ORDER: APPROVE APPLICATION FOR CERTIFICATION OF ONE MIL LEVY

Motion was made by Greg Bynum, duly seconded by Scott Allen, to approve application for certification of one mil levy.

The vote on the motion was as follows:

Supervisor Brent Larson, voted yes Supervisor John Morgan, voted yes Supervisor Tim Gordon, voted yes Supervisor Scott Allen, voted yes Supervisor Greg Bynum, voted yes

After the vote, President Larson, declared the motion carried, this the 16th day of September, 2024.

Brent Larson, President

Board of Supervisors

Mike Roberts, Chancery Clerk

APPLICATION FOR CERTIFICATION

of <u>Lafavette</u> County for the fiscal year of <u>2024</u> - for authority to					
expend the one (1) mill according to Section 27-39-239(2)(b) Miss. Code Ann., as amended.					
I. Lien date for property rolls <u>January 1, 2024</u> date.					
II. Method of maintaining mapping:					
A. A contract was let with <u>Tri-State Consulting</u> in accordance with					
Department of Revenue's rules, regulations and guidelines which requires that al					
recorded deeds be mapped, and all necessary corrections and adjustments be					
according to the Department of Revenue's manuals, guidelines and regulat					
(Copy of contract attached.)					
OR					
B. A plan to maintain mapping in-house has been devised in accordance with the la					
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.)					
III. Method of maintaining the real property appraisals:					
A. A contract was let with Wes Kight & Associates 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					
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 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. (Copy of plan attached.)					

	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						
	Section 27-35-113 Miss Code Ann. and Department of Revenue Rule 6. The above						
	named county last updated the real property during Roll Year 2022 , and						
	under the requirements of Section 27-35-113 Miss Code Ann. and Department of						
	Revenue Rule 6 will be required to update again on or before Roll Year 2026 .						
IV.	Maintenance of business personal property:						
	A. A contract was let with <u>RMC Appraisals, LLC</u> 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. (Copy of plan attached.)						
	The state of the s						
v.	Certified appraiser according to Section 27-3-52 Miss. Code Ann.						
	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. 11,480						
	A. (1) Certified Appraiser required 3						
	B. (2) Certified Appraisers required						
	Wes Kight Ron McCafferty						
	William Pardon						

STATE OF MISSISSIPPI

COUNTY OF Lafayette
Brent Larson , being first duly sworn deposes, and says, that he/she is the President
of the Lafayette 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 Section 27-35-50(2)(5) Miss-Code Ann.
Assessor President of Board
Sworn and subscribed before me this 12th day of September 2024.
While Kbent
Chancery Clerk
STATE OF MISSISSIPPI
COUNTY OF Lafayette
, Mike Roberts , Chancery Clerk in and for said county and state aforesaid, hereby certify that
he within and foregoing has been recorded in Book electronic, Page 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 12th day of September , 2024 .
Wile Hobert
Chancery Clerk

APPRAISAL UPDATE & MAINTENANCE CONTRACT FOR REAL PROPERTY ARTICLES OF AGREEMENT

This agreement made this 24 day of August 2023, by and between Lafayette County of Mississippi, hereinafter referred to as County, party of the first part, and Wes Kight and Associates, 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 for appraisal of real property within county, according to the provisions and specifications herein contained: and WHEREAS, the County desires to contract for said services in the matter following:

SERVICES TO BE PERFORMED THE CONSULTANT:

- 1. Perform Real Property Maintenance for 2024 and 2025 tax rolls
- 2. Perform Real Property Update for the 2025 tax roll
- 3. Incorporate new ownership splits requiring Market/True value
- 4. Establish a new county Index for the update year
- 5. Establish a new small tract schedule if warranted
- 6. The 25% review yearly will be carried out to comply with the policies of the state tax commission (this does not imply a walk around inspection)

SERVICES TO BE PERFORMED BY COUNTY:

- 1. Perform all name and acreage changes on property record cards and subsequent computer changes
- Perform all computer data entry and end of year edit/error reports
- 3. Provide all; and make available all aerial maps, appraisal, homesteads and permits that may be needed
- 4. Provide yearly new set of updated maps that may be necessary
- 5. Implement all new agricultural soil changes and values changed or amended

- 6. The sending of and maintaining of a current sales file
- 7. Hunting and fishing leases and personal property mobile homes
- 8. The freezing of homestead values for taxpayers over 65 years old
- 9. All building area calculations and PRC / computer sketches

COMPENSATION AND TERMS:

Contract shall cover 2024 and 2025 tax rolls and will be at:

\$660,000.00 SIX HUNDRED SIXTY THOUSAND DOLLARS

Budget year 2023/2024 \$330,000.00

Budget year 2024/2025 \$330,000.00

In the event the price regular gasoline hits \$5.00 a gallon within the county ,the county will be billed a fuel surcharge in the amount of \$3000.00 and shall be billed for each dollar jump thereafter (I.E.) \$6.00 will incur an additional surcharge and so forth. This will be effective for each fiscal year.

Payments will commence with new budget year starting in OCT of 2023.

DEFENSE:

Consultant shall carry a \$1,000,000.00 (one million dollar) liability policy.

The company shall furnish without an additional charge, a competent representative of the company to appear at all formal hearings before the County Board of Equalization. In the event of an appeal to the courts, a company representative will, with an additional cost to the county of \$100.00 per hour for testimony, travel, research and preparation on the county's behalf be present at meetings, depositions and courts to testify as a witness; provided these occur within one year from the date of the formal hearing. The county shall provide any and all legal and/or expert representation necessary for appeals to the courts.

THE	12th	DAY OF _	September	2023.
BY:	Will for	2L		
	DENT, BOARD OF	SUPERVISORS	-	

BY: We Kight

TAX ASSESSOR

WES KIGHT, WES KIGHT & ASSOCIATES

P.O. BOX 868 LOUISVILLE MS 39339

STATE OF MISSISSIPPI COUNTY OF LAFAYETTE

AGREEMENT FOR MAPPING SERVICES

THIS DAY THIS agreement made and entered into by and between the Lafayette County Board of Supervisors herein after referred to as the "County" and Tri-State Consulting Services, Inc., herein after referred to as the "Contractor".

WITNESSETH;

That Lafayette County must maintain and update ownership maps to remain in compliance with the Mississippi Department of Revenue rules and regulations; Therefore, the Board of Supervisors is desirous of employing Tri-State Consulting Services, Inc. for providing certain mapping services and Tri-State Consulting Services, Inc. is desirous of providing such services.

Now therefore, for and in consideration of the mutual terms, conditions, and promises herein contained, Tri-State Consulting Services, Inc., does hereby agree to furnish said services.

SCOPE OF WORK

- All work performed will be under the direction and approval of the Lafayette County Tax Assessor.
- 2. Contractor will update, correct and maintain County's ownership maps and related materials for instruments (deeds, subdivision plats, right-of way plans and probated wills) recorded January 1, 2024 and continuing through December 31, 2027 with a completion date of June 15, 2028. This will be for the 2025, 2026, 2027 and 2028 land roll files.
- 3. Contractor will be responsible for making all splits, name changes, map changes, deletions, combinations, layout of new subdivisions and right-of-way plans and any change or update necessary for the maintenance of said maps and related materials during the period covered by this agreement.

- 4. A digital change form shall be created for each mapping change. At a minimum, data contained in this form will include grantor name, grantee name and address, deed reference and date, section-township-range, type change code, parcel number and legal description.
- Contractor shall electronically update the land roll ownership data in the AS400 using Delta's upload program.
- 6. Sales letters will be generated for relevant conveyances. These letters will be in a format approved by the Tax Assessor and shall be printed and folded for mailing purposes.
- 7. Contractor will provide an electronically generated deed log. At a minimum the log shall contain grantor, grantee, deed reference, date and parcel number. The deed log will be sent to the Mississippi Department of Revenue (MDOR) on behalf of County.
- 8. Both new parcel splits and parent parcels valued on an agricultural use basis will be recalculated as to use and productivity. The land use breakdown will be uploaded in to the AS400 using Delta's upload program.
- 9. Contractor will update existing AutoCad files maintaining the parcel database links. These links shall be maintained in a manner consistent with the existing DWG files. Layers, fonts, line types and other related data shall be maintained in a manner consistent with the existing data. All parcel boundaries will be maintained as closed polygons. The AutoCad data will be converted to ArcGIS for land use calculations and updating the parcel web site.
- 10. Once all maps have been updated eight (8) sets of maps will be provided. All sets will be bound with an acetate cover for each year.
- 11. The County will provide at no additional cost to the Contractor:
 - A. Digital copies of all required deeds and plats including indexing information
 - B. Access to the IBM AS400 computer
- 12. All work must meet or exceed the requirements of the Mississippi Department of Revenue.

13. Personnel involved in maintaining the maps will be familiar with all cadastral mapping procedures and have a minimum of ten (10) years experience. Contractor will keep a designated MAE Appraiser on staff for the duration of the project to oversee the land use calculations.

PAYMENT AND TERMS

Compensation for all services will be a total of One Hundred Eighty Nine Thousand Two Hundred Dollars (\$189,200) for the 4 year period. Invoicing will begin in October 2024 and will continue until project completion.

STARTING AND COMPLETION DATES

Work shall begin as soon as practical and continue without interruption until completed on or before June 15th of each year in compliance with Department of Revenue Mapping Requirements (Rule 6).

LAWS TO BE OBSERVED

The Contractor shall be presumed to be familiar with all Federal, State, and local laws, ordinances, codes, and regulations which in any manner affect those engaged or employed in the work or in any way affect the conduct of the work. No pleas of misunderstanding or ignorance on the part of the Contractor shall in any way serve to modify or amend any of the provisions contained herein.

RESPONSIBILITY FOR DAMAGE CLAIMS

The Contractor and his insurance carrier shall indemnify and save harmless the Client and all of its officers, agents, and employees from any and all suits, actions or claims of any character, name, and description brought for or on account of any injuries or damages received or sustained by any person, persons, firms, corporations or property, by or from the contractor or his employees. It is understood and agreed that the contractor shall be

deemed in all respects and for all purposes as an "independent contractor".

The contractor shall carry public liability insurance and workmen's compensation insurance which shall save harmless the property owner, Lafayette County, and all county officials and other representatives from any claims, demands, actions, and causes of action arising from any act, either intentional or negligent, or the omission of act or acts by the contractor, his agents and employees, in the performance of these specifications.

MISCELLANEOUS PROVISIONS

The Contractor waives all rights accorded under Section 31-5-15, Mississippi Code (1972) Ann., as amended.

This contract represents the entire agreement between the parties hereto and the same shall not be modified, except that the same shall be evidenced by writing and executed by the parties. The terms, conditions, promises, and covenants herein contained shall obligate and be binding upon and insure to the benefit of the heirs, legatees, devisees, beneficiaries, executors, administrators, personal representatives, corporate successors, and successors in office of the parties hereto.

BY: County

Board of Supervisors

ATTEST:

(SEAM OF THE SO,

Contractor

BY: Monica Dennis

Vice President
Tri-State Consulting Services, Inc.

ATTEST: Hillary Allen

(SEAL)



STATE OF MISSISSIPPI COUNTY OF LAFAYETTE

AGREEMENT FOR TASKS ASSOCIATED WITH THE ACQUISTION OF NEW ORTHOPHOTOGRAPHY

THIS DAY THIS agreement made and entered into by and between the Lafayette County Board of Supervisors herein after referred to as the "County" and Tri-State Consulting Services, Inc., herein after referred to as the "Contractor".

WITNESSETH;

That Lafayette County is one of 30 counties that were flown in January/February 2024 as part of the Mississippi Digital Earth Model (MDEM) Cadastral Framework Data Layer creation sponsored by Mississippi Department of Environmental Quality (MDEQ). As part of this project each participating county will receive 6" countywide orthophotography in exchange for the parcel data. Acquiring new countywide 6" orthophotography triggers some tasks not covered by the MDEM project.

Therefore, the Board of Supervisors is desirous of employing Tri-State Consulting Services, Inc. for providing certain services and Tri-State Consulting Services, Inc. is desirous of providing such services.

Now therefore, for and in consideration of the mutual terms, conditions, and promises herein contained, Tri-State Consulting Services, Inc., does hereby agree to furnish said services.

SCOPE OF WORK

1. The orthophotography images are delivered in a tile scheme and format that does not match the layout of the existing maps. The 5000'x5000' tiles will be recut with world files created to match the current map sheet layout. The new images will be inserted into each map file for tax map recreation. The Contractor will load the new orthophotography into the county's current digital map viewers.

- The new orthophotography will need to be updated on the web server for public viewing on the parcel website. Contractor will store up to two (2) years of orthophotography on the website.
- 3. Change detection is a widely utilized task in determining changes in structures from one year to another. This data will allow tax offices to see changes in the office to determine whether field work is required. Contractor will compare the last orthophotography flown to the new 2024 orthophotography provided by MDEQ and pick up any changes for assessment purposes. Contractor will provide a spreadsheet listing parcels numbers and structures that have differences such as additions, new structures or structures no longer on the property. Contractor will also provide a GIS point data layer with type of change classification on each structure with a detected change. The data can be viewed using a secure web based GIS viewer with all source data and resulting change detection results for office staffs use only. The data can also be loaded onto a GPS enabled tablet for field verification. Tablet set up and cost not included as part of the scope of work of this contract.
- 4. The Mississippi Department of Revenue (MDOR) requires that all parcels valued on an agricultural use basis be recalculated within two (2) years of acquisition of new orthophotography. Land use (cultivatable/uncultivatable) will need to be delineated. The new digital soil maps available from NRCS will be imported into the data set and soils grouped according to productivity. Parcels valued on an agricultural use basis will be recalculated with the results being uploaded into the appraisal file on the AS400 for the 2026 land roll. The Contractor employs two Mississippi Assessment Evaluators (MAE) as required by MDOR to oversee calculations.

PAYMENT AND TERMS

Compensation for all services will be a total of Eighteen Thousand Nine Hundred Dollars (\$18,900). Progress invoices will begin after October 1, 2024 and will continue until project completion.

STARTING AND COMPLETION DATES

Work shall begin upon receipt of the orthophotography from MDEQ and will be completed by June 30, 2026.

LAWS TO BE OBSERVED

The Contractor shall be presumed to be familiar with all Federal, State, and local laws, ordinances, codes, and regulations which in any manner affect those engaged or employed in the work or in any way affect the conduct of the work. No pleas of misunderstanding or ignorance on the part of the Contractor shall in any way serve to modify or amend any of the provisions contained herein.

RESPONSIBILITY FOR DAMAGE CLAIMS

The Contractor and his insurance carrier shall indemnify and save harmless the Client and all of its officers, agents, and employees from any and all suits, actions or claims of any character, name, and description brought for or on account of any injuries or damages received or sustained by any person, persons, firms, corporations or property, by or from the contractor or his employees. It is understood and agreed that the contractor shall be deemed in all respects and for all purposes as an "independent contractor".

The contractor shall carry public liability insurance and workmen's compensation insurance which shall save harmless the property owner, Lafayette County, and all county officials and other representatives from any claims, demands, actions, and causes of action arising from any act, either intentional or negligent, or the omission of act or acts by the contractor, his agents and employees, in the performance of these specifications.

MISCELLANEOUS PROVISIONS

The Contractor waives all rights accorded under Section 31-5-15, Mississippi Code (1972) Ann., as amended.

This contract represents the entire agreement between the parties hereto and the same shall not be modified, except that the same shall be evidenced by writing and executed by the parties. The terms, conditions, promises, and covenants herein contained shall obligate and

be binding upon and insure to the benefit of the heirs, legatees, devisees, beneficiaries, executors, administrators, personal representatives, corporate successors, and successors in office of the parties hereto.

nv.

Board of Supervisors

ATTEST:

(SEAL)

OF THE BOY

E COUNTY

Contractor

BY: Monica Dennis

Vice President
Tri-State Consulting Services, Inc.

ATTEST: Hillary Allen

(SEAL)



COMPUTER DATA ENTRY CONTRACT FOR REAL PROPERTY ARTICLES OF AGREEMENT

This agreement made this ______ day of _______ 2024, by and between Lafayette County of Mississippi, hereinafter referred to as County, party of the first part, and Jamie Russell, 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 for computer data entry of real property in the matter following:

SERVICES TO BE PERFORMED BY THE CONSULTANT:

- 1. Perform computer data entry of all appraisal changes for Real Property as given to consultant for the 2024 tax roll year.
- 2. Perform this work for the 2024/2025 fiscal year.
- All work shall be performed on or by software and internet access supplied and made available by the county.
- 4. All work shall be done at a satellite location determined by the consultant. If for some unforeseen reason the work must be performed on site the county shall incur a living expense cost of \$300.00 per day.

SERVICES TO BE PROVIDED FOR BY COUNTY:

- 1. Supply all hardware, software and any other equipment necessary for completion.
- 2. Supply any and all programs necessary for sketching (APEX sketch software).
- 3. Make available internet access to the tax assessor's office computer system.
- 4. Make available all property record cards.
- 5. It shall be the responsibility of the county to ensure all back up files are performed regularly so that data and work performed shall not be lost. Consultant shall not be responsible for work performed and lost in the event of a computer crash or virus, or Force majeure / vis major or otherwise.
- 6. All name changes and acreage/soil changes shall be the responsibility of the county.
- 7. Run all end of year edit/error reports.
- 8. Work to be performed must be available in a timely manner to give consultant sufficient time to data enter for expectant tax roll.

COMPENSATION AND TERMS:

\$60,000 (Sixty Thousand Dollars)

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 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.

WITNESS THE EXECUTION HEREOF IN TRIPLICATE ORIGINAL, any executed copy of which shall be deemed for all purposes as an

Original, on this the _____day of __

PRESIDENT, BOARD OF SUPERVISORS

RA: __

TAK ASSESSOR: LAFAVETTE COUNT

BY:

CONSULTANT,; JAMIE RUSSELL 35 STAMPER POND ROAD UNION, MS 39365

CONSULTANT CONTRACT FOR PERSONAL PROPERTY ARTICLES OF AGREEMENT

This agreement, made this 1st day of October, 2024 by and between Lafayette County, Mississippi, hereinafter referred to as County, party of the first part, and RMC Appraisal, LLC, 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, to assist and be under the direction of the County Tax Assessor for appraisal 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 reference herein contained; and WHEREAS, the County desires to contract for said services in the manner following:

NOW THERFORE, it is agreed that the Consultant will update, appraise, and change existing property appraisal cards as required and estimate true value of personal property that has been identified during the period January 1 through December 31 for the year 2025; correct any existing property appraisals and cards for any errors, omissions, deletions or additions as identified during this period, to reflect accurate true value of all personal property required to be appraised in accordance with the Appraisal Manual as presently adopted by the Mississippi Department of Revenue and this agreement;, and shall be paid for such services all in accordance with the terms and conditions contained herein.

GENERAL PROVISIONS

A. TERMS AND CONDITIONS

 \Box

- Once a County / Consultant agreement is approved, no alteration, deletion, or addition, either oral or in writing, shall be made without the prior written approval of the other parties.
- The County shall have the right at all times to review progress in the performance of the agreement.
- 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 approval of the County, 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 Department of Revenue relating to appraisals and appraisal procedures established by the MDOR Appraisal Manual, as presently adopted

by the MDOR and that any failure to follow the procedures and standards except on written authorization of the MDOR 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 Assessor will mail out on or about January 1 of each year previously described in this contract the Mississippi Department of Revenue form # 27000 (Return of Personal Property) to all businesses in the County.

B. STARTING AND COMPLETION DATES

Work on the project shall commence no later than the 1st day of October as previously stipulated in this contract. Completion date shall be no later than June 20, 2025.

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 from the County the sum of \$120,000.00 (One Hundred Twenty Thousand Dollars) per year, payable in twelve monthly payments of [\$10,000.00] per month, beginning October 1, 2024, through September 30, 2025.

In the event the US average price of regular unleaded gasoline exceeds \$5.00 per gallon during the contract period, the County will incur a \$2,000.00 surcharge in addition to the stated contract amount.

D. TERMINATION OF AGREEMENT

- 1. This agreement may be terminated by the county for the following reasons:
 - A. Substantial evidence that the progress being made 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 event of a declaration of default, any 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. The right is reserved for the County to account for the work, materials, documents and appraisals from the Consultant and to use the same to complete, or have completed, 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 the appraisals or necessary records in the Tax Assessor's office to the Consultant.
- 2. The County shall provide all computer data entry.
- 3. The County shall provide all postage, forms and materials.
- The County shall perform all end of year edits including taxing districts / error reports and postings.

- 5. The County shall provide all yearly new privilege licenses.
- 6. The County shall run all end of year error / edit reports

F. RECORDS AND WORK IN CUSTODY OF CONSULTANT

All appraisals, computations, records, forms, cards, list of property owners, addresses, and other materials acquired, produced or used in this project 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 contract shall be the responsibility of the Consultant. If applicable, the Consultant shall carry valuable papers insurance in an amount sufficient to cover all material and records in the custody of the Consultant or for which the Consultant is responsible.

G. INSURANCE COVERAGE

The Consultant shall carry a minimum of one million dollars (\$1,000,000.00) liability insurance or coverage which shall save harmless the 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 perform the following services and at all times be under the direction of the County Tax Assessor.

- 1. It is agreed that the Company 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 Assessor determine that the information returned is unacceptable, the Consultant shall make an on-site inspection of the businesses' personal property and appraise each business according to the Mississippi Department of Revenue's rules and regulations. (This is to be done at the assessor's request.)
- 3. 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 2025 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 cost to the County a competent representative of the Consultant 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 will provide legal assistance if necessary.

The party of the first part, acting as aforesaid, has caused this agreement to be executed in its behalf, and the party of the second part, has caused this agreement to be executed by its authorized agent.

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

BY:

DATE

(SEAL)

ATTEST:

DATE

RMC Appraisal, LLC

Ron McCafferty

436 Road 1948 / Tupelo, MS. 38804

662-213-2790

LAFAYETTE COUNTY TAX LEVY FOR THE FISCAL YEAR 2024-2025

The following is the Tax Levy for Lafayette County, Mississippi, for the Fiscal Year 2024-2025 on the assessments of January 1, 2024, for the County as ordered by the Board of Supervisors of Lafayette County, Mississippi on the 12th day of September, 2024, said order appearing of record in the Board of Supervisors Minutes on file in the office of the Clerk of said Board, wherein is specifically set out the various laws governing said levies.

		Code
_	Mills	Section
General County Purpose	21.25	27-39-303
Reappraisal	1.00	27-39-329B
Support & Maintenance of Road	5.30	27-39-305
Bridge & Culvert	4.16	65-1 <i>5-</i> 7
Fire Protection (All property outside city limits)-	2.03	83-1-39
Library	0.70	39-3-5
Reappraisal Update	0.57	27-39-325
Economic Development District	0.10	19-9-111
\$20M GO Bonds	1.50	19-9-9
2023 \$20M GO Bonds	0.90	19-9-9
	37.51	
Lafayette County School		
Operation of School	55.00	37-57-104-107
Lafayette School Interest & Sinking	13.70	37-50-1-45 & 37-59-101
	68.70	
Yalobusha County School		
Operation of School	20.00	37-57-105
Repair Interest & Sinking	6.02	37-59-23
Transportation Interest & Sinking	2.01	37-59-101
_	28.03	
Northwest Community College		
Northwest Community College Maintenance-	0.41	37-29-141
Northwest Community College Enlargement-	0.80	37-29-141
Northwest Community College Int. & Sinking	1.26	37-29-141
	2.47	

There is hereby levied on timbered and uncultivated land as authorized by Section 49-19-115, Mississippi Code of 1972, .09 cents per acre.

There is hereby levied and imposed upon each benefited acre within the O'Tuckalofa drainage district in Lafayette County, for purposes of meeting expenses, as well as carrying on current operation of the district, as authorized by Section 51-29-47 of the Mississippi Code 1972, annotated .50 cents per acre.

There is hereby levied and imposed upon each benefited acre with the Greasy, Lafomby and Union Creeks Drainage District in Lafayette County, for purposes of meeting expenses, as well as carrying on current operations of the district, as authorized by Section 51-29-45 of the Mississippi Code 1972, annotated .73 cents per acre.

I, Mike Roberts, Chancery Clerk and Ex-Officio Clerk of the Board of Supervisors of Lafayette County, Mississippi, do hereby certify that the above and foregoing is a true and correct statement of the tax levies made by said Board of Supervisors at their meeting on September 12, 2024, as the same appears of record in Board of Supervisors Minutes of the Records of Lafayette County, Mississippi.

Given under my hand and official seal of my officeathis the 12th of September 2024.

Mike Roberts Chancery Clerk

1/1/11