

**ORDER: ACCEPT CONTRACTS WITH CKB FOR YEARS 2021 AND 2022**

Motion was made by Brent Larson, duly seconded by Larry Gillespie, to accept contracts with CKB for years 2021 and 2022.

The vote on the motion was as follows:

Supervisor Brent Larson, voted yes  
Supervisor Larry Gillespie, voted yes  
Supervisor David Rikard, voted yes  
Supervisor Chad McLarty, voted yes  
Supervisor Mike Roberts, voted yes

After the vote, President Roberts, declared the motion carried, this the 8<sup>th</sup> day of September, 2020.



Mike Roberts, President  
Board of Supervisors



Sherry Wall, Chancery Clerk

**STATE OF MISSISSIPPI  
LAFAYETTE COUNTY**

**UPDATE AND MAINTENANCE AGREEMENT FOR REAL PROPERTY  
(Tax Roll 2021 and 2022)**

**ARTICLES OF AGREEMENT**

This agreement made this 8<sup>th</sup> day of September 2020, 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, 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, 2020 through December 31, 2021; 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**

1. 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.
2. 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.
3. 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.

5. 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**

For tax roll year 2021, work on the project shall commence no later than August 2020 and shall be complete and delivered to the Lafayette County Tax Assessor's Office no later than July 31, 2021. For tax roll year 2022, work on the project shall commence no later than August 2021 and shall be complete and delivered to the Lafayette County Tax Assessor's Office no later than July 31, 2022.

#### **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 FIFTY THOUSAND DOLLARS (\$150,000) for tax roll year 2021, payable in equal monthly payments of \$12,500.00 beginning August 2020 and ending July 2021. For tax roll year 2022, the CONSULTANT shall receive the sum of ONE HUNDRED FIFTY-FIVE THOUSAND DOLLARS (\$155,000), payable in equal monthly payments of \$12,916.67 beginning August 2021 and ending July 2022.

Additionally, In consideration of the CONSULTANT furnishing the COUNTY the real property 4<sup>th</sup> year update and such services being acceptable to the COUNTY, the CONSULTANT shall receive the sum of TWO HUNDRED SIXTY THOUSAND DOLLARS (\$260,000), payable in equal monthly payments of \$21,666.67 beginning August 2020 and ending July 2021.

#### **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:

1. Estimate true value as of the value date of December 31, 2020, and December 31, 2021, of all real property involving changes, additions, or expansions. Provide real property 4<sup>th</sup> year update. 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.
2. New ownership splits requiring market value shall be incorporated into the assessment records.
3. 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.
  - c. 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**

- a. 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.
- b. 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.
- c. 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**

1. The COUNTY will make available the mapping and/or appraisal records in the Lafayette County Tax Assessor's office.
2. 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.
6. 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 8<sup>th</sup> day of September 2020.

**LAFAYETTE COUNTY**

By: \_\_\_\_\_  
Mike Roberts, President  
Lafayette County Board of Supervisors

(SEAL)

ATTEST:

\_\_\_\_\_  
Sherry Wall, Clerk of the Board

**CKB, Inc.**

By: \_\_\_\_\_  
James Conley, President  
CKB, 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 2021 and 2022)**

**ARTICLES OF AGREEMENT**

This agreement made this 8<sup>th</sup> day of September 2020, 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, witnesseth:

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, 2020 through December 31, 2021; 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**

1. 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.
2. 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.
3. 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**

For tax roll year 2021, work on the project shall commence no later than August 2020 and shall be complete and delivered to the Lafayette County Tax Assessor's Office no later than July 31, 2021. For tax roll year 2022, work on the project shall commence no later than August 2021 and shall be complete and delivered to the Lafayette County Tax Assessor's Office no later than July 31, 2022.

#### **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 FIFTY-SIX THOUSAND DOLLARS (\$56,000) for tax roll year 2021, payable in equal monthly payments of \$4,666.67 beginning August 2020 and ending July 2021. For tax roll year 2022, the CONSULTANT shall receive the sum of FIFTY-EIGHT THOUSAND DOLLARS (\$58,000), payable in equal monthly payments of \$4,833.33 beginning August 2021 and ending July 2022.

#### **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 2021 and 2022 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 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.

WITNESS THE EXECUTION HEREOF IN DUPLICATE ORIGINAL, any executed copy of which shall be deemed for all purposes as an original, on this the 8th day of September 2020.

**LAFAYETTE COUNTY**

By: \_\_\_\_\_  
Mike Roberts, President  
Lafayette County Board of Supervisors

(SEAL)

ATTEST:

\_\_\_\_\_  
Sherry Wall, Clerk of the Board

**CKB, Inc.**

By: \_\_\_\_\_  
James 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 2021 and 2022)**

**ARTICLES OF AGREEMENT**

This agreement made this 8<sup>th</sup> day of September 2020, 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, 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, 2020 through December 31, 2021; 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**

1. 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.
2. 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.
3. 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.

5. 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. 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**

For tax roll year 2021, work on the project shall commence no later than August 2020 and shall be complete and delivered to the Lafayette County Tax Assessor's Office no later than July 31, 2021. For tax roll year 2022, work on the project shall commence no later than August 2021 and shall be complete and delivered to the Lafayette County Tax Assessor's Office no later than July 31, 2022.

#### **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 FIFTY-SIX THOUSAND DOLLARS (\$56,000) for tax roll year 2021, payable in equal monthly payments of \$4,666.67 beginning August 2020 and ending July 2021. For tax roll year 2022, the CONSULTANT shall receive the sum of FIFTY-EIGHT THOUSAND DOLLARS (\$58,800), payable in equal monthly payments of \$4,900.00 beginning August 2021 and ending July 2022.

#### **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**

1. 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 end of year edit/error reports and postings.
4. The COUNTY shall provide all yearly new privilege licenses.
5. The COUNTY shall run all end 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 PERFORMED BY THE CONSULTANT**

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

1. 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.
2. 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.
5. Twenty five percent (25%) of all Business Personal Property parcels will be completely re-listed for the 2021 and 2022 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.

**J. HEARINGS**

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 8th day of September 2020.

**LAFAYETTE COUNTY**

By: \_\_\_\_\_  
Mike Roberts, President  
Lafayette County Board of Supervisors

(SEAL)

ATTEST:

\_\_\_\_\_  
Sherry Wall, Clerk of the Board

**CKB, Inc.**

By: \_\_\_\_\_  
James Conley, President  
CKB, Inc.  
411 South Spring Street  
Tupelo, Mississippi 38804  
Ph. (662) 842-3798