AGREEMENT FOR SERVICES

THIS AGREEMENT is entered into between Washoe County, a political subdivision of the State of Nevada ("County") and Government Tax Advisors, LLC, ("Contractor"), collectively (the "Parties").

WITNESSETH:

WHEREAS, County desires to engage Contractor to render certain consulting services in Support of the "Business Personal Property Audit Services" (the "Project"); and

WHEREAS, County requires certain professional services in connection with the Project, as described in Exhibit "A" Scope of Work (the "Services"); and

WHEREAS, Contractor represents that it is duly qualified, ready, willing and able to provide the Services by virtue of its education, training and experience; and

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Parties agree as follows:

ARTICLE 1 - EFFECTIVE DATE

The effective date of this Agreement shall be July 1, 2026.

CONTRACTOR shall begin performance of services as provided herein upon notice to proceed and shall complete all Services identified in Exhibit A, Scope of Work in accordance with the Standard of Care as set forth in Article 5 herein no later than, unless this Agreement is terminated sooner in accordance with its terms.

ARTICLE 2 - SERVICES TO BE PERFORMED BY CONTRACTOR

Contractor agrees to perform and complete all Services identified in Exhibit A Scope of Work under this Agreement, and any amendment thereto in accordance with the Standard of Care as set forth in Article 5 herein. Contractor shall be responsible for the quality, technical accuracy, completeness and coordination of all reports, information, specifications and other items and services furnished under this Agreement and any amendments hereto. County reserves the right to inspect, comment on, and request revision of, all Services identified in Exhibit A and any amendments thereto performed by Contractor prior to acceptance, and Contractor warrants that such Services shall be fit and sufficient for the purposes expressed in, or reasonably inferred from, this Agreement and any amendments hereto. Contractor must perform the Services in accordance with Exhibit X – Federal Contract Clauses **(FEDERAL).**

Failure to provide major deliverables, including, but not limited to, Services identified in Exhibit A, Scope of Work, and/or Exhibit X -Federal Contract Clauses **(FEDERAL),** shall constitute a material breach of this Agreement, unless waived in writing by the County.

ARTICLE 3 - COMPENSATION

3.1 Compensation for Services

For Services defined in Section 1 above, Contractor's compensation shall be determined on a time and material basis, in accordance with the Fee Schedule described in Exhibit "A", which is attached hereto and incorporated by reference as part of the Agreement and shall not exceed the sum of $350,000.00 per fiscal year. Contractor shall satisfy its obligations hereunder without

additional cost or expense to County during the term of this Agreement other than the heretofore stated compensation and the fee schedule described in Exhibit A. The Fee Schedule may be renegotiated at the end of one (1) year upon request by either the County or the Contractor. Renegotiated fees are subject to approval by County's Board of County Commissioners. The actual costs charged for the work by Contractor in accordance with this provision shall be full compensation to Contractor for all Services and duties required by the Scope of Work, including, but not limited to: costs of supplies, facilities and equipment; costs of labor and services of employees, contractors and sub-contractors engaged by Contractor; travel expenses, telephone charges, typing, duplicating, costs of insurance, and all items of general overhead. Contractor shall submit billings on a monthly basis.

3.2 Compensation for Additional Services

If County requests Contractor to perform additional services, other than those required to be performed under Services identified in Exhibit A, Scope of Work, the cost of such additional services shall be determined prior to commencing additional work. All additional services and amount of payment must be authorized in writing by County prior to commencing any work for such services.

3.3 Methods and Times of Payment

Contractor shall submit to County monthly progress invoices indicating the number of hours each employee provided services and other allowed direct expenses. Payment to Contractor for work on the Project shall be made within thirty (30) days after receipt and approval of Contractor's invoice, said approval not to be unreasonably withheld. Payment by County of invoices or requests for payment shall not constitute acceptance by County of work performed on the Project by Contractor. No penalty shall be imposed upon the County for payment(s) received by Contractor after thirty days.

3.4 Dispute of Work

County shall notify Contractor in writing within thirty (30) days of receipt of the work, or portion of work, which is not approved. For work, or portions of the work, which are unapproved, the County and Contractor shall develop a mutually acceptable method to resolve the dispute within thirty (30) days of receipt by the Contractor of notice from the County. If the County and Contractor cannot reasonably agree to remedy the dispute of unapproved work within the thirty-day period, the work shall be terminated or suspended per Article 12.

ARTICLE 4 - TIME SCHEDULE FOR COMPLETION

The Services identified in Exhibit A, Scope of Work on the Project shall be diligently performed and be completed no later than March 1 annually. Contractor shall be granted time extensions for items within the phases of the Project in writing by County if the time schedules cannot be met because of delays beyond Contractor's reasonable control, including, but not limited to, County's failure to furnish information, or to approve or disapprove Contractor's work promptly. Contractor will provide to County a monthly report including a schedule identifying progress or work completed, problems or difficulties being encountered, work to be initiated during the following month and other useful information. This report will be submitted on the first day of each month and will be in a format suitable for submittal to other interested agencies.

Contractor's failure to submit promptly the monthly progress report may cause delay in payment from the County.

ARTICLE 5 – FORCE MAJEURE

Neither party shall be deemed to be in violation of this Agreement if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of this Agreement after the intervening cause ceases.

ARTICLE 6 - OPINIONS OF COST AND SCHEDULE

Since Contractor has no control over the cost of labor, materials, equipment or services furnished by others, including over any other contractors', subcontractors', or vendors' methods of determining prices, or over competitive bidding or market conditions, Contractor's cost estimates shall be made on the basis of qualification and experience.

Since Contractor has no control over the resources provided by others to meet contract schedules, Contractor's forecast schedules for completion of Services shall be established based on generally acceptable schedules for and performance standards of similarly situated professionals qualified and experienced to perform the Services. Contractor cannot and does not guarantee that proposals, bids or actual project costs will not vary from its cost estimates or that actual schedules will not vary from its forecast schedules.

ARTICLE 7 - INDEPENDENT CONTRACTOR

Contractor is performing the services and duties required under this Agreement as an independent Contractor and not as an employee, agent, or partner of the County.

1. Contractor undertakes performance of the Services as an independent contractor and shall be wholly responsible for the methods of performance.
2. Contractor may retain employees or other personnel to perform the services required by this Agreement. Such employees or other personnel will be the obligation of the Contractor. Contractor's employees or other personnel are not County employees.
3. Unless otherwise provided in Exhibit A, Contractor is responsible for all expenses without reimbursement.
4. Neither Contractor nor any personnel are employees of County and waive any and all claims to benefits otherwise provided to employees of the County, including, but not limited to, health insurance, Nevada Public Employees Retirement System (PERS) or other retirement benefits, unemployment benefits, and liability and worker's compensation insurance.
5. Contractor represents and warrants that if Contractor, or any employee of Contractor who will be performing services under this Agreement, is a current employee of the County or was employed by the County within the preceding 24 months, Contractor has disclosed the identity of such persons, and the services that each such person will perform.

6. County and Contractor agree that this Agreement does not constitute an exclusive relationship. Nothing in this Agreement shall be construed as a limitation upon the right of the Contractor to engage in any other consulting agreement, service contract, business venture or other activity.

ARTICLE 8 - PERMITS AND LICENSES

Contractor shall maintain active and in good standing all necessary permits, certificates, and licenses necessary to allow Contractor to perform the Services.

Gov Tax agrees that pursuant to NRS 361.221, a person performing the duties of an appraiser shall hold a valid appraiser's certificate. At a minimum, the lead auditor for the work performed under this contract shall obtain an independent contractor's certificate for the appraisal of personal property as issued by the Appraiser's Certification Board. The individual or individuals employed by Gov Tax may, at the discretion of the Appraiser's Certification Board, obtain a temporary appraiser's certificate. If any person or persons employed by Gov Tax are to provide testimony before any county or state board of equalization, at least one person present at all hearings shall hold an appraiser's certificate.

ARTICLE 9 - COUNTY'S RESPONSIBILITY

County shall provide any information authorized by law in its possession that is requested by Contractor and is necessary to complete the Project. County shall assist Contractor in obtaining access to public and private lands so Contractor can perform the Services. County shall examine all studies, reports, sketches, estimates, specifications, drawings, proposals, and other documents presented by Contractor and shall render decisions pertaining thereto within a reasonable time so as not to delay the work of Contractor.

ARTICLE 10 – PUBLIC RECORDS

Public Records. Pursuant to NRS 239.010, information or documents received from Contractor may be open to public inspection and copying. The County has a legal obligation to disclose such information unless a particular record is made confidential by law. Contractor may label specific parts of an individual document as “trade secret” or “confidential” in accordance with NRS, provided that Contractor thereby agrees to indemnify and defend the County for honoring such a designation. The failure to so label any document that is released by the County shall constitute a complete waiver of any and all claims for damages caused by any release of records.

ARTICLE 11 – INSPECTION AND AUDIT

11.1 Books and Records.

Contractor agrees to keep and maintain under generally accepted accounting principles (GAAP) full, true and complete records, contracts, books, and documents as are necessary to fully disclose to the County, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all state and federal regulations and statutes.

11.2 Inspection and Audit.

Contractor agrees that the relevant books, records, including, without limitation, relevant accounting procedures and practices of contractor or its subcontractors, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location of contractor for such records may be found with or without notice by the County or its representatives. With regard to any federal funding, any relevant federal agency or any of their authorized representatives may inspect or audit as set forth in this Agreement. All subcontracts shall reflect requirements of this section.

11.3 Period of Retention.

All books, records, reports, and statements relevant to this Agreement must be retained a minimum of 3 years, and for 5 years if any federal funds are used pursuant to this Agreement. The retention period runs from the date of payment for the relevant goods or services by the County, or from the date of termination of this Agreement, whichever is later. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

ARTICLE 12 - TERMINATION OR EXTENSION OF CONTRACT

12.1 Termination Without Cause. This Agreement may be terminated for any reason by either party by giving the other party written notice of the intent to terminate. The notice must specify the date upon which the termination will be effective, which date may not be less than 15 calendar days from the date of service of the notice. Notwithstanding the foregoing, in the event of termination without cause, Contractor shall have the right to complete any audit engagements for which the audit appointment date has occurred prior to the date of receipt of the termination notice, as evidenced by the audit appointment letter approved by the County. Contractor shall be entitled to payment of the full agreed-upon fee for each such audit upon completion in accordance with the terms of this Agreement. Contractor shall have no obligation to perform, and County shall have no obligation to pay for, any audit engagements for which the audit appointment date has not occurred prior to the date of receipt of the termination notice, and all such engagements may be cancelled without further obligation by either party. If this agreement is unilaterally terminated by the County, Contractor shall use its best efforts to minimize the cost to the County and Contractor will not be paid for any cost that Contractor could have avoided.

12.2 Termination by Non-appropriation. The County may terminate its participation in this Agreement effective immediately by providing written notice if for any reason the County's funding source is not appropriated or is withdrawn, limited, or impaired. The County will make reasonable efforts to ensure payment for services rendered by the Contractor. The Contractor shall agree to hold the County free from any charges or penalties except for those already incurred through the date of notice of cancellation.

12.3 Termination with Cause for Breach. A breach may be declared with or without termination. A notice of breach and terminations shall specify the date of termination of the Agreement, which shall not be sooner than the expiration of the Time to Correct, if applicable, allowed under the Agreement. This Agreement may be terminated by either party upon written notice of breach to the other party on the following grounds:

a. If Contractor fails to provide or satisfactorily perform any of the conditions, work, deliverables, goods, or services called for by this Agreement within the time requirements specified in this Agreement or within any granted extension of those time requirements; or

b. If any state, county, city, or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Agreement is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or

c. If Contractor becomes insolvent, subject to receivership, or becomes in voluntarily or involuntarily subject to the jurisdiction of the Bankruptcy Court; or

d. If the County materially breaches any material duty under this Agreement and any such breach impairs the Contractor's ability to perform; or

e. It is found by the County that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by Contractor, or any agent or representative of Contractor, to any officer or employee of the County with a view toward securing a contract or securing favorable treatment with respect to awarding, extending, amending, or making any determination with respect to the performing of such Agreement; or

f. If it is found by the County that Contractor has failed to disclose any material conflict of interest relative to the performance of this Agreement.

12.4 Time to Correct. Unless the breach is not curable, or unless circumstances do not permit an opportunity to cure, termination upon declared breach may be exercised only after service of formal written notice as specified in the notice section of this Agreement, and the subsequent failure of the breaching party within 15 calendar days of service of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared breach has been corrected. Upon a notice of breach, the time to correct and the time for termination of the contract upon breach shall run concurrently, unless the notice expressly states otherwise.

12.5 Winding Up Affairs Upon Termination. In the event of termination of this Agreement for any reason, the parties agree that the provisions of this section survive termination:

a. The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Agreement. Neither party may withhold performance of winding up provisions solely based on nonpayment of fees or expenses accrued up to the time of termination;

b. Contractor shall satisfactorily complete work in progress at the agreed rate, or a pro rata basis if necessary, if so requested by County;

c. Contractor shall execute any documents and take any actions necessary to effectuate an assignment of this contract if so requested by the County;

d. Contractor shall preserve, protect and promptly deliver into County possession all proprietary information

e. Notwithstanding the above, Contractor shall not be relieved of any liability to the County for damages sustained by the County by virtue of any breach of this Agreement by the Contractor, and the County may withhold any payments to the Contractor for the purposes of set-off until such time as the exact amount of damages due the County from the Contractor may be determined.

ARTICLE 13 - NONDISCLOSURE OF PROPRIETARY INFORMATION

Contractor shall consider all information provided by County to be proprietary unless such information is available from public sources, was known to Contractor prior to the execution of this Agreement, was received by Contractor from a third-party source not under any obligation of confidentiality to the County or is required by law or ordered to be disclosed in a regulatory or judicial proceeding. Contractor shall not publish or disclose proprietary information for any purpose other than the performance of the Services without the prior written authorization of County or in response to legal process or as required by the regulations of public entities.

ARTICLE 14 – COMPLIANCE WITH FEDERAL REQUIREMENTS

Unless waived in writing by the County, Contractor must comply with all applicable federal laws, codes, regulations, and guidelines including, but not limited to, the requirements set forth in Exhibit C – FEDERAL CONTRACT PROVISIONS. The failure to comply with all applicable federal laws, codes, regulations, and guidelines, including requirements set forth in Exhibit C, shall constitute a material breach of this Agreement.

ARTICLE 15 - NOTICE

Notices and other communications in connection with this Agreement shall be in writing and directed to the parties at the addresses stated in this Agreement. Email or facsimile shall be used to provide notice and shall be considered given on the date the notice is sent to the recipient's address as stated in this Agreement.

To County:	To Contractor:
Chris Sarman Washoe County Assessor 1001 East 9th Street Reno, NV 89512	Chip Bourgeault, President Government Tax Advisors, LLC 16011 Lancaster Hwy A #327 Charlotte, NC 28277

Nothing contained in this Article shall be construed to restrict the transmission of routine communications between representatives of Contractor and County.

ARTICLE 16 - UNCONTROLLABLE FORCES

Neither County nor Contractor shall be considered to be in default of this Agreement if delays in or failure of performance shall be due to uncontrollable forces the effect of which, by the exercise of reasonable diligence, the non-performing party could not avoid and is not reasonably foreseeable at the time of entering into this Agreement. The term "uncontrollable forces" shall mean any event which results in the prevention or delay of performance by a party of its obligations under this Agreement and which is beyond the control of the non-performing party. It includes, but is not limited

to, fire, flood, earthquakes, storms, lightning, epidemic, war, riot, civil disturbance, sabotage, inability to procure permits, licenses, or authorizations from any state, local, or federal agency or person for any of the supplies, materials, accesses, or services required to be provided by either County or Contractor under this Agreement, strikes, work slowdowns or other labor disturbances, and judicial restraint. Contractor shall be paid for services performed prior to the delay plus related costs incurred attributable to the delay.

Neither Party shall, however, be excused from performance if nonperformance is due to uncontrollable forces which are removable or remediable nor which the non-performing Party could have, with reasonable dispatch removed or remedied. The provisions of this Article shall not be interpreted or construed to require Contractor or County to prevent, settle, or otherwise avoid a strike, work slowdown, or other labor action. The non-performing Party shall upon being prevented or delayed from performance by an uncontrollable force, immediately give written notice to the other Party describing the circumstances and uncontrollable forces preventing continued performance of the obligations of this Agreement.

ARTICLE 17 - GOVERNING LAW-VENUE

Nevada law governs this Agreement and all adversarial proceedings arising out of this Agreement or arising out of planning or constructing the Project outlined in Article 2 – Services to be Performed by Contractor. Venue for all adversarial proceedings arising out of this Agreement or arising out of planning or constructing the Project outlined in Article 2 – Services to be Performed by Contractor shall be in state district court in Washoe County, Nevada.

ARTICLE 18 - MISCELLANEOUS

17.1 Nonwaiver

A waiver by either County or Contractor of any breach of this Agreement shall not be binding upon the waiving Party unless such waiver is in writing. In the event of a written waiver, such a waiver shall not affect the waiving party's rights with respect to any other or further breach.

17.2 Severability

If any provision of this Agreement is held to be unenforceable, then that provision is to be construed either by modifying it to the minimum extent necessary to make it enforceable or disregarding it. If an unenforceable provision is modified or disregarded in accordance with this Article 17, the rest of the Agreement is to remain in effect as written, and the unenforceable provision is to remain as written in any circumstances other than those in which the provision is held to be unenforceable.

17.3 Attorney Fees

The prevailing party in any dispute arising out this Agreement or Contractor's work described in Exhibit A – Scope of Work, is entitled to reasonable costs and attorneys' fees.

ARTICLE 19 - INTEGRATION AND MODIFICATION

This Agreement represents the entire and integrated agreement between the Parties and supersedes all prior negotiations, representations, or agreements, either written or oral. This Agreement may be amended only by a written instrument signed by each of the Parties. Unless otherwise specified in writing, if there is any inconsistency between the terms of this Agreement and any other agreement between the Parties, the terms of this Agreement shall control.

In the event of any conflict between the documents that make up this Agreement, the documents will prevail in the following order: the Agreement for Professional Consulting Services Agreement, Insurance Exhibit "B" and then any other agreement / exhibits.

ARTICLE 20 - SUCCESSORS AND ASSIGNS

County and Contractor each binds itself and its directors, officers, partners, successors, executors, administrators, assigns and legal representatives to the other party to this Agreement and to the partners, successors, executors, administrators, assigns, and legal representatives of such other party, in respect to all covenants, agreements, and obligations of this Agreement.

ARTICLE 21 - ASSIGNMENT

Neither County nor Contractor shall assign, sublet, or transfer any rights under or interest in (including, but without limitation, monies that may become due or monies that are due) this Agreement without the written consent of the other, except to the extent that the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent Contractor from employing such independent contractors, associates, and subcontractors, as he may deem appropriate to assist him in the performance of the Services hereunder.

ARTICLE 22 - OWNERSHIP OF DOCUMENTS AND PRODUCTS

Unless otherwise specified in Exhibit A, Contractor assigns to County all rights to all products, reports, documents, photographs, videos, data, and drawings produced by Contractor as a result of its services to County during the term of this Agreement. All such materials shall be delivered into County possession by Contractor upon completion, termination, or cancellation of this Agreement.

ARTICLE 23 - THIRD PARTY RIGHTS

Nothing herein shall be construed to give any rights or benefits to anyone other than County and Contractor.

ARTICLE 24 – INDEMNIFICATION AND INSURANCE

Washoe County has established specific indemnification and insurance requirements for agreements/contracts with contractors, engineers, and architects to help assure that reasonable insurance coverage is maintained. Indemnification and hold harmless clauses are intended to assure that contractors accept and are able to pay for the loss or liability related to their activities. Exhibit "B" Insurance Specifications is included by reference. All conditions and requirements identified in this exhibit shall be completed prior to the commencement of any work under this Agreement.

ARTICLE 25 – LIMITED LIABILITY

County will not waive and intends to assert available defenses and limitations contained in Chapter 41 of the Nevada Revised Statues. Contract liability of both parties shall not be subject to punitive damages. Actual damages for the County's breach of this Agreement shall never exceed the amount of funds that have been appropriated for payment under this Agreement, but not yet paid, for the fiscal year budget in existence at the time of the breach.

ARTICLE 26 – LOBBYING

Contractor agrees, whether expressly prohibited by federal law, or otherwise, that no funding associated with this Agreement will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influencing for any purpose the following:

26.1 Any federal, state, county or local agency, legislature, commission, counsel or board:

26.2 Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or

26.3 Any officer or employee of any federal, state, county or local agency, legislature, commission, counsel or board.

Contractor agrees to conform to the regarding influence lobbying requirements as set forth in the Byrd Anti-lobbying Amendment, 31 U.S.C. 1352.

ARTICLE 27 - ORGANIZATION'S CERTIFICATION

Contractor, its principals and agents, to the best of its knowledge and belief:

a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal or state department or agency;

b) Have not within a three year period preceding this Agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

c) Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in (ii) above;

d) Have not within a three-year period preceding this Agreement had one or more public transactions (Federal, State, or local) terminated for cause or default; and

e) Understand that a false statement on this certification may be grounds for rejection or termination of this Agreement. In addition, under 18 USC Sec. 1001, a false statement may result in a fine of up to $10,000 or imprisonment for up to 5 years, or both.

IN WITNESS WHEREOF, the parties have executed this Agreement.

WASHOE COUNTY:	CONTRACTOR:
Dated this ___ day of _____, 2019	Dated this 05 day of May, 2019 26
By _____	By _____
Mark Stewart Purchasing & Contracts Manager	Chip Bourgeault, President Government Tax Advisors, LLC

Exhibit A – Scope of Work: See attached GovTax proposal dated 02/11/2026.

EXHIBIT A

GovTax
Trusted Advisors in Tax Compliance

Proposal for Business Personal Property Audit Services

Prepared for: Washoe County
Prepared by: Chip Bourgeault, President
Date: 02/11/2026

Executive Summary

Government Tax Advisors, LLC (GovTax) is pleased to offer our services in support of Washoe County's mission to ensure fairness and equity in business personal property taxation. We specialize in conducting professional, transparent, and respectful audits that identify underreported property, return revenue to the County, and uphold the integrity of the tax system.

GovTax was formed to deliver business personal property audit services with direct leadership involvement, drawing on decades of leadership experience and long-standing professional relationships with county assessors nationwide, including in Nevada. Our firm is led by Chip Bourgeault, a 23-year veteran in the field of property tax auditing, with extensive experience managing county audit programs throughout the country. GovTax combines trusted technical knowledge with a tailored, relationship-first approach.

We propose a collaborative audit program focused on the most meaningful segments of the business personal property tax base.

We would be honored to serve as an extension of your office and a trusted partner in advancing fairness and equity in taxation throughout Washoe County.

Sincerely,

Chip Bourgeault
President, Government Tax Advisors, LLC

About Government Tax Advisors

Government Tax Advisors, LLC (GovTax) is a professional services firm focused exclusively on supporting local governments with business personal property tax audit services. We partner with counties to improve taxpayer compliance, recover underreported value, and promote fairness and equity in the local tax base.

Our firm was founded to combine deep audit expertise with a relationship-centered approach, placing a strong emphasis on professionalism, transparency, and client service. Our programs are tailored to the specific goals and tax base of each county, and we work collaboratively with County Assessor offices to ensure alignment, trust, and consistency throughout every engagement. Every audit program is led directly by GovTax leadership to ensure high-quality results and responsive communication.

Our Mission

GovTax exists to help counties achieve fairness and equity in taxation by ensuring compliance through professional, respectful audits. We operate as a seamless extension of your office, upholding the standards of your team while delivering high-quality results.

Operating Principles

Integrity
Doing the work the right way, without compromise

Fairness
Ensuring consistent and equitable treatment across taxpayers

Transparency
Clear documentation, clear communication, no surprises

Professionalism
Respectful interactions with taxpayers and county staff

Accuracy
Technically sound, defensible audit conclusions

Key Personnel

Chip Bourgeault, President

Chip Bourgeault brings 23+ years of experience in business personal property tax audits and local government compliance. He has personally audited thousands of businesses and led some of the largest business personal property audit programs in the country.

His background spans every stage of the audit lifecycle, from hands-on audit work to managing state-wide programs and supporting counties through appeals at all levels. He has held progressively senior leadership roles overseeing auditors, analysts, and operational staff across the country.

Prior to founding Government Tax Advisors, Chip served as Chief Strategy Officer at Tax Management Associates, Inc., where he directed audit operations, system modernization, and digital transformation initiatives. His experience includes:

- Direct oversight of audit programs for business personal property.
- Development and design of industry leading audit templates and audit tracking software.
- Management of teams conducting thousands of business personal property tax audits annually.
- Leadership of client engagements, system implementations, and strategic growth initiatives across multiple jurisdictions.
- Frequent speaker at Assessor conferences, serving as a trusted technical voice in the field.

Chip will lead this engagement personally, providing both strategic oversight and hands-on audit execution, including direct involvement in technical audits, taxpayer communications, and appeals representation when needed.

Emily Williams, Senior Audit Analyst

Emily Williams has 18+ years of experience in business personal property tax audit programs, including more than a decade in audit support operations before transitioning into technical auditing. Her experience was initially gained at Tax Management Associates, where she supported multiple county audit programs before joining GovTax.

Emily began her career in support services, where she was responsible for onboarding new clients, obtaining audit authorizations, gathering listing records and county documentation, and managing workflow between counties and audit teams, and drafting formal audit correspondence. This foundation gave her a deep operational understanding of how to execute large-scale audit programs efficiently while maintaining quality and compliance.

She later transitioned into a technical audit role, applying her operational knowledge to hands-on audit reviews, project management, and appeals support. She is highly experienced in technical audit best practices and compliance procedures, bringing a strong foundation in business personal property tax auditing that translates effectively across state lines. Her dual perspective makes her a valuable asset to the GovTax team, ensuring accurate audits and smooth coordination from start to finish. Her experience applying audit standards across multiple jurisdictions translates well to Nevada's statutory and guidance-based framework.

Emily will support this engagement through taxpayer contact, technical audit execution, and preparation of audit correspondence, ensuring a coordinated and professional experience throughout the process.

Our Approach

Our audit philosophy is built on professionalism, transparency, and partnership. We recognize that we are acting as an extension of the County Assessor's Office, and we take that responsibility seriously. Our approach is designed to balance thoroughness with respect, ensuring that taxpayers are treated fairly while delivering accurate and defensible audit results to the County.

Key elements of our approach include:

- **Structured, transparent methodology**
  Each audit follows a clearly defined process, from taxpayer notification and document request to final audit finding or no-change determinations. All steps are fully documented, and all workpapers are available for County review at any point.

- **Respectful and educational taxpayer interaction**
  We treat every taxpayer with professionalism and respect. Our auditors are trained to educate business owners and bookkeepers on proper listing practices, not just to enforce compliance. This reduces friction and improves future accuracy.

- **Collaborative program design**
  We work with each County to determine audit volume, account targeting strategies, and communication preferences. Programs are tailored to your staffing, budget, and compliance needs.

- **Appeal support**
  We provide appeal defense, from informal reviews to County Board of Equalization hearings and the State Board of Equalization. Our auditors stand behind their work and are fully prepared to represent the County throughout the process.

- **Direct leadership involvement**
  Every GovTax program is led by firm leadership. County staff always have access to a decision-maker and subject matter expert, ensuring clear communication and reliable follow-through.

Audit Workflow

Our audit process is structured to ensure consistency, transparency, and partnership with the County and its taxpayers. Every step is documented, reviewed, and approved to uphold the County's authority and ensure taxpayer confidence in the process.

1. County Selection and File Setup

The County determines which accounts to audit based on its goals, priorities, or internal referral lists. Methodology of selection may include, but are not limited to assessed value tiers, industry type, historical listing patterns, and time since last audit. Once selected, GovTax builds each file into our internal system, preparing for scheduling, documentation, and tracking throughout the audit.

2. Initial Taxpayer Notification

We send an introductory letter to the taxpayer, clearly identifying the partnership between GovTax and the County and explaining that their account has been selected for audit. This letter allows the taxpayer to verify the legitimacy of the audit and encourages them to begin gathering relevant documentation. It also provides early notice before scheduling begins, minimizing surprise and improving cooperation.

3. Appointment Scheduling and Document Request

Following the initial letter, our audit team contacts the taxpayer to formally schedule the audit and request supporting documentation. We aim to establish a mutually convenient date and time, typically within a reasonable window. Once scheduled, we send a formal appointment letter confirming the date, time, and location of the audit, along with a checklist of the documents to be reviewed.

4. Audit Fieldwork

The audit itself includes a thorough review of the taxpayer's records, including fixed asset listings, general ledgers, depreciation schedules, prior tax listings, and other financial documents. Our auditors work directly with the taxpayer or their representative to review and reconcile the reported data.

In many cases, a **site inspection** is also conducted to verify assets in use and confirm that listed assets match physical inventory. Site visits can also help determine real versus personal property considerations where applicable, whether expensed items are being held beyond the year of deduction, or clarify whether specific assets should be considered taxable based on context of use. This is particularly helpful when asset names are vague or ambiguous, and physical inspection is needed to classify them properly.

5. Post-Audit Review with Taxpayer

After completing the audit, our auditor conducts a final review meeting with the taxpayer. We explain the findings, answer questions, and guide them through the reasoning behind any adjustments. This review promotes transparency and gives the taxpayer a clear understanding of the results before any formal correspondence is issued.

6. Issuance of Results

Based on the outcome of the audit, the County sends either a **Notice of Assessment Change** (if findings are made) or a **No Change Letter** (if no material discrepancies are identified). All formal correspondence is prepared by GovTax but issued under the authority of the County Assessor.

7. Appeals Process and Support

If the taxpayer disagrees with the audit findings, they may appeal. GovTax provides full support throughout the appeal process, including informal reviews, County Board of Equalization hearings, and representation before the State Board of Equalization if necessary.

8. County Oversight Throughout

At every stage, GovTax operates under the direction and approval of the County. **All formal letters are reviewed and approved by the County Assessor's Office before being sent to the taxpayer.** This ensures the County retains full control over the process and that GovTax is always operating within the scope of authority. This level of oversight also protects the County during appeals by demonstrating that all audit actions were taken under its direction.

9. Reporting and Communication

Throughout the program, GovTax maintains clear and consistent communication with the County to ensure transparency and oversight. We have custom audit management software with real-time status tracking on all audits. This includes dashboards that can instantly generate progress reports summarizing each audit's status, schedule, correspondence history, audit findings, and outcomes. All audit documentation is organized and delivered, including reconciliations, supporting schedules, and summary reports. Each engagement is managed under the direct oversight of Chip Bourgeault, ensuring continuity, responsiveness, and accountability at every stage of the audit process.

Proposed Audit Program for the County

Total annual cost not to exceed $350,000

Government Tax Advisors proposes a business personal property audit program on accounts with an assessed value of $50,000 and greater. **We recommend the County consider auditing accounts that fall into Tiers 1 -8 in the table below**. While these accounts generally represent around 20% of the listings by count, they often comprise 80% or more of the County's total assessed business personal property value. This concentration of value makes them the most impactful group to review from both an equity and fiscal responsibility standpoint.

Accounts in Tier 0 are often managed internally by counties or referred selectively for audit where specific risk indicators or reporting concerns exist. The county may include Tier 0 accounts for audit as they deem appropriate.

Recommended Audit Program

Tier	Taxable Value Range	Assessed Value Range	Fee
Tier 0	$0 – $49,999	$0 – $17,499	$750
Tier 1	$50,000 – $399,999	$17,500 – $139,999	$775
Tier 2	$400,000 – $999,999	$140,000 – $349,999	$1,500
Tier 3	$1,000,000 – $4,999,999	$350,000 – $1,749,999	$2,250
Tier 4	$5,000,000 – $9,999,999	$1,750,000 – $3,499,999	$5,000
Tier 5	$10,000,000 – $24,999,999	$3,500,000 – $8,749,999	$8,000
Tier 6	$25,000,000 – $49,999,999	$8,750,000 – $17,499,999	$10,000
Tier 7	$50,000,000 – $99,999,999	$17,500,000 – $34,999,999	$10,000
Tier 8	$100,000,000 and up	$35,000,000 and up	$10,000

Final selection will be made in collaboration with the County Assessor's Office to ensure transparency and alignment with internal priorities.

All audit labor, travel, and appeal support included. County is only responsible for postage and record access.

Additional Commitments and Contract Parameters

Customer-Facing Portal Commitment

GovTax will develop and deploy a functioning customer-facing portal by the beginning of the second auditing season, commencing July 1, 2027.

The portal will include a dashboard providing real-time auditing statistics, program progress tracking, and key audit metrics designed to support transparency and oversight. The portal will be accessible to authorized County personnel and will reflect live audit status information from GovTax's audit management system.

First-Year Performance Provision

In the event that services provided under the Agreement are deemed unsatisfactory during the first year of the contract term, Washoe County reserves the right to terminate the Agreement prior to the commencement of the second year.

Upon such termination, the Agreement shall be considered null and void. Neither party shall have any further obligations beyond those incurred prior to termination.

Audit Completion Deadline

All audits required under this Agreement shall be completed no later than March 1 of each calendar year, unless otherwise agreed in writing by both parties.

Contract Term

This Agreement shall commence on the Effective Date and shall remain in full force and effect for a period of five (5) years, unless earlier terminated in accordance with the provisions of the Agreement.

What Sets GovTax Apart

- Leadership with 23 years of audit experience and assessor relationships
- Personal service with direct company leadership involvement
- Team with a combined 40+ years of property tax and audit experience
- Professional, transparent, and respectful audit approach
- Tailored program design
- Full appeal support
- Custom audit management system with real-time tracking and reporting
- Trusted by peers in local government

References

Catawba County, NC
Brian Myers | Tax Administrator
bmyers@catawbacountync.gov
828.465.8416

Cleveland County, NC
Sherry Lavender | Tax Administrator
sherry.lavender@clevelandcountync.gov
704-476-3038

Lincoln County, NC
Susan Sain | Tax Administrator
ssain@lincolncountync.gov
704.736.8540

Additional references available upon request

Next Steps

To move forward:

1. Confirm interest
2. Review and execute contract agreement
3. Schedule onboarding meeting
4. Finalize audit volume and select audit accounts
5. Provide export or access to listings for selected accounts

Contact:

Chip Bourgeault
President, Government Tax Advisors, LLC
704-840-8972
Chip@GovTaxAdvisors.com

EXHIBIT B

INSURANCE, HOLD HARMLESS AND INDEMNIFICATION REQUIREMENTS FOR PROFESSIONAL SERVICE AGREEMENTS BUSINESS PERSONAL PROPERTY AUDIT SERVICES

INDEMNIFICATION

CONTRACTOR Liability

As respects acts, errors or omissions in the performance of CONTRACTOR services, CONTRACTOR agrees to indemnify and hold harmless COUNTY, its officers, agents, employees, and volunteers from and against any and all claims, demands, defense costs, or liability to the extent caused by CONTRACTOR'S negligent acts, errors or omissions in the performance of its CONTRACTOR services under the terms of this agreement.

CONTRACTOR further agrees to defend COUNTY and assume all costs, expenses and liabilities of any nature to which COUNTY may be subjected as a result of any claim, demand, action or cause of action arising out of the negligent acts, errors or omissions of CONTRACTOR or its Sub-contractor in the performance of their CONTRACTOR services under the Agreement.

General Liability

As respects all acts or omissions which do not arise directly out of the performance of CONTRACTOR services, including but not limited to those acts or omissions normally covered by general and automobile liability insurance, CONTRACTOR agrees to indemnify, defend (at COUNTY'S option), and hold harmless COUNTY, its officers, agents, employees, and volunteers from and against any and all claims, demands, defense costs, or liability arising out of any acts or omissions of CONTRACTOR (or Sub-contractor, if any) while acting under the terms of this agreement; excepting those which arise out of the negligence of COUNTY.

In determining the nature of the claim against COUNTY, the incident underlying the claim shall determine the nature of the claim, notwithstanding the form of the allegations against COUNTY.

GENERAL REQUIREMENTS

COUNTY requires that CONTRACTOR purchase Industrial Insurance (Workers' Compensation), General and Auto Liability, and Professional Errors and Omissions Liability Insurance as described below against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work here under by CONTRACTOR, its agents, representatives, employees or Sub-contractors. The cost of all such insurance shall be borne by CONTRACTOR.

INDUSTRIAL INSURANCE

It is understood and agreed that there shall be no Industrial Insurance coverage provided for CONTRACTOR or any Sub-contractor by COUNTY. CONTRACTOR agrees, as a precondition to the performance of any work under this Agreement and as a precondition to any obligation of the COUNTY to make any payment under this Agreement to provide COUNTY with a certificate issued by an insurer in accordance with NRS 616B.627 and NRS 617.210.

If CONTRACTOR or Sub-contractor is a sole proprietor, coverage for the sole proprietor must be purchased and evidence of coverage must appear on the Certificate of Insurance. Such requirement may be waived for a sole proprietor who does not use the services of any employees, subcontractors, or independent contractors and completes an Affirmation of Compliance pursuant to NRS 616B627.

Should CONTRACTOR be self-funded for Industrial insurance, CONTRACTOR shall so notify COUNTY in writing prior to the signing of any agreement. COUNTY reserves the right to approve said retentions and may request additional documentation, financial or otherwise for review prior to the signing of any agreement.

MINIMUM LIMITS OF INSURANCE

CONTRACTOR shall maintain coverages and limits no less than:

1. General Liability: $N/A combined single limit per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, the general aggregate limit shall be increased to equal twice the required occurrence limit or revised to apply separately to this project or location.

2. Automobile Liability: $N/A combined single limit per accident for bodily injury and property damage. No aggregate limit may apply.

3. Professional Errors and Omissions Liability: $1,000,000 per occurrence and $ 3,000,000 as an annual aggregate. Premium costs incurred to increase CONTRACTOR'S insurance levels to meet minimum contract limits shall be borne by the CONTRACTOR at no cost to the COUNTY.

   CONTRACTOR will maintain PROFESSIONAL liability insurance during the term of this Agreement and for a period of three (3) years from the date of substantial completion of the project. In the event that CONTRACTOR goes out of business during the term of this Agreement or the three (3) year period described above, CONTRACTOR shall purchase Extended Reporting Coverage for claims arising out of CONTRACTOR'S negligent acts, errors and omissions committed during the term of the Professional Liability Policy.

DEDUCTIBLES AND SELF-INSURED RETENTIONS

Any deductibles or self-insured retentions must be declared to and approved by the COUNTY Risk Management Division prior to the start of work under this Agreement. COUNTY reserves the right to request additional documentation, financial or otherwise prior to giving its approval of the deductibles and self-insured retention and prior to executing the underlying agreement. Any changes to the deductibles or self-insured retentions made during the term of this Agreement or during the term of any policy must be approved by the COUNTY Risk Manager prior to the change taking effect.

OTHER INSURANCE PROVISIONS

The policies are to contain, or be endorsed to contain, the following provisions:

1. General Liability Coverages

   a. COUNTY, its officers, agents, employees and volunteers are to be covered as additional insureds as respects: liability arising out of activities performed by or on behalf of CONTRACTOR, including the insured's general supervision of CONTRACTOR; products and completed operations of CONTRACTOR; or premises owned, occupied or used by CONTRACTOR. The coverage shall contain no special limitations on the scope of protection afforded to the additional insureds, nor shall the rights of the additional insured be affected by the insured's duties after an accident or loss.

   b. CONTRACTOR'S insurance coverage shall be primary insurance as respects COUNTY, its officers, agents, employees and volunteers. Any insurance or self-insurance maintained by COUNTY, its officers, agents, employees or volunteers shall be excess of CONTRACTOR'S insurance and shall not contribute with it in any way.

c. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to COUNTY, its officers, agents, employees or volunteers.

d. CONTRACTOR'S insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

e. CONTRACTOR'S insurance coverage shall be endorsed to state that coverage shall not be suspended, voided, canceled or non-renewed by either party, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to COUNTY except for nonpayment of premium.

ACCEPTABILITY OF INSURERS

Insurance is to be placed with insurers with a Best's rating of no less than A-: VII. COUNTY with the approval of the Risk Manager may accept coverage with carriers having lower Best's ratings upon review of financial information concerning CONTRACTOR and insurance carrier. COUNTY reserves the right to require that the CONTRACTOR'S insurer be a licensed and admitted insurer in the State of Nevada, or on the Insurance Commissioner's approved but not admitted list.

VERIFICATION OF COVERAGE

CONTRACTOR shall furnish COUNTY with certificates of insurance and with original endorsements affecting coverage required by this exhibit. The certificates and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates are to be on forms approved by COUNTY. ***All certificates and endorsements are to be addressed to the specific COUNTY contracting department and be received and approved by COUNTY before work commences.*** COUNTY reserves the right to require complete, certified copies of all required insurance policies, at any time.

SUB-CONTRACTORS

CONTRACTOR shall include all Sub-contractors as insureds under its policies or furnish separate certificates and endorsements for each Sub-contractor. Sub-contractor shall be subject to all of the requirements stated herein.

MISCELLANEOUS CONDITIONS

1. CONTRACTOR shall be responsible for and remedy all damage or loss to any property, including property of COUNTY, caused in whole or in part by CONTRACTOR, any Sub-contractor, or anyone employed, directed or supervised by CONTRACTOR.

2. Nothing herein contained shall be construed as limiting in any way the extent to which CONTRACTOR may be held responsible for payment of damages to persons or property resulting from its operations or the operations of any Sub-contractors under it.

3. In addition to any other remedies COUNTY may have if CONTRACTOR fails to provide or maintain any insurance policies or policy endorsements to the extent and within the time herein required, COUNTY may, at its sole option:

   a. Order CONTRACTOR to stop work under this Agreement and/or withhold any payments which become due CONTRACTOR here under until CONTRACTOR demonstrates compliance with the requirements hereof;

   b. Terminate the Agreement.

ATTACHEMENT X -FEDERAL CLAUSES

(A) Contracts for more than the Simplified Acquisition Threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or Breach Contract Terms, and provide for such sanctions and penalties as appropriate.

(B) Termination for Cause and for Convenience by the non-Federal entity

In addition to other provisions of this agreement, county has the right to terminate the agreement without cause at any time upon giving contractor seven (7) days written notice. In the event the agreement is terminated by county in accordance with this provision, county agrees to pay contractor for all work satisfactorily completed.

(C) Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(1) This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the contractor is required to verify that none of the contractor's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

(2) The contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

(3) This certification is a material representation of fact relied upon by COUNTY. If it is later determined that the contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to COUNTY, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

(4) The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

(D) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) - Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

Contractors who apply or bid for an award of $100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for

influencing or attempting to influence an officer or employee of any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the awarding agency.

CERTIFICATION REGARDING LOBBYING

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents of all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, United States Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Organization: Government Tax Advisors, LLC

Street address: 16011 Lancaster Hwy A #327

City, State, Zip: Charlotte, NC 28277

CERTIFIED BY: Chip Bourgeault

TITLE: President

(signature) 05/04/2026 (date)

(E) Procurement of Recovered Materials § 200.323. A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

1. In the performance of this contract, the Contractor shall make maximum use of products containing recovered materials that are EPA-designated items unless the product cannot be acquired-

- Competitively within a timeframe providing for compliance with the contract performance schedule;
- Meeting contract performance requirements; or
- At a reasonable price.

2. Information about this requirement, along with the list of EPA-designated items, is available at EPA's Comprehensive Procurement Guidelines web site, https://www.epa.gov/smm/comprehensive- procurement-guideline-cpg-program.

3. The Contractor also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act."

(F) Domestic Preferences for Procurements § 200.322. As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award. For purposes of this section: "produced in United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States; and "Manufactured Products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass; including optical fiber; and lumber.

(G) Access and Retention of Records

(1) The Contractor agrees to provide the COUNTY, and the U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, Administrator, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions.

(2) The Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

(3) The Contractor agrees to provide the U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.

(H) Compliance with Federal Law, Regulations, and Executive Orders

This is an acknowledgement that Federal financial assistance will be used to fund all or a portion of the contract. The contractor will comply with all applicable Federal law, regulations, executive orders.

(I) Fraud and False or Fraudulent Statements or Related Acts

Fraud and False or Fraudulent Statements or Related Acts 31 U.S.C. Chap. 38. The Contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the Contractor's actions pertaining to this contract.

(J) Hatch Act. Neither CONTRACTOR program nor the funds provided therefore, nor the personnel employed in the administration of the program shall be in any way or to any extent engaged in the conduct of political activities in contravention of Chapter 15 of Title 5, United States Code.

(K) Drug-Free Workplace Requirements. CONTRACTOR agrees to conform to the guidelines set forth in the certification regarding Drug-Free Workplace Requirements. PROVIDER certifies that it will provide a drug-free workplace by:

- **a.** Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- **b.** Establishing a drug-free awareness program to inform employees about:
  - **1.** The dangers of drug abuse in the workplace;
  - **2.** The grantee's policy of maintaining a drug-free workplace;
  - **3.** Any available drug counseling, rehabilitation, and employee assistance programs; and
  - **4.** The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- **c.** Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (1);
- **d.** Notifying the employee in the statement required by paragraph (1) that, as a condition of employment under the grant, the employee will:
  - **1.** Abide by the terms of the statement; and
  - **2.** Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction;
- **e.** Notifying the agency within ten days after receiving notice under subparagraph (4) (b) from an employee or otherwise receiving actual notice of such convictions;
- **f.** Taking one of the following actions, within 30 days of receiving notice under subparagraph (4) (b), with respect to any employee who is so convicted;
  - **1.** Taking appropriate personnel action against such employee, up to and including termination; or
  - **2.** Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- **g.** Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (1), (2), (3), (4), (5) and (6).

(L) Boycott Certification. Pursuant to NRS 332.065, By signature of this contract, all parties acknowledge, agree, and certify that no party is currently engaged in a boycott of Israel; and further, all parties agree not to engage in any form of boycott of Israel for the duration of the contract period and any subsequent contract renewals, if applicable.

(M) Vietnam Veterans. The CONTRACTOR agrees to comply with Section 402-Affirmative Action for Disabled Veterans and Veterans of the Vietnam Era Act.

(N) Americans with Disabilities Act. The CONTRACTOR agrees to comply with any federal regulations issued pursuant to the Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act of 1973, as amended.

(O) No Obligation by Federal Government

The Federal Government is not a party to this contract and is not subject to any obligations or liabilities to the non-Federal entity, contractor, or any other party pertaining to any matter resulting from the contract.

(P) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended - Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

Compliance with Clean Air Act

(1) The contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.

(2) The contractor agrees to report each violation to the COUNTY and understands and agrees that the COUNTY will, in turn, report each violation as required to assure notification to the federal funding agency, and the appropriate Environmental Protection Agency Regional Office.

(3) The contractor agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with Federal assistance.

Compliance with Federal Water Pollution Control Act

(1) The contractor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.

(2) The contractor agrees to report each violation to the COUNTY and understands and agrees that the COUNTY will, in turn, report each violation as required to assure notification to the federal funding agency, and the appropriate Environmental Protection Agency Regional Office.

(3) The contractor agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with Federal assistance.

(Q) Prohibition on Certain Telecommunications and Video Surveillance services or equipment § 200.216. Prohibited from obligating or expending funds to enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).