# ORDER: APPROVE THE APPLICATION FOR CERIFICATION OF ONE (1) MILL LEVY

Motion was made by Chad McLarty, duly seconded by Robert Blackmon, to approve the application for certification of one (1) mill levy.

The vote on the motion was as follows:

Supervisor Mike Pickens, voted yes Supervisor Jeff Busby, voted yes Supervisor Robert Blackmon, voted yes Supervisor Chad McLarty, voted yes Supervisor Mike Roberts, voted yes

After the vote, President Busby, declared the motion carried, this the 18th day of August, 2014.

Jeff Bushy, President Board of Supervisors Sherry Walt, Chancery Clerk

## APPLICATION FOR CERTIFICATION

oť,	Lafa	rette for the fiscal year of 2014-2015 for			
authority to expend the one (1) mill according to Section 27-39-329(2)(b), Miss. Code					
Ann.	, as am	ended.			
l.	Lien	date for property rolls January 1, 2014 date.			
II.		nod of maintaining mapping:			
	A.	A contract was let with Tri-State Consulting in accordance			
		with Department of Revenue's rules, regulations and guidelines which			
		requires that all recorded deeds be mapped, and all necessary corrections			
		and adjustments be made according to the Department of Revenue's			
		manuals, guidelines and regulations. (Copy of contract attached.)			
		OR			
	B.	A plan to maintain mapping in-house has been devised in accordance with			
		the law and the Department of Revenue's rules, regulations and guidelines			
		and the following named county employees have the necessary knowledge			
		and expertise to perform the required maintenance. (Copy of plan attached.)			
		**************************************			
111.	Met	hod of maintaining the real property appraisals:			
	A.	A contract was let with <u>CKB</u> , <u>Tric</u> in accordance with			
		the Department of Revenue's rules, regulations and guidelines which			
		requires that all real property has been viewed and any change to real			
		property has been made on the property record cards and new values			
		calculated to reflect true value of the tax roll. (Copy of contract attached.)			
		OR			
	В.	A plan to maintain the appraisal in-house has been devised in accordance			
		with the law and the Department of Revenue's rules, regulations and			
		guidelines and the following named county employees have the necessary			
		knowledge and expertise to make the changes on the property record cards			
		as they are found in the field and to calculate new values on the tax roll.			

	C. Roll year 1998, or year set by Department of Revenue served as the
	benchmark year for a four-year update cycle of the real property in each
	county according to Miss Code Ann. 27-35-113 and Department of Revenue
	Rule 6. The above named county last updated the real property during Roll
	Year, and under the requirements of Miss Code Ann. 27-35-113
	and Department of Revenue Rule 6 will be required to update again on or
	before Roll Year
īV	. Maintenance of business personal property:
	A. A contract was let with CKB, Inc. in accordance with the
	Department of Revenue's rules, regulations and guidelines for the
	maintenance of all the appraisals of business personal property. (Copy of
	contract attached.)
	OR
	B. A plan to maintain the appraisal in-house has been devised in accordance
	with the law and the Department of Revenue's rules, regulations, and
	guidelines. The following named county employees have the knowledge
	and expertise to keep the personal property roll up-to-date.
V.	Certified appraiser according to Miss. Code Ann., 27-3-52:
	A. "Counties having not more than five thousand (5,000) applicants for
	homestead exemption shall have at least one (1) certified appraiser,"
	B. "Counties having more than five thousand (5,000) applicants for homestead
	exemption shall have at least two (2) certified appraisers."
	Give the number of homestead applicants for this year.
	A. (1) Certified Appraiser required
	B. (2) Certified Appraisers required
	Sylvia Baker
	Magan McDonald

STATE OF MISSISSIPPI
country of <u>Lafayette</u>
Jeff Bushoy , being first duly sworn deposes, and says, that he is the
President of the Latavette County Board of Supervisors and that the Board of
Supervisors of Lafayette County shall adopt the property values reflected by the
appraisal completed as of the lien date in conformity with Miss. Code Ann. 27-35-
50(2)(5).  Assessor President of Board
Sworn and subscribed before me this 18th day of August . 2014.
* (SEAL) 3 *
SFATE OF MISSISSIPPI
COUNTY OF LAFAYETTE
1. Sherny Wall . Chancery Clerk in and for said county and state aforesaid.
hereby certify that the within and foregoing has been recorded in Electronic Minutes
of the Supervisor's Minute Records on file in the office of said Clerk.
Given under my hand and official seal of office this the 18th day of August,
20_14.  Thuy Vall Chancery Clerk
* CERY COUNTY

## STATE OF MISSISSIPPI LAFAYETTE COUNTY

## UPDATE AND MAINTENANCE AGREEMENT FOR REAL PROPERTY (Tax Roll 2015)

### ARTICLES OF AGREEMENT

This agreement made this if day of July 2014, by and between Lafayette County Board of Supervisors, hereinafter referred to as COUNTY, party of the first part and CKB, Inc., hereinafter referred to as CONSULTANT, party of the second part, and witnesseth:

WHEREAS, the CONSULTANT proposes to furnish the services of its qualified and experienced personnel to perform certain functions of the work in assisting and under the direction of the county Tax Assessor in regards to performing an update of real property, preparing and correcting related records and data of certain properties in Lafayette County, according to the provisions and specifications herein contained or made a part hereof by attachment hereto or references herein contained; and

WHEREAS, the COUNTY desires to contract for said services in the manner following:

NOW THEREFORE, it is hereby agreed that the CONSULTANT will maintain, update, and change property appraisal records as required and establish true value of all real property involving changes of ownerships, ownership splits, new or additional construction occurring during the period January 1, 2014 through December 31, 2014; correct any existing property appraisal cards for any omissions, deletions, or additions as identified during this period to reflect the accurate true value of all land and improvements required to be appraised in accordance with the State of Mississippi Appraisal Manual and all changed parcels as identified by the ownership mapping changes and field inspections for the same period, and shall be paid for such services all in accordance with the terms and conditions contained herein.

## I. GENERAL PROVISIONS

## A. TERMS AND CONDITIONS

- After a COUNTY/CONSULTANT agreement is approved and signed by both parties, no alteration, deletion, or addition, either oral or in writing, shall be made without the prior written approval of both parties.
- The county Tax Assessor shall have the right at all times to review progress in the performance of the agreement, and at all times shall the CONSULTANT be under the direction of the County Tax Assessor, or whoever may be acting as the county Tax Assessor.
- It is agreed by both the CONSULTANT and the COUNTY that this agreement will become binding upon the parties hereto and of full force and effect on them only upon the approval of the Lafayette County Board of Supervisors, properly executed in the space provided therefore.
- 4. It is further agreed and understood by the parties hereto that this agreement was drawn in full accordance with, and with intent to meet, the instructions and requirements of the Mississippi State Tax Commission relating to appraisals and appraisal procedures established by the State of Mississippi Appraisal Manual as adopted by the State Tax Commission as it exists at the date this agreement was

- executed. Any failure to follow the procedures and standards shall constitute a breach of agreement.
- It is hereby specifically agreed that the CONSULTANT shall diligently and expeditiously perform the services required by the agreement in order that this agreement can be completed by the earliest practical date.
- 6. The CONSULTANT shall be responsible under the terms of this agreement for correcting all appraisal related errors discovered during the term of this agreement. This agreement is to assist in updating existing records; it does not imply that CONSULTANT is responsible for all old measurements.

## **B. STARTING AND COMPLETION DATES**

Work on the project shall commence no later than the first day of August 2014 and shall be completed and delivered to the Lafayette County Tax Assessor's Office no later than June 30, 2015.

## C. COMPENSATION AND TERMS

In consideration of the CONSULTANT furnishing the COUNTY the services contracted for herein and such services being acceptable to the COUNTY, the CONSULTANT shall receive the sum of ONE HUNDRED AND TWO THOUSAND DOLLARS (\$102,000). COUNTY shall pay CONSULTANT according to the following schedule:

August 2014	\$8,500
September 2014	\$8,500
October 2014	\$8,500
November 2014	\$8,500
December 2014	\$8,500
January 2015	\$8,500
February 2015	\$8,500
March 2015	\$8,500
April 2015	\$8,500
May 2015	\$8,500
June 2015	\$8,500
July 2015	\$8,500

## D. TERMINATION OF CONTRACT

- 1. The contract may be terminated by the COUNTY for the following reasons:
  - a. Failure of the CONSULTANT to start work on the date specified.
  - b. Substantial evidence that the progress being made by the CONSULTANT is insufficient to complete the work within the specified time.
- 2. The CONSULTANT must be notified in writing by the COUNTY of the conditions which make default of the agreement imminent. The CONSULTANT will have sixty (60) working days after this notice is given to correct the conditions to the satisfaction of the COUNTY. In the event such conditions are not corrected, the COUNTY may declare the CONSULTANT to be in default under the agreement and notify the CONSULTANT accordingly. In the event of such default, all work completed, work in progress, materials, appraisals, data, documents, and supplies produced or acquired for use under the agreement or any part of the work shall be delivered to the COUNTY within fifteen (15) working days. However, the CONSULTANT shall be entitled to keep its field work maps. The right is reserved for the COUNTY to account for the work, material, documents, and appraisals from the CONSULTANT and to use the same to completed, or have completed, the project in accordance with the same standards of requirements, specifications, and performance under which this agreement was executed.

### E. RECORDS AND WORK IN CUSTODY OF CONSULTANT

All appraisal, computations, records, forms, cards, lists of property owners, addresses, and any other materials acquired, produced, or used in this project shall be furnished by the COUNTY unless otherwise agreed to in advance and shall remain at all times the property of the COUNTY, provided that until such time as this agreement is completed, terminated, or declared in default the preservation and maintenance of all cards, records, appraisals, computations and other data assembled and prepared by the CONSULTANT under this agreement shall be the responsibility of the CONSULTANT. The CONSULTANT shall carry valuable papers insurance in the amount sufficient to cover all materials and records in the custody of the CONSULTANT or for which the CONSULTANT is responsible.

### F. INSURANCE COVERAGE

The CONSULTANT shall carry liability insurance of an amount not less than ONE MILLION DOLLARS (\$1,000,000) which shall save harmless the Tax Assessor and the COUNTY from claims, demands, actions, and causes for action arising from an act or omission of the CONSULTANT its agents and employees in the execution of the work to be performed under this agreement.

### II. SERVICES TO BE PERFORMED BY THE CONSULTANT

### A. SERVICES

The CONSULTANT agrees to provide the following services:

- Estimate true value as of the value date of December 31, 2012 of all real property involving changes, additions, or expansions. Add to or change property appraisal cards according to changes in ownership. Correct any property appraisal cards as to any omissions, deletions, or additions as required to be appraised in accordance with the State of Mississippi Appraisal Manual as identified during the appraisal period.
- New ownership splits requiring market value shall be incorporated into the assessment records.
- All 16th section leasehold property rights will be appraised (except hunting and fishing leases).
- 4. All parcels will be reviewed, through visual inspection, to determine whether or not there have been any deletions of improvements or new construction on the parcel, either as new construction, addition, expansion, or any other change. (This does not imply a walk around inspection.)
- 5. All new construction, additions, or expansions will be appraised in accordance with the terms and conditions of the agreement, whether or not ownership of the land has changed. For the purpose of appraisal of new construction or improvements under construction the CONSULTANT shall use, at his discretion, in addition to physical/visual inspection, any other data, documents, or information on the following:
  - a. Building permits issued by each City, Town, or County in Lafayette County.
  - b. Septic tank permits issued by the Health Officer or similar official.
  - Electrical connections or services which would indicate new construction or improvements being constructed.
  - d. Any records of inspection of construction in progress or completed construction which may be maintained by the City or County officials.

#### B. PERSONNEL

- The CONSULTANT shall use competent employees of good character in the
  performance of this agreement. All employees must have sufficient skill and
  experience to perform properly the work assigned to them. Employees executing
  highly technical work shall have sufficient training or experience in such work to
  perform it properly and satisfactorily in the manner described in these specifications.
- 2. The CONSULTANT shall submit upon request by the COUNTY qualifications to the COUNTY of all personnel in a responsible capacity to the COUNTY. It is understood and agreed that all personnel shall be employees of the CONSULTANT. It is understood and agreed that the COUNTY may require the CONSULTANT to remove from the work any person that the COUNTY considers being incompetent or negligent in the performance of his/her duties or who is guilty of misconduct and that such person shall not be re-employed on the project without the COUNTY's approval and consent.
- 3. The CONSULTANT shall have not less than ten (10) years of practical mass-appraisal experience, involving extensive commercial, industrial, apartment, farm, and residential type properties.

## C. HEARINGS

The COUNTY may require the CONSULTANT to provide a competent representative at hearings required by law or conducted by the Board of Equalization. The CONSULTANT appraiser shall be required to defend all values for which objections were raised during the Board of Equalization hearings.

## D. MATERIALS AND SERVICES TO BE PROVIDED BY THE COUNTY

- The COUNTY will make available the mapping and/or appraisal records in the Lafayette County Tax Assessor's office.
- The COUNTY shall furnish all postage, forms, software, property record cards with legal information already on them as previously described in these articles, and any other materials needed to complete this agreement.
- 3. The COUNTY shall be responsible for agricultural use values as they presently exist and any new ones resulting from new or old ownership splits.
- 4. The sending and maintaining of a current sales file.
- 5. Approval of all schedules, i.e., county index and small tract schedules.
- Provide yearly a set of new, up-to-date, legible field/photography maps, provided the CONSULTANT requests such a set of maps. These maps shall become the property of the CONSULTANT.
- 7. Run all end of tax roll year error/edit reports and posting.

## E. DEFENSE

The CONSULTANT shall furnish without additional charge a competent representative to appear at all formal hearings before the Board of Equalization. In the event of an appeal to the Courts, a CONSULTANT representative will, without additional cost to the COUNTY, be present at the hearings to testify as a witness, to outline the steps taken in appraisal or updating of real property, and to give his opinion of value of the properties in question to the Court, provided these hearings are commenced within one (1) year from the date of the formal hearing. However, the COUNTY shall provide legal assistance to assist the CONSULTANT in the event of an appeal to the courts. The Party of the first part, acting as aforesaid, has caused this agreement to be executed on its behalf, and the Party of the second part has caused this agreement to be executed by its authorized agent

WITNESS THE EXECUTION HEREOF IN DUPLICATE ORIGINAL, any executed copy of which shall be deemed for all purposes as an original, on this the day of July 2014.

## LAFAYETTE COUNTY

Jeff Busby, President Lafayette County Board of Supervisors

Sherry Wall, Clerk of the Board

CKB, Inc.

James Conley, President OKB, Inc. 411 South Spring Street Tupelo, Mississippi 38804 Ph. (662) 842-3798

## STATE OF MISSISSIPPI LAFAYETTE COUNTY

## DATA INPUT AGREEMENT FOR REAL PROPERTY (Tax Roll 2015)

### ARTICLES OF AGREEMENT

This agreement made this day of July 2014, by and between Lafayette County Board of Supervisors, hereinafter referred to as COUNTY, party of the first part and CKB, Inc., hereinafter referred to as CONSULTANT, party of the second part, witnessed:

WHEREAS, the CONSULTANT proposes to furnish the services of it qualified and experienced personnel to perform certain functions of the work in assisting and under the direction of the county Tax Assessor in regards to updating data entry and preparing and correcting related records of certain properties in Lafayette County, according to the provisions and specifications herein contained or made a part hereof by attachment hereto or references herein contained; and

WHEREAS, the COUNTY desires to contract for said services in the matter following:

NOW THEREFORE, it is hereby agreed that the CONSULTANT will maintain, update, and change property appraisal records as required and establish true value of all real property involving changes of ownerships, ownership splits, new or additional construction occurring during the period January 1, 2014 through December 31, 2014; correct any existing property appraisal cards for any omissions, deletions, or additions as identified during this period, to reflect accurate true value of all land improvements required to be appraised in accordance with the State of Mississippi Appraisal Manual and all changed parcels as identified by the ownership mapping changes and field inspections for the same period, and shall be paid for such services all in accordance with the terms and conditions contained herein.

#### I. GENERAL PROVISIONS

## A. TERMS AND CONDITION

- After a COUNTY/CONSULTANT agreement is approved and signed by both parties, no alteration, deletion, or addition, either oral or in writing, shall be made without the prior written approval of both parties.
- The county Tax Assessor shall have the right at all times to review progress in the
  performance of the agreement, and at all time shall the CONSULTANT be under the
  direction of the County Tax Assessor, or whoever may be acting as the county Tax
  Assessor.
- It is agreed by both the CONSULTANT and the COUNTY that this agreement will become binding upon the parties hereto and of full force and effect on them only upon the approval of the Lafayette County Board of Supervisors, properly executed in the space provided therefore.
- 4. It is hereby specifically agreed that the CONSULTANT shall diligently and expeditiously perform the services required by the agreement in order that this agreement can be completed by the earliest practical date.

## B. STARTING AND COMPLETION DATES

Work on the project shall commence no later than the first day of August, 2014 and shall be complete and delivered to the Lafayette County Tax Assessor's Office no later than the June 30, 2015.

## C. COMPENSATION AND TERMS

In consideration of the CONSULTANT furnishing the COUNTY the services contracted for herein and such services being acceptable to the COUNTY, the CONSULTANT shall receive the sum of THIRTY NINE THOUSAND EIGHT HUNDRED DOLLARS (\$39,800). COUNTY shall pay CONSULTANT according to the following schedule:

August 2014	\$3,316.67
September 2014	\$3,316.67
October 2014	\$3,316.67
November 2014	\$3,316.67
December 2014	\$3,316.67
January 2015	\$3,316.67
February 2015	\$3,316.67
March 2015	\$3,316.67
April 2015	\$3,316.67
May 2015	\$3,316.67
June 2015	\$3,316.67
July 2015	\$3,316.67

#### D. TERMINATION OF CONTRACT

- 1. The contract may be terminated by the COUNTY for the following reasons:
  - a. Failure of the CONSULTANT to start work on the date specified.
  - b. Substantial evidence that the progress being made by the CONSULTANT is insufficient to complete the work within the specified time.
- 2. The CONSULTANT must be notified in writing by the COUNTY of the conditions which make default of the agreement imminent. The CONSULTANT will have sixty (60) working days after this notice is given to correct the conditions to the satisfaction of the COUNTY. In the event such conditions are not corrected, the COUNTY may declare the CONSULTANT to be in default under the agreement and notify the CONSULTANT accordingly. In the event of such default, all work completed, work in progress, materials, appraisals, data, documents, and supplies produced or acquired for use under the agreement or any part of the work to the COUNTY within fifteen (15) working days.

## E. RECORDS AND WORK IN CUSTODY OF CONSULTANT

All appraisal, computations, records, forms, cards, lists of property owners, addresses, and any other materials acquired, produced, or used in this project shall be furnished by the COUNTY unless otherwise agreed to in advance and shall remain at all times the property of the COUNTY, provided that until such time as this agreement is completed, terminated, or declared in default the preservation and maintenance of all cards, records, appraisals, computations and other data assembled and prepared by the CONSULTANT under this agreement shall be the responsibility of the CONSULTANT.

## II. SERVICES TO BE PERFORMED BY THE CONSULTANT

## A. SERVICES

The CONSULTANT agrees to provide all computer data entry for 2014 and shall update all Real Property Record Cards.

## B. PERSONNEL

The CONSULTANT shall use competent employees of good character in the performance of this agreement. All employees must have sufficient skill and experience to perform properly the work assigned to them. Employees executing highly technical work shall have sufficient training or experience in such work to perform it properly and satisfactorily in the manner described in these specifications.

The CONSULTANT shall submit upon request by the COUNTY qualifications to the COUNTY of all personnel in a responsible capacity to the COUNTY. It is understood and agreed that all personnel shall be employees of the CONSULTANT. It is understood and agreed that the COUNTY may require the CONSULTANT to remove from the work any person that eh COUNTY considers being incompetent or negligent in the performance of his/her duties or who is guilty of misconduct and that such person shall not be re-employed on the project without the COUNTY's approval and consent.

WITNESS THE EXECUTION HEREOF IN DUPLICATE ORIGINAL, any executed copy of which shall be deemed for all purposes as an original, on this the 30 day of July 2014.

LAFAYETTE COUNTY

D. ..

Jeff Busby, President

Lafayette County Board of Supervisors

sperry Wall, Clerk of the Board

CKB, Inc

/ames Conley, President

CKB, Inc.

/411 South Spring Street Tupelo, Mississippi 38804

Ph. (662) 842-3798

## STATE OF MISSISSIPPI LAFAYETTE COUNTY

## MAINTENANCE AGREEMENT FOR PERSONAL PROPERTY (Tax Roll 2015)

#### ARTICLES OF AGREEMENT

This agreement made this day of July 2014, by and between Lafayette County Board of Supervisors, hereinafter referred to as COUNTY, party of the first part and CKB, Inc., hereinafter referred to as CONSULTANT, party of the second part, and witnesseth:

WHEREAS, the CONSULTANT proposes to furnish the services of its qualified and experienced personnel to perform certain functions of the work in assisting and under the direction of the county Tax Assessor in regards to performing an update of personal property, preparing and correcting related records and data of certain properties in Lafayette County, according to the provisions and specifications herein contained or made a part hereof by attachment hereto or references herein contained; and

WHEREAS, the COUNTY desires to contract for said services in the manner following:

NOW THEREFORE, it is hereby agreed that the CONSULTANT will maintain, update, and change property appraisal records as required and establish true value of all personal property involving changes of ownerships, ownership splits, new or additional construction occurring during the period January 1, 2014 through December 31, 2014; correct any existing property appraisal cards for any omissions, deletions, or additions as identified during this period to reflect the accurate true value of all land and improvements required to be appraised in accordance with the State of Mississippi Appraisal Manual and all changed parcels as identified by the ownership mapping changes and field inspections for the same period, and shall be paid for such services all in accordance with the terms and conditions contained herein.

#### I. GENERAL PROVISIONS

## A. TERMS AND CONDITIONS

- After a COUNTY/CONSULTANT agreement is approved and signed by both parties, no alteration, deletion, or addition, either oral or in writing, shall be made without the prior written approval of both parties.
- The county Tax Assessor shall have the right at all times to review progress in the performance of the agreement, and at all times shall the CONSULTANT be under the direction of the County Tax Assessor, or whoever may be acting as the county Tax Assessor.
- It is agreed by both the CONSULTANT and the COUNTY that this agreement will become binding upon the parties hereto and of full force and effect on them only upon the approval of the Lafayette County Board of Supervisors, properly executed in the space provided therefore.
- 4. It is further agreed and understood by the parties hereto that this agreement was drawn in full accordance with, and with intent to meet, the instructions and requirements of the Mississippi State Tax Commission relating to appraisals and appraisal procedures established by the State of Mississippi Appraisal Manual as adopted by the State Tax Commission as it exists at the date this agreement was

- executed. Any failure to follow the procedures and standards shall constitute a breach of agreement.
- It is hereby specifically agreed that the CONSULTANT shall diligently and expeditiously perform the services required by the agreement in order that this agreement can be completed by the earliest practical date.
- It is agreed that the Lafayette County Tax Assessor will mail out on or about January
  1 of each year previously described in this contract the Mississippi State Tax
  Commission form #27000 (Return of Personal Property) to all businesses in
  Lafayette County.

## **B. STARTING AND COMPLETION DATES**

Work on the project shall commence no later than the first day of August 2014 and shall be completed and delivered to the Lafayette County Tax Assessor's Office no later than June 30, 2015.

## C. COMPENSATION AND TERMS

In consideration of the CONSULTANT furnishing the COUNTY the services contracted for herein and such services being acceptable to the COUNTY, the CONSULTANT shall receive the sum of THIRTY EIGHT THOUSAND DOLLARS (\$38,000). CONSULTANT shall invoice COUNTY according to the following schedule:

August 2014	\$3,166,67
September 2014	\$3,166.67
October 2014	\$3,166.67
November 2014	\$3,166.67
December 2014	\$3,166.67
January 2015	\$3,166.67
February 2015	\$3,166.67
March 2015	\$3,166.67
April 2015	\$3,166,67
May 2015	\$3,166.67
June 2015	\$3,166,67
July 2015	\$3,166.67

## D. TERMINATION OF CONTRACT

- 1. The contract may be terminated by the COUNTY for the following reasons:
  - a. Failure of the CONSULTANT to start work on the date specified.
  - b. Substantial evidence that the progress being made by the CONSULTANT is insufficient to complete the work within the specified time.
- 2. The CONSULTANT must be notified in writing by the COUNTY of the conditions which make default of the agreement imminent. The CONSULTANT will have sixty (60) working days after this notice is given to correct the conditions to the satisfaction of the COUNTY. In the event such conditions are not corrected, the COUNTY may declare the CONSULTANT to be in default under the agreement and notify the CONSULTANT accordingly. In the event of such default, all work completed, work in progress, materials, appraisals, data, documents, and supplies produced or acquired for use under the agreement or any part of the work shall be delivered to the COUNTY within fifteen (15) working days. However, the CONSULTANT shall be entitled to keep its field work maps. The right is reserved for the COUNTY to account for the work, material, documents, and appraisals from the CONSULTANT and to use the same to completed, or have completed, the project in accordance with the same standards of requirements, specifications, and performance under which this agreement was executed.

## E. MATERIALS AND SERVICES TO BE PROVIDED BY THE COUNTY

- The COUNTY will make available to the CONSULTANT the appraisals or necessary records in the county Tax Assessor's office.
- 2. The COUNTY shall furnish all postage, forms, and materials.
- 3. The COUNTY shall perform all ends of year edit/error reports and postings.
- 4. The COUNTY shall provide all yearly new privilege licenses.
- 5. The COUNTY shall run all ends of year error/edit reports.

## F. RECORDS AND WORK IN CUSTODY OF CONSULTANT

All appraisal, computations, records, forms, cards, lists of property owners, addresses, and any other materials acquired, produced, or used in this project shall be furnished by the COUNTY unless otherwise agreed to in advance and shall remain at all times the property of the COUNTY, provided that until such time as this agreement is completed, terminated, or declared in default the preservation and maintenance of all cards, records, appraisals, computations and other data assembled and prepared by the CONSULTANT under this agreement shall be the responsibility of the CONSULTANT. The CONSULTANT shall carry valuable papers insurance in the amount sufficient to cover all materials and records in the custody of the CONSULTANT or for which the CONSULTANT is responsible.

## G. INSURANCE COVERAGE

The CONSULTANT shall carry liability insurance of an amount not less than ONE MILLION DOLLARS (\$1,000,000) which shall save harmless the Tax Assessor and the COUNTY from claims, demands, actions, and causes for action arising from an act or omission of the CONSULTANT its agents and employees in the execution of the work to be performed under this agreement.

## H. SERVICES TO BE PEFORMED BY THE CONSULTANT

The CONSULTANT agrees to provide the following services and at all times be under the direction of the county Tax Assessor:

- It is agreed that the CONSULTANT will investigate and check for accuracy all State
   Tax Commission Forms #27000 returned to the COUNTY by the businesses and
   correct the personal property ledger accordingly.
- If, in any event, the CONSULTANT and/or the county Tax Assessor determine that
  the information returned is unacceptable, the CONSULTANT shall make an on-site
  inspection of the business's personal property and appraise each business according
  to the Mississippi State Tax Commission's rules and regulations. (This is to be done
  at the county Tax Assessor's request.)
- 3. The CONSULTANT shall provide all computer data entry.
- 4. The Business Personal Property of all new businesses that have not been on the tax rolls shall be listed and appraised. A reconciliation of the privilege licenses filed by the new businesses and the previous year's Personal Property Tax Roll will be made to determine the new businesses that will be appraised.
- Twenty five percent (25%) of all Business Personal Property parcels will be completely re-listed for the 2015 tax rolls.

## I. PERSONNEL

All personnel performing services under the terms of the agreement will be competent and capable to perform the duties imposed hereunder, have experience in the State Personal Property Appraisal System, and will meet the qualifications of the COUNTY.

The COUNTY may mail to each Business Personal Property taxpayer a notice of new values established on such property and provide the property owner an opportunity to review and discuss his Business Personal Property values.

K. DEFENSE

The CONSULTANT shall furnish without additional charge a competent representative to appear at all formal hearings before the County Board of Equalization upon the values based on the appraisal. In the event of an appeal to the Courts, a CONSULTANT representative will, without additional cost to the COUNTY, be present at the hearings to testify as to values and methods used in making the appraisal of personal property. The COUNTY shall provide legal assistance if necessary. The Party of the first part, acting as aforesaid, has caused this agreement to be executed on its behalf, and the Party of the second part has caused this agreement to be executed by its authorized agent.

WITNESS THE EXECUTION HEREOF IN DUPLICATE ORIGINAL, any executed copy of which shall be deemed for all purposes as an original, on this the July 2014.

### LAFAYETTE COUNTY

Jeff Busby, President Lafayette County Board of Supervisors

Sherry Wall, Clerk of the Board

CKB, Inc.

By:

James/Conley, President

CKB//nc.

411 South Spring Street Tupelo, Mississippi 38804

Ph. (662) 842-3798

Page 4 of 4