

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

REGULAR MEETING OF AUGUST 24, 2009  
Recessed from regular meeting conducted on August 17, 2009

BE IT REMEMBERED that the regular meeting of the Board of Supervisors of Madison County, Mississippi was duly convened, held and conducted on August 24, 2009, in the Board Room on the first floor of the new addition to the Chancery and Administrative Building, 125 W. North Street, in Canton, Mississippi, as follows, to-wit:

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

Present:

Supervisor John Bell Crosby  
Supervisor Tim Johnson  
Supervisor D. I. Smith  
Supervisor Karl M. Banks  
Supervisor Paul Griffin  
Sheriff Toby Trowbridge  
Chancery Clerk Arthur Johnston  
Tax Assessor Gerald Barber  
Tax Collector Kay Pace

Absent:

None

Also in attendance:

County Administrator Donnie Caughman  
County Comptroller Mark Houston  
Board Secretary and Deputy Chancery Clerk Cynthia Parker  
Board Attorney Eric Hamer  
State Aid and LSBP Engineer John Granberry  
County Road Manager Lawrence Morris  
Assistant County Comptroller and Deputy Chancery Clerk Quandice Green  
County Purchase Clerk Hardy Crunk  
County Zoning Administrator Brad Sellers  
Chief Deputy Tax Assessor Kent Hawkins  
Chief Deputy Tax Appraiser Norman Cannady  
Deputy Tax Assessor Diane Odom  
Deputy Tax Assessor Jeff Peterson

The President announced that the members of the Board present constituted a quorum and declared the meeting duly convened. Supervisor D. I. Smith opened the meeting with a prayer and Tax Assessor Gerald Barber led the members and the audience in the Pledge of Allegiance to the Flag of the United States of America.

***In re: Authority to Issue Permit to  
Cellular South***

WHEREAS, Board Attorney Eric Hamer appeared before the Board and requested permission be granted to the Zoning Administrator to issue a permit to Cellular South in order for them to connect electricity and electrical lines to erect a cell tower in North Madison County for a period not to exceed four (4) months,

Following discussion, Mr. Tim Johnson did offer and Mr. John Bell Crosby did second a motion to authorize and direct Mr. Sellers to issue a permit to Cellular South for the purpose of connecting electricity and connecting to electrical lines to receiving power to a temporary cell

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tower owned by said firm for a period not to exceed four (4) months. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	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 Mr. Sellers was and is hereby so authorized and directed.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: Establishment of Just Compensation on Stribling Road Improvements Right of Way Project - Bouldin Estate Property and Michael K. Schmidt***

WHEREAS, Right of Way Agent Woody Sample appeared before the Board and requested the Board establish just compensation in the amount of \$810.00 for the acquisition of a permanent drainage easement on Parcel 3B being owned by the Boudlin Estate and on Parcel 4B being owned by Michael K. Schmidt, each in connection with the Stribling Road Extension Project,

Following discussion, Mr. Tim Johnson did offer and Mr. D. I. Smith did second a motion to (1) establish just compensation on property owned by the Bouldin Estate in the amount of \$810.00 and Michael K. Schmidt in the amount of \$810.00 to be acquired by the county for a permanent drainage easement for the Stribling Road Improvements Project, (2) authorize the Board President to execute documentation reflecting the same, and (3) authorize the Chancery Clerk to issue a pay warrant to the Bouldin Estate in said amount and to Michael Schmidt in said amount. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	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 just compensation was and is hereby established, the Board President was and is hereby so authorized and the Chancery Clerk was and is hereby authorized to issue pay warrants accordingly.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: Authorize Board President to Execute Addendum to MOU with the Minnie Bozeman Family Limited Partnership***

WHEREAS, county right of way agent Woody Sample appeared before the Board and requested that the Board approve and authorize the Board President to execute an Addendum to the Memorandum of Understanding with the Minnie Bozeman Limited Family Partnership which was previously approved by the Board in September of 2007, and is recorded at Deed Book 2244 at Page 0070 in the office of the Chancery Clerk of Madison County, and

WHEREAS, said Addendum is necessary due to requirements of the Mississippi Department of Transportation which preclude reversionary interests in deeds and right of way instruments, and

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

Following discussion, Mr. Tim Johnson did offer and Mr. John Bell Crosby did second a motion to approve and authorize and direct the Board President to execute a Addendum to the Memorandum of Understanding with the Minnie Bozeman Limited Family Partnership. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	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 said Addendum was and is hereby approved and adopted.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: EQUALIZATION OF THE 2009 MADISON COUNTY TAX ROLLS:  
Approval of Increase of Assessments of 2009 Personal Property  
Pursuant to Miss. Code Ann. § 27-35-147 et seq.***

WHEREAS, on August 3, 2009, the Board determined that August 24, 2009 would be an appropriate date for a public hearing on the matter of increasing the assessment on those certain parcels of personal property as set forth on that certain Notice to Increase Assessment, a true and correct copy of which is attached hereto as Exhibit B, spread hereupon and incorporated herein by reference and did set said date for said hearing to begin at the hour of 9:00 am, and

WHEREAS, the Chancery Clerk did prepare and serve the appropriate notice thereof by registered mail to the affected property owners, and the Board does find that said notice was sufficient, and

WHEREAS, the petition listing the property owners, the parcel numbers, and amount of the proposed assessment increase is attached hereto as Exhibit B, spread hereupon, and incorporated herein by reference, and

WHEREAS, the hour of 9:00 am did arise and the Board President did declare the public hearing on said proposed increase to be open, and

WHEREAS, no one did appear to contest or protest said assessment increases,

Following discussion, Mr. Tim Johnson did offer and Mr. D. I. Smith did second a motion to close the public hearing and approve the assessment increases for those entities and parcel numbers as set forth in the aforesaid petition and to reflect said increases on the 2009 personal property roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	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 assessment of the parcels reflected thereon was and is hereby approved and adopted and the 2009 personal property roll was and is hereby adjusted accordingly.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

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***In re: EQUALIZATION OF THE 2009 MADISON COUNTY TAX ROLLS:  
Approval of Increase of Assessments of 2009 Personal Property  
Due to Changes in Industrial Multiplier***

WHEREAS, Tax Assessor Gerald Barber appeared before the Board and presented a list of 2009 Personal Property Assessments which were erroneous as reflected on the preliminary personal property assessment roll presented to the Board in July, and required an increase, and

WHEREAS, Mr. Barber explained that said increases were caused by a computer error made by the county's tax data vendor, Delta Computer Systems, and

WHEREAS, said error resulted in an incorrect industrial multiplier being applied to values of certain types of personal property, said error effecting all those parcels set forth on that certain spreadsheet, a true and correct copy of which is attached hereto as Exhibit C, spread hereupon and incorporated herein by reference, and

WHEREAS, with the assistance of the Tax Assessor, the Chancery Clerk did prepare and serve the appropriate notice thereof by postcard, U. S. Postage prepaid to the affected property owners, and the Board does find that said notice was sufficient, and

WHEREAS, the Board previously determined that August 24, 2009 would be an appropriate date for a public hearing on the matter of increasing assessments reflected in the 2008 preliminary personal property tax roll on certain individuals and businesses in the county and did set said date for said hearing to begin at the hour of 9:00 am, and

WHEREAS, the hour of 9:00 am did arise and the Board President did declare the public hearing on said proposed increase to be open, and

WHEREAS, no one did appear to contest or protest said assessment increases,

Following discussion, Mr. Tim Johnson did offer and Mr. D. I. Smith did second a motion to close the public hearing and approve the assessment increases for those entities and parcel numbers as set forth in the aforesaid spreadsheet and to reflect said increases on the 2009 personal property roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	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 assessment of the parcels reflected thereon was and is hereby approved and adopted and the 2009 personal property roll was and is hereby adjusted accordingly.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: EQUALIZATION OF THE 2009 MADISON COUNTY TAX ROLLS:  
Acceptance of Additional Adjustments in 2009 Preliminary  
Personal Property Assessments Resolved by the Tax Assessor  
and the Affected Taxpayers***

WHEREAS, Tax Assessor Gerald Barber appeared before the Board and presented a spreadsheet listing certain adjustments (decreases and increases) to personal property assessments as to the parcel numbers and taxpayers set forth thereon,

WHEREAS, said spreadsheets are attached hereto as Exhibits D and E, respectively, spread hereupon and incorporated herein by reference,

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Following discussion, Mr. Tim Johnson did offer and Mr. John Bell Crosby did second a motion to approve the adjustments proposed by the Tax Assessor on Exhibits D and E and reflect the same on the preliminary 2009 personal property tax roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	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 said adjustments were and are hereby approved.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re:* EQUALIZATION OF THE 2009 MADISON COUNTY TAX ROLLS:  
Acceptance of Additional Adjustments in 2009 Preliminary  
Real Property Assessments Resolved by the Tax Assessor  
and the Affected Taxpayers**

WHEREAS, Tax Assessor Gerald Barber appeared before the Board and presented a spreadsheet listing certain adjustments (decreases and increases) to real property assessments as to the parcel numbers and taxpayers set forth thereon,

WHEREAS, said spreadsheets are attached hereto as Exhibits F and G, respectively, spread hereupon and incorporated herein by reference,

Following discussion, Mr. Tim Johnson did offer and Mr. John Bell Crosby did second a motion to approve the adjustments proposed by the Tax Assessor on Exhibits F and G and reflect the same on the preliminary 2009 real property tax roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	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 said adjustments were and are hereby approved.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re:* EQUALIZATION OF THE 2009 MADISON COUNTY TAX ROLLS:  
Public Hearings on Protests Received for 2009 Preliminary  
Personal and Real Property Assessment Rolls**

WHEREAS, this day came on to be considered by the Board of Supervisors of Madison County, Mississippi, the matter of the objections to the assessment rolls for the year 2009, and it appearing that said assessment rolls have been heretofore filed by the Madison County Tax Assessor and that said rolls have been examined and equalized by this Board of Supervisors as required by law and the required notice has been given to the public and to the taxpayers in the manner provided by law at least ten (10) days prior to this meeting, and

WHEREAS, the Board authorized the publication of such notice in the *Madison County Herald*, a newspaper of general circulation in Madison County, the same having been accomplished on July 18 and 23, 2009, a true and correct copy of which is attached hereto as Exhibit H, spread hereupon and incorporated herein by reference, and

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WHEREAS, on August 3, 2009, the Board met pursuant to said notice, received all written protests to assessments as required by law, closed the period for the receipt thereof as of 9:00 a.m. that date, and continued the matter of consideration of those objections timely received until August 24, 2009 at 9:00 a.m., and

WHEREAS, said date and hour now having arisen, Board President Paul Griffin declared the Board to be in session for purposes of equalization of the 2009 tax rolls as to protests timely received on August 3, 2009, and

WHEREAS, Tax Assessor Gerald Barber did appear before the Board and announced that his office had resolved all outstanding protests with the affected taxpayers other than those set forth herein below and did request that the Board conduct a public hearing as to each such protest and determine the merits of each, and

WHEREAS, the following persons and entities appeared and argued their protests:

**I.**  
**PROTESTS OF REAL PROPERTY ASSESSMENTS**

**1. Brookshires Food Store # 120** **Parcel # 072I-29D-003/05.00**

WHEREAS, Brookshires Food Store # 120 registered a protest with the Chancery Clerk and submitted certain written documentation in support of its claimed values, and

WHEREAS, the Tax Assessor reported that the documentation submitted pertained to the wrong store and demonstrated support for his values,

Following discussion, Mr. Tim Johnson did offer and Mr. John Bell Crosby did second a motion to close the public hearing on the protest as to said parcel, deny the protest of said taxpayer, and affirm the values set forth by the Tax Assessor in the preliminary roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye <sup>1</sup>
Supervisor Paul Griffin	Aye

the matter carried unanimously and the protest was and is hereby denied and the values set forth by the Tax Assessor affirmed.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

**2. Nerhus Properties, LLC** **Parcel # 072I-31D-025/02.00**

WHEREAS, after being first duly sworn by the Chancery Clerk as contemplated by statute, Mr. Jeff Speed appeared before the Board anon behalf of Nerhus Properties, LLC and presented certain correspondence prepared by counsel for said firm, James L. Martin, Esq, who could not be present for the hearing hereon, and

WHEREAS, Mr. Speed presented the Board with proof that Nerhus had purchased the subject property in December 2008 for the sum of \$4,500,000.00 and has invested substantial costs in repairing and improving the property; however, in view of said purchase price, Nerhus believes the Tax Assessor's assessment of \$7,013,030.00 in true value was excessive and not in accordance with the actual value, even considering some repair and improvement since the date of purchase, and

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<sup>1</sup>Mr. Banks arrived after the call of the question on this matter.

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WHEREAS, Tax Assessor Gerald Barber reviewed the materials submitted by Nerhus, and, after consultation, reported that a true value of \$5,500,000 was likely a more accurate figure, given the purchase price, although Mr. Barber disputed that the transaction which resulted in the \$4.5 million price was an arms length transaction; rather, in his estimation, the same was the product of a distressed sale in the face of a foreclosure, or at best was a tax swap transaction which should not be fairly characterized as arms length, and

WHEREAS, despite his reservations aforesaid, Mr. Barber recommended that the Board reduce the assessed value from \$7,013,030.00 to \$5,500,000.00, taking into account at minimum of \$1 million in improvements made since acquisition, and

WHEREAS, Mr. Speed agreed this was a fair price considering Nerhus had indeed made improvements since the purchase and responded that such a reduction would be acceptable to Nerhus,

Following discussion, Mr. Tim Johnson did offer and Mr. Karl M. Banks did second a motion to reduce the assessment of parcel no. *072I-31D-025/02.00* to a true value of \$5,500,000.00 and reflect the same on the preliminary 2009 real property tax roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and said reduction was and is hereby approved.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

**3. *Malco Grandview Cinema and Michael A. Lightman, Sr.* Parcel # 072C-07C-033**

WHEREAS, Chris Pace, Esq. of the law firm of Watkins Ludlam Winter & Stennis, P. A. appeared on behalf of the taxpayer and argued that the values assigned by the Tax Assessor should be lowered, and

WHEREAS, the Tax Assessor responded with information and data supporting his values, including, in particular, the high quality and caliber of the design and structure of the Malco Grandview Cinema in Madison, and

WHEREAS, the Board Attorney reminded the Board that this taxpayer was currently engaged in litigation concerning prior years assessments,

Following discussion, Mr. Tim Johnson did offer and Mr. John Bell Crosby did second a motion to close the public hearing on the protest as to said parcel, deny the protest of said taxpayer, and affirm the values set forth by the Tax Assessor in the preliminary roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the protest was and is hereby denied and the values set forth by the Tax Assessor affirmed.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

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4. **King Ranch Partners, LP**

**Parcel #s Various**

WHEREAS, after being first duly sworn by the Chancery Clerk as contemplated by statute, Ms. Verlyn Foley appeared before the Board on behalf of King Ranch Partners, LP in support of its protest of real property values associated with all parcels owned by it in the development known as the Marabella Estates, and

WHEREAS, Ms. Foley argued that said parcels represented Section 8 housing developments and were thus subject to a statutory requirement that the Tax Assessor employ only the income approach to value and apply a lesser capitalization rate, and not consider rental subsidies in determining assessed value, and

WHEREAS, Ms. Foley stated that she had presented materials documenting her firm’s entitlement to the protection of such statutes, principally, Miss. Code Ann. § 27-35-50 and had further presented materials reflecting a true value of \$1,469,620 for the properties in question using the proper approach to value as well as the correct capitalization rate,

Following discussion, Mr. Karl M. Banks did offer and Mr. Tim Johnson did second a motion to reduce the assessment of said parcels to a true value of \$1,469,620.00 and reflect the same on the preliminary 2009 real property tax roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and said reduction was and is hereby approved.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

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|---|---------------------------|
| 5. <b>North Regency Retail Partners LLC</b> | <b>072I-31C-005/01.00</b> |
| <b>North Regency Retail Partners LLC</b>    | <b>072I-31C-003/00.00</b> |
| <b>North Regency Retail Partners LLC</b>    | <b>072I-31C-002/00.00</b> |
| <b>North Regency Retail Partners LLC</b>    | <b>072I-31C-001/00.00</b> |
| <b>Centre Park Retail Partners LLC</b>      | <b>072I-31C-008/01.00</b> |
| <b>Centre Park Retail Partners LLC</b>      | <b>072I-31C-008/02.00</b> |
| <b>Centre Park Retail Partners LLC</b>      | <b>072I-31C-008/03.00</b> |
| <b>Boulevard Shoppes LP</b>                 | <b>072C-07B-004/02.02</b> |
| <b>Commodore Partners</b>                   | <b>071G-35C-004/02.00</b> |
| <b>Canton Number One</b>                    | <b>093E-21B-002/02.00</b> |
| <b>Highland Medical Arts LLC</b>            | <b>071A-12A-011/03.01</b> |
| <b>Melanie D Wilson</b>                     | <b>071F-23B-012/00.00</b> |
| <b>Dr Satnam L Sethi</b>                    | <b>072H-33A-151/02.05</b> |

WHEREAS, after being first duly sworn by the Chancery Clerk as contemplated by statute, Lisa Little with Property Tax Associates appeared before the Board on behalf of the above listed taxpayers and argued that the values of these properties should be reduced based upon earlier appraisals<sup>2</sup> which showed much lower values, and

WHEREAS, Tax Assessor Gerald Barber responded and pointed out that his values were based on much more recent appraisals indicating a value significantly more than that of the earlier appraisals,

<sup>2</sup>Neither these appraisals nor any of the other documentation presented by Ms. Little was offered into evidence at the hearing.

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Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the protest was and is hereby denied and the value set forth by the Tax Assessor affirmed.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

**8. Embassy Suites**

**071F-24B-007/03.00**

After hearing briefly from Ms. Little, Mr. Karl M. Banks did offer and Mr. Tim Johnson did second a motion to close the public hearing on the protest as to said parcel, deny the protest of said taxpayer, and affirm the value set forth by the Tax Assessor in the preliminary roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the protest was and is hereby denied and the value set forth by the Tax Assessor affirmed.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

**9. Red Roof Inn  
Ridgeland Staybridge Suites  
Haydn Cutler Company  
AND ALL REMAINING PROTESTS FOR WHICH THE TAXPAYER DID NOT APPEAR**

**810 Adcock Drive, Ridgeland  
071G-36D-039/01.00  
072D-31C-006**

After hearing briefly from Ms. Little, Mr. Tim Johnson did offer and Mr. Karl M. Banks did second a motion to close the public hearing on the protests as to said parcels and all remaining real property parcels for which a protest was lodged with the Clerk in writing but on which the taxpayer did not appear for the hearing as noticed, deny the protests of said taxpayers, and affirm the value set forth by the Tax Assessor in the preliminary roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the protests were and are hereby denied and the values set forth by the Tax Assessor affirmed.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

**II.**

**PROTESTS OF PERSONAL PROPERTY ASSESSMENTS**

**1. Tower Automotive**

WHEREAS, Chris Pace, Esq. with the law firm of Watkins Ludlam Winter & Stennis appeared before the Board and argued the protest of Tower Automotive, contending, primarily,

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that the Tax Assessor had applied personal property values on large, unique items of industrial equipment without allowing for sufficient depreciation or obsolescence, and

WHEREAS, Mr. Pace argued that a number of items of equipment were improperly classified as having a 12 year life, rather than a 3 year life as his client believed should have been the case, and

WHEREAS, Tax Assessor Gerald Barber responded that he used and was entitled to rely on values submitted by this taxpayer on its renditions and that such values were reflected on said renditions, and

WHEREAS, Mr. Barber further explained that the items of equipment in question were indeed properly assessed with a 12 year life under and pursuant to State Tax Commission regulations,

Following discussion, Mr. D. I. Smith did offer and Mr. Karl M. Banks did second a motion close the public hearing on the protest as to said taxpayer, deny the protest, and affirm the values set forth by the Tax Assessor in the preliminary personal roll for all parcels owned or assessed to Tower Automotive. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the protest was and is hereby denied and the values set forth by the Tax Assessor affirmed.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

**2. *AT&T Mobility, LLC.***

WHEREAS, Jerome C. Hafter, Esq. appeared before the Board and presented certain documentation supporting his client's contention that the personal property values at numerous AT&T Mobility locations were overstated and that certain technology supporting his client's phones and phone systems was no longer in service and had little to no value and was completely obsolete, and

WHEREAS, Mr. Hafter argued that due to such obsolescence his clients values have declined substantially such that the Tax Assessor's values for 2009 are very much out of line, and

WHEREAS, Mr. Hafter also noted that, in his opinion, the Tax Assessor had applied the wrong industrial multiplier which resulted in an erroneously high valuation, and

WHEREAS, in response, Mr. Barber argued that despite the contentions of the taxpayer, on the effective lien date of January 1, 2009, the technology and equipment used to calculate his values were in use and present on taxpayer premises and the county had no choice but to tax these items at their true market value,

Following discussion, Mr. Karl M. Banks did offer and Mr. Tim Johnson did second a motion to close the public hearing on the protest as to said taxpayer, deny the protest, and affirm the values set forth by the Tax Assessor in the preliminary roll for all parcels owned or assessed to AT&T Mobility and to direct said firm and its counsel to confer with the Tax Assessor and present additional information regarding its contentions to the Tax Assessor for his consideration regarding a reduction in assessment at a later date. The vote on the matter being as follows:

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Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the protest was and is hereby denied and the values set forth by the Tax Assessor affirmed.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

Thereafter, Mr. John Bell Crosby did offer and Mr. Karl M. Banks did second a motion to (1) close the public hearings on the protests; (2) declare the 2009 personal and real property assessment rolls equalized according to law; (3) accept, approve and make final the 2009 real and personal property assessment rolls, subject to and inclusive of the adjustments approved herein above and by prior action of this Board during the equalization period; and (4) adopt and enter the Order required by Miss. Code Ann. § 27-35-105 and by the Mississippi State Tax Commission, a true and correct copy of which is attached hereto as Exhibit I, spread hereupon and incorporated herein by reference. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said actions were and are hereby taken.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: Approval of Budget Amendments***

WHEREAS, County Comptroller Mark Houston appeared before the Board and requested the Board's consideration of certain amendments to the current year budget of the county for the Juvenile Accountability Block Grant (JABG) Program grant modification as set forth in that certain email dated August 19, 2009, a true and correct copy of which is attached hereto as Exhibit J, spread hereupon and incorporated herein by reference,

Following discussion, Mr. Tim Johnson did offer and Mr. D. I. Smith did second a motion to approve said budget amendments. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said budget amendments were and are hereby approved and adopted.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: Approve Checks to U. S. Postal Service for Voter Registration Update Mailout***

WHEREAS, County Comptroller Mark Houston appeared before the Board and presented that certain memorandum dated August 19, 2009 from County Purchase Clerk Hardy Crunk

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requesting permission to issue three checks totaling \$16,770.00 to the U.S. Postal Service for the mailouts to registered voters within the county, and

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

Following discussion, Mr. Tim Johnson did offer and Mr. D. I. Smith did second a motion to authorize the Chancery Clerk to issue pay warrants totaling \$16,770.00 to the U. S. Postal Service for the mailouts to registered voters within the county. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the Chancery Clerk was and is hereby authorized to issue pay warrants accordingly.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: Issuance of a Check for Postage for the Tax Collector's Office***

WHEREAS, the Board of Supervisors received a request from Tax Collector Kay Pace for additional postage by phone, and

WHEREAS, Ms. Pace requested that \$5,000.00 be appropriated to her office to be used as described above and charged to the Chancery Clerk's budget being line item 001-101-501, and

WHEREAS, Chancery Clerk Arthur Johnston concurred in said request,

Following discussion, Mr. Tim Johnson did offer and Mr. D. I. Smith did second a motion to approve said request and authorize and direct the Chancery Clerk to issue a pay warrant accordingly. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said request was and is hereby granted and the Chancery Clerk so directed.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: Approval of Increase of Assessment***

WHEREAS, Chancery Clerk Arthur Johnston appeared before the Board and presented that certain "Amendment to 2008 Tax Year Real Property Increases" due to clerical error on Oaks of Highland being parcel no. 071A-12C-006/14.00, and

WHEREAS, Mr. Johnston reported that the amount of change in the assessment reflected a negative and should have reflected a positive in the amount of \$131,399 on the spreadsheet previously presented to the Board,

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

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

Mr. Karl M. Banks did offer and Mr. John Bell Crosby did second a motion to approve the increase of \$131,399 on Oaks of Highland being parcel no. 071A-12C-006/14.00 and direct the Tax Collector to make adjustments accordingly. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said request was and is hereby granted and the Chancery Clerk so directed.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: Adoption of Resolution Honoring  
Judge Robert L. Goza***

**RESOLUTION HONORING JUDGE ROBERT L. GOZA**

WHEREAS, Judge Robert L. Goza, a longtime resident of Madison County, departed this life on Monday, August 24, 2009, after a courageous battle with cancer, and

WHEREAS, Judge Goza served the people of Madison County for more than thirty-eight (38) years, first as City Attorney for the City of Canton, then as County Prosecuting Attorney, and finally as Circuit Judge for both Madison and Rankin Counties, and

WHEREAS, Judge Goza's high character, calm demeanor, and deliberative manner served him well, particularly during his tenure as Circuit Judge, his having presided over many difficult and challenging cases, and

WHEREAS, Judge Goza is survived by his wife, Beverly, daughters Kathryn Irving and Diane Goza, and one son, Sam, and

WHEREAS, this Board is saddened at the loss of Judge Goza and desires that his legacy of service in our county live on as a model for all those who follow in his footsteps,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MADISON COUNTY, MISSISSIPPI THAT:

1. The Board of Supervisors of Madison County does hereby, on behalf of the citizens of Madison County, express its deepest sorrows and sympathy to the family of Judge Robert L. Goza, and

2. This Resolution be spread upon the Minutes of this Board and thereby forever preserved as a permanent tribute to Judge Robert L. Goza, and

3. The Clerk of this Board post a true, correct, and certified copy hereof at the entrances to the Chancery and Administrative Building and the Madison County Circuit Courthouse, there to remain for a period of thirty days from the date hereof, and

4. The Clerk of this Board deliver a true, correct, and certified copy hereof to Judge Goza's wife, Beverly, daughters Kathryn and Diane, and son Sam, and

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

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5. This Board adjourn its August 2009 term in honor of the legacy – and in memory of the life – of Judge Robert L. Goza.

Mr. Tim Johnson did offer and Mr. Karl M. Banks did second a motion to adopt the above and foregoing Resolution. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the motion carried unanimously and said Resolution was and is hereby adopted.

SO ORDERED this the 24th day of August, 2009.

***In re: Request for Refund for Interest and Fees for the 2007 Delinquent Taxes***

WHEREAS, Deputy Tax Assessor Irby Ford appeared before the Board and requested the Board refund interest and fees for the 2007 delinquent taxes to Mr. Scott Nance being parcel no. 083I-30-001/07, and

WHEREAS, a true and correct copy of that explanatory memorandum dated August 21, 2009, is attached hereto as Exhibit M, spread hereupon and incorporated herein by reference,

Following discussion, Mr. Karl M. Banks did offer and Mr. Paul Griffin did second a motion to deny the request to refund. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said request was and is hereby denied.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: Declaration of Surplus Property and Donation Thereof to West Madison Utility District***

Mr. Karl M. Banks did offer and Mr. Tim Johnson did second a motion to find, determine and declare that certain vehicle bearing VIN 2FAFP1W5X104636 belonging to the Madison County Sheriff's Department as surplus and donate said vehicle to West Madison Utility District. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said vehicle was and is hereby donated to West Madison Utility District.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

**President's Initials:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

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***In re: Approval of Travel and Related Expenses –  
ARRA Training***

Mr. Tim Johnson did offer and Mr. Karl M. Banks did second a motion to authorize County Comptroller Mark Houston and Assistant Comptroller Quandice Green to attend meeting on education and training for ARRA funding sponsored by the state of Mississippi and the date and location of their choosing and approve the payment of travel and related expenses associated therewith. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and travel and related expenses were and are hereby approved.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

***In re: Authorize Board Attorney to Draft  
Resolution on Reunion Parkway Phase I & II***

Following discussion, Mr. Tim Johnson did offer and Mr. Karl M. Banks did second a motion to authorize and direct Board Attorney Eric Hamer to work with City of Madison Attorney John Hedglin on drafting a resolution committing the county to lay a final surface on Reunion Parkway Phase I & II from Highway 463 to Interstate 55, with said road to be dedicated to the City of Madison for future maintenance. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Tim Johnson	Aye
Supervisor D. I. Smith	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the Board Attorney was and is hereby so authorized.

SO ORDERED this the 24<sup>th</sup> day of August, 2009.

THERE BEING NO FURTHER BUSINESS to come before the Board of Supervisors of Madison County, Mississippi, upon motion duly made by Supervisor D. I. Smith and seconded by Supervisor Karl M. Banks and approved by the unanimous vote of those present, the August, 2009 term of the Board of Supervisors was and is hereby adjourned in honor of the legacy – and in memory of the life – of former Circuit Judge Robert L. Goza who passed away this day, August 24, 2009.

\_\_\_\_\_  
Paul Griffin, President  
Madison County Board of Supervisors

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

ATTEST:

\_\_\_\_\_  
Arthur Johnston, Chancery Clerk

President's Initials: \_\_\_\_\_

Date Signed: \_\_\_\_\_

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