

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

REGULAR MEETING OF AUGUST 27, 2004  
Recessed from regular meeting conducted on August 20, 2004

BE IT REMEMBERED that the regular meeting of the Board of Supervisors of Madison County, Mississippi was duly convened, held and conducted on August 27, 2004, at the Madison County Chancery/Administrative Building in Canton, Mississippi, as follows, to-wit:

The President of the Board, Douglas L. Jones, presided and called the meeting to order. The following members were present that day:

Present:

Supervisor Douglas L. Jones  
Supervisor Tim Johnson  
Supervisor Andy Taggart  
Supervisor Karl M. Banks  
Supervisor Paul Griffin  
Sheriff Toby Trowbridge  
Chancery Clerk Arthur Johnston

Absent:

Also in attendance:

County Administrator Donnie Caughman  
County Comptroller Mark Houston  
County Road Manager Prentiss Guyton  
Chief Deputy Tax Assessor Kent Hawkins  
County Fire Coordinator Tom Lariviere  
Board Secretary Cynthia Parker  
Board Attorney Edmund L. Brunini, Jr.

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 County Comptroller Mark Houston led the members and the audience in the Pledge of Allegiance to the Flag of the United States of America.

***In re: Authorization of Appraisal on Former Nursing Home Property***

WHEREAS, County Administrator Donnie Caughman appeared before the Board of Supervisors and requested that the Board authorize him to secure an appraisal of the former nursing home property, bids for the purchase of which have been heretofore received, and

WHEREAS, the Board President suggested that such appraisal could and should be carried out by the Tax Assessor,

Following discussion, Mr. Andy Taggart did move and Mr. Paul Griffin did second a motion to direct the Tax Assessor to carry out an appraisal of the former nursing home property. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and the Tax Assessor was and is hereby so directed.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

**In re: Renewal of On-line Service Agreement Between EZGOV, Inc. and Madison County**

WHEREAS, Tax Collector Kay Pace did submit to the Board a proposed contract with EZGOV, Inc. renewing the county’s agreement with that company to provide certain on line web hosting services to allow for the application for, and payment of, property and car tag taxes on line, and

WHEREAS, a true and correct copy of said agreement together with the Third Amendment thereto is attached hereto as Exhibit A, spread hereupon, and incorporated herein by reference,

Following discussion, Mr. Andy Taggart did move and Mr. Karl M. Banks did second a motion to approve said agreement as amended by adding the word “year” in the paragraph number 1 on the first page of the Third Amendment and to authorize the Board President to execute the same. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye <sup>1</sup>
Supervisor Paul Griffin	Aye

the matter carried unanimously and said contract and the Third Amendment thereto was and is hereby approved as amended and the Board President was and is hereby authorized to execute both documents, accordingly.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

**In re: Request to Refund Excessive Assessments Upon Redemption**

**ORDER AUTHORIZING REFUNDS OF EXCESSIVE ASSESSMENTS**

WHEREAS, Wilson Buildings, LLC (“Wilson”) did submit a request through the Chancery Clerk to issue it certain refunds for 2002 *ad valorem* taxes paid on parcel numbers 072I-31C-142/03.00; 072I-31C-142/04.00; and 072I-31C-142/05.00 at an erroneously high rate of assessment, and

WHEREAS, Wilson owns each of the above-captioned parcels which have the following *ad valorem* tax assessment histories<sup>2</sup>:

<b>Year</b>	<b>072I-31C-142/03.00</b>	<b>072I-31C-142/04.00</b>	<b>072I-31C-142/05.00</b>
1999	\$1,283.26	\$2,022.08	\$841.95
2000	\$1,371.90	\$2,161.75	\$900.11
2001	\$1,437.50	\$2,265.13	\$943.15
<b>2002</b>	<b>\$5,577.60</b>	<b>\$8,796.97</b>	<b>\$3,376.39</b>
2003	\$1,968.55	\$3,198.87	\$1,191.61
2004 <sup>3</sup>	\$2,152.40	\$3,497.63	not yet calculated

AND WHEREAS, as reflected on the above chart, the assessments on each parcel

<sup>1</sup>Mr. Banks arrived prior to the call of the question.

<sup>2</sup>The figures contained in the chart are *sans* penalties and/or interest.

<sup>3</sup>The figures for 2004 are those reflected in the Land Roll submitted to the Board in July.

increased dramatically for the year 2002 and returned to a reasonable level in 2003 and 2004, and

WHEREAS, according to the Tax Assessor's office, this increase was erroneous and was due to the 2002 reappraisal firm applying the wrong standard of measure (\$8.50 per square foot rather than \$3.00 per square foot) to the parcels, and

WHEREAS, the Board has previously approved a reduction in assessment for these parcels for 2003, and the 2004 assessment is based on similar and probably more correct valuations, and

WHEREAS, through oversight on the part of the taxpayer (which may have been contributed to by notification errors by the county or the reappraisal firm), Wilson failed to pay 2002 taxes and the parcels were sold at the 2003 sale with the erroneously high assessments, and

WHEREAS, Wilson has redeemed the 2002 taxes on each parcel with the erroneously high assessments but now requests that the Board reduce the 2002 assessments to the level of the 2003 assessments and refund it the difference pursuant to Miss. Code Ann. § 27-73-7 (1972), and

WHEREAS, based on the true value used in 2003 and 2004, and using 2002 millage, the 2002 taxes would have been assessed, and would yield a refund due Wilson, as follows:

<b>Year</b>	<b>072I-31C-142/03.00</b>	<b>072I-31C-142/04.00</b>	<b>072I-31C-142/05.00</b>
2002 as assessed	\$5,577.60	\$8,796.97	\$3,376.39
2002 as corrected	\$1,968.55	\$3,198.87	\$1,191.61
<b>REFUND AMOUNT</b>	<b>\$3,609.05</b>	<b>\$5,598.10</b>	<b>\$2,184.78</b>

AND WHEREAS, this matter was the subject of roundtable review by Tax Collector Kay Pace, Chief Deputy Tax Assessor Kent Hawkins and the Chancery Clerk on August 9, 2004, and each concur that such a refund is appropriate,

Following discussion, Mr. Andy Taggart did move and Mr. Paul Griffin did second a motion to approve refunds in the above amounts on the above parcels and authorize the Chancery Clerk as the county's delinquent tax collector and as the County Treasurer to issue pay warrants accordingly, all in accordance with Miss. Code Ann. § 27-73-7 (1972), *et seq.* The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said refunds were and are hereby approved and the Chancery Clerk was and is hereby authorized to issue pay warrants accordingly.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

***In re: Report of County Fire Coordinator on Lake Caroline***

WHEREAS, County Fire Coordinator Tom Lariviere did appear before the Board reporting on the status of the provision of fire protection services to various parts of Madison County, particularly the Lake Caroline area,

Following lengthy discussion, Mr. Andy Taggart did move and Mr. Karl M. Banks did second a motion to authorize County Administrator Donnie Caughman (1) to take all steps necessary to bring current the terms of the currently existing contract between the county and the City of Madison with regard to the five (5) mile radius provision thereof and the use of a county-owned pumper truck, and (2) to record the deed conveying certain property to the county for use as a

Lake Caroline Fire Station and (3) to draft a resolution establishing a Lake Caroline Fire District for Board consideration at a later date. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the County Administrator was and is so instructed.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

Following further discussion, Mr. Karl M. Banks did move and Mr. Andy Taggart did second a motion to direct the Tax Assessor to correspond with all commercial businesses and industries which have received *ad valorem* tax exemptions in Madison County, requesting that each such business/industry make a donation to the county in an amount equivalent to the amount of taxes each such business and industry would pay for fire protection services were it not exempt. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the Tax Assessor was and is hereby so directed.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

### ***In re:* Approval of Various 16th Section Leases**

WHEREAS, the Madison County School Board has approved the following 16th Section leases and forwarded them to the Board for review and approval, true and correct copies of which may be found in the Miscellaneous Appendix to these Minutes:

Lessees: Tod S. Etheridge and wife Crystal L. Etheridge  
Description: Lot 181, Sherbourne Subdivision, Part 5  
Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
01-05	\$ 256.66
06-10	\$ 279.99
11-15	\$ 303.32
16-20	\$ 326.65
21-25	\$ 349.98
26-30	\$ 373.31
31-35	\$ 396.64
36-40	\$ 419.97

Lessees: Michael Lance Persac and wife Alecia C. Persac  
Description: Lot 169, Sherbourne Subdivision, Part 4

Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
01-05	\$ 256.66
06-10	\$ 279.99
11-15	\$ 303.32
16-20	\$ 326.65
21-25	\$ 349.98
26-30	\$ 373.31
31-35	\$ 396.64
36-40	\$ 419.97

Lessees: Benjamin W. McCaffery and wife Jennifer E. McCaffery

Description: Lot 139, Sherbourne Subdivision, Part 5

Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
01-05	\$ 256.66
06-10	\$ 279.99
11-15	\$ 303.32
16-20	\$ 326.65
21-25	\$ 349.98
26-30	\$ 373.31
31-35	\$ 396.64
36-40	\$ 419.97

Lessees: Billy J. Temple, Jr. and wife Tiffany C. Temple

Description: Lot 132, Sherbourne Subdivision, Part 5

Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
01-05	\$ 256.66
06-10	\$ 279.99
11-15	\$ 303.32
16-20	\$ 326.65
21-25	\$ 349.98
26-30	\$ 373.31
31-35	\$ 396.64
36-40	\$ 419.97

Lessees: William J. Carey and wife Mary P. Carey

Description: Lot 113, Sherbourne Subdivision, Part 4

Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
01-05	\$ 256.66
06-10	\$ 279.99
11-15	\$ 303.32
16-20	\$ 326.65
21-25	\$ 349.98
26-30	\$ 373.31
31-35	\$ 396.64
36-40	\$ 419.97

Lessees: David Reeves and wife Allison Reeves

Description: Lot 18, Woodbury Park Subdivision

Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
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01-05	\$ 556.00
06-10	\$ 611.60
11-15	\$ 667.20
16-20	\$ 722.80
21-25	\$ 778.40
26-30	\$ 834.00
31-35	\$ 889.60
36-40	\$ 945.20

Mr. Tim Johnson did move and Mr. Paul Griffin did second a motion to approve the 16th Section Leases as set forth above, as submitted by the Madison County School Board. The vote on the matter being as follows,

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	No
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by a majority vote (4-1) of the Board and said leases were and are hereby approved.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

***In re: Request to Void 2003 Tax Sale on Parcel # 83D-19D-088/02***

WHEREAS, Chief Deputy Tax Assessor Kent Hawkins did appear before the Board and presented a request to void a tax sale on a parcel of land in Deerfield Subdivision originally assessed to H & S Investments (parcel # 83D-19D-088/02), and

WHEREAS, Mr. Hawkins did explain that due to a mapping error during the 2002 reappraisal, the parcel should have been listed in the name of Ernst Stewart rather than H & S Investments, and because it was not, Mr. Stewart never got notice of the 2003 tax sale resulting in the property being sold for 2002 taxes, and

WHEREAS, according to Mr. Hawkins, the subject parcel is a two (2) acre strip of land adjoining Mr. Stewart's homestead and should have been made a part of the homestead parcel but was not, and

WHEREAS, there is some urgency in to the request because the 2003 taxes will also be sold if the 2002 sale is not voided, the error corrected, and the 2002 and 2003 taxes paid before Monday, August 30, 2004,

Following discussion, Mr. Karl M. Banks did move and Mr. Andy Taggart did second a motion to void the 2003 tax sale for 2002 taxes on parcel number 83D-19D-088/02 and allow Mr. Stewart to pay the correct 2002 taxes *sans* penalties and interest and pay 2003 taxes as well. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the 2003 tax sale for 2002 taxes on parcel number 83D-19D-088/02 was and is hereby declared void.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

***In re: Approval of Salary Supplement for Madison County Sheriff Toby Trowbridge***

WHEREAS, County Administrator Donnie Caughman did appear before the Board and presented a proposed budget for FY 2005, together with a synopsis thereof and a proposed FY 2005 tax levy, and

WHEREAS, Mr. Caughman did state that Board action was necessary as to the question of the annual salary supplement to the Madison County Sheriff pursuant to Miss. Code Ann § 25-3-25(10), as amended,

Following discussion, Mr. Andy Taggart did move and Mr. Tim Johnson did second a motion to approve the salary supplement and award the same to the Madison County Sheriff as provided for and allowed by Miss. Code Ann § 25-3-25(10) as amended. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the Sheriff of Madison County was and is hereby awarded the annual supplement in the amount of \$10,000 allowed by Miss. Code Ann § 25-3-25(10) as amended and the Chancery Clerk was and is hereby directed to carry out the provisions of Miss. Code Ann § 25-3-25(11) as amended accordingly.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

***In re: Approval of Pay Raises for Supervisors Pursuant to Miss. Code Ann. § 25-3-13***

WHEREAS, County Administrator Donnie Caughman did appear before the Board and presented a proposed budget for FY 2005, together with a synopsis thereof and a proposed FY 2005 tax levy, and

WHEREAS, Mr. Caughman did state that Board action was necessary as to the question of the pay raises for members of the Board of Supervisors provided for under and pursuant to Miss. Code Ann. § 25-3-13, as amended, (Senate Bill 2647, 2004 Legislative Session),

Following discussion, Mr. Andy Taggart did move and Mr. Karl M. Banks did second a motion to deny and decline said pay raises. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Abstained
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	No
Supervisor Paul Griffin	No

the matter failed to garner a majority of the votes cast and therefore failed.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

Thereafter, and following additional discussion, Mr. Karl M. Banks did move and Mr. Paul Griffin did second a motion to adopt the following Resolution:

**RESOLUTION**

WHEREAS, the Legislature of the State of Mississippi enacted Senate Bill 2647 which was signed by the Governor and which authorized certain pay raises for members of the Board of Supervisors, and

WHEREAS, Mr. Caughman did state that Board action was necessary as to the question of the pay raises for members of the Board of Supervisors provided for under and pursuant to Miss. Code Ann. § 25-3-13, as amended, (Senate Bill 2647, 2004 Legislative Session),

NOW BE IT THEREFORE RESOLVED BY THE BOARD OF SUPERVISORS OF MADISON COUNTY, MISSISSIPPI that said Board does hereby increase the salaries of the members hereof to \$44,700, beginning October 1, 2004, which represents an increase of \$7,357 per member, and to \$45,700, beginning January 1, 2005, which represents an increase of \$8,357 per member as dictated by reference to the county's total assessed valuation as set forth under the aforesaid section 25-3-13, as amended.

BE IT FURTHER RESOLVED that the Chancery Clerk be and he is hereby directed to take all steps necessary to effectuate the same.

Following discussion during which the Board President stated that although he remained vehemently opposed to the pay raises because he ran for the position knowing what the pay was and did not believe it was fair to the taxpayers of District 1 to accept the raise without the opportunity to vote on the matter, he was casting his vote in favor of the motion so that the matter of the raise would no longer be used to divide the Board on other important matters, the Board President then called for a vote on the matter with the following result, to-wit:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Abstained
Supervisor Andy Taggart	No
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

The matter, therefore, carried by a majority vote (3-1-1) of the Board and the salaries of Madison County supervisors were and are hereby increased pursuant to Miss. Code Ann. § 25-3-13, as amended, (Senate Bill 2647, 2004 Legislative Session), to \$44,700 for 2004 and \$45,700 for 2005 in accordance with and as dictated by Madison County's assessed valuation.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

***In re: Ratification of Pay Raise for MCEDA Employee  
Joy Foy***

WHEREAS, the Board did receive certain correspondence dated August 27, 2004 from Mr. J. Kevin Broughton, a member of the MCEDA Board requesting that the Board of Supervisors effectuate a previously awarded 5% pay raise for MCEDA employee Joy Foy, and

WHEREAS, a true and correct copy of said correspondence is attached hereto as Exhibit B, spread hereupon, and incorporated herein by reference, and

WHEREAS, the Board does find that said pay raise is well-deserved and warranted for the reasons set forth in said correspondence, and

WHEREAS, funds have already been budgeted for the such pay raise by the prior Board of Supervisors,

Following discussion, Mr. Andy Taggart did move and Mr. Karl M. Banks did second a motion to ratify and effectuate the 5% pay raise for MCEDA employee Joy Foy effective September 1, 2004. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Not Present and Not Voting <sup>4</sup>
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Not Present and Not Voting <sup>5</sup>

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<sup>4</sup>Prior to the call of the question, Mr. Johnson excused himself from the meeting.



the matter carried by the unanimous vote of those present and the 5% pay raise for Joy Foy was and is hereby approved and the Chancery Clerk was and is hereby directed to take all steps necessary to effectuate the same.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

***In re: Setting Public Hearing on FY 2005 Budget and Tax Levy***

WHEREAS, County Administrator Donnie Caughman did announce to the Board the necessity of establishing a date certain for a public hearing on the FY 2005 budget and on the FY 2005 tax levy,

Following discussion, Mr. Karl M. Banks did move and Mr. Andy Taggart did second a motion to set September 7, 2004 at 9:00 a.m. as the date for holding a public hearing on the county's proposed budget for FY 2005 and the 2005 tax levy concurrently and to direct the County Administrator to advertise the same by publication. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Not Present and Not Voting
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Not Present and Not Voting

the matter carried by the unanimous vote of those present and the public hearing on the proposed FY 2005 budget and tax levy was and is hereby set for 9:00 am on September 7, 2004 in the Board Room of the Madison County Administrative Building.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

***In re: Authorizing the Sheriff to Employ a Security Detail for the Southern Farm Bureau Golf Classic and Authorizing the Payment of Overtime Charges Associated Therewith***

WHEREAS, Sheriff Toby Trowbridge did appear before the Board and requested authority to create a security detail to staff and provide security as he deems necessary for the Southern Farm Bureau Golf Classic to be held in Madison County, and

WHEREAS, the safety of the citizens of the county dictate the need for such detail and for overtime compensation associated therewith,

Following discussion, Mr. Andy Taggart did move and Mr. Karl M. Banks did second a motion to authorize the Sheriff to employ a security detail for the Southern Farm Bureau Golf Classic and to authorize the payment of overtime charges as needed. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Not Present and Not Voting
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Not Present and Not Voting

the matter carried by the unanimous vote of those present and the Sheriff was and is so authorized.

SO ORDERED this the 27<sup>th</sup> day of August, 2004.

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<sup>5</sup>Prior to the call of the question, Mr. Griffin excused himself from the meeting.

THERE BEING NO FURTHER BUSINESS to come before the Board of Supervisors of Madison County, Mississippi, upon motion duly made by Supervisor Andy Taggart and seconded by Supervisor Karl M. Banks and approved by the unanimous vote of those present, the August, 2004 term of the Board of Supervisors was adjourned.

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Douglas L. Jones, President  
Madison County Board of Supervisors

Date signed: \_\_\_\_\_

ATTEST:

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Arthur Johnston, Chancery Clerk