

By: Senator(s) Michel

To: County Affairs

SENATE BILL NO. 2425

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.

