

**MINUTES OF THE BOARD OF SUPERVISORS
OF MADISON COUNTY, MISSISSIPPI**

REGULAR MEETING OF JULY 28, 2008
Recessed from regular meeting conducted on July 21, 2008

BE IT REMEMBERED that the regular meeting of the Board of Supervisors of Madison County, Mississippi was duly convened, held and conducted on July 28, 2008, in the Board Room on the first floor of the new addition to the Chancery and Administrative Building in Canton, Mississippi, as follows, to-wit:

The President of the Board, Mr. Tim Johnson, presided and called the meeting to order. The following members were present that day:

Present:

Supervisor Tim Johnson
Supervisor D. I. Smith
Supervisor Karl M. Banks
Supervisor Paul Griffin
Chancery Clerk Arthur Johnston

Absent:

Supervisor John Bell Crosby

Also in attendance:

County Administrator Donnie Caughman
County Comptroller and Deputy Chancery Clerk Mark Houston
Board Secretary and Deputy Chancery Clerk Cynthia Parker
Board Attorney Eric Hamer
County Road Manager Lawrence Morris

The President announced that the members of the Board present constituted a quorum and declared the meeting duly convened. Chancery Clerk Arthur Johnston opened the meeting with a prayer and Board Secretary and Deputy Chancery Clerk Cynthia Parker led the members and the audience in the Pledge of Allegiance to the Flag of the United States of America.

In re: Homestead Exemption Tax Loss Disallowances

WHEREAS, Chancery Clerk Arthur Johnston appeared before the Board and presented certain Notices of Adjustment in Homestead Exemption Tax Loss Allowances which had been received from the Mississippi State Tax Commission and did report that in accordance with Miss. Code Ann. § 27-33-37(j), a hearing was in order on said Disallowances so as to entertain any protests or complaints as to the propriety and validity of the same, and

WHEREAS, Mr. Johnston did inform the Board that, pursuant to Miss. Code Ann. § 27-33-41, as amended, he had properly and promptly notified all property owners via certified mail of the decision of the State Tax Commission disallowing said exemptions and did direct the Board's attention to a spreadsheet listing property owners, parcel numbers and reasons given by the Tax Commission for each disallowance, and

WHEREAS, a true and correct copy of such spreadsheet is attached hereto as Exhibit A, spread hereupon and incorporated herein by reference, and

WHEREAS, Mr. Johnston did further report that certain objections to said Disallowances had been received, and in his estimation the same were valid and legitimate such that the Board ought to accept and affirm said objections and request that of the Disallowances submitted, those marked with an objection should not be disallowed and those taxpayers allowed to retain their

President's Initials: _____

Date Signed: _____

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homestead exemptions for the reasons set forth in the spreadsheet and the additional supplementary materials submitted by those objecting taxpayers, a true and correct copy of which materials may be found in the Miscellaneous Appendix to these Minutes, and

Following discussion, Mr. Paul Griffin did offer and Mr. D. I. Smith did second a motion to (1) accept the Homestead Exemption Tax Loss Disallowances as presented subject to the listed objections; (2) direct the Chancery Clerk to forward same to Mississippi State Tax Commission with the objections as noted on both spreadsheets affirmed and accepted; (3) direct the Tax Collector to re-assess each such parcel in the amount of the exemption disallowed in the time and manner allowed by law, but not as to those parcels to which an objection is hereby interposed; and (4) direct the Clerk to request of the Tax Commission that each such Disallowance to which an objection was received not be effectuated. The vote on the matter being as follows:

Supervisor John Bell Crosby	Not Present and Not Voting
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye ¹
Supervisor Paul Griffin	Aye

the matter carried by a majority vote (3-1) and said Disallowances were and are hereby accepted and the parcels hereby re-assessed, except for those to which an objection was timely filed as noted on said spreadsheets, the Tax Collector and the Chancery Clerk were and are hereby directed accordingly.

SO ORDERED this the 28th day of July, 2008.

THERE BEING NO FURTHER BUSINESS to come before the Board of Supervisors of Madison County, Mississippi, upon motion duly made by Supervisor Paul Griffin and seconded by Supervisor D. I. Smith and approved by the unanimous vote of the Board members present, the meeting of the Board of Supervisors for the July 2008 term was adjourned.

Tim Johnson, President
Madison County Board of Supervisors

Date signed: _____

ATTEST:

Arthur Johnston, Chancery Clerk

¹Mr. Banks arrived after the call of the question on this matter.

President's Initials: _____

Date Signed: _____