

SOFTWARE SERVICES AGREEMENT

THIS SOFTWARE AGREEMENT (THE "AGREEMENT") IS ENTERED INTO ON
October 1, 2025 (THE "EFFECTIVE DATE") BETWEEN Hall County, GA
("CUSTOMER")

AND

THE EXEMPTION PROJECT, INC., (D.B.A. TrueRoll™)
A DELAWARE CORPORATION AT 320 W OHIO ST. STE 3W, CHICAGO, IL
60654 ("COMPANY").

1.1 WHEREAS, the Customer requests Company to deliver services related to the accuracy of their tax roll and primary residence based homesteads/exemptions/credits/deductions ("Services").

1.2 WHEREAS, the Services will assist the Customer in fulfilling its statutory obligations under the state tax code;

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

1.4 WHEREAS, Company will provide said Services in exchange for the annual fee established in this contract

1.5 THEREFORE, under these terms of this Agreement, Company agrees to deliver Services described below. The services selected by the customer to initiate this agreement is identified as ("Services").

Software & Services

End-to-End Homestead Administration™: Full Suite: TrueRoll's world-leading end-to-end eligibility audit, monitoring, and change detection system for homestead administration includes both Application Vetter™ and Proactive Monitoring™. Delivered through a comprehensive, web-based administration suite, our solution manages the dynamic eligibility of property tax benefits—such as homesteads, exemptions, deductions, and credits—across new (paper or electronic) and existing homesteads as their eligibility changes.

25 Investigation Reports Delivered / year

Investigators will provide a specified number of Investigation Reports per year that contain a recommendation and annotated evidence of an unqualified homestead. Includes up to the same number of ad hoc investigation requests.

Implementation Scope: Implementation is supported by existing products and basic refresh processes est 0 - 20 hours	
Pricing	
Annual Subscription	\$79,576
One-Time Setup	\$1,500
Payment Schedule	
Year 1 (Pro-rated Annual Subscription + Setup)	\$63,370
Year 1 Term ("Initial Term")	October 1, 2025 - June 30, 2026
Year 2 (Annual Subscription)	\$79,576
Year 2 Term ("First Renewal Term")	July 1, 2026 - June 30, 2027
Year 3 (Annual Subscription)	\$79,576
Year 3 Term ("Second Renewal Term")	July 1, 2027 - June 30, 2028

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

1.7 The Customer agrees to make available requested electronic versions of the most recent tax roll data, previous audit details where applicable, and exemption application forms where applicable, for the calendar years for which the Services to be performed are applicable. Such information will be provided within the law.

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

2. RESTRICTIONS AND RESPONSIBILITIES

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

2.2 The Customer represents, covenants, and warrants that the Customer will use the Services only in compliance with Company's standard published policies located at <https://www.trueroll.io/service-use-policy> then in effect (the "**Policy**"), provided that the Policy is presented to the Customer, and all applicable laws and regulations. Although Company has no obligation to monitor the Customer's use of the Services, Company may do so and may prohibit any use of the Services it believes may be (or alleged to be) in violation of the foregoing.

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

3. CONFIDENTIALITY; PROPRIETARY RIGHTS

3.1 During the normal course of business, either party may disclose or make available information about its business affairs, products, confidential intellectual property, trade secrets, third-party confidential information, and other sensitive or proprietary information to each other, whether orally or in written, electronic, or other form or media/in written or electronic form or media, whether or not marked, designated, or otherwise identified as "confidential" (collectively, "**Proprietary Information**"). Proprietary Information of Company includes non-public information regarding features, functionality and performance of the Service. Proprietary Information of the Customer includes non-public data and other content, in any form or medium, provided by the Customer to Company to enable the provision of the Services, but that is not provided, collected or generated by Company ("**Customer Data**"). Proprietary Information does not include information that, at the time of disclosure is: (a) in the public domain; (b) known to the receiving party at the time of disclosure; (c) rightfully obtained by the receiving party on a non-confidential basis from a third party; or (d) independently developed by the receiving party. The receiving party shall not disclose the disclosing party's Proprietary Information to any person or entity, except to the receiving party's employees who have a need to know the Proprietary Information for the receiving party to exercise its rights or perform its obligations hereunder. Notwithstanding the foregoing, each party may disclose Confidential Information to the limited extent required (i) in order to comply with the order of a court or other governmental body, or as otherwise necessary to comply with applicable law (e.g., public record laws, freedom of information laws, etc); or (ii) to establish a party's rights under this Agreement, including to make required court filings. On the expiration or termination of the Agreement, upon written request the receiving party shall promptly return to the disclosing party all copies, whether in written, electronic, or other form or media, of the disclosing party's Proprietary Information, or destroy all such copies and certify in writing to the disclosing party that such Proprietary Information has been destroyed. However, the receiving party can retain Proprietary Information to the extent contained in deleted emails and electronic documents which are archived by or on behalf of the receiving party consistent with the receiving party's

standard archival processes but which, in the ordinary course of operations, are not accessible by the individuals who created or received such emails or documents. Each party's obligations of non-disclosure with regard to Proprietary Information are effective as of the Effective Date and will expire 5 years from the date first disclosed to the receiving party.

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

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

4. PAYMENT OF FEES

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

4.2 Company will bill through an annual invoice unless otherwise requested by customer, in which case, full payment for invoices issued in any given year must be received by Company 30 days after the mailing date of the invoice. If the Customer fails to make any undisputed payment when due, without limiting Company's other rights and remedies: (i) Company may charge interest on the past due amount at the rate of 1.5% per month calculated daily and compounded monthly or, if lower, the highest rate permitted under applicable law; (ii) the Customer will reimburse all expenses, including reasonable attorney's fees, incurred by Company to collect any undisputed, unpaid Fees owed by the Customer and (iii) if such failure

continues for 10 days or more, Company may terminate the contract under which the Fees are unpaid, terminate all Services, or suspend its performance of Services until the Customer pays the undisputed Fees in full. The Customer shall be responsible for all taxes associated with Services other than U.S. taxes based on Company's net income.

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

5. TERM AND TERMINATION

5.1 The initial term of this Agreement commences as of the Effective Date. Unless terminated earlier pursuant any of the Agreement's express provisions, the term will continue in effect until one (1) year from such date (the "Initial Term"). This Agreement will automatically renew for additional successive one (1) year terms for up to a total of four (4) renewal terms unless earlier terminated pursuant to this Agreement's express provisions or either party gives the other party written notice of non-renewal at least [30] days prior to the expiration of the then-current term (together with the Initial Term, the "**Term**"). Each successive year renewal price increase shall be no greater than 5% of the previous year's fee. The Customer shall be notified in writing at least thirty (30) days prior to the end of the service Term should the price increase be greater than 5%.

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

5.3 Upon termination of this Agreement, Customer access to the Services will be immediately discontinued. The Company will securely archive all data associated with the Customer, including data provided by the Customer ("Customer Provided Data"), data generated or derived

through the Services ("Derived Data"), and data entered by end-users ("**Customer Entered Application Data**," such as notes entered into the application by Customer end-users). The archived data will be encrypted and retained in compliance with all applicable state-mandated record retention requirements.

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

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

6. LIMITED WARRANTY AND DISCLAIMER

Company shall use reasonable efforts consistent with prevailing industry standards to maintain the Services in a manner which minimizes errors and interruptions in the Services. Services may be temporarily unavailable for scheduled maintenance or for unscheduled emergency maintenance, either by Company or by third-party providers, or because of other causes beyond Company's reasonable control, but Company shall use reasonable efforts to provide advance notice in writing or by e-mail of any scheduled service disruption. HOWEVER, COMPANY DOES NOT WARRANT THAT THE SERVICES WILL BE UNINTERRUPTED OR ERROR FREE; NOR DOES IT MAKE ANY WARRANTY AS TO THE RESULTS THAT MAY BE OBTAINED FROM USE OF THE SERVICES. EXCEPT AS EXPRESSLY SET FORTH IN THIS SECTION, THE SERVICES AND IMPLEMENTATION SERVICES ARE PROVIDED "AS IS" AND COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT OF INTELLECTUAL PROPERTY RIGHTS, COURSE OF PERFORMANCE, COURSE OF DEALING AND USAGE OF TRADE.

7. INDEMNITY

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

7.2 Company shall hold the Customer harmless from and against any Losses against out of any claim brought against the Customer for direct infringement by the Service of any United States intellectual property right existing as of the Effective Date; provided, Company is promptly notified of any and all threats, claims and proceedings related thereto and given reasonable assistance and the opportunity to assume sole control over defense and settlement; and further provided that such obligation will not apply to the extent any infringement arises.

from (a) any use of the Services in a manner not authorized by this Agreement or Company, or (b) Company's modification of the Services as instructed by Customer. If a court makes a final, non-appealable determination that the Services are infringing, then Company will, at its expense: (y) modify the Services to be non-infringing without materially affecting Company's obligations to the Customer under this Agreement, or (z) obtain for the Customer a license to continue using the Services. If neither of the foregoing is commercially practicable, Company may terminate this Agreement and the Customer's rights hereunder and provide the Customer a refund of any prepaid, unused fees for the Service. This Section sets forth the Customer's sole and exclusive remedies for any claim of infringement related to the Services under this Agreement.

8. LIMITATION OF LIABILITY

NOTWITHSTANDING ANYTHING TO THE CONTRARY, EXCEPT FOR BODILY INJURY OF A PERSON, NEITHER COMPANY NOR ITS OFFICERS, AFFILIATES, REPRESENTATIVES, CONTRACTORS AND EMPLOYEES WILL BE LIABLE WITH RESPECT TO ANY SUBJECT MATTER OF THIS AGREEMENT OR TERMS AND CONDITIONS RELATED THERETO UNDER ANY CONTRACT, NEGLIGENCE, STRICT LIABILITY OR OTHER THEORY: (A) FOR ERROR OR INTERRUPTION OF USE OR FOR LOSS OR INACCURACY OR CORRUPTION OF DATA OR COST OF PROCUREMENT OF SUBSTITUTE GOODS, SERVICES OR TECHNOLOGY OR LOSS OF BUSINESS; (B) FOR ANY INDIRECT, EXEMPLARY, INCIDENTAL, SPECIAL OR CONSEQUENTIAL LOSS OR DAMAGES OF ANY KIND OR FOR ANY LOSS THAT COULD HAVE BEEN AVOIDED BY THE CUSTOMER'S USE OF REASONABLE DILIGENCE; (C) FOR ANY MATTER BEYOND COMPANY'S REASONABLE CONTROL; OR (D) FOR ANY AMOUNTS THAT, TOGETHER WITH AMOUNTS ASSOCIATED WITH ALL OTHER CLAIMS, EXCEED THE FEES PAID BY THE CUSTOMER TO COMPANY FOR THE SERVICES UNDER THIS AGREEMENT IN THE 12 MONTHS PRIOR TO THE ACT THAT GAVE RISE TO THE LIABILITY, IN EACH CASE, WHETHER OR NOT COMPANY HAS BEEN ADVISED OR SHOULD HAVE BEEN AWARE OF THE POSSIBILITY OF SUCH DAMAGES.

9. PRIVACY LAWS: DPPA / GLBA & FCRA

The Customer agrees to comply with applicable privacy laws and:

Understands that End-to-end homestead administration solution results may contain sensitive information governed by federal and state privacy protection laws, including the Federal Driver's Privacy Protection Act of 1994 ("DPPA"), the Gramm-Leach-Bliley Act ("GLBA"), and the Fair Credit Reporting Act ("FCRA"). Accordingly, the Customer hereby represents, acknowledges, and agrees to comply with all federal and state laws regarding privacy and disclosure of personal information, including the DPPA, GLBA, and FCRA; is eligible to receive personal driver's license and motor vehicle records information under the DPPA because its intended use of such information pursuant to this Agreement is permitted by the DPPA; shall not use, disclose, transmit, or in any way release any information it receives from the Company to any unauthorized employee, agent, or third party in violation of the DPPA, GLBA, FCRA, or any other privacy protection law; shall use current and updated security and internal controls to protect the personal information of individuals it receives from a breach of security. Breach of the

security of the system means the compromise of the security, confidentiality, or integrity of computerized data that results in, or there is a reasonable basis to conclude has resulted in, the unauthorized acquisition of and access to personal information maintained by the Customer; transmission of personal information received via e-mail or unencrypted via the internet is strictly prohibited; is responsible for ensuring that its employees, agents, or representatives with access or control over personal information received from the Company are trained and educated with regards to the requirements of the DPPA.

Understands the Company is not a "Consumer Reporting Agency," as defined by the FCRA (15 U.S.C. 1681, et seq.) and TrueRoll End-to-End Homestead Administration suite, and all its associated products and services results do not constitute a "consumer report," as defined by FCRA, and shall not be subject to FCRA requirements.

10. MISCELLANEOUS

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

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

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

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

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

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

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

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

If to the Customer: Hall County, GA PO Box 1435 Gainesville, GA 30503 Email: purchasing@hallcounty.org	If to Company: The Exemption Project, Inc. Attn: Finance The Exemption Project (dba TrueRoll, Inc.) 301 W Grand Ave #344 Chicago, IL 60654 Email: finance@trueroll.io
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(i) GOVERNING LAW. This Agreement shall be governed by the laws of the State of Georgia without regard to its conflict of law provisions.

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

