

CONTRACT #2026-01-RAD

This Contract is made as of the 1st day of May, 2026 by and between Orange County, a Political Subdivision of the State of Florida, by and through the Orange County Comptroller, hereinafter referred to as the COMPTROLLER, and Gordon & Thalwitzer Attorneys at Law [] an individual, [X] a partnership, [] a corporation authorized to do business in the State of Florida, hereinafter referred to as the CONTRACTOR, whose Federal I.D. or Social Security number is 114-66-1469.

In consideration of the mutual promises contained herein, the COMPTROLLER and the CONTRACTOR agree as follows:

ARTICLE 1 - SERVICES

The CONTRACTOR'S responsibility under this Contract is to provide professional/consultation services in the area of GENERAL COUNSEL FOR THE ORANGE COUNTY VALUE ADJUSTMENT BOARD, as more specifically set forth in the Scope of Work detailed in the RFP NO. 2026-01-RAD ("RFP").

The COMPTROLLER'S representative/liaison during the performance of this Contract shall be Keith Nowlin and/or designated Comptroller Representative, telephone no. 407-836-5982.

ARTICLE 2 - STAFFING AND SUPERVISION

The VAB has engaged the CONTRACTOR, in part, based on the lead attorney who will be assigned to do most of the work for the VAB. The VAB expects the lead attorney will be directly and primarily involved in VAB legal work unless the VAB agrees otherwise. All lawyers that the CONTRACTOR proposes to perform legal services for the VAB matter must be pre-approved by the Comptroller, or we reserve the right not to consider their time expenditures.

We expect the CONTRACTOR to avoid:

- Overstaffing;
- Assigning additional lawyers or paralegals to a matter unless necessary, and then only with the VAB's authorization;
- Charging for training time (which includes onboarding time) when a new lawyer, paralegal, or other timekeeper is added or another personnel shift is warranted;
- Charging for time spent on preparing budgets, audit letters, invoices, responding to billing inquiries, or filing and organizing correspondence and pleadings;
- Preparing written memoranda without the VAB's authorization (if such memoranda are authorized, please promptly provide the VAB with a copy);
- Undertaking premature or peripheral legal or factual research;
- Billing for unessential internal conferences, or for any administrative or staffing matters related to VAB work;

- Digesting or summarizing documents, depositions, transcripts, and the like, without the VAB's authorization; and
- Assigning lawyers tasks when they are over-qualified (e.g., routine document review by a senior lawyer) or under-qualified (e.g., extensive research of complex legal principles by junior associates).

ARTICLE 3 - SCHEDULE

It is the intent of the COMPTROLLER to enter into a five (5) year term contract. The CONTRACTOR shall commence services on May 1st, 2026, and complete all services by April 30th, 2031.

Reports and other items shall be delivered or completed in accordance with the detailed schedule set forth in Attachment "A". Any change in price, terms or conditions shall be accomplished by written amendment to this contract.

Any order issued during the effective date of this contract, but not completed within that period, shall be completed by the CONTRACTOR within the time specified in the order. The contract shall govern the CONTRACTOR and the COMPTROLLER'S rights and obligations with respect to the extent as if the order was completed during the contract's performance period.

ARTICLE 4 - PAYMENTS TO CONTRACTOR

- A. The total amount to be paid by the COMPTROLLER under this Contract for services, materials and "out of pocket" expenses shall not exceed Forty Five Thousand Five Hundred Dollars (\$45,500) per year. The CONTRACTOR will notify the COMPTROLLER, in writing, when 90% of the estimated contract amount has been reached.
- B. The CONTRACTOR shall be compensated at the following hourly rates for actual reasonable time spent by either an attorney fully licensed by the State of Florida or a practicing paralegal.

Partner	\$ <u>225.00</u>
Associate	\$ <u>n/a</u>

COMPTROLLER reserves the right to negotiate a lump sum fee per case or assignment based upon the contractual hourly rates.

Any other type of billing or time keeping which allows compensation for time not actually spent by CONTRACTOR is not permitted. Therefore, it shall be a material breach of this contract for CONTRACTOR to submit for payment any statement for services rendered which either (i) overstates the amount of time actually spent by a member or employee of CONTRACTOR pursuant to this contract or (ii) includes time spent by any person not affiliated with CONTRACTOR.

The rates agreed upon herein are based upon the provision of service by an attorney who is experienced in the areas of law described in the attached Scope of Services (Attachment A). The extent of legal services rendered shall be subject to the approval of COMPTROLLER. Approval of the contract manager or his/her designee is required before incurring extraordinary expenses such as the retention of experts or travel out of state.

The CONTRACTOR will bill the COMPTROLLER monthly, or as otherwise provided, at the amounts set forth in the RFP for services rendered toward the completion of the Scope of Work. Where incremental billings for partially completed items are permitted, the total incremental billings shall not exceed the percentage of estimated completion as of the billing date.

- A. Invoices must reference this contract number. Invoices will be paid in accordance with the State of Florida Prompt Payment Act.
- B. Reimbursable Costs: COMPTROLLER will reimburse the CONTRACTOR for the expenses incurred by it for copying (\$.15 per page), facsimile (\$1.00 per page), postage, overnight delivery, lodging, meals (all travel, lodging and meals shall be at rates allowed to public employees under Florida Statute 112.061), court reporter fees, transcripts, court filing fees and process service charges, all without mark-up or multiplier. There will be no reimbursement for any other expenses not identified in the preceding sentence without the express written authorization of COMPTROLLER. All invoices submitted for such reimbursements shall contain complete and detailed information supported by appropriate receipts as to the item or charge for which reimbursement is being requested.
- C. Final Invoice: In order for both parties herein to close their books and records, the CONTRACTOR will clearly state "final invoice" on the CONTRACTOR'S final/last billing to the COMPTROLLER. This certifies that all services have been properly performed and all charges and costs have been invoiced to the COMPTROLLER. Since this account will thereupon be closed, all other further charges, if not properly included on this final invoice, are waived by the CONTRACTOR.

ARTICLE 5- TRUTH IN NEGOTIATION CERTIFICATE

Signature of this Contract by the CONTRACTOR shall act as the execution of the truth-in-negotiation certificate certifying that the wage rates and costs used to determine the compensation provided for in this Contract are accurate, complete, and current as of the date of the Contract, and no higher than those charged the CONTRACTOR'S most favored customer for the same or substantially similar service.

The said rates and costs shall be adjusted to exclude any significant sums should the COMPTROLLER determine that the rates and costs were increased due to inaccurate, incomplete, or non-current wage rates or due to inaccurate representations of fees paid to outside Contractors. The COMPTROLLER shall exercise its rights under this "Certificate" within one (1) year following final payment.

ARTICLE 6 – TERMINATION

A. Termination for Default:

The COMPTROLLER may, by written notice to the CONTRACTOR, terminate this contract for default in whole or in part (release orders, if applicable) if the CONTRACTOR fails to:

1. Provide products or services that comply with the specifications herein or fails to meet the COMPTROLLER'S performance standards.
2. Deliver the supplies or to perform the services within the time specified in this contract or any extension.
3. Make progress so as to endanger the performance of this contract.
4. Perform any of the other provisions of this contract.

Prior to termination for default, the COMPTROLLER will provide adequate written notice to the CONTRACTOR through the Value Adjustment Board Manager, affording him/her the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within ten (10) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency shall result in termination action. Such termination may also result in suspension or debarment of the CONTRACTOR in accordance with the COMPTROLLER's Procurement Policy. The CONTRACTOR and its sureties (if any) shall be liable for any damage to the COMPTROLLER resulting from the CONTRACTOR's default of the contract. This liability includes any increased costs incurred by the COMPTROLLER in completing contract performance.

In the event of termination by the COMPTROLLER for any cause, the CONTRACTOR will have, in no event, any claim against the COMPTROLLER for lost profits or compensation for lost opportunities. After a receipt of a Termination Notice and except as otherwise directed by the COMPTROLLER the CONTRACTOR shall:

1. Stop work on the date and to the extent specified.
2. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.
3. Transfer all work in process, completed work, and other materials related to the terminated work as directed by the COMPTROLLER.
4. Continue and complete all parts of that work that have not been terminated.

Neither CONTRACTOR nor COMPTROLLER shall be liable, nor may cancel this contract for default, when delays arise out of causes beyond the control of CONTRACTOR or COMPTROLLER. Such causes may include but are not restricted to acts of God, acts of COMPTROLLER in sovereign capacity, fires, floods, lightning strikes, epidemics, quarantine restrictions, strikes, freight embargoes, wars, civil disturbances, work stoppage, power failures, laws, regulations, ordinances, acts or orders of any governmental agency or official thereof, and unusually severe weather. In every case, the delay must be beyond the control of the claiming party. If CONTRACTOR is delayed in its performance as a result of the above causes, COMPTROLLER, shall, upon written request of CONTRACTOR, agree to equitably adjust the provisions of this contract, including price and delivery, as may be affected by such delay. However, this provision shall not be interpreted to limit COMPTROLLER'S right to terminate for convenience.

B. Termination for Convenience

The COMPTROLLER, by written notice, may terminate this contract, in whole or in part, when it is in the COMPTROLLER'S interest. If this contract is terminated, the COMPTROLLER shall be liable only for goods or services delivered and accepted. The COMPTROLLER Notice of Termination shall provide the CONTRACTOR thirty (30) days' notice before it becomes effective. **A termination for convenience may apply to individual delivery orders, purchase orders, or to the contract in its entirety.**

ARTICLE 7 - PERSONNEL

The CONTRACTOR represents that it has, or will secure at its own expense, all necessary personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the COMPTROLLER.

All of the services required hereunder shall be performed by the CONTRACTOR or under its supervision, and all personnel engaged in performing the services shall be fully qualified and, if required, authorized or permitted under state and local law to perform such services.

Any changes or substitutions in the CONTRACTOR'S key personnel, as may be listed in Attachment "A", must be made known to the COMPTROLLER'S representative, and written approval must be granted by the COMPTROLLER before said change or substitution can become effective.

The CONTRACTOR warrants that all services shall be performed by skilled and competent personnel to the highest professional standards in the field. The COMPTROLLER may require, in writing, that the contractor *remove* from this contract any employee the COMPTROLLER deems incompetent, careless, or otherwise objectionable.

ARTICLE 8 - FEDERAL AND STATE TAX

The COMPTROLLER is exempt from payment of Florida State Sales and Use Taxes. The COMPTROLLER will sign an exemption certificate submitted by the CONTRACTOR. The CONTRACTOR shall not be exempted from paying sales tax to its suppliers for materials used to fulfill contractual obligations with the COMPTROLLER, nor is the CONTRACTOR authorized

to use the COMPTROLLER'S Tax Exemption Number in securing such materials.

The CONTRACTOR shall be responsible for payment of its own and its share of its employee FICA and Social Security benefits with respect to this Contract.

ARTICLE 9 - AVAILABILITY OF FUNDS

The COMPTROLLER'S performance and obligation to pay under this Contract is contingent upon an annual appropriation for its purpose by the Board of County Commissioners, or other specified funding source for this procurement.

ARTICLE 10 - INSURANCE REQUIREMENTS:

At its sole expense, the CONTRACTOR agrees to always maintain on a primary basis and throughout the duration of the contract, the following types of insurance coverage with limits and on forms (including endorsements) as described herein. These requirements, as well as the COMPTROLLER'S review or acceptance of insurance maintained by CONTRACTOR is not intended to and shall not in any manner limit or qualify the liabilities or obligations assumed by CONTRACTOR under the contract.

The CONTRACTOR shall require and ensure that each of its sub-contractors/consultants providing services hereunder (if any) procures and maintains until the completion of their respective services, insurance of the types and to the limits specified herein.

Insurance carriers providing coverage required herein must be licensed to conduct business in the State of Florida and must possess a current A.M. Best's Financial Strength Rating of A-Class VIII or better.

(Note: State licenses can be checked via <http://www.flor.com/companysearch/> and A.M. Best Ratings are available at www.ambest.com)

Required Coverage:

Commercial General Liability - The CONTRACTOR shall maintain coverage issued on the most recent version of the ISO form as filed for use in Florida or its equivalent, with a limit of liability of not less than \$1,000,000 per occurrence. CONTRACTOR further agrees coverage shall not contain any endorsement(s) excluding or limiting Product/Completed Operations, Contractual Liability, or Separation of Insureds. The General Aggregate limit shall either apply separately to this contract or shall be at least twice the required occurrence limit.

Required Endorsements:

-Additional Insured- CG 20 26 or CG 20 10/CG 20 37 or their equivalents.

Note: CG 20 10 must be accompanied by CG 20 37 to include products/completed operations

-Waiver of Transfer of Rights of Recovery- CG 24 04 or its equivalent.

Note: Blanket endorsements require the entire endorsement and the applicable policy number.

Professional Liability - The CONTRACTOR shall maintain professional liability (errors and omissions) coverage with limits of not less than \$1,000,000 per occurrence.

Business Automobile Liability - The CONTRACTOR shall maintain coverage for all owned; non owned and hired vehicles issued on the most recent version of the ISO form as filed for use in Florida or its equivalent, with limits of not less than \$500,000 (five hundred thousand dollars) per accident. In the event the CONTRACTOR does not own automobiles the CONTRACTOR shall maintain coverage for hired and non-owned auto liability, which may be satisfied by way of endorsement to the Commercial General Liability policy or separate Business Auto Liability policy.

Workers' Compensation - The CONTRACTOR shall maintain coverage for its employees with statutory workers' compensation limits, and no less than \$100,000 each incident of bodily injury or disease for Employers' Liability. Elective exemptions as defined in Florida Statute 440 will be considered on a case-by-case basis.

Required Endorsements:

- Waiver of Subrogation- WC 00 03 13 or its equivalent

Fidelity/Commercial Crime Liability - with a limit of not less than \$1,000,000 per occurrence/claim.

Network Security Liability - with a limit of not less than \$1,000,000 per occurrence/claim.

When a self-insured retention or deductible exceeds \$100,000, the Comptroller reserves the right to request a copy of CONTRACTOR's most recent annual report or audited financial statement. For policies written on a "Claims-Made" basis the CONTRACTOR agrees to maintain a retroactive date prior to or equal to the effective date of this contract. In the event the policy is canceled, non-renewed, switched to occurrence form, or any other event which triggers the right to purchase a Supplemental Extended Reporting Period (SERP) during the life of this contract the CONTRACTOR agrees to purchase the SERP with a minimum reporting period of not less than two years. Purchase of the SERP shall not relieve the CONTRACTOR of the obligation to provide replacement coverage.

By entering into this contract CONTRACTOR agrees to provide a waiver of subrogation or a waiver of transfer of rights of recovery, in favor of the Comptroller for the workers' compensation and general liability policies as required herein. When required by the insurer or should a policy condition not permit the CONTRACTOR to enter into a pre-loss agreement to waive subrogation without an endorsement, then CONTRACTOR agrees to notify the insurer and request the policy be endorsed with a Waiver of Subrogation or a Waiver of Transfer of Rights of Recovery Against Others endorsement.

Prior to execution and commencement of any operations/services provided under this contract, the CONTRACTOR shall provide the Comptroller with current certificates of insurance evidencing

all required coverage. In addition to the certificate(s) of insurance the CONTRACTOR shall also provide endorsements for each policy as specified above. All specific policy endorsements shall be in the name of the Orange County Comptroller.

For continuing service contracts renewal certificates shall be submitted immediately upon request by either the COMPTROLLER or the Comptroller's contracted certificate compliance management firm. The certificates shall clearly indicate that the CONTRACTOR has obtained insurance of the type, amount and classification as required for strict compliance with this insurance section. CONTRACTOR shall notify the Comptroller not less than thirty (30) business days (ten business days for non-payment of premium) of any material change in or cancellation/non-renewal of insurance coverage. The CONTRACTOR shall provide evidence of replacement coverage to maintain compliance with the aforementioned insurance requirements to the COMPTROLLER or its certificate management representative five (5) business days prior to the effective date of the replacement policy (ies).

The certificate holder shall read:

Orange County Comptroller
c/o Risk Management Division
109 E. Church Street, Suite 200
Orlando, Florida 32801

ARTICLE 11 - INDEMNIFICATION

To the fullest extent permitted by law, the CONTRACTOR shall defend, indemnify, and hold harmless the COMPTROLLER, its officials, agents, and employees from and against any and all claims, suits, judgments, demands, liabilities, damages, cost and expenses (including attorney's fees) of any kind or nature whatsoever arising directly or indirectly out of or caused in whole or in part by any act or omission of the CONTRACTOR or its subcontractors (if any), anyone directly or indirectly employed by them, or anyone for whose acts any of them may be liable; excepting those acts or omissions arising out of the sole negligence of the COMPTROLLER.

ARTICLE 12- SUCCESSORS AND ASSIGNS

The COMPTROLLER and the CONTRACTOR each binds itself and its partners, successors, executors, administrators, and assigns to the other party of this Contract and to the partners, successors, executors, administrators, and assigns of such other party, in respect to all covenants of this Contract. Except as above, neither the COMPTROLLER nor the CONTRACTOR shall assign, sublet, convey, or transfer its interest in this Contract without the written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of the COMPTROLLER which may be a party hereto, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the COMPTROLLER and the CONTRACTOR.

ARTICLE 13 - REMEDIES

The laws of the State of Florida shall govern this Contract. Venue for any litigation arising out of this contract shall be the Circuit Court in and for Orange County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or at equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

ARTICLE 14 - CONFLICT OF INTEREST

The CONTRACTOR represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance or services required hereunder, as provided for in Florida Statutes 112.311. The CONTRACTOR further represents that no person having any interest shall be employed for said performance.

The CONTRACTOR shall promptly notify the COMPTROLLER in writing by certified mail of all potential conflicts of interest for any prospective business association, interest or other circumstance which may influence or appear to influence the CONTRACTOR'S judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest, or circumstance, the nature of work that the CONTRACTOR may undertake, and request an opinion of the COMPTROLLER as to whether the association, interest, or circumstance would, in the opinion of the COMPTROLLER, constitute a conflict of interest if entered into by the CONTRACTOR. The COMPTROLLER agrees to notify the CONTRACTOR of its opinion by certified mail within thirty (30) days of receipt of the notification by the CONTRACTOR. If, in the opinion of the COMPTROLLER, the prospective business association, interest or circumstance would not constitute a conflict of interest by the CONTRACTOR, the COMPTROLLER shall so state in the notification and the CONTRACTOR shall, at its option, enter into said association, interest or circumstance and it shall be deemed not in conflict of interest with respect to services provided to the COMPTROLLER by the CONTRACTOR under the terms of this Contract.

Conflicts of Interest - More Than Just Technical Conflicts

Apart from professional ethical requirements, and irrespective of whether a given situation involves a technical conflict of interest as recognized by applicable rules and codes, we expect the CONTRACTOR to be scrupulously alert to the possibility that the CONTRACTOR'S other clients may, from time to time, have interests that are inconsistent with the VAB's. Please advise the VAB prior to taking on a matter for another client that involves such conflicting interests.

ARTICLE 15 - MEDIA RELATIONS

The CONTRACTOR is not authorized to comment publicly on a VAB matter without the express authorization of the COMPTROLLER. Media inquiries should be referred to the VAB Chair via the VAB Coordinator.

ARTICLE 16 - EXCUSABLE DELAYS

The CONTRACTOR shall not be considered in default by reason of any failure in performance if such failure arises out of causes reasonably beyond the control of the CONTRACTOR or its subcontractors and without their fault or negligence. Such causes include but are not limited to: acts of God; natural or public health emergencies; labor disputes; freight embargoes; and abnormally severe and unusual weather conditions.

Upon the CONTRACTOR'S request, the COMPTROLLER shall consider the facts and extent of any failure to perform the work and, if the CONTRACTOR'S failure to perform was without it or its subcontractor's fault or negligence, the Contract Schedule and/or any other affected provision of this Contract shall be revised accordingly; subject to the COMPTROLLER'S right to change, terminate, or stop any or all work at any time.

ARTICLE 17 - ARREARS

The CONTRACTOR shall not pledge the COMPTROLLER'S credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness. The CONTRACTOR further warrants and represents that it has no obligation or indebtedness that would impair its ability to fulfill the terms of this Contract.

ARTICLE 18 - DISCLOSURE AND OWNERSHIP OF DOCUMENTS

The CONTRACTOR shall deliver to the COMPTROLLER for approval and acceptance, and before being eligible for final payment or any amounts due, all documents and materials prepared by and for the COMPTROLLER under this Contract.

All oral and written information not in the public domain or not previously known, and all information and data obtained, developed, or supplied by the COMPTROLLER, or at its expense, will be kept confidential by the CONTRACTOR and will not be disclosed to any other party, directly or indirectly, without the COMPTROLLER'S prior written consent unless required by a lawful order. All drawings, maps, sketches, programs, databases, reports, and other data developed, or purchased, under this Contract for or at the COMPTROLLER'S expense shall be and remain the COMPTROLLER'S property and may be reproduced at the discretion of the COMPTROLLER.

The COMPTROLLER and the CONTRACTOR shall comply with the provisions of Chapter 119, Florida Statutes (Public Records Law).

All covenants, agreements, representations, and warranties made herein, or otherwise made in writing by any party pursuant hereto, including but not limited to any representations made herein relating to disclosure or ownership of documents, shall survive the execution and delivery of this Contract and the consummation of the transactions contemplated hereby.

ARTICLE 19 - INDEPENDENT CONTRACTOR RELATIONSHIP

The CONTRACTOR is, and shall be, in the performance of all work services and activities under this Contract, an Independent CONTRACTOR, and not an employee, agent, or servant of the COMPTROLLER. All persons engaged in any of the work or services performed pursuant to this Contract shall at all times, and in all places, be subject to the CONTRACTOR'S sole direction, supervision, and control. The CONTRACTOR shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the CONTRACTOR'S relationship and the relationship of its employees to the COMPTROLLER shall be that of an Independent CONTRACTOR and not as employees or agents of the COMPTROLLER.

The CONTRACTOR does not have the power or authority to bind the COMPTROLLER in any promise, agreement or representation other than as specifically provided for in this Agreement.

ARTICLE 20 - CONTINGENT FEES

The CONTRACTOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONTRACTOR to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation, individual, or Contractor, other than a bona fide employee working solely for the CONTRACTOR, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Contract.

ARTICLE 21 - ACCESS AND AUDITS

The CONTRACTOR shall maintain adequate records to justify all charges, expenses, and costs incurred in estimating and performing the work for at least five (5) years after completion of the contract. The COMPTROLLER shall have access to all records, documents and information collected and/or maintained by others in the course of the administration of the contract. This information shall be made accessible at the CONTRACTOR'S local place of business to the COMPTROLLER, and/or its designees, for purposes of inspection, reproduction, and audit without restriction. If records are unavailable locally, it shall be the CONTRACTOR'S responsibility to ensure that all required records are provided to the COMPTROLLER at the CONTRACTOR'S expense.

ARTICLE 22 — PUBLIC RECORDS REQUEST

In accordance with Section 119.0701(2), Florida Statutes, the CONTRACTOR must comply with Florida public record laws, specifically to:

1. Keep and maintain public records required by the public agency to perform the service.
2. Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
 - a) A request to inspect or copy public records relating to a public agency's contract for services must be made directly to the public agency. If the public agency does not possess the requested records, the public agency shall immediately notify the CONTRACTOR of the request, and the CONTRACTOR must provide the records to the public agency or allow the records to be inspected or copied within a reasonable time.
 - b) If the CONTRACTOR does not comply with the public agency's request for records, the public agency shall enforce the contract provisions in accordance with the contract.
 - c) A CONTRACTOR who fails to provide the public records to the public agency within a reasonable time may be subject to penalties under §119.10.
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the CONTRACTOR does not transfer the records to the public agency.

Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the CONTRACTOR or keep and maintain public records required by the public agency to perform the service. If the CONTRACTOR transfers all public records to the public agency upon completion of the contract, the CONTRACTOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the CONTRACTOR keeps and maintains public records upon completion of the contract, the CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

Comptroller Deputy Clerk's Office of the Clerk of the Board
Post Office Box 38
Orlando, Florida 32801
PR@occompt.com
407-836-7300

ARTICLE 23 – NONDISCRIMINATION

CONTRACTOR warrants and represents that they do not discriminate against any person in recruitment, hiring, examination, appointment, training, promotion, retention, or any other personnel action based on race, color, sex, gender, age, religion, national origin, ancestry, marital status, political affiliation or belief, disability, sexual orientation or any other reason prohibited by law.

ARTICLE 24 – HUMAN TRAFFICKING CONFIRMATION FORM

Each Comptroller contract for services must include the provision below that requires the CONTRACTOR to comply with human trafficking laws, as required by Chapter 787.06(13). By executing this Agreement, the Proposer certifies that the Proposer does not use coercion for labor or services, as those terms are defined in Section 787.06, Florida Statutes. Pursuant to Section 787.06, Florida Statutes, the Proposer shall provide the COMPTROLLER with an affidavit signed by an officer or representative of the Proposer under penalty of perjury attesting that the Proposer does not use coercion for labor or services. If the Proposer fails to sign the affidavit as required by this Paragraph and Section 787.06, Florida Statutes, the COMPTROLLER may immediately terminate this agreement.

Yes

Respondents confirm by checking the box that they do not engage in or permit the use of coercion for labor or services as defined in Section 787.06(2), Florida Statutes.

ARTICLE 25 - ENTIRETY OF CONTRACTUAL AGREEMENT

The COMPTROLLER and the CONTRACTOR agree that this Contract sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms and conditions contained in this Contract may be added to, deleted, modified, superseded or otherwise altered, except by written instrument executed by the parties hereto.

ARTICLE 26- ENFORCEMENT COSTS

If any legal action or other proceeding is brought for the enforcement of this Contract, or because of an alleged dispute, breach, default or misrepresentation in connection with any provisions of this Contract, the successful or prevailing party or parties shall be entitled to recover reasonable attorney's fees, court costs and all expenses (including taxes) even if not

taxable as court costs (including, without limitation, all such fees, costs and expenses incident to appeals), incurred in that action or proceeding, in addition to any other relief to which such party or parties may be entitled.

ARTICLE 27 - AUTHORITY TO PRACTICE

The CONTRACTOR hereby represents and warrants that it has and will continue to maintain all licenses and approvals required to conduct its business, and that it will always conduct its business activities in a reputable manner. Proof of such licenses and approvals shall be submitted to the COMPTROLLER upon request.

ARTICLE 28 – SCRUTINIZED COMPANIES PROHIBITION CERTIFICATION

Signatures on this Contract and any and all future amendments and Task Authorizations by CONTRACTOR shall act as certification that the CONTRACTOR is not listed on the Scrutinized Companies that Boycott Israel List. Further, the signatures also will serve to certify CONTRACTOR is also not engaged in a boycott of Israel at the time of signing. The signor acknowledges that he or she understands that pursuant to section 287.135, Florida Statutes, the submission of false certification may subject the CONTRACTOR to civil penalties, attorney's fees, and/or costs.

ARTICLE 29 - SEVERABILITY

If any term or provision of this Contract, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, the remainder of this Contract, or the application of such terms or provision, to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other term and provision of this Contract shall be deemed valid and enforceable to the extent permitted by law.

ARTICLE 30 - MODIFICATIONS OF WORK

The COMPTROLLER reserves the right to make changes in the work, including alterations, reductions therein, or additions thereto. Upon receipt by the CONTRACTOR of the COMPTROLLER'S notification of a contemplated change, the CONTRACTOR shall (1) if requested by COMPTROLLER, provide an estimate for the increase or decrease in cost due to the contemplated change, (2) notify the COMPTROLLER of any estimated change in the completion date, and (3) advise the COMPTROLLER in writing if the contemplated change shall affect the CONTRACTOR'S ability to meet the completion dates or schedules of this Contract.

If the COMPTROLLER so instructs in writing, the CONTRACTOR shall suspend work on that portion of the work affected by a contemplated change, pending the COMPTROLLER'S decision to proceed with the change.

If the COMPTROLLER elects to make the change, the COMPTROLLER shall issue a Contract Amendment or Change Order, and the CONTRACTOR shall not commence work on any such change until such written amendment or change order has been issued and signed by each of the parties.

ARTICLE 31 - CONTRACT CLAIMS

"Claim" as used in this provision means a written demand or written assertion by one of the contracting parties seeking as a matter of right, the payment of a certain sum of money, the adjustment or interpretation of contract terms, or other relief arising under or relating to this contract.

Claims made by a CONTRACTOR against the COMPTROLLER relating to a particular contract shall be submitted to the Comptroller in writing clearly labeled "Contract Claim" requesting a final decision. The CONTRACTOR also shall provide with the claim a certification as follows: "I certify that the claim is made in good faith; that the supporting data are accurate and complete to the best of my knowledge and belief; that the amount requested accurately reflects the contract adjustment for which the CONTRACTOR believes the COMPTROLLER is liable; and that I am duly authorized to certify the claim on behalf of the CONTRACTOR/Consultant."

Failure to document a claim in this manner shall render the claim null and void. Moreover no claim shall be accepted after final payment of the contract.

The decision of the COMPTROLLER shall be issued in writing and shall be furnished to the CONTRACTOR. The decision shall state the reasons for the decision reached. The COMPTROLLER shall render the final decision within sixty (60) days after receipt of CONTRACTOR'S written request for a final decision. The COMPTROLLER'S decision shall be final and conclusive.

The CONTRACTOR shall proceed diligently with performance of this contract pending final resolution of any request for relief, claim, appeal or action arising under the contract and shall comply with any final decision rendered by the Manager of Procurement.

ARTICLE 32 - TOBACCO FREE CAMPUS

Virtually all Orange County operations under the Board of County Commissioners are designated as tobacco free. This policy applies to parking lots, parks, break areas and worksites. It is also applicable to CONTRACTORS and their personnel during contract performance on County-owned property. Tobacco is defined as tobacco products, including, but not limited to, cigars, cigarettes, electronic cigarettes, pipes, chewing tobacco, and snuff. Failure to abide by this policy may result in civil penalties levied under Chapter 386, Florida Statutes, and/or contract enforcement remedies.

ARTICLE 33 - ADDENDA

All requirements contained in any addenda issued to the solicitation for this procurement are part of and hereby incorporated into this contract.

ARTICLE 34- NOTICE

All notices required in this Contract shall be sent by certified mail, return receipt requested, and if sent to the COMPTROLLER, shall be mailed to:

Orange County Comptroller

Keith Nowlin, Assistant Comptroller, RAD

201 S. Rosalind Ave, 4th Floor, Orlando, FL 32801

Phone 407-836-5982

and if sent to the CONTRACTOR, shall be mailed to:

Gordon & Thalwitzer, Attorneys at Law

Attn: Aaron Thalwitzer

299 N. Orlando Ave, Cocoa Beach, FL 32931

Phone 321-799-4777

ARTICLE 35 – ATTACHMENTS

The following attachment(s) is/are attached hereto, and made a part of this Contract in order of precedence:

- A. Attachment A Scope of Services
- B. Attachment B, Appendix A - Fee Schedule Form

IN WITNESS WHEREOF, the Comptroller of Orange County, Florida, has made and executed this Contract on behalf of the COMPTROLLER, and CONTRACTOR has hereunto set its hand the day and year above written.

CONTRACTOR:

ORANGE COUNTY, FLORIDA

Aaron Thalwitzer

Name

By

Signature

Signature

3/27/26

Date

Date

Gordon & Thalwitzer

Firm

Shareholder

Title

Attachment A

Scope of Services

The Orange County Value Adjustment Board ("VAB") requires an attorney to provide service as General Legal Counsel (Counsel) to the VAB. The VAB is created pursuant to Section 194.015, Florida Statutes.

The VAB is composed of two county commissioners, one school board member, and two private citizen members, one appointed by the Board of County Commissioners and the other by the Orange County School Board.

As further described in Section 194.032, Florida Statutes, the VAB provides taxpayers with an opportunity for administrative review of property taxes, including assessments of value for real and tangible personal property, complaints regarding denials of homestead exemptions and property classifications, and property tax deferrals. VAB hearing procedures are governed by Chapter 194, Florida Statutes, and rules promulgated by the Florida Department of Revenue (DOR), specifically Rule Chapters 12D-9 & 10. VAB hearings in Orange County are conducted by special magistrates appointed by the VAB. Special magistrate recommendations on VAB petitions have historically been adopted by the VAB without further review or hearings.

Counsel to the VAB shall attend all meetings of the VAB and render legal advice to members of the VAB and staff for the VAB. No meeting of the VAB shall take place unless the general counsel is present.

Counsel shall perform all such legal and administrative services as would customarily be undertaken by Counsel to a board such as the VAB, including but not limited to the following:

1. Attend all meetings of the VAB and render such advice and assistance as required by the VAB to ensure that all actions taken by the Board and its appointees meet the requirements of the law.
2. Research legal issues and prepare such opinions, memoranda, and reports as requested by the VAB or the administrative support staff of the VAB. Such issues include review and response to any written complaints alleging noncompliance with the law by the VAB, special magistrate, or support staff of the VAB.
3. Advise Board members, VAB staff, and at times, special magistrates, on the interpretation and application of relevant statutes, regulations, and policies, including Chapters 193 through 196, as well as the rules promulgated by the DOR.
4. Review all late-filed petitions to the VAB and make recommendations, without holding hearings, on the acceptance or denial of such late-filed petitions.
5. Actively use the online VAB software, AXIA, as provided by the Orange County Comptroller's Office.

Pursuant to Section 194.181, Florida Statutes, the VAB is not a party in judicial review of property taxes and therefore does not currently anticipate the scope of services to include representation in litigation.

Attachment B

RFP No. 2026-01-RAD

APPENDIX A – FEE SCHEDULE FORM

The Proposer shall provide all labor, equipment, and other resources necessary to provide the services in strict accordance with the scope of work defined in this solicitation for the amounts specified in this Fee Schedule Form. Any additional information regarding pricing of services or a further breakdown of the costs may be included as supplemental information, but this form will be used to calculate the Fee Schedule component of proposal scoring.

Item No.	Position	Estimated Annual Hours *	Hourly Rates		Estimated Annual Total (Est. Annual Hours x Hourly Rate)
1.	Partner	200	x \$ 225	=	\$ 45,000.00
2.	Associate	50	x \$ n/a	=	\$ n/a
3.	Reimbursable Expenses (Per Scope of Work)				\$ 500
Estimated Total Annual Proposal (Sum of Items 1 through 3)					\$ _____
Estimated Five-Year Proposal (Estimated Total Annual Proposal x Five Year Term)					\$ 227,500.00

* Estimated Annual Hours are for illustrative purposes only; neither the VAB nor the Comptroller makes any commitment regarding the number of actual hours that the VAB may need for legal services.

Company Name: Gordon & Thalwitzer (Aaron Thalwitzer, Esq.)

Signature: _____