times of site operation if on business location, or owner's name and contact information to obtain access.)

Audit Notification Letter

The county may choose to use a CTS model letter to notify the taxpayer that audit is planned in your community or their own. The assessing department is responsible for sending the letter out to individual taxpayers at least one week before the site audits are scheduled to commence.

Communications Tower and Wireless Valuations

CTS will inventory each site designated by the county and any other sites that they mutually agree would be beneficial to visit. Decisions to include/exclude from the inventory rest with the County Assessor. Sites that are excluded will not be billed to the county.

The inventory process includes a physical inspection of all the property visible on site. This includes the tower, buildings, cabinets, generators, fencing, and all other property that is deemed personal/tangible under state department of revenue guidelines.

For equipment that is not accessible in buildings or cabinets, CTS will use knowledge of the configuration, electronic information, and other data to ascertain the correct values.

The assessing department is welcome to send staff to sites to ask questions and receive instruction on the construction and operation of cell sites.

Carrier address/account reconciliation

Wireless site addresses are incorrect as much as 70% of the time. These addresses are not used internally and are prone to error. CTS, county appraisal, GIS, and code enforcement staff will work to reconcile these addresses. Each site will then correlate the correct county account number and county addresses. In the event addresses are unable to be correlated, CTS may require the assistance in contacting the carrier to provide additional address information and preferably, the LAT/LONG coordinates. These addresses will be added into the Master Data Sheet.

Communications tower Reports

The Communications tower reports sent to the county will include the value of each site inventoried. Each report will be broken out between the tower and the carriers. These values are based on the original cost basis for each piece of equipment. In addition, each report will carry a suggested useful life this equipment has in real world application. State laws vary on the classification categories, it is the responsibility of the assessor to group the equipment into the



best matching categories. CTS will give advice and guidance in choosing the most accurate category.

Using the taxpayer returns, CTS will work with the assessor to ascertain the most accurate dates for the equipment on site. Where the returns do not include accurate dates, CTS and the assessor will work to apply the equipment to the most accurate acquisition year based on the model and type of equipment used in that generation.

Data Entry into the Appraisal System

It is the responsibility of the appraisal department to enter the correct original cost, date of acquisition, and category into the appraisal system. CTS will provide on-site technical support during this process, as needed, to assure the property is properly classified and entered into the system. CTS is unable to enter data directly into the system due to both logistic and legal requirements, but we will work to assure all questions are dealt with.

Notices to Taxpayers

The county is responsible for sending revised notices to taxpayers.

Appeals

In the event the values are appealed by the carriers/towers, CTS will represent the county to bring a resolution. Typically, we are able to resolve most through emails and phone discussions. In the event we need to meet with the taxpayer, we will usually meet with in the county assessor’s office with assessing staff present.

If the appeal were to go to the Board of Equalization, CTS will be available to provide documentation to support the original cost estimates or equivalent expert knowledge at no additional cost to the County. CTS is available to appear in court for the county as an expert witness at a cost detailed in Section 6 of the Agreement.

Consultant Initial

Client Initial