

EMPLOYMENT AGREEMENT
Chief Appraiser – Board of Tax Assessors

THIS EMPLOYMENT AGREEMENT (this “Agreement”) is made and entered into this 19th day of October, 2026, by and among the **HALL COUNTY BOARD OF TAX ASSESSORS** (the “Board of Assessors”), **HALL COUNTY, GEORGIA** (the “County”), and **JOHN SMITH** (the “Employee”), all of whom may be referred to collectively as the “Parties,” each of whom agrees as follows:

WITNESSETH

WHEREAS, the Board of Assessors desires to employ John Smith as Chief Appraiser for the Hall County Board of Tax Assessors and to establish certain terms and conditions applicable to such employment; and

WHEREAS, the compensation, benefits, and other financial obligations associated with the Employee’s employment are to be provided and funded by the County as set forth herein; and

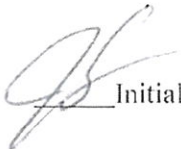
WHEREAS, the County’s obligations under this Agreement are subject to approval by the Hall County Board of Commissioners; and

WHEREAS, the Employee desires to accept employment as Chief Appraiser for the Hall County Board of Tax Assessors upon the terms and conditions set forth herein;

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

SECTION 1. Employment and Duties

The Board of Assessors hereby employs **John Smith** as **Chief Appraiser** for the Hall County Board of Tax Assessors. The Employee shall perform the duties and responsibilities of Chief Appraiser prescribed by applicable law and such other legally permissible duties and responsibilities as may be assigned by the Board of Assessors. The Employee shall faithfully, diligently, and professionally perform the duties of the Chief Appraiser and shall comply with all applicable federal and state laws, rules, regulations, and lawful policies applicable to the position.

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SECTION 2. Effective Date and Term

- A. This Agreement shall become effective on October 23, 2026 (the “Effective Date”), which shall be the Employee’s first day of employment as Chief Appraiser.
- B. The Employee shall serve at the pleasure of the Board of Assessors. Nothing in this Agreement shall prevent, limit, or otherwise interfere with the authority of the Board of Assessors to terminate the Employee’s employment at any time, subject to applicable law and the provisions of this Agreement.
- C. Nothing in this Agreement shall prevent, limit, or otherwise interfere with the Employee’s right to resign from employment at any time, subject to the notice provisions set forth in SECTION 3(E) of this Agreement.
- D. This Agreement does not establish a fixed term of employment or create any contractual or property right to continued employment for any particular period of time.

SECTION 3. Termination and Severance Pay

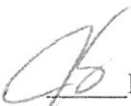
- A. The Employee serves at the pleasure of the Board of Assessors, and the Board of Assessors may terminate the Employee’s employment at any time, with or without cause, subject to the provisions of this Section.
- B. In the event the Board of Assessors terminates the Employee’s employment without cause, and provided that the Employee is willing and able to perform the duties of Chief Appraiser as of the effective date of termination, the County shall, upon the Employee’s execution and non-revocation of a Separation Agreement and General Release, pay the Employee a lump-sum cash severance payment equal to three (3) months of the Employee’s then-current annual base salary, exclusive of other forms of compensation, less all applicable taxes and standard withholdings. In addition, the County shall continue the Employee’s medical, dental, and vision insurance coverage, to the extent permitted by the applicable plans, for a period of three (3) months immediately following the effective date of termination, on substantially the same terms applicable immediately prior to termination.
- C. The Employee shall not be entitled to the severance pay or continued benefits provided by Paragraph B of this Section if the Employee is terminated for cause. For purposes of this Agreement, "cause" means conviction of, or a plea of guilty or nolo contendere to, a

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felony or a crime involving dishonesty or moral turpitude; fraud, theft, misappropriation, or other unlawful conduct involving public funds or property; material breach of public trust; willful misconduct or gross neglect in the performance of official duties; material violation of applicable law or professional requirements governing the Employee's position; or a material breach of this Agreement that remains uncured after reasonable notice and an opportunity to cure, when the breach is reasonably capable of cure. In the event of a termination for cause, the Employee shall not be entitled to any severance pay or continuation of County-paid medical, dental, or vision insurance under Paragraph B of this Section, except for any continuation coverage rights available to the Employee under COBRA or other applicable law.

- D. If the County materially reduces the Employee's annual base salary or other financial benefits provided under this Agreement in a percentage greater than any generally applicable reduction imposed upon similarly situated County employees; materially breaches any financial obligation owed to the Employee under this Agreement and fails to cure such breach within a reasonable period following written notice from the Employee; or if the Board of Assessors formally requests that the Employee resign in lieu of termination, the Employee may elect to resign and have such resignation treated as a termination without cause for purposes of the severance provisions of Paragraph B of this Section.
- E. In the event the Employee voluntarily resigns from the position of Chief Appraiser, the Employee shall provide the Board of Assessors at least thirty (30) days' written notice in advance, unless otherwise agreed upon. The severance pay and continued benefits provided by Paragraph B of this Section shall not apply to a voluntary resignation, except as otherwise provided in Paragraph D of this Section.
- F. Termination of the Employee's employment shall terminate this Agreement except for any rights or obligations that accrued prior to termination and any provisions that expressly or by their nature survive termination.

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SECTION 4. Inability to Perform Duties

If the Employee becomes unable to perform the essential functions of the position of Chief Appraiser, with or without reasonable accommodation, the Board of Assessors may terminate the Employee's employment, subject to applicable law. Any such termination shall be treated as a termination without cause for purposes of the severance pay and continued benefits under SECTION 3(B) of this Agreement. The Employee shall also be entitled to payment of any accrued leave or other benefits payable upon separation in accordance with applicable County policies.

SECTION 5. Salary

For his services as Chief Appraiser, the Employee shall receive an annual base salary of **One Hundred Fifty-Five Thousand Dollars (\$155,000.00)**, payable in installments at the same time as other employees of the County are paid, in accordance with the County's regular payroll practices and subject to all required withholdings and deductions, except that the County may implement generally applicable cost-reduction measures as required by a lack of financial resources, subject to the provisions of SECTION 3(D) of this Agreement. The Employee's compensation may be reviewed periodically by the Board of Assessors, subject to any approvals required by the County, and any increase may be based upon the Employee's performance, a cost-of-living adjustment (COLA), or other considerations deemed appropriate by the Board of Assessors. Nothing in this Agreement guarantees any future salary increase, cost-of-living adjustment, merit increase, or other adjustment to compensation.

SECTION 6. Performance Evaluation

The Board of Assessors, or its designee, shall review and evaluate the performance of the Employee at least annually on or about the anniversary date of the Effective Date, or in accordance with any evaluation schedule generally applicable to County employees. Such review and evaluation shall be conducted in accordance with performance criteria established by the Board of Assessors, which may include performance criteria generally applicable to County employees and may be modified from time to time by the Board of Assessors. The Board of Assessors may consult with the Employee in developing or modifying such performance criteria. Following completion of the evaluation, the Board of Assessors shall provide the Employee with a written summary of the findings of the evaluation.

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SECTION 7. Hours of Work

It is generally recognized that the position of Chief Appraiser for the Hall County Board of Tax Assessors involves the devotion of a great deal of time beyond typically recognized business hours.

SECTION 8. Outside Activities

The Employee shall devote his full time to the position of Chief Appraiser. With the prior written approval of the Board of Assessors, the Employee may engage in teaching, consulting, or other non-employment-related activities, provided that such activities do not interfere with the performance of the duties of his position or create an actual or perceived conflict of interest.

SECTION 9. Political Activity

If the Employee becomes a candidate for any elective public office during the term of this Agreement, the Employee shall immediately resign from employment with Hall County upon becoming a candidate as defined by applicable state law. During the term of this Agreement, the Employee shall not:

- A. Engage in any political activity that creates an actual or perceived conflict of interest with the Employee's duties as Chief Appraiser, including participation in any local political campaign on behalf of himself or any other individual seeking elective office within Hall County, including any municipal or county office. This restriction includes, but is not limited to, displaying, distributing, or promoting campaign materials, literature, signs, or other paraphernalia in support of or opposition to any candidate for elective office within Hall County.
- B. Knowingly solicit, accept, or receive political contributions from any person for the purpose of supporting or opposing any candidate for elective office within Hall County, including any municipal or county office.
- C. Use or promise to use, directly or indirectly, any official authority or influence, whether actual or anticipated, to secure or attempt to secure for any person any employment, appointment, promotion, contract, or other advantage for the purpose of influencing the vote or political action of any person.
- D. Use County property, equipment, resources, facilities, email systems, or work time for any

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political campaign activity, except as may be expressly authorized by law.

SECTION 10. Vehicle and Phone

The Employee's duties require the substantial use of his personal automobile in the performance of his official duties during the term of employment. Accordingly, the County shall pay the Employee, in addition to his annual base salary, an annual vehicle allowance of **Five Thousand Two Hundred Dollars (\$5,200.00)**, payable at the rate of Two Hundred Dollars (\$200.00) per pay period, subject to applicable County policies and payroll procedures. The County may provide the Employee with a cellular phone for business use. If a County-issued cellular phone is provided, the County shall be responsible for the cost of the device and regular monthly service. If the Employee elects to use his personal cellular phone for County business, the County shall reimburse the Employee in the amount of **Fifty Dollars (\$50.00)** per month, subject to applicable County policies and payroll procedures.

SECTION 11. Insurance Benefits

The County agrees to put in force and make premium payments for medical, dental, vision, short-term disability, and life insurance policies on behalf of the Employee and, if so elected, eligible dependents, at a level of coverage available to other County employees. The Employee may choose not to cover his dependents.

SECTION 12. Retirement Benefits

Provided that contributions are being made by the County and the Employee elects to participate in the applicable retirement plan, Hall County agrees to contribute eight percent (8%) of the Employee's annual compensation, as defined by the retirement plan, to a defined contribution retirement plan. In addition, the County shall provide any matching contributions available to other County employees in accordance with the terms of the applicable retirement plan. Notwithstanding the foregoing, the County may reduce, suspend, or discontinue its retirement contributions at any time and for any duration as required due to a lack of financial resources. No retirement contributions shall be made on any severance pay provided by the County pursuant to SECTION 3 of this Agreement.

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SECTION 13. Paid Time Off (PTO) or Vacation and Sick Leave

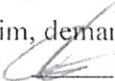
Employee shall accrue PTO or vacation and sick leave, as applicable, in the same manner and at the same accrual rates provided to other similarly situated County employees under applicable County policies. As Employee is already employed by the County any PTO already accrued shall be preserved and the Employee's current rate of PTO accrual shall likewise be preserved and will progress pursuant to County policy. In the event the County modifies or adopts a new leave program applicable to County employees generally, such modifications shall also apply to the Employee. Upon termination of employment, the Employee shall be entitled to payment for any accrued and unused PTO or vacation leave, as applicable, to the extent provided by applicable County policies.

SECTION 14. Dues, Subscriptions and Professional Development

- A. The County agrees to pay or reimburse the Employee's annual membership dues, subscriptions, licensing fees, and conference expenses incurred in connection with the Employee's official duties, subject to budgeted funds and prior approval by the Board of Assessors.
- B. The County agrees to pay or reimburse the Employee's reasonable travel, lodging, meal, registration, and other related expenses associated with maintaining professional certifications, attending professional conferences, participating in official travel, and engaging in other activities reasonably necessary for the Employee's professional development and the performance of his official duties, subject to budgeted funds and prior approval by the Board of Assessors.

SECTION 15. Indemnification

The County shall defend, indemnify, and hold harmless the Employee against any claim, demand, or legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of the Employee's duties as Chief Appraiser. The County or its insurance carrier shall pay the amount of any settlement agreed to by the County or any judgment rendered against the Employee arising from such claim, demand, or legal

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action. The County may agree to any settlement or payment of judgment with or without the express consent of the Employee. Any defense, indemnification, or payment provided to the Employee by the County pursuant to this Section shall be subject to all terms, conditions, limitations, defenses, immunities, and exclusions contained in the County's Defense and Indemnification Ordinance and any policies adopted thereunder, as the same may be amended from time to time.

SECTION 16. General Provisions

- A. This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements relating to the subject matter hereof. Any amendment to this Agreement shall be in writing and executed by all parties hereto.
- B. Nothing in this Agreement shall be construed to transfer to the County, the Hall County Board of Commissioners, or the County Administrator any authority vested by applicable law in the Board of Assessors to appoint, direct, supervise, evaluate, discipline, or remove the Chief Appraiser. The County's obligations under this Agreement are limited to the compensation, benefits, and other financial or administrative obligations expressly undertaken by the County herein.
- C. If any provision of this Agreement, or any portion thereof, is held to be unconstitutional, invalid, or unenforceable, such provision or portion thereof shall be deemed severable, and the remaining provisions of this Agreement shall remain in full force and effect.
- D. This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

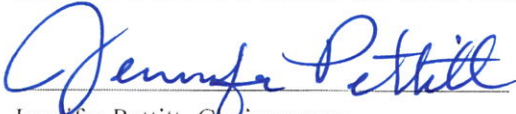
[SIGNATURES ON FOLLOWING PAGE]

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IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date above first written.

HALL COUNTY BOARD OF TAX ASSESSORS:


Jennifer Pettitt, Chairwoman

HALL COUNTY, GEORGIA

John T. Gentry, Jr.,
Interim County Administrator

ATTEST:

Jennifer Rivera,
County Commission Clerk (Seal)


John Smith,
Employee

APPROVED AS TO FORM:

Justin R. Lawhon,
County Attorney

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