

**INDEPENDENT CONTRACTOR AGREEMENT**  
**FOR PROFESSIONAL SERVICES**

This Consultant Agreement ("Agreement") is made as of the 1st day of January 2025 between the local government of Rockdale County Georgia, Tax Commissioner's Office, (hereafter "County") and MAS-BEN Enterprises, LLC (Mark Anthony Scott, President) (hereafter "Consultant"), collectively referred to as the "Parties," individually may be referred to as "Party."

In consideration of the mutual promises and conditions contained in this Agreement, the Parties agree as follows:

**1. Services and Obligations of Consultant**

**1.1 Scope of Services**

During the term of this Agreement, Consultant shall provide the Rockdale County Tax Commissioner's Office professional support services described in Exhibit "A", attached hereto and made a part hereof, which shall describe in detail the services to be provided and the compensation for performance and completion of such services.

**1.2 Method of Performing Services**

Consultant shall determine the method, details and means of performing the services described in Exhibit "A."

**1.3 Periodic Progress Reports**

Consultant shall provide periodic progress updates at the discretion of the County on a bi-weekly or monthly basis on a date, time and place mutually agreed to by the parties.

**1.4 Expenses**

Consultant shall be responsible for all expenses incurred by Consultant unless approved by the County in writing prior to incurring the expenses.

**2. Non-Employment Relationship between County and Consultant**

**2.1 Consultant Relationship**

Nothing in this Agreement shall be construed to create an employer-employee relationship between the Parties. This Agreement shall not render the County an employer, partner, agent of or joint venturer with Consultant for any purpose. Consultant shall have no claim against the County for vacation pay, sick leave, retirement, social security, workers' compensation, health or disability benefits, unemployment insurance benefits, or employee benefits of any kind whatsoever. The consideration set forth in the Consultant Service Agreement shall be the sole payment for services rendered.

## **2.2 Withholding Taxes and Benefits**

Consultant will be responsible for withholding, accruing and paying all income, social security and other taxes and amounts required by law for the Consulting Fees and all payments to Staff, if any. Consultant shall also be responsible for all statutory insurance and other benefits required by law for Consultant and Staff and all other benefits promised to Staff by Consultant, if any. Consultant shall provide the County with a completed W-9 form.

## **2.3 Confidentiality**

The Parties agree that during the term of this Agreement, the Parties may disclose confidential information to the other Party. Parties agree not to disclose any confidential information to third Parties without the express permission of the other Party. Information designated as confidential information shall remain confidential until the Parties designate it otherwise or until the information becomes public through no fault of the other Party.

## **3. Warranties**

### **3.1 Consultant Warranties**

Consultant warrants that it has the right and authority to enter into this Agreement and that this Agreement does not violate the terms of any agreement between Consultant and any third party. If a license is required, Consultant warrants that they are licensed to perform the agreed-upon services enumerated in this Agreement, and covenants that Consultant shall maintain all valid licenses, permits and registrations to perform the agreed-upon services and on behalf of its employees and subagents. Further, Consultant warrants that it possesses the required expertise to render the services required by this Agreement.

### **3.2 Competent Work**

Consultant shall perform all services in a competent fashion in accordance with the applicable standards of the profession.

### **3.3 Representations and Warranties**

Consultant will make no representations, warranties, or commitments binding the County without the County's prior written consent.

## **4. County Prohibitions to Create a Safe Work Environment**

### **4.1 Drug/Alcohol — Free Workplace**

Consultant and all Staff, if any, shall not be in possession of or use of a controlled substance or marijuana during the performance of this Agreement. Consultant, and all Staff, if any, shall also adhere to the County's policies which prohibit the use of any alcohol products while on the premises.

### **4.2 Prohibition on Unlawful Discrimination and Harassment**

Consultant does not discriminate on the basis of race, color, national origin, sex, age, religion or disability in any employment policies and practices. Consultant prohibits unlawful discrimination or harassment, including sexual harassment. Consultants and

Staff, if any, shall not engage in unlawful harassment or discrimination while on the premises of the County.

**5. Term and Termination**

**5.1** This Agreement shall be effective as of the date first set forth above. The term of this Agreement shall be for a twenty-four (24) month ("Term") from the date of this Agreement through December 31, 2027. This Agreement shall automatically renew at the end of each renewal term unless terminated as provided below.

**5.2 Termination by Either Party**

This Agreement may be terminated for convenience by either party upon ninety (90) days written notice..

**5.3 Merger**

This Agreement shall not be terminated by the merger or consolidation of the County into or with any other entity

**5.4 Notices**

All notices required or permitted to be given under this Agreement shall be in writing (the "Notice") and deemed given when (a) hand delivered by the sender and properly received for by a responsible person of the receiving party, (b) deposited in the United States Mail, properly addressed, with sufficient postage affixed, via first class mail, return receipt requested, (c) via Federal Express, UPS or similar national overnight courier service with delivery charges prepaid; or (d) via facsimile with a copy sent that same day via (a), (b) or (c). All Notices shall be addressed as follows:

<u>County:</u>	<u>Consultant:</u>
Rockdale County Tax Commissioner Tisa Smart Washington 1088 West Avenue Conyers, GA 30012 770.278.7600	MAS-BEN Enterprises, LLC 3535 Peachtree Road, #520-215 Atlanta, GA 30326 678.640.5050

**6. Non-Exclusivity**

This Agreement is a non-exclusive agreement. Both Parties may enter into similar agreements with third parties.

**7. Indemnification**

Consultant hereby waives, releases, relinquishes, discharges and agrees to indemnify, protect and save harmless the County, its officers and employees, (collectively, Releases),

from any and all claims, demands, liabilities, losses, costs or expenses, including attorneys' fees, for any loss or damage for bodily injury, property damages and attorneys' fees related thereto caused by, growing out of, or otherwise happening in connection with this Agreement, due to any act or omission on the part of Consultant, its agents, employees, subcontractors, or others working at the direction or on behalf of Consultant. Consultant's obligation to indemnify any Releases shall survive the expiration or termination of this Agreement by either Party for any reason.

**8. Waiver**

The waiver by County of any breach of any provision contained in this Agreement shall not be deemed to be a waiver of such provision on any subsequent breach of the same or any other provision contained in this Agreement. Any such waiver must be in writing in order to be effective, and no such waiver or waivers shall serve to establish a course of performance between the Parties contradictory to the terms in this Agreement.

**9. Force Majeure**

Neither Party shall be liable for any loss or damage suffered by the other Party, directly or indirectly, as a result of the first Party's failure to perform, or delay in performing, any of its obligations contained in this Agreement (except any obligations to make payments hereunder), where such failure or delay is caused by circumstances beyond the first Party's control or which make performance commercially impracticable, including but not limited to fire, flood, storm or other natural disaster, explosion, accident, war, riot, civil disorder, government regulations or restrictions of any kind or any acts of any government, judicial action, power failure, acts of God or other natural circumstances.

**10. Publicity**

Consultant and County shall not release, without prior written approval, from the other Party, any publicity regarding the program or services provided herein, including but not limited to notices, information pamphlets, press releases, research, reports, signs and similar public notices prepared by or for either Party, identifying either Party receiving goods or services under this Agreement.

**11. Governing Law and Venue**

This Agreement shall be governed by the laws of the State of Georgia. Venue shall be in any court of competent jurisdiction in Rockdale County, Georgia.

**12. Titles, Captions and Headings**

The titles, captions and paragraph headings are inserted for convenience only and are in no way intended to interpret, define, or limit the scope or content of this Agreement.

**13. Insurance**

Contractor shall maintain insurance throughout the term of this Agreement that is consistent with industry standards.

**14. Counterparts**

This Agreement may be executed in separate counterparts. This Agreement shall be fully executed when each Party whose signature is required has signed at least one counterpart, even though no one counterpart contains all of the signatures of all the Parties to this Agreement. A scanned and/or photocopy of this document carries the same validity of an original agreement.

**15. Amendment**

This Agreement may not be modified or amended except by agreement in writing signed by the Parties hereto.

**16. Exhibits**

All exhibits attached to this Agreement are incorporated by reference into and made a part of this Agreement.

**17. Severability**

If any provision of this Agreement is held as a matter of law to be unenforceable or illegal, the remainder of the agreement shall be enforceable without such provision

**18. Entire Agreement**

The Parties acknowledge that this Agreement sets forth the entire agreement and understanding between the County and Consultant and fully supersedes any and all prior agreements or understanding among the Parties pertaining to the same subject matter. The County and Consultant affirm that the only consideration for their agreement to execute, and their execution of the Agreement, are the terms as stated herein, and that there are no other promises or agreement of any kind which have caused them to execute this Agreement. This Agreement and the covenants and conditions contained herein shall be binding upon and in use to the benefit of each of the Parties hereto and their respective successors, assigns and successors in title. The Parties further acknowledge that they fully understand the meaning and intent of this Agreement, including but not limited to its binding effect. The Parties acknowledge that they have had the benefit of consulting an attorney before executing this Agreement.

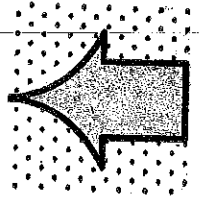
**19. Payment Terms**

County shall pay MAS-BEN monthly in the fixed amount of eight-thousand three hundred thirty-three dollars and thirty-three cents (\$8,333.33) for consultation services. Total not-to-exceed the amount of \$100,000 for the performance period. Billing will be every thirty (30) days.

Wherefore, the Parties, having read and understood the terms of this agreement, do hereby agree to such terms by execution of their signatures below.

**INSERT VENDOR NAME HERE**

**ROCKDALE COUNTY, GEORGIA**



By: \_\_\_\_\_  
Mark Anthony Scott, President  
Federal Tax I.D. Number: 45-1748859

By: \_\_\_\_\_  
Osborn Nesbitt, Sr., Chairman

Attest:  
  
\_\_\_\_\_

Attest:  
  
\_\_\_\_\_  
Jennifer Rutledge, Executive  
Director/County Clerk

Approved As to Form:  
  
\_\_\_\_\_  
M. Qader A. Baig, County Attorney

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# Exhibit A

For the Rockdale County Tax Commissioner, MAS-BEN Enterprises, LLC agrees to fully investigate and recommend a set of deliverables focusing on "next level services" to help modernize operations, improve taxpayer experiences, and optimize administrative efficiency as follows:

## **I. Strategic Plan Document for Service Innovations**

A. Objective: Define the mission, vision, and goals for implementing next-level services.

1. Outline goals for enhancing digital services, accessibility, customer support, and data transparency.
2. List specific objectives and key performance indicators (KPIs) to measure progress.
3. Address considerations for data security and compliance with Georgia's tax regulations.

## **II. Digital Taxpayer Portal Enhancement Proposal**

A. Objective: Provide a blueprint for a modern, user-friendly digital portal.

1. Proposal for portal functionalities, such as online property tax assessments, tax bill payments, and document retrieval.
2. Recommendations for mobile-friendly access and a robust FAQ section.
3. Plans for integrating live chat, support ticketing, and virtual assistance.

## **III. Community Outreach and Education Campaign**

1. Improve taxpayer knowledge about services and encourage digital engagement.
2. A public awareness campaign plan, including social media strategies, informational brochures, and video tutorials.
3. Outreach strategy for workshops, webinars, and "Tax Day" events to educate taxpayers on using digital tools.
4. Materials addressing common questions, how-tos for the digital portal, and information on digital security and fraud prevention.



#### **IV. Customer Experience Enhancement Plan**

1. Identify opportunities to improve service quality and taxpayer satisfaction.
2. Training program for customer service representatives focused on empathy, efficiency, and clarity in communication.
3. Implementation plan for real-time feedback collection and surveys to assess customer satisfaction.
4. Outline of enhancements for automated systems, such as phone and online, to ensure quicker responses.

#### **V. Enhanced Payment Options Proposal**

1. Expand accessible, secure, and convenient payment options.
2. Proposal to include various payment methods, such as credit/debit, e-check, digital wallets, and payment kiosks.
3. Pilot program proposal for installment payments and tax prepayment plans.
4. Outline of fraud prevention measures and partnership opportunities with trusted payment providers.

#### **VI. Data Analytics & Transparency Dashboard**

1. Improve transparency and data-driven decision-making.
2. Proposal for a public-facing dashboard showcasing tax data trends, payment compliance rates, and budget allocations.
3. Internal analytics tools to identify peak service times, payment patterns, and areas for efficiency improvement.
4. Training program outline for staff to use data effectively for resource planning and targeted taxpayer outreach.

#### **VII. Virtual Appointments and Remote Assistance Service Guide**

1. Provide virtual services for those unable to visit in person.
2. Implementation plan for a secure virtual meeting system for taxpayer consultations.
3. Scheduling tool recommendations and guidelines for remote document submission.

4. Workflow for handling inquiries and document verification remotely.

### **VIII. Regulatory Compliance and Data Security Framework**

1. Ensure all new services adhere to state regulations and maintain high data security standards.
2. Review of relevant Georgia laws, policies, and best practices for tax administration security.
3. Plan for regular audits and staff training on data privacy and fraud prevention.
4. Cybersecurity risk assessment template and protocols for protecting taxpayer data.

### **IX. Training and Implementation Roadmap**

1. Facilitate seamless implementation of new services and staff adaptation.
2. Training modules for staff on digital systems, customer service improvements, and data handling.
3. Timeline for phased rollout of new services, including key milestones and checkpoints.
4. Communication plan for informing taxpayers and stakeholders about each phase of implementation.

### **X. Annual Impact Report Template**

1. Provide transparency on service improvements and future goals.
2. Template for reporting on taxpayer satisfaction, service usage, payment trends, and revenue impacts.
3. Space for updates on strategic objectives, KPIs, and future plans based on feedback and data analysis.
4. Section to highlight taxpayer testimonials and stories of service improvements.

### **XI. Staff Retention Training and Succession Planning**

- A. Enhance Employee Retention

1. Conduct regular employee satisfaction surveys and act on feedback to improve the workplace experience.
2. Assess benefits to ensure that office is offering competitive compensation, benefits and work- balance initiatives to retain talent.
3. Implement recognition and rewards programs to boost morale and acknowledge contributions.
4. Develop mentorship and coaching programs to strengthen employee connections and growth.

**B. Recruitment**

1. Establish an employer branding strategy to position the organization as a desirable workplace.
2. Optimize hiring processes through technology and clear metrics to reduce time-to-fill and cost-per-hire
3. Create partnerships with education institutions, industry networks, and professional associations to build talent pipelines

**C. Succession Planning**

1. Identify key roles and responsibilities within the organization and their potential successors
2. Assess and develop high potential employees through tailored training, leadership development programs, and “stretch” assignments.
3. Regularly review and update succession plans to adapt to organizational changes and future needs.
4. Ensure transparency in career pathways to motivate employees to engage in succession opportunities.

**D. Professional Development**

1. Offer comprehensive onboarding programs to integrate new hires effectively into the organizational culture.
2. Provide ongoing training and development aligned with organizational and employee career goals
3. Create individualized career development plans in collaboration with employees and managers.
4. Encourage a learning culture by supporting certifications, workshops, and cross-departmental experiences.

**XII. Additional Considerations**

1. Stakeholder Engagement Plan: Outline steps for engaging with local businesses, community organizations, and other government agencies.
2. Technology Assessment: Evaluate the need for updated hardware, software, or cloud-based solutions to support these initiatives.

3. **Service Innovation Workshop Series:** Offer a series of workshops to gather ideas from taxpayers, staff, and other stakeholders for further service improvements.
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These deliverables provide a comprehensive approach to enhancing the services of the County Tax Commissioner, focusing on modernization, accessibility, transparency, and efficiency.

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