

**ORDER: APPROVE CONTRACT WITH RMC APPRAISAL LLC ASSOCIATES FOR
PERSONAL PROPERTY APPRAISAL**

Motion was made by Greg Bynum, duly seconded by Tim Gordon, to approve contract with RMC Appraisal LLC Associates for Personal Property Appraisal.

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 20th day of October, 2025.



**Brent Larson, President
Board of Supervisors**



Mike Roberts, Chancery Clerk

CONSULTANT CONTRACT FOR PERSONAL PROPERTY

ARTICLES OF AGREEMENT

This agreement, made this 1st day of October, 2025 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 THEREFORE, 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 2026**; 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

1. 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.
2. 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, 2026.

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 \$132,000.00 (**One Hundred Thirty Two Thousand Dollars**) per year, payable in twelve monthly payments of **[\$11,000.00]** per month, beginning **October 1, 2025, through September 30, 2026.**

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.
4. 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.
4. Twenty-five percent (25%) of all Business Personal Property parcels will be completely re-listed for the 2026 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 20 day of October, 2025.

BY: [Signature] 10/20/2025
PRESIDENT, BOARD OF SUPERVISORS DATE



ATTEST: [Signature] 10/20/2025
CLERK DATE

RMC Appraisal, LLC

BY: [Signature] 10-1-2025
DATE
Ron McCafferty
436 Road 1948
Tupelo, MS. 38804
662-213-2790