

By: Representative Green

To: Ways and Means

HOUSE BILL NO. 1076

1 AN ACT TO AMEND SECTION 27-35-165, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT COUNTIES MAY NOT ENTER INTO REAPPRAISAL CONTRACTS  
3 WITH PRIVATE FIRMS UNLESS ALL THE EMPLOYEES OF SUCH FIRMS WHO  
4 APPRAISE PROPERTY ARE STATE CERTIFIED REAL ESTATE APPRAISERS; AND  
5 FOR RELATED PURPOSES.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

7 **SECTION 1.** Section 27-35-165, Mississippi Code of 1972, is  
8 amended as follows:

9 27-35-165. (1) No county shall expend funds for the  
10 reappraisal of property unless the plans for reappraisal or the  
11 contract for reappraisal is in conformity with the then existing  
12 rules and regulations of the State Tax Commission and has been  
13 approved by the State Tax Commission.

14 (2) \* \* \* Reappraisals by a county may be accomplished by:

15 (a) Contracting with private firms for performance of  
16 the work;

17 (b) Hiring private consultants to perform certain  
18 functions of the work along with overseeing the balance of the  
19 work which shall be performed by county employees trained by the  
20 consultant; or

21 (c) Employing, schooling and training county employees  
22 to perform all of the work under the supervision of the tax  
23 assessor.

24 (3) (a) All contracts made pursuant to subsection (2)(a) of  
25 this section shall require that the contractor furnish a payment  
26 and performance bond in an amount not less than one hundred  
27 percent (100%) of the contract price, which bond shall be  
28 conditioned, in part, to guarantee successful completion of the



29 contract and may be conditioned upon payment of the cost of  
30 defense of any suits which may be brought against the county, the  
31 board of supervisors or the assessor arising out of such  
32 reappraisal for a period of one (1) year after completion thereof.

33 (b) No county shall enter into a contract with a  
34 private firm pursuant to subsection (2)(a) of this section unless  
35 all the employees of the firm who appraise property are state  
36 certified real estate appraisers as defined in Section 74-34-3.

37 (4) Each county engaged in reappraisal of property shall  
38 submit such periodic reports to the State Tax Commission as the  
39 commission may require. If, at any time, the State Tax Commission  
40 determines that the reappraisal is not in conformity to the  
41 approved plan or contract, the commission shall notify the  
42 affected board of supervisors of the deficiencies and the board  
43 shall take action acceptable to the commission to correct the  
44 deficiencies within thirty (30) days or make no further  
45 expenditures on the project until the necessary corrective actions  
46 are approved by the commission.

47 (5) Upon payment for any work done on any contract regarding  
48 reappraisal, the work product for which payment is made shall  
49 become the property of the county.

50 **SECTION 2.** This act shall take effect and be in force from  
51 and after July 1, 2003.

