# ADVERTISEMENT FOR THE USE AND BENEFIT OF NESHOBA COUNTY, MISSISSIPPI

Notice is hereby given that the NESHOBA COUNTY BOARD OF SUPERVISORS will receive electronic bids at <u>www.neshobacounty.net</u> or sealed bids in the Office of the Chancery Clerk of Neshoba County, Mississippi, located at 401 East Beacon Street, Suite 107, Philadelphia, Mississippi 39350 until 10:00 a.m. on the 12<sup>th</sup> day of August 2024 for the following services for the use and benefit on Neshoba County, Mississippi, to-wit:

- (A) Contract for the appraisal update and maintenance of all personal property of Neshoba County, Mississippi for the tax rolls for January 1, 2025; January 1, 2026; January 1, 2027; and January 1, 2028;
- (B) Contract for the appraisal maintenance of all real property of Neshoba County, Mississippi for the tax rolls for January 1, 2025; January 1, 2026; and January 1, 2027;
- (C) Contract for the appraisal update of all real property of Neshoba County, Mississippi for the tax rolls for January 1, 2028;
- (D) All data entry required in connection with the services provided in (A), (B) and (C) above;
- (E) A complete set of updated real property record cards as of January 1, 2025; January 1, 2026; January 1, 2027; and January 1, 2028;
- (F) The contractor must post a payment and performance bond in an amount equal to the respective bid amount for each separate one (1) year contract for the services provided in (A), (B), (C), (D) and (E) referenced above and the bond for each separate contract must be posted and approved by the Board of Supervisors of Neshoba County, Mississippi thirty (30) days prior to the start of each respective yearly contract.

A detailed copy of the specifications and proposed contract is on file in the Office of the Tax Assessor and Collector of Neshoba County, Mississippi, a copy of which may be obtained at 401 East Beacon Street, Suite 105, Philadelphia, Mississippi 39350. Also, a detailed copy of the specifications and proposed contract can be obtained from the Board of Supervisor's office in the Neshoba County Courthouse, 401 East Beacon Street, Suite 201, Philadelphia, Mississippi 39350. Copies may also be obtained via the county website at <u>www.neshobacounty.net</u>.

All appraisal contracts will require that all work completed for each separate contract be in complete and full compliance with the laws of the State of Mississippi and the rules, regulations and standards established by the Mississippi Department of Revenue, specifically including the qualifications of the appraisers. In response to this solicitation, the format of the proposal is left to the discretion of the vendor bidding but must include the Neshoba County Bid Form for Appraisal Maintenance and Update therewith and upload same in a single file PDF format document with the electronic bid or return said form with any sealed bid submitted. No bid may be withdrawn for a period of forty-five (45) days after said opening.

The contract awarded will be performed under the direction and supervision of Honorable Mike Lewis, Tax Assessor and Collector of Neshoba County, Mississippi.

The Board of Supervisors of Neshoba County reserves the right to reject any and all bids or, alternatively, to reject all bids received and to waive any informalities. The Board of Supervisors reserves the right to reject all bids for update and maintenance of personal property and/or reject all bids for update and maintenance of real property and/or reject all bids for the update of all real property or a combination thereof and accept the lowest and best bid with each contract being separate and independent of each other. The Board, in its discretion, may accept any combination of the separate bids it determines is in the best interest of Neshoba County, Mississippi. Further, the Board of Supervisors will scrutinize each bid for not only the amount of the bid, but for the quality of the bid, insolvency, experience, integrity, and financial stability of the vendor as well as the work history of the vendor should submit with each respective bid a list of all appraisal update and/or maintenance contracts performed for other clients, Mississippi counties preferable, in the last five (5) years.

The contractor awarded the contracts specified herein shall not subcontract any portion of the work authorized in any contract without the express, written consent of the Board of Supervisors of Neshoba County, Mississippi.

Published by order of the Board of Supervisors of Neshoba County, Mississippi this the 1<sup>st</sup> day of July 2024.

/s/ GIDGET STOVALL TATE GIDGET STOVALL TATE, Clerk of the Board Neshoba County Board of Supervisors Neshoba County, Mississippi

Publication Dates: July 17<sup>th</sup> and July 24<sup>th</sup>, 2024

# 2025 APPRAISAL MAINTENANCE CONTRACT FOR REAL PROPERTY

THIS AGREEMENT, made this the 3<sup>rd</sup> day of September, 2024, by and between Neshoba County, Mississippi, hereinafter referred to as "County" and [INSERT COMPANY NAME] hereinafter referred to as "Company."

WITNESSETH:

WHEREAS, the Company proposes to furnish the services of its qualified and experienced personnel for identification of and appraisal of property, preparing and correcting related records and data of certain properties in Neshoba 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, under the direction and supervision of the Tax Assessor/Collector, in the manner following:

NOW THEREFORE, it is hereby agreed that the Company will identify new properties and improvements and maintain, appraise, and prepare new and change property appraisal cards as required and estimate market value of real property involving changes of ownerships, ownership splits, soil classification, data input, new or additional construction, new and additional manufactured homes occurring during a one (1) year period commencing January 1, 2025 through the end of regular business hours on December 31, 2025, and correct any existing property appraisal and cards for any records, omissions, deletions or additions as identified during the year 2025, to reflect accurate true value of all land and improvements required to be appraised in accordance with the Mississippi Department of Revenue appraisal standards and all changed and/or new 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. <u>DEFINITIONS</u>

As used in this agreement the following words shall have the meaning attributed to them in this subsection:

- The word "Company" means the person, persons or entity contracting to perform the work.
- 2. The word "County" means Neshoba County, Mississippi.
- The word "Person" means an individual, partnership, joint venture, corporation or any combination thereof.
- 4. The word "Project" shall mean the total program of the evaluation of all real property as defined in the contract, located in Neshoba County, in accordance with the terms, provisions, and specifications of this agreement.
- 5. The word(s) "Ownership Map" or "Mapping" means all ownership maps and related records which are a part of the County's assessment records. Also, the word(s) "ownership maps" or "mapping" includes the additional ownership maps, new photographs, and related records that were prepared, compiled and delivered to the County by the vendor selected by the County and succeeding mapping vendors. The additional maps and new photography will be on the existing scale.

# B. <u>TERMS AND CONDITIONS</u>

- After a County/Company contract 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 said parties.
- 2. It is agreed by both the Company 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 Board of Supervisors properly executing in the space provided therefore, and there exists an Order of the Board of Supervisors effecting the execution of said contract.

- 3. The Tax Assessor or the County shall have the right at all times to review progress in performance of the contract and to reduce an amount, or disapprove entirely any progress payment when, in the Tax Assessor's or County's judgment, satisfactory progress has not been made or the quality and accuracy of the workmanship does not meet standards of the Mississippi Department of Revenue.
- 4. It is further agreed and understood by the parties hereto that this contract was drawn in full accordance with and with intent to meet the instructions and requirements of the Mississippi Department of Revenue and the laws of the State of Mississippi relating to appraisals and appraisal procedures and in strict accordance with the current procedures established by the Mississippi Department of Revenue appraisal standards as currently adopted and in use by said Department of Revenue. Any failure to follow the current procedures and standards as of the date of this agreement shall constitute a breach of contract.
- 5. It is hereby specifically agreed that the Company shall diligently and expeditiously perform the services required by this contract in order that the contract can be completed at the earliest practical date.
- 6. The Company shall be responsible under the terms of this contract for correcting all appraisal related errors discovered during the term of this contract and, further, be responsible for any resulting damages caused by such error.

### C. <u>STARTING AND COMPLETION DATES</u>

This contract shall be started no later than <u>April 1, 2025</u> provided mapping related changes (soil classifications and splits) requiring data entry shall be completed and delivered to the Company by the mapping vendor selected by County no later than <u>March 31, 2025</u>.

The complete work product for the <u>2025 Real Property Tax Roll</u> shall be delivered to the Tax Assessor no later than <u>June 15<sup>th</sup>, 2025</u> for presentment to the County by the July 1<sup>st</sup> statutory deadline.

### D. <u>PENALTY CLAUSE</u>

In addition to any other damage which might be collectible hereunder by the County upon error or default by the Company, time being of the essence, the Company shall pay the County \$150.00 per each calendar day that the Company shall exceed the time for completion of the work contemplated hereunder. This penalty shall start on the day following the completion date as shown in Paragraph C of this agreement.

## E. <u>COMPLETION AND TERMS</u>

In consideration of the Company's furnishing the County the services contracted for herein and such services being acceptable to the County, the Company shall receive from the County the sum of [\_\_\_\_\_] Dollars (\$\_\_\_\_\_) for services delivered to the County for maintenance during the 2025 year. Payment of such sum shall be in full for all services and bond premiums, including any and all supplies connected with or required in the program as specified herein. The Company shall furnish monthly invoices based on and reflecting, cost of work performed in the preceding month as measured by the percentage of satisfactory completion of the project. A retainage of ten percent (10%) of each installment shall be withheld pending satisfactory completion by the Company of all its work and obligations under the contract. Progress reports to the Tax Assessor and County shall be filed with each monthly invoice detailing the work of the Company towards satisfactory completion of this contract. The Company will maintain a record in the County subject to review by the County which will indicate the progress and status of the maintenance appraisal contract. The total amount of the retainage shall be paid to the Company within thirty (30) days after all terms of this contract have been fulfilled and project has been accepted by the County as fully completed for each year. Said acceptance shall be in writing and made a part of the minutes of the first meeting of the Board of Supervisors following said written acceptance.

## F. <u>TERMINATION OF CONTRACT</u>

- 1. This contract may be terminated by the County for the following reasons:
  - (A) Failure of the Company to start work on the date specified.

- (B) Substantial evidence that the progress being made by the Company is insufficient to complete the work within the specified time.
- (C) Quality and accuracy of workmanship of the work do not meet the standards of the Mississippi Department of Revenue and/or said sub-quality workmanship adversely affects the County's ability to prepare and rely on such work product for budget reasons.
- (D) Failure to maintain or have maintained insurance and performance bond requirement of this contract.
- (E) Failure to utilize appraisers qualified under the laws of the State of Mississippi and/or the Mississippi Department of Revenue.
- (F) Delivery of false or misleading material information to the County or causing to be delivered to the County of false or misleading material information.
- This contract shall be void if a valid performance and payment bond in the amount of and term of this contract is not provided to the County by <u>October 31, 2024</u>.
- 3. The Company must be notified in writing by the County of the conditions which make default of the contract imminent. The Company will have ten (10) working days after this notice is given to correct the conditions to the satisfaction of the County and/or Tax Assessor. In the event such conditions are not corrected, the County may declare the Company to be in default under the contract and notify the Company and the bonding company accordingly. In event of such default, all work completed, work in progress, material, appraisals, data, documents, and supplies produced or acquired for use under the contract or any other part of the work shall be delivered to the County or bonding company within ten (10) working days. The right is reserved for the County to account for the work, material, documents and appraisals to the Company and to use the same to complete, or have completed by the bonding company, the project in accordance with the same standards of requirements, specifications, and

performance under which this contract was executed. When the work is thus finally completed, the total cost of the project will be computed by the County and paid by the Company and/or bonding company. If the total computed cost is more than the contract price contained in this agreement, the difference shall be paid by the Company and/or bonding company to the County or the substitute contractor. The Company shall be firmly bound by the terms hereof.

#### G. <u>RECORDS AND WORK IN CUSTODY OF COMPANY</u>

All maps, appraisals, computations, computer 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 contract is completed, terminated, or declared in default. The preservation and maintenance of all maps, cards, records, appraisals, computations, and other data assembled and prepared by the Company under this contract shall be the responsibility of the Company. The Company shall carry valuable papers insurance in an amount sufficient to cover all material and records in the custody of the Company or for which the Company is responsible.

#### H. INSURANCE COVERAGE

The Company shall carry general liability and error and omissions insurance of an amount not less than One Million Dollars (\$1,000,000.00) and sufficient and applicable workmen's compensation insurance, all of which shall save and hold harmless the Tax Assessor, the County and the Mississippi Department of Revenue from claims, demands, actions, and causes for action arising from an act or omission of the Company, its agents and employees in the execution of the work to be performed under this agreement, including the claims relating to labor and material furnished and patent rights and copyrights used in performing the work. Such insurance shall be subject to the approval of the County, provided that such approval shall not be relieve the Company of its duty to save harmless the Tax Assessor, the County, and the Department of Revenue from all such claims and causes for action.

The Company shall furnish the County proof of all insurance coverage required under this contract at the same time it produces bonds referenced in Paragraph 4 (2).

#### I. OBSERVANCE OF LAW

The Company, at all times, shall observe and comply with Federal, State, and local laws, codes, ordinances and regulations in any manner affecting the conduct of the work, and the Company shall indemnify and save harmless the Tax Assessor, County, and Mississippi Department of Revenue, and their respective officials, agents, and servants against any and all claims or liabilities arising from or based on the violation of any such law, ordinance, regulation, order or decree, whether by the Company or its employees.

## **II. SERVICES TO BE PERFORMED BY THE COMPANY**

A. The Company agrees to perform the following services and such other services that may be necessary to provide the County current market valuation thereof with current property appraisal cards and/or computer records.

- 1. Estimated market value as of the value date of <u>January 1, 2025 through</u> <u>December 31, 2025</u> of all real property involving changes, additions, splits, soil classification data input, or expansions. Prepare new, add to or change property appraisal cards and/or computer records, including soil classification data input, according to changes in ownership or use for the period of <u>January 1, 2025 to December 31, 2025</u>. Correct any property appraisal cards and/or computer records as to any errors, omissions, deletions or additions as required to reflect accurate market value of all land and improvements required to be appraised in accordance with the current Mississippi Department of Revenue appraisal standards and current state law as identified during the appraisal maintenance period. In addition, all appraisers shall be qualified as required by the laws of the State of Mississippi and the Mississippi Department of Revenue.
- Agricultural use value changes and soil classification and splits data input will be incorporated into the assessment records.
- 3. All 16<sup>th</sup> section leasehold property rights will be appraised.

- In cases of ownership splits, the Company will establish values and perform data entry on all soil classifications and splits performed by the mapping contractor.
- 5. All parcels will be reviewed, through on-site inspection, to determine whether or not there have been any deletions or improvements or new construction on the parcel either as new improvements, additions to or expansion of an existing improvement, or any other change identified during the appraisal period. All additions and/or improvements identified during the period indicated and the condition of same will be recorded in the property record cards.
- 6. All new constructions, additions, or expansions will be appraised in accordance with the terms and conditions of the contracts whether or not ownership of land has changed. For the purposes of appraisal of new construction or improvements under construction, the Company shall use, at its discretion, in addition to physical inspection, any other data, documents, or information on the following:
  - Building permits issued by each city or town in the County and the County itself.
  - 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. Neshoba County solid waste records.
  - E. Any records of inspection or construction in progress or completed construction which may be maintained by the City or County officials.
- 7. Contractor will travel all roads in the County, assist in working homesteads, perform all data entry required, produce a current set of property record cards upon completion of contract and compile the <u>2025</u> land roll and personal property roll, including recaps and CD's for filing

with the Mississippi Department of Revenue. Further, the contractor shall perform data input for the <u>2025</u> Tax Receipts and Tax Statements.

- Contractor will provide before and after values on properties requiring Board order changes, if any.
- 9. All field maps will be based on current aerial photography.
- 10. All appraisal data will be entered into the computer system using the Delta System by the Company and an updated complete set of real property cards will be printed upon completion of the contract.
- 11. Identify existing and new manufactured/mobile homes along with the parcel or parcels upon which they are located.

## B. <u>PERSONNEL</u>

The Company shall use competent employees of good character and skill in the performance of this contract. Employees executing highly technical work shall have sufficient education, training, or experience in such work to perform it properly and satisfactorily in the manner prescribed in these specifications. All employees who will be in contact with the public shall carry proper identification. All appraisers shall have the qualifications required by state law.

The Company shall submit qualifications to the County, if requested, of all personnel in a responsible capacity to the County. It is understood and agreed that all personnel shall be employees of the Company and not subcontractors. It is understood and agreed that the County may require the Company to remove from the work any person that the County considers to be incompetent or negligent in the performance of his 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.

All personnel performing services under the terms of this contract will be competent and capable to perform the duties imposed hereunder and will meet the current qualifications of the Mississippi Department of Revenue and laws of the State of Mississippi in order to provide the County the market value of property located in the County. The contractor shall have not less than five (5) years of practical mass-appraisal experience involving extensive commercial, industrial, apartment, farm and residential type properties as an appraiser or supervisor and other qualifications set forth in Rule

12. The Company shall not subcontract, assign or transfer the contract or any interest therein without first receiving written approval from the County.

#### C. <u>HEARINGS</u>

The County shall require the Company to provide a competent representative at hearings required by law or conducted by the Board of Supervisors. The contracting appraiser shall be required to defend all values for which objections were raised during Board of Supervisors hearings. The hearing days shall not exceed five (5) days.

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

- The County will make available the mapping and/or appraisal records, including field maps and current property record cards, in the Tax Assessor's office. The Company will provide an inventory list to the Tax Assessor for any mapping records or material removed from the Assessor's office.
- 2. The County will provide access to the Delta Computer System this does not include any hardware or connectivity to the necessary systems, only access. Company shall notify County of substantial cyber security incidents affecting the company no later than 48 hours of the incident. If Company believes that County could be affected by such incident, the notification shall be no later than 24 hours of the incident. The County will not provide office space for the services to be provided under this contract but will provide meeting space for necessary and required hearings to be fulfilled as part of this contract.
- All appraisal records will remain in the County and will remain the property of the County.

#### E. <u>DEFENSE</u>

The Company shall furnish, without additional charge, a competent representative of the Company to appear at all formal hearings before the County Board of Supervisors. In the event of appeal to the courts, a Company representative will, without additional cost to the County, prepare a report related to and be present at the hearings to testify as a witness, to outline the steps taken in the appraisal maintenance 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. These formal hearings shall not exceed five (5) days. These days shall be additional days to those required in Section C herein.

These provisions apply only to the work performed under this contract. The County, acting through the minutes, has caused this contract to be executed on its behalf, and the Company, has caused this contract to be executed by its authorized agent.

WITNESS THE EXECUTION HEREOF IN DUPLICATE ORIGINALS, any executed copy of which shall be deemed for all purposes as an original, on this the 3<sup>rd</sup> day of September, 2024.

NESHOBA COUNTY, MISSISSIPPI

BY:

KEVIN CUMBERLAND, PRESIDENT BOARD OF SUPERVISORS NESHOBA COUNTY, MISSISSIPPI

ATTEST:

GIDGET STOVALL TATE, CLERK

(SEAL)

[INSERT COMPANY NAME]

BY:

[INSERT NAME AND TITLE]

ATTEST: [IF REQUIRED]

NAME AND TITLE

(SEAL)

# STATE OF MISSISSIPPI COUNTY OF NESHOBA

PERSONALLY APPREARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named KEVIN CUMBERLAND, the President of the Board of Supervisors of Neshoba County, Mississippi, who acknowledged that he signed, executed and delivered the above and foregoing 2025 Appraisal Maintenance Contract for Real Property for and on behalf of Neshoba County, Mississippi, on the day and year therein set forth and for the purposes therein stated after being specifically authorized so to do by the Board of Supervisors of Neshoba County, Mississippi.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this the 3<sup>rd</sup> day of September, 2024.

NOTARY PUBLIC

My Commission Expires:

STATE OF MISSISSIPPI COUNTY OF \_\_\_\_\_

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named \_\_\_\_\_\_

who acknowledged that he signed, executed and delivered the above and foregoing 2025 Appraisal Maintenance Contract for Real Property as the act and deed of said corporation on the day and year therein set forth and for the purposes therein stated and that they have the authority so to do.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

NOTARY PUBLIC

My Commission Expires:

Please Note:

The 2026 and 2027 Appraisal Maintenance Contracts for Real Property will be the same contract as 2025 with the only changes/differences in regard to the specific contract year date periods for 2026 and 2027. The entire contracts are not repeated for these two year periods to avoid confusion, but will be required to be executed to fulfill the project and contract requirements.

# 2028 APPRAISAL UPDATE CONTRACT FOR REAL PROPERTY

THIS AGREEMENT, made this the 3<sup>rd</sup> day of September, 2024, by and between Neshoba County, Mississippi, hereinafter referred to as "County" and [INSERT COMPANY NAME] hereinafter referred to as "Company."

WITNESSETH:

WHEREAS, the Company proposes to furnish the services of its qualified and experienced personnel for identification of and appraisal of property, preparing and correcting related records and data of certain properties in Neshoba 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, under the direction and supervision of the Tax Assessor/Collector, in the manner following:

NOW THEREFORE, it is hereby agreed that the Company will update, appraise, and prepare new and/or change property appraisal records as required and estimate market value of real property, and estimate value of parcels of property involving changes of ownerships, ownership splits, soil classification, data entry, new or additional construction occurring during a one (1) year period commencing <u>January 1</u>, <u>2028 through December 31</u>, 2028, and correct any existing property appraisal, cards and/or computer records, for any errors, 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 Mississippi Department of Revenue appraisal standards and laws of the State of Mississippi, and shall be paid for such services all in accordance with the terms and conditions contained herein.

# I. GENERAL PROVISIONS

# A. <u>DEFINITIONS</u>

As used in this agreement the following words shall have the meaning attributed to them in this subsection:

- The word "Company" means the person, persons or entity contracting to perform the work.
- 2. The word "County" means Neshoba County, Mississippi.
- The word "Person" means an individual, partnership, joint venture, corporation or any combination thereof.
- 4. The word "Project" shall mean the total program of the evaluation of all real property as defined in the contract, located in Neshoba County, in accordance with the terms, provisions, and specifications of this agreement.
- 5. The word(s) "Ownership Map" or "Mapping" means all ownership maps and related records which are a part of the County's assessment records. Also, the word(s) "ownership maps" or "mapping" includes the additional ownership maps, new photographs, and related records that were prepared, compiled and delivered to the County by [MAPPING COMPANY], for use for the January 1, 2028, and succeeding tax rolls. The additional maps and new photography will be on the existing scale.
- The words "Department of Revenue" shall mean the Mississippi
   Department of Revenue, which was formerly known as the Mississippi
   State Tax Commission.

# B. <u>TERMS AND CONDITIONS</u>

- After this contract 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 said parties.
- 2. It is agreed by both the Company 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 Board of Supervisors properly executing in the space provided therefore, and there exists an Order of the Board of Supervisors effecting the execution of said contract.
- 3. The Tax Assessor or the County shall have the right at all times to review progress in performance of the contract and to reduce an amount, or

disapprove entirely any progress payment when, in the Tax Assessor's or County's judgment, satisfactory progress has not been made or the quality and accuracy of the workmanship does not meet standards of the Mississippi Department of Revenue.

- 4. It is further agreed and understood by the parties hereto that this contract was drawn in full accordance with and with intent to meet the instructions and requirements of the Mississippi Department of Revenue and the laws of the State of Mississippi relating to appraisals and appraisal procedures and in strict accordance with the current procedures established by the Mississippi Department of Revenue appraisal standards as currently adopted and in use by said Department of Revenue. Any failure to follow the current procedures and standards as of the date of this agreement shall constitute a breach of contract.
- 5. It is hereby specifically agreed that the Company shall diligently and expeditiously perform the services required by this contract in order that the contract can be completed for the January 1, 2028 tax rolls.

# C. STARTING AND COMPLETION DATES

Work on this project shall start no later than <u>April 1, 2028</u>. The project must be completed by <u>June 15<sup>th</sup>, 2028</u>.

## D. <u>PENALTY CLAUSE</u>

In addition to any other damage which might be collectible hereunder by the County upon error or default by the Company, time being of the essence, the Company shall pay the County \$150.00 per each calendar day that the Company shall exceed the time for completion of the work contemplated hereunder. This penalty shall start on the day following the completion date as shown in Section C of this agreement.

#### E. <u>COMPENSATION AND TERMS</u>

In consideration of the Company's furnishing the County the services contracted for herein and such services being acceptable to the County, the Company shall receive from the County the sum of [\_\_\_\_\_] (\$\_\_\_\_\_). Payment of such sum shall be in full for all services and bond premiums, including any and all supplies

connected with or required in the project as specified herein. The Company shall furnish monthly invoices based on and reflecting, cost of work performed in the preceding month as measured by the percentage of satisfactory completion of the project. A retainage of ten percent (10%) of each installment shall be withheld pending satisfactory completion by the Company of all its work and obligations under the contract. Progress reports to the Tax Assessor and County shall be filed with each monthly invoice detailing the work of the Company towards satisfactory completion of this contract. The Company will maintain a record in the County subject to review by the County which will indicate the progress and status of the maintenance appraisal contract. The total amount of the retainage shall be paid to the Company within thirty (30) days after all terms of this contract have been fulfilled and project has been accepted by the County as fully completed for each year. Said acceptance shall be in writing and made a part of the minutes of the first meeting of the Board of Supervisors following said written acceptance.

## F. <u>TERMINATION OF CONTRACT</u>

- 1. This contract may be terminated by the County for the following reasons:
  - (A) Failure of the Company to start work on the date specified.
  - (B) Substantial evidence that the progress being made by the Company is insufficient to complete the work within the specified time.
  - (C) Quality and accuracy of workmanship of the work do not meet the standards of the Mississippi Department of Revenue and/or said sub-quality workmanship adversely affects the County's ability to prepare and rely on such work product for budget reasons.
  - (D) Failure to maintain or have maintained insurance and performance bond requirement of this contract.
  - (E) Failure to utilize appraisers qualified under the laws of the State of Mississippi and/or the Mississippi Department of Revenue.
  - (F) Delivery of false or misleading material information to the County or causing to be delivered to the County of false or misleading material information.

2. The Company must be notified in writing by the County of the conditions which make default of the contract imminent. The Company will have ten (10) working days after this notice is given to correct the conditions to the satisfaction of the County and/or Tax Assessor. In the event such conditions are not corrected, the County may declare the Company to be in default under the contract and notify the Company and the bonding company accordingly. In event of such default, all work completed, work in progress, material, appraisals, data, documents, and supplies produced or acquired for use under the contract or any other part of the work shall be delivered to the County or bonding company within ten (10) working days. The right is reserved for the County to account for the work, material, documents and appraisals to the Company and to use the same to complete, or have completed by the bonding company, the project in accordance with the same standards of requirements, specifications, and performance under which this contract was executed. When the work is thus finally completed, the total cost of the project will be computed by the County and paid by the Company and/or bonding company. If the total computed cost is more than the contract price contained in this agreement, the difference shall be paid by the Company and/or bonding company to the County or the substitute contractor. The Company shall be firmly bound by the terms hereof.

#### G. RECORDS AND WORK IN CUSTODY OF COMPANY

All maps, appraisals, computations, computer 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 contract is completed, terminated, or declared in default. The preservation and maintenance of all maps, cards, records, appraisals, computations, and other data assembled and prepared by the Company under this contract shall be the responsibility of the Company. The Company shall carry valuable papers insurance in an amount sufficient to cover all material and records in the custody of the Company or for which the Company is responsible.

## H. INSURANCE COVERAGE

The Company shall carry general liability and error and omissions insurance of an amount not less than One Million Dollars (\$1,000,000.00) and sufficient and applicable workmen's compensation insurance, all of which shall save and hold harmless the Tax Assessor, the County and the Mississippi Department of Revenue from claims, demands, actions, and causes for action arising from an act or omission of the Company, its agents and employees in the execution of the work to be performed under this agreement, including the claims relating to labor and material furnished and patent rights and copyrights used in performing the work. Such insurance shall be subject to the approval of the County, provided that such approval shall not be relieve the Company of its duty to save harmless the Tax Assessor, the County, and the Department of Revenue from all such claims and causes for action.

The Company shall furnish the County proof of all insurance coverage required under this contract at the same time it produces bonds referenced in Paragraph 4 (2).

I. <u>BONDING</u>

This contract shall be void if a valid performance and payment bond in the amount of and term of this contract is not provided to the County by <u>October 31, 2027.</u>

### J. <u>OBSERVANCE OF LAW</u>

The Company, at all times, shall observe and comply with Federal, State, and local laws, codes, ordinances and regulations in any manner affecting the conduct of the work, and the Company shall indemnify and save harmless the Tax Assessor, County, and Mississippi Department of Revenue, and their respective officials, agents, and servants against any and all claims or liabilities arising from or based on the violation of any such law, ordinance, regulation, order or decree, whether by the Company or its employees.

#### **II. SERVICES TO BE PERFORMED BY THE COMPANY**

A. The Company agrees to perform the following services and such other services that may be necessary to provide the County current market valuation thereof with current property appraisal records as of <u>January 1, 2028</u>.

- 1. Estimate the market value as of the value date of <u>January 1, 2028</u> of all real property. Prepare new, add to or change property appraisal cards and/or computer records, including soil classification data input, according to changes in ownership. Correct any property appraisal records according to changes in ownerships. Correct any property appraisal cards and/or computer records as to any errors, omissions, deletions or additions as required to reflect accurate market value of all land and improvements in accordance with the current Mississippi Department of Revenue appraisal standards and current state law as identified during the appraisal date of this contract. All property will be appraised and requirements of the Department of Revenue, in force at the time of this contract.
- 2. The Company shall appraise all residential, commercial and industrial land at true value within the County as of January 1, 2028 following the rules and regulations in force at the time as set by the Department of Revenue. All improvements shall be viewed front and back during the process of appraisal.

In arriving at the true value of any property, the appraisal shall be made according to its current use, regardless of its location. In making the appraisal, the Company shall use all of the criteria as set out in the appraisal standards and specifications of the Department of Revenue in effect at the time of performance of this contract. The grouping of soil types into site indexes and the calculations establishing the number of acres and values for each grouping on property record card as set forth by the Department of Revenue regulations is considered a function of the mapping operation and not of the appraisal functions covered in this contract. However, soil classification data entry is required under this contract. Appraisal of rural small tract and all urban land shall include schedules and unit prices as required by the Department of Revenue rules, regulations and guidelines, in effect on the date of performance of this contract. These values shall be presented to the County as designated by the Tax Assessor. All small and large tract land schedules shall be approved by the County Assessor, before being used.

- All small tract or lot size 16<sup>th</sup> section leasehold property rights shall be appraised.
- 4. Preparation of a new building index study shall be made using the guidelines set forth by the Department of Revenue in effect on the date of performance of this contract and incorporated herein by reference the same as if set forth fully in words and figures. The index study shall be in report form and meet the standards of the Department of Revenue. In no event shall the index used deviate from the current rules, regulations, directives, requirements and standards of the Department of Revenue in effect on the date of performance of this contract.
- 5. All parcels will be reviewed to determine whether or not there has been any new construction on the parcel either as a new improvement, addition or expansion or any other change. Every building shall be reviewed by a competent appraiser to check the class and to recondition each building. The Company assumes responsibility for accurateness of all physical data.
- 6. The Company shall check in the field and in the office all property record and computer records for correctness of description, classification, all forms of depreciation, and accuracy of computations and final appraised value.
- 7. All field maps will be based on current aerial photography.

#### B. <u>PERSONNEL</u>

The Company shall use competent employees of good character and skill in the performance of this contract. All employees must have sufficient skill and experience to perform properly the work assigned to them. Employees executing highly technical work shall have sufficient education, training, or experience in such work to perform it properly and satisfactorily in the manner prescribed in these specifications. All employees who will be in contact with the public shall carry proper identification.

The Company shall submit to the County the qualifications of all personnel used in the project. It is understood and agreed that all personnel shall be employees of the Company. It is understood and agreed that the County may require the Company to remove from the work any person that the County considers to be incompetent or negligent in the performance of his 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. All appraisers shall be qualified as required by the laws of the State of Mississippi.

All personnel performing services under the terms of this contract will be capable of performing their assigned duties and will meet the current qualifications of the Mississippi Department of Revenue and laws of the State of Mississippi. The contractor shall have not less than three (3) years of extensive practical appraisal experience involving commercial, industrial, apartment, farm and residential type properties and be approved by the Department of Revenue for Contractor / Consultant appraisal work.

The Company shall not subcontract, assign or transfer the contract or any interest therein without first receiving written approval from the County.

# C. <u>HEARINGS</u>

The County shall require the Company to provide a competent representative at hearings required by law or conducted by the Board of Supervisors. The contracting appraiser shall be required to defend all values for which objections were raised during Board of Supervisors hearings.

The Company shall make all the necessary revisions to appraisals within three (3) weeks of the conclusion of all taxpayer reviews.

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

- The County will make available two (2) sets of work maps and the mapping and/or appraisal records, in the Tax Assessor's office. The Company will provide an inventory list to the Tax Assessor for any mapping records or material removed from the Assessor's office.
- 2. The County will provide access to the Delta Computer System this does not include any hardware or connectivity to the necessary systems, only access. Company shall notify County of substantial cyber security incidents affecting the company no later than 48 hours of the incident. If Company believes that County could be affected by such incident, the notification shall be no later than 24 hours of the incident. The County will not provide office space for the services to be provided under this contract but will provide meeting space for necessary and required hearings to be fulfilled as part of this contract.
- 3. All original appraisal records will remain in the County and will remain the property of the County.

## E. <u>DEFENSE</u>

The Company shall furnish, without additional charge, a competent representative of the Company to appear at all formal hearings before the County Board of Supervisors. In the event of appeal to the courts, a Company representative will, without additional cost to the County, prepare a report related to and be present at the hearings to testify as a witness, to outline the steps taken in the appraisal maintenance 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, acting through the minutes, has caused this contract to be executed on its behalf, and the Company, has caused this contract to be executed by its authorized agent. WITNESS THE EXECUTION HEREOF IN DUPLICATE ORIGINALS, any executed copy of which shall be deemed for all purposes as an original, on this the 3<sup>rd</sup> day of September, 2024.

# NESHOBA COUNTY, MISSISSIPPI

BY: KEVIN CUMBERLAND, PRESIDENT BOARD OF SUPERVISORS NESHOBA COUNTY, MISSISSIPPI

ATTEST:

GIDGET STOVALL TATE, CLERK

(SEAL)

[INSERT COMPANY NAME]

BY:

[INSERT NAME AND TITLE]

ATTEST: [IF REQUIRED]

NAME AND TITLE

(SEAL)

# STATE OF MISSISSIPPI COUNTY OF NESHOBA

PERSONALLY APPREARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named KEVIN CUMBERLAND, the President of the Board of Supervisors of Neshoba County, Mississippi, who acknowledged that he signed, executed and delivered the above and foregoing Agreement for the 2028 Appraisal Update Contract for Real Property for and on behalf of Neshoba County, Mississippi, on the day and year therein set forth and for the purposes therein stated after being specifically authorized so to do by the Board of Supervisors of Neshoba County, Mississippi.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this the 3<sup>rd</sup> day of September, 2024.

NOTARY PUBLIC

My Commission Expires:

STATE OF MISSISSIPPI
COUNTY OF \_\_\_\_\_

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named \_\_\_\_\_\_\_ who acknowledged that he signed, executed and delivered the above and foregoing 2028 Appraisal Update Contract for Real Property as the act and deed of said corporation on the day and year therein set forth and for the purposes therein stated and that they have the authority so to do.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

NOTARY PUBLIC

My Commission Expires:

# 2025-2028 APPRAISAL MAINTENANCE CONTRACT FOR PERSONAL PROPERTY

THIS AGREEMENT, made this the 3<sup>rd</sup> day of September, 2024, by and between Neshoba County, Mississippi, hereinafter referred to as "County" and [INSERT <u>COMPANY NAME HERE</u>] hereinafter referred to as "Company".

WITNESSETH:

WHEREAS, the Company proposes to furnish the services of its qualified and experienced personnel for the update and appraisal of personal property, preparing and correcting related records and data of certain properties in Neshoba 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 desired to contract for said services under the direction and supervision of the Tax Assessor/Collector (hereinafter referred to as "Tax Assessor"), in the manner following;

NOW THEREFORE, it is hereby agreed that the Company will update, appraise, prepare new, and change existing property appraisal cards as required and estimate true market value of personal property that has been identified for the ad valorem tax rolls for <u>January 1, 2025; January 1, 2026; January 1, 2027; and January 1, 2028;</u> and correct any existing property appraisal and cards for any error, 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 Mississippi Department of Revenue appraisal standards, laws of the State of Mississippi, and this agreement, and shall be paid for such services all in accordance with the terms and conditions contained herein.

### **GENERAL PROVISIONS**

### A. <u>DEFINITIONS</u>

As used in this agreement the following words shall have the meaning attributed to them in this subsection:

- The word "Company" means the person / or persons contracting to perform the work.
- 2. The word "County" means Neshoba County, Mississippi.
- The word "Department of Revenue" shall mean the Mississippi Department of Revenue.

# B. <u>TERMS AND CONDITIONS</u>

- 1 After this contract agreement is executed, no alteration, deletion or addition, either oral or in writing, shall be made without the prior written approval of the County.
- 2. It is agreed by both the Company and the County that this agreement will become binding upon the parties hereto for a period of four (4) years and of full force and effect on them only when properly executed in the space provided therefore, and there exists an order of the Board of Supervisors effecting the execution of said contract.
- 3. The County and Tax Assessor shall have the right at all times to review progress in performance of the contract and to reduce an amount, or disapprove entirely, any progress payment when in the County and Tax Assessor's judgment, satisfactory progress has not been made or the quality and accuracy of the workmanship does not meet standards acceptable to the County and/or Department of Revenue.
- 4. It is further agreed and understood by the parties hereto that this contract was drawn in full accordance with and with the intent to meet the instructions and requirements of the Department of Revenue as of the date of this contract relating to the appraisals and appraisal procedures and in strict accordance with the procedures established by the Department of Revenue appraisal standards except with written authorization of the Commission shall constitute a breach of contract.
- 5. It is hereby agreed that the Company shall diligently and expeditiously perform the services required by this contract in order that the contract can be completed on the specified dates.

 It is agreed that the Tax Assessor/Collector of Neshoba County will mail on or before January 1, 2025, January 1, 2026, and January 1, 2027 and January 1, 2028 the Mississippi Department of Revenue Form Number 73-033 (Personal Property Rendition) to all businesses in the County.

### C. STARTING AND COMPLETION DATES

Work shall begin as soon as practical after delivery of a valid performance and payment bond and continue without interruption until completed on or before June 15<sup>th</sup>, of each year of this contract. It is mutually agreed and understood that for purposes of payment and bonding, each year of work shall be governed as a one (1) year agreement. Performance and payment bonds will be provided and subsequently released on an annual basis as each year of maintenance is completed.

#### D. <u>PENALTY CLAUSE</u>

In addition to any other damage which might be collectible hereunder by the County upon default by the Company, time being of the essence, the Company shall pay the County \$150.00 per calendar day that the Company shall exceed the time for completion of the work contemplated hereunder. This penalty shall start on the day following the completion date as shown in Paragraph C of this agreement.

#### E. <u>COMPLETION AND TERMS</u>

In consideration of the Company's furnishing the County the services herein being acceptable to the Department of Revenue and to the County, the Company shall be paid the sum of [\_\_\_\_\_] Dollars (\$\_\_\_\_\_). Payment of such sum shall be in full for all services and bond premium, including any and all supplies connected with or required in the program as specified herein. The Company shall furnish a monthly invoice based on, and reflecting cost of work performed in the preceding month as measured by the percentage of satisfactory completion of the project. Ten percent (10%) of each installment shall be withheld pending satisfactory completion by the Company of all its work and obligations under the contract of each year. Progress reports shall be filed with each monthly invoice detailing the work of the Company towards satisfactory completion of this contract. The Company will maintain a record in the County subject to review by the Department of Revenue and County which will indicate the progress and status of the update appraisal contract and each parcel will be separately identified.

# F. <u>TERMINATION OF CONTRACT</u>

- This contract may be terminated by the County or the Department of Revenue for the following reasons:
  - (a) Failure of the Company to start work on the date specified.
  - (b) Substantial evidence that the progress being made by the Company is insufficient to complete the work within the specified time.
  - (c) Quality and accuracy of workmanship of the work do not meet the standards of the Mississippi Department of Revenue and/or said sub-quality workmanship adversely affects the County's ability to prepare and rely on such work product for budget reasons.
  - (d) Failure to maintain or have maintained insurance and performance bond requirement of this contract.
  - (f) Failure to utilize appraisers qualified under the laws of the State of
     Mississippi and/or the Mississippi Department of Revenue.
  - (g) Delivery of false or misleading material information to the County or causing to be delivered to the County of false or misleading material information.
- This contract is void if a valid performance and payment bond in the amount of and term of this contract is not provided to the County by October 31<sup>st</sup> of each year of this contract.
- 3. The Company must be notified in writing by the County or the Department of Revenue of the conditions which make default of the contract imminent. The Company will have thirty (30) working days after the notice is given to correct the conditions to the satisfaction of the County and / or the Department of Revenue. In the event such conditions are not corrected, the County, with the approval of the Department of Revenue, may declare the Company to be in default under the contract, and notify the Company and the bonding company accordingly. In the event of such

default, all work completed, in progress, material, appraisals, data, documents and supplies produced or acquired for use under the contract or any other part of the work shall be delivered to the County or the bonding company within fifteen (15) working days after receipt of such direction from the County. The right is reserved for the County to account for the work, material, documents and appraisals to the Company and to use the same to complete, or have completed by the bonding company, the project in accordance with the same standard or requirements, specifications and performance under which this contract was executed. When the work is thus finally completed, the total cost of the project will be computed by the County and paid by the Company and/or bonding company. If the total computed cost is more than the contract price contained in this agreement, the difference shall be paid by the Company and/or bonding company to the County to the substitute contractor employed by the bonding company. The Company shall be firmly bound by the terms hereof.

#### G. RECORDS AND WORK IN CUSTODY OF COMPANY

All maps, 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, and shall remain at all times the property of the County; provided that until such time as this contract is completed, terminated, or declared in default, the preservation and maintenance of all maps, cards, computer records, appraisals, computations and other data assembled and prepared by the Company under this contract shall be the responsibility of the Company. The Company shall carry valuable papers insurance in an amount sufficient to cover all material and records in the custody of the Company or for which the Company is responsible. Proof of coverage of valuable papers insurance shall be provided to said County prior to commencement of work on this project.

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

The County will make available the appraisal records in the Tax Assessor's office to the Company and the Company will give a receipt to the Tax Assessor for any appraisal records or material removed from the Assessor's office. The County will provide access to the Delta Computer System – this does not include any hardware or connectivity to the necessary systems, only access. Company shall notify County of substantial cyber security incidents affecting the company no later than 48 hours of the incident. If Company believes that County could be affected by such incident, the notification shall be no later than 24 hours of the incident. The County will not provide office space for the services to be provided under this contract but will provide meeting space for necessary and required hearings to be fulfilled as part of this contract.

#### I. INSURANCE COVERAGE

The Company shall carry general liability and errors and omissions insurance in an amount not less than One Million Dollars (\$1,000,000.00) and workmen's compensation insurance which shall save harmless the Tax Assessor and the County and the Department of Revenue from claims, demands, actions, and causes for action arising from an act or omission of the Company, its agents and employees in the execution of the work to be performed under this agreement, including the claims relating to labor and material furnished and patent rights and copy-rights used in performing the work. Such insurance shall be subject to the approval of the County; provided that such approval shall not relieve the Company of its duty to save harmless the Tax Assessor, the County, and the Department of Revenue from all such claims, and causes for action. The Company shall furnish the County proof of all insurance coverage required under this contract prior to commencing any work under this contract.

#### J. <u>BONDING</u>

The Company shall furnish a performance and payment bond in the total amount of this contract no later than October 31, 2024; October 31, 2025; October 31, 2026; and, October 31, 2027.

## K. OBSERVANCE OF LAW

The Company, at all times, shall observe and comply with Federal, State, and local laws, codes, ordinances and regulations in any manner affecting the conduct of the work, and the Company shall indemnify and save harmless the County, the Department of Revenue, and their respective officials, agents, and servants against any such law, ordinance, regulation, order or decree, whether by the Company or its employees.

### L. <u>SERVICES TO BE PERFORMED BY THE COMPANY</u>

The Company agrees to perform the following services and such other services that may be necessary to provide the County with current market valuations and with current personal property cards. These services will be performed for each year of the contract.

- It is agreed that the Company will investigate and check for accuracy of all the Department of Revenue Forms 73-033 (Rendition) (or any modified version thereof as provided by the Department of Revenue) returned to the County by the businesses, and correct the personal property ledger accordingly.
- 2. It is also agreed that the Company shall make an actual inspection of and update at least twenty-five percent (25%) of all property parcels. At the time of the inspection, the property's listing will be checked for accuracy. Items no longer present will be deleted and items not previously listed will be accounted for. The Industrial Multiplier and the Personal Property Pricing Manual shall be used in accordance with the requirements of Rule Eight (8) or subsequent rules of the Department of Revenue.
- 3. The business personal property of all new businesses that have not been on the tax rolls shall be listed and appraised and there shall be reconciliation of the privileges filed by the new business and the previous years and the Personal Property Tax Roll will be made to determine the new businesses that will be appraised.

- 4. All lease properties shall be listed and maintained annually on master records.
- All data input will be performed by the Company using the Delta Computer System.
- 6. All lease properties shall be listed and maintained annually on the master cards.

# M. <u>PERSONNEL-CONTRACTORS REQUIREMENTS</u>

- The contracting appraiser shall have not less than three (3) years of appraisal experience including extensive personal property appraising of commercial businesses and industrial properties using the Mississippi Department of Revenue system of appraising.
- The Contractor must not have less than five (5) years of appraisal experience.
- 3. The contracting Appraiser and employees shall meet the Department of Revenue requirements and be in compliance with the current rules and regulations of the Department of Revenue pertaining to appraiser qualifications.
- 4. All appraisers shall be qualified under the laws of the State of Mississippi and possess the required certification, if any. The Company shall not subcontract, assign or transfer the contract or any interest therein without first receiving written approval from the County.

# N. <u>APPRAISERS REQUIREMENTS</u>

- 1. Must be competent and capable.
- Shall have at least three (3) weeks field training and attended Department of Revenue Training Session or Personal Property Workshops and five (5) weeks training with an experienced appraiser or contractor for approval.
- Shall be properly trained in the application of the State Manual and Guidelines.
- 4. Must be certified through Department of Revenue within a one (1) year period, if required.

 Must meet all requirements of the laws of the State of Mississippi and rules of the Department of Revenue and specifically 35.VI.02.04 Mississippi Administrative Code, Part VI, Sub-part 02, Chapter 4.

# 0. <u>HEARINGS</u>

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/her Business Personal Property values.

## P. <u>DEFENSE</u>

The Company shall furnish without additional charge a competent representative of the Company to appear at all formal hearings before the County Board of Supervisors in defense of values estimated under this contract. In the event of appeal to the courts, a Company representative will, without additional costs to the County, be present at the hearings to testify as to values and methods used in making the appraisals of personal property under this contract.

These provisions apply only to work performed under this contract. The party of the first part has caused this contract to be executed in its behalf by formal action on its minutes, and the party of the second part, has caused this contract to be executed by its authorized agent.

WITNESS THE EXECUTION HEREOF IN DUPLICATE ORIGINALS, any executed copy of which shall be deemed for all purposes as an original, on this the 3<sup>rd</sup> day of September, 2024.

NESHOBA COUNTY, MISSISSIPPI

BY:

KEVIN CUMBERLAND, PRESIDENT BOARD OF SUPERVISORS NESHOBA COUNTY, MISSISSIPPI

ATTEST:

# GIDGET STOVALL TATE, CLERK

(SEAL)

# [INSERT COMPANY NAME]

BY:

[INSERT NAME]

ATTEST: [IF REQUIRED]

NAME AND TITLE

(SEAL)

STATE OF MISSISSIPPI COUNTY OF NESHOBA

PERSONALLY APPREARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named KEVIN CUMBERLAND, the President of the Board of Supervisors of Neshoba County, Mississippi, who acknowledged that he signed, executed and delivered the above and foregoing 2025-2028 Appraisal Maintenance Contract for Personal Property for and on behalf of Neshoba County, Mississippi, on the day and year therein set forth and for the purposes therein stated after being specifically authorized so to do by the Board of Supervisors of Neshoba County, Mississippi.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this the 3<sup>rd</sup> day of September, 2024.

NOTARY PUBLIC

My Commission Expires:

STATE OF MISSISSIPPI COUNTY OF \_\_\_\_\_

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named \_\_\_\_\_\_\_ who acknowledged that he signed, executed and delivered the above and foregoing 2025-2028 Appraisal Maintenance Contract for Personal Property as the act and deed of said corporation on the day and year therein set forth and for the purposes therein stated and that they have the authority so to do.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

NOTARY PUBLIC

My Commission Expires:

## **NESHOBA COUNTY BID FORM Appraisal Maintenance & Update**

Bid Date: August 12, 2024 Bid Time: 10:00 AM We are pleased to submit the following bid for: Name of Bidder: Address of Bidder: (A) Appraisal Update and Maintenance of Personal Property for the 2025, 2026, 2027 and 2028 Tax Rolls: January 1, 2025 Period - \$ January 1, 2026 Period - \$ \_\_\_\_\_ January 1, 2027 Period - \$\_\_\_\_\_ January 1, 2028 Period - \$ \_\_\_\_\_ Total Bid for all four (4) one year periods is - \$ (B) Appraisal Maintenance of Real Property for the 2025, 2026 and 2027 Tax Rolls: January 1, 2025 Period - \$ January 1, 2026 Period - \$ January 1, 2027 Period - \$ \_\_\_\_\_ Total Bid for all three (3) one year periods is - \$ (C) Appraisal Update of Real Property for the 2028 Tax Roll: January 1, 2028 Period - \$\_\_\_\_\_ The Total Bid, including all costs, for (A), (B), and (C) is \$\_\_\_\_\_ \_\_\_\_\_ as per specifications, taking no exceptions. BID IS: \_\_\_\_\_ taking only those specifications exceptions listed by letter. The undersigned bidder agrees that the signature submission of this bid represents the

bidder's acceptance of all terms, conditions, and requirements of bid specifications and contract requirements, if awarded, the bid and subsequent contract will represent the agreement between the parties.

SIGNED: (sign manually, in ink) \_\_\_\_\_

NAME PRINTED: \_\_\_\_\_\_TITLE: \_\_\_\_\_\_