

**ORDER: APPROVE APPLICATION FOR CERTIFICATION OF THE ONE MILL  
LEVY**

Motion was made by Chad McLarty, duly seconded by Larry Gillespie, to approve application for certification of the One Mill Levy.

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 14<sup>th</sup> day of September, 2022.



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Mike Roberts, President  
Board of Supervisors



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Sherry Wall, Chancery Clerk

**APPLICATION FOR CERTIFICATION**

of Lafayette County for the fiscal year of 2021 - 2022 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 January 1, 2022 date.

II. Method 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.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

III. Method of maintaining the real property appraisals:

A. A contract was let with CKB, Inc 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 2021 , 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 2025 .

IV. 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. (Copy of plan attached.)

\_\_\_\_\_  
\_\_\_\_\_

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. \_\_\_\_\_

A. (1) Certified Appraiser required \_\_\_\_\_

B. (2) Certified Appraisers required 2

Sylvia Baker

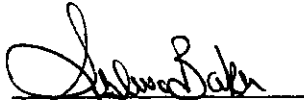
James Conley


\_\_\_\_\_  
\_\_\_\_\_

STATE OF MISSISSIPPI

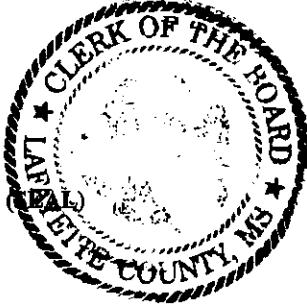
COUNTY OF Lafayette

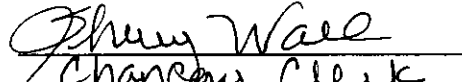
Mike Roberts, being first duly sworn deposes, and says, that he/she is the President of the Lafayette County Board of Supervisors and that the Board of Supervisors of Lafayette County shall adopt the property values reflected by the appraisal completed as of the lien date in conformity with Section 27-35-50(2)(5) Miss. Code Ann.

  
Assessor

  
President of Board

Sworn and subscribed before me this 14th day of September, 2022.



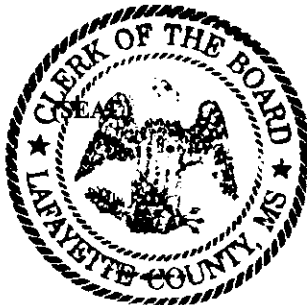
  
Chancery Clerk

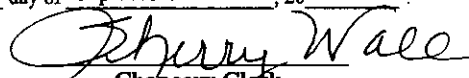
STATE OF MISSISSIPPI

COUNTY OF Lafayette

I, Sherry J. Wall, Chancery Clerk in and for said county and state aforesaid, hereby certify that the within and foregoing has been recorded in Book Electronic, Page 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 14th day of September, 2022.



  
Chancery Clerk

Maintenance

~~MAINTANCE~~ AGREEMENT FOR REAL PROPERTY

ARTICLES OF AGREEMENT

This agreement made this 18 day of July, 2022, by and between Lafayette County of Mississippi, hereinafter referred to as County, party of the first part, and CKB, INC. herein after 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 reference 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 cards 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, 2022 through December 31, 2022. Correct any existing property appraisals and cards for any omissions, deletions or additions as identified during this period, to reflect 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 of addition, either oral or in writing, shall be made without the prior written approval of both parties.
2. The 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 whomever 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 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 State Tax Commission relating to appraisals and appraisal procedures and in accordance with the procedures established by the State of Mississippi Appraisal Manual as adopted by the 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 (except for original measurements). This agreement is to assist in updating existing records it does not imply Consultant responsible for all old measurements.

**B. STARTING AND COMPLETION DATES**

Work on the project shall commence no later than (1) month from the date this agreement is approved and signed by the Board of Supervisors. This agreement shall be completed no later than 1st day of July, 2023.

**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 **ONE HUNDRED EIGHTY THOUSAND [\$180,000]**. Payable at ten monthly payments of **EIGHTEEN HUNDRED DOLLAR [\$18,000]** commencing October 1, 2022.

In the event regular gas hits, the \$5.00 a gallon within the county the county will be billed a Separate surcharge of \$3000 for that fiscal year. For every jump to the next dollar thereafter would incur an additional surcharge of \$3000. [I.E] if regular gas hits \$6.00 a gallon so forth. This would be for each fiscal year.

**D. TERMINATION OF CONTRACT**

1. This 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 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 the conditions which make default of the agreement imminent. The Consultant will have (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 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. The Consultant shall be entitled to keep its field / work maps however. 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 complete, 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 appraisals, 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, unless otherwise agreed to in advance, and shall remain at all times the property of the County, ( except field maps ) 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 material 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 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. The Consultant agrees to perform the following services:

1. Estimate true value as of the value date of December 31, 2020 of all real property involving changes, additions or expansions, add to or change property appraisal cards according to changes in ownerships. Correct any property appraisal cards as to any omissions, deletions or additions as required reflecting accurate true value of all land and improvements 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 a new construction, addition or 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 land has changed. For the purpose of appraisal of new construction or improvements under construction the Consultant shall use, at its 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 the 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

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 prescribed 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.

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 consulting appraiser shall be required to defend all values for which objections were raised during the Board of Equalization hearings.

D. MATERIAL AND SERVICES TO BE PROVIDED BY THE COUNTY

1. The County will make available the mapping and/or appraisal records in the 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 provide all computer data entry.
4. The County shall be responsible for agricultural use values as they presently exist, and any new ones resulting from new or old ownership splits.
5. The sending of, and maintaining of, a current sales file.
6. Hunting and Fishing Leases.
7. Approval of all schedules i.e. county index and small tract schedules.
8. 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.
9. 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 County 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 the appraisal or updating of the 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 hearings. The County shall provide legal assistance however 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 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 IN TRIPPLICATE ORIGINAL, any executed copy of which shall be deemed for all purposes as an original, on this the 18 day of July 2022.

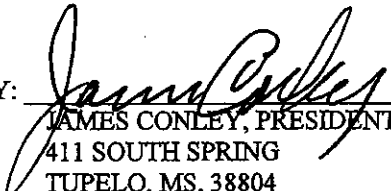
BY:

  
\_\_\_\_\_  
PRESIDENT, BOARD OF SUPERVISORS



  
\_\_\_\_\_  
TAX ASSESSOR

CKB INC.

BY:   
\_\_\_\_\_  
JAMES CONLEY, PRESIDENT  
411 SOUTH SPRING  
TUPELO, MS. 38804  
PHONE # 662-842-3798

## DATA INPUT AGREEMENT FOR REAL PROPERTY

### ARTICLES OF AGREEMENT

This agreement made this 18 day of July 2022, by and between Lafayette County of Mississippi, hereinafter referred to as County, party of the first part, and CKB, INC. herein after 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 updating data entry and 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 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, 2022 through December 31, 2022. Correct any existing property appraisals cards for any omissions, deletions or additions as identified during this period, to reflect 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 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 whomever 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 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 (1) month from the date this agreement is approved and signed by the Board of Supervisors. This agreement shall be completed no later than 1st day of July, 2023.

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 SIXTY-FIVE THOUSAND DOLLARS [\$65,000]. Payable in ten monthly payments of \$6,500.

D. TERMINATION OF CONTRACT

1. This 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 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 the conditions which make default of the agreement imminent. The Consultant will have (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 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.

E. RECORDS AND WORK IN CUSTODY OF CONSULTANT

All appraisals, 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, unless otherwise agreed to in advance, and shall remain at all times the property of the County, (except field maps) 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. The Consultant agrees to perform the following services:

- 1. Shall provide all computer data entry.
- 2. 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 prescribed 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 TRIPLICATE ORIGINAL, any executed copy of which shall be deemed for all purposes as an original, on this the 18 day of July, 2022.



ATTEST:

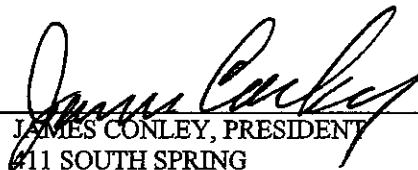
  
TAX ASSESSOR

BY:

  
PRESIDENT, BOARD OF SUPERVISORS

CKB INC.

BY:

  
JAMES CONLEY, PRESIDENT  
411 SOUTH SPRING  
TUPELO, MS. 38804  
PHONE # 662-842-3798

## CONSULTANT CONTRACT FOR PERSONAL PROPERTY

### ARTICLES OF AGREEMENT

This agreement, made this 18 day of July, 2022 by and between Lafayette County, Mississippi, hereinafter referred to as County, party of the first part, and CKB, INK. herein after 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 2022. 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 State Tax Commission 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 State Tax Commission relating to appraisals and appraisal procedures established by the Mississippi State Commission Appraisal Manual, as presently adopted by the Commission and that any failure to follow the procedures and standards except on written authorization of the commission 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 State Tax Commission 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 2022. Completion date shall be no later than June 20<sup>th</sup>, 2023.

#### 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 SIXTY-EIGHT THOUSAND DOLLARS (\$68,000). Monthly payments shall be payable at SIXTY-EIGHT HUNDRED DOLLARS (\$6,800) per month. Beginning OCTOBER 1, 2022 thru JULY 1, 2023.

#### 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 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, material, 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 edit / 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. 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 not less than 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.

1. 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 Commissions rules and regulations. (This to be done at the assessor's request)
3. The Business Personal Property of all new businesses that have not been on the 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 2023 tax rolls.

#### J. 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.

#### K. HEARINGS

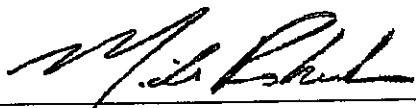
The County may mail to each Business Personal Property taxpayer a notice of new values established on such property and provide the property owner an opportunity to review and discuss his Business Personal Property values.

#### L. DEFENSE

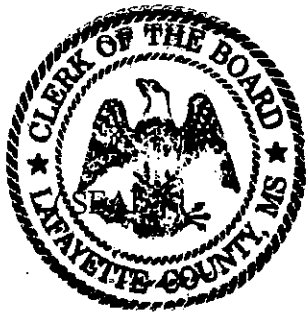
The Consultant shall furnish without additional cost to the County a competent representative of the Consultant to appear at all formal hearings before the County Board of Equalization upon the values based on the appraisal. In the event of an appeal to the Courts, a Consultant representative will, without 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 IN TRIPLICATE ORIGINAL, any executed copy of which shall be deemed for all purposes as



an original, on this the 18 day of July, 2022.

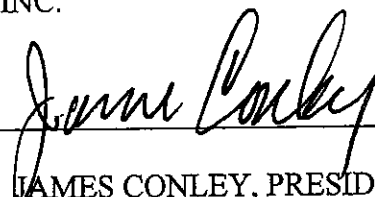
BY: 

PRESIDENT, BOARD OF SUPERVISORS



ATTEST:   
TAX ASSESSOR

CKB INC.

BY:   
JAMES CONLEY, PRESIDENT  
411 SOUTH SPRING  
TUPELO, MS. 38804  
PHONE # 662-842 3798