

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

REGULAR MEETING OF AUGUST 16, 2012  
Recessed from regular meeting conducted on August 6, 2012

BE IT REMEMBERED that the regular Meeting of the Board of Supervisors of Madison County, Mississippi was duly convened, held and conducted at 2:00 pm on August 16, 2012, in the Board Room on the first floor of the Chancery/Administrative Building, 125 West North Street, Canton, Mississippi, as follows, to-wit:

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

Present:

Supervisor John Bell Crosby  
Supervisor Ronny Lott  
Supervisor Gerald Steen  
Supervisor Karl M. Banks  
Tax Assessor Gerald Barber  
Chancery Clerk Arthur Johnston  
Sheriff Randall Tucker

Absent:

Supervisor Paul Griffin

Also in attendance:

County Administrator David Overby  
Comptroller and Deputy Chancery Clerk Shelton Vance  
Chris Espy, Esq., on behalf of Board Attorney Mike Espy  
Eric Hamer, Esq.  
Chief Deputy Tax Assessor Kent Hawkins  
Deputy Tax Assessor Diane Odom  
Deputy Tax Assessor Ira "Buddy" Thorn  
Deputy Tax Assessor Norman Cannady  
Deputy Tax Assessor Jeff Peterson

The Board President announced that the members of the Board present constituted a quorum and declared the meeting duly convened. Supervisor Gerald Steen opened the meeting with a prayer and Mr. Will Sligh led the members and the audience in the Pledge of Allegiance to the Flag of the United States of America.

***In re:* OBJECTIONS TO, FINAL EQUALIZATION OF, AND ADOPTION OF THE 2012 MADISON COUNTY TAX ROLLS – Acceptance of Additional Adjustments (Decreases and Increases) in the 2012 Preliminary Real and 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 the real and personal property assessments reflected in the Preliminary Assessment Rolls previously presented by him as to the parcel numbers and taxpayers set forth thereon, and

WHEREAS, said spreadsheets are attached hereto as Collective Exhibit, spread hereupon and incorporated herein by reference,

WHEREAS, Mr. Barber also presented certain corrections to the 2012 homestead roll which corrections were and are reflected on the 2012 preliminary real property roll, and

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

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

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WHEREAS, certain correspondence dated August 16, 2012 from Ms. Emily Anderson, Homestead Director, together with the requisite homestead correction forms may be found in the Miscellaneous Appendix to these Minutes,

Following discussion, Mr. Gerald Steen did offer and Mr. Ronny Lott did second a motion to approve the adjustments proposed by the Tax Assessor as set forth on Collective Exhibit A as well as the homestead corrections, and reflect the same on the preliminary 2012 real and personal property tax rolls, respectively. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Ronny Lott	Aye
Supervisor Gerald Steen	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Not Present and Not Voting

the matter carried by the unanimous vote of those present and said adjustments were and are hereby approved and deemed and ordered made a part of the 2012 personal and real property tax rolls, and the homestead corrections approved as well.

SO ORDERED this the 16th day of August, 2012.

***In re: OBJECTIONS TO, FINAL EQUALIZATION OF, AND ADOPTION OF THE 2012 MADISON COUNTY TAX ROLLS – Public Hearings on Protests Received for 2012 Preliminary Real and Personal 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 2012, 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 12 and 19, 2012, a true and correct copy of which is attached hereto as Exhibit F, spread hereupon and incorporated herein by reference, and

WHEREAS, on August 6, 2012, 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 6:00 p.m. that date, and continued the matter of consideration of those objections timely received until August 16, 2012 at 2:00 p.m., and

WHEREAS, the Chancery Clerk did give written notice as required by Miss. Code Ann. § 27-35-89 to all those filing timely objections to said assessments, true and correct copies of which notices may be found in the Miscellaneous Appendix to these Minutes, 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 2012 tax rolls as to protests timely received on August 6, 2012, 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

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

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

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

- 1. ***St. Dominic – Jackson Memorial Hospital  
(Property formerly owned by Madison  
Imaging LLC and/or Madison Medical Imaging*** ***Personal Property PIN # 6108***

WHEREAS, St. Dominic Jackson Memorial Hospital (St. Dominic) timely registered a protest with the Chancery Clerk and submitted certain written documentation on the aforementioned personal property assessment in support of its claim that St. Dominic was exempt from taxation as to said property due to its hospital use/purpose, and

WHEREAS, Edmund L. Brunini, Esq., appeared on the behalf of said protester and referred the Board to Miss. Code Ann. § 27-31-1(f) and argued that said property was exempt from taxation, given (1) that St. Dominic is a hospital pursuant to said code section, and, more particularly, (2) that the personal property in question was used exclusively for hospital purposes,

WHEREAS, Tax Assessor Gerald Barber appeared before the Board and pointed out that St. Dominic does not operate a hospital in Madison County, did not possess a Certificate of Need for such, and thus said property should not be considered exempt under said code section; and

WHEREAS, Mr. Barber further argued that said parcel cannot be considered as exempt since the services rendered at said facility could be used by physicians and other hospitals other than St. Dominic, and

WHEREAS, in response, Mr. Brunini pointed out that the facility in question was treated as a department of the hospital, that medical images were transferred directly to the hospital from the facility, and that any use by entities other than St. Dominic of test results and images produced at the facility would be very rare,

Following discussion, Mr. Ronny Lott did offer and the Board President did second a motion to (1) close the public hearing on the protest as to said parcel, (2) find, declare and determine that the personal property described by PIN # 6108 was and is exempt pursuant to Miss. Code Ann. § 27-31-1 (f) for the reasons articulated by Mr. Brunini, and (3) adjust the value of said property on the 2012 personal roll accordingly. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Ronny Lott	Aye
Supervisor Gerald Steen	No
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Not Present and Not Voting

the matter carried by a majority vote (2-1) of the Board and the public hearing on said protest was and is hereby closed, said property was and is declared to be exempt from taxation pursuant to Miss. Code Ann. § 27-31-1(f), and the 2012 personal rolls are adjusted accordingly as to said property.

SO ORDERED this the 16th day of August, 2012.

- 2. ***Little Dixie Landfill*** ***Personal Property PIN # 288***
- 3. ***Holiday Inn Express & Suites/  
RamKabir of America, LLC*** ***Personal Property PIN # 1798  
and Real Parcel # 071G-36D-006***
- 4. ***Lexington Mill MS Owner, LLC*** ***072H-33C-097/00.00***
- 5. ***Samco Properties/School Street Crossing*** ***072I-30C-095/01.00***

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

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

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WHEREAS, the above-listed taxpayers registered timely written protests with the Chancery Clerk and submitted certain written documentation on the aforementioned parcels in support of their claimed values, and

WHEREAS, no one appeared on behalf of said protesters, and

WHEREAS, the Tax Assessor requested the Board support his values set on said parcels,

Following discussion, Mr. Gerald Steen did offer and Mr. Ronny Lott did second a motion to close the public hearing on the protest as to said parcels, deny the protest of said taxpayers, and affirm the values set forth by the Tax Assessor in the respective preliminary rolls. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Ronny Lott	Aye
Supervisor Gerald Steen	Aye
Supervisor Karl M. Banks	Aye <sup>1</sup>
Supervisor Paul Griffin	Not Present and Not Voting

the matter carried by the unanimous vote of those present and the protest was and is hereby denied and the values set forth by the Tax Assessor affirmed as to each parcel.

SO ORDERED this the 16th day of August, 2012.

**6. *Levi Strauss & Co***

***Parcel # 082H-28-004/00.00***

***Parcel # 082H-28-015/00.00***

WHEREAS, Levi Stauss & Co. timely registered a protest with the Chancery Clerk and submitted certain written documentation on the aforementioned parcels in support of its claimed values, and

WHEREAS, Tax Assessor Gerald Barber announced that said protest had been withdrawn pursuant to correspondence received by his office, and

WHEREAS, no one appeared on behalf of said taxpayer to contest the valuations established by the Tax Assessor, and

Following discussion, Mr. Karl M. Banks did offer and Mr. John Bell Crosby did second a motion to close the public hearing on the protest as to said parcels, deny the protest of said taxpayers, and affirm the values set forth by the Tax Assessor in the preliminary real property roll. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Ronny Lott	Aye
Supervisor Gerald Steen	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 protests were and are hereby denied and the values set forth by the Tax Assessor affirmed.

SO ORDERED this the 16th day of August, 2012.

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<sup>1</sup>Mr. Banks arrived prior to the discussion and vote on this matter.

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

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

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|-----|---|---|
| 7.  | <i>Northeast Canton Properties, Ltd</i> | <i>Parcel # 093D-20A-173/02.00</i>          |
| 8.  | <i>Crestview, LP</i>                    | <i>Parcel # 051C-08B-007/02.00</i>          |
| 9.  | <i>Canton Housing LP</i>                | <i>Parcel # 092F-13C-212/01.05</i>          |
| 10. | <i>Canton Housing Two, LP</i>           | <i>Various Parcel #s Listed on Protest.</i> |
| 11. | <i>Canton Housing Three, LP</i>         | <i>Parcel # 092F-13C-212/04.00</i>          |
| 12. | <i>Canton Housing Four, LP</i>          | <i>Parcel # 092F-13C-212/02.00</i>          |
| 13. | <i>Canton Partners, LP</i>              | <i>Parcel # 093C-07C-002/02.00</i>          |

WHEREAS, Northeast Canton Properties, Ltd; Crestview LP; Canton Housing LP; Canton Housing Two, LP; Canton Housing Three, LP; Canton Housing Four, LP; Canton Partners, LP; Madison County Partners, LP; and Madison County Partners II, LP each registered timely protests with the Chancery Clerk and submitted certain written documentation on the aforementioned parcels in support of its claimed values, and

WHEREAS, James L. Martin, Esq. appeared on behalf of said taxpayers and argued that the Tax Assessor's values for said properties, which was computed using the income approach to value was vastly in excess of the values which should be assessed to said properties in that the Tax Assessor's valuation took into account certain monthly interest subsidies which should not be considered as a part of net income, and

WHEREAS, the Tax Assessor responded that, in his estimation, such subsidies did in fact constitute income which should be taken into account in arriving at true value using the income approach, and urged the Board to affirm the values established by his office

Following discussion, Mr. Karl M. Banks did offer and Mr. John Bell Crosby did second a motion to deny the protests of said taxpayers and affirm the values set forth by the Tax Assessor in the preliminary roll as to all of said parcels. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Ronny Lott	Aye
Supervisor Gerald Steen	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 protests were and are hereby denied and the values set forth by the Tax Assessor affirmed.

SO ORDERED this the 16th day of August, 2012.

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| 14. | <i>Madison County Partners, LP</i>     | <i>092F-14D-015/02.00</i>    |
| 15. | <i>Madison County Partners, II, LP</i> | <i>092F-14D-043, et seq.</i> |

WHEREAS, Madison County Partners, LP and Madison County Partners, II, LP registered timely protests with the Chancery Clerk and submitted certain written documentation on the aforementioned parcels in support of their claimed values, and

WHEREAS, after being duly sworn, Mr. Bill Hardin and Mr. Mark Willson appeared before the Board and requested that the Board reduce the value of the above properties in order to remove any consideration of the value of certain Section 42 income tax credits received by said taxpayers relative to said parcels, and

WHEREAS, Mr. Hardin and Mr. Willson reported that, in their estimation, Mississippi law required the Tax Assessor NOT to take such credits into account when arriving at net income using the income approach to value, and

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

WHEREAS, Mr. Hardin and Mr. Willson also noted that regulations promulgated by the Mississippi Department of Revenue were to like effect, and

WHEREAS, the Tax Assessor responded that were it not for such tax credits, the improvements in question (low income housing units) would never have been built and were thus a key element in any valuation derived using the required income approach to value, and

WHEREAS, the Tax Assessor further argued that such credits were indeed income in a very real sense even though the revenue derived from said credits may have been spent by the developer at the beginning of the project

Following discussion, Mr. Karl M. Banks did offer and Mr. Gerald Steen did second a motion to grant the relief sought in the protests and reduce the true values in the 2012 preliminary real property roll to those claimed by said taxpayers, namely \$2,719,794.00 as to the property described by parcel # 092F-14D-015/02.00 and to \$2,159,960.00 as to the property described by parcel # 092F-14D-043, et seq., and to reflect the same on the Preliminary Real Property Roll for 2012.

Thereafter, the Board President did offer and Mr. Gerald Steen did second a motion in the nature of a substitute to deny said protests and affirm the values established by the Tax Assessor taking into account the values derived from the aforementioned Section 42 rental subsidy tax credits, with the understanding that in the event the Mississippi Supreme Court ruled that such credits could not be taken into account in computing valuation for tax purposes, the Tax Assessor would petition the Board and submit an appropriate Form SB-82 to the Board and the Board would agree to a reduction in value accordingly.

The vote on the substitute motion being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Ronny Lott	No
Supervisor Gerald Steen	Aye
Supervisor Karl M. Banks	No
Supervisor Paul Griffin	Not Present and Not Voting

the substitute motion did not garner a majority of votes of the Board and therefore failed.

SO ORDERED this the 16<sup>th</sup> day of August, 2012.

The Board President then called the question on the motion as originally offered by Mr. Banks and seconded by Mr. Steen, namely, to grant the relief sought in the protests and reduce the true values in the 2012 preliminary real property roll to those claimed by said taxpayers, namely \$2,719,794.00 as to the property described by parcel # 092F-14D-015/02.00 and to \$2,159,960.00 as to the property described by parcel # 092F-14D-043, et seq., and to reflect the same on the Preliminary Real Property Roll for 2012.

The vote on the original motion being as follows:

Supervisor John Bell Crosby	No
Supervisor Ronny Lott	Aye
Supervisor Gerald Steen	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Not Present and Not Voting

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

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

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the original motion carried by a vote of three (3) in favor and two (2) opposed. The President declared the same to have carried and the values of said properties were and are hereby adjusted on the 2012 preliminary real property roll accordingly.

SO ORDERED this the 16<sup>th</sup> day of August, 2012.

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|--------------------------------|-----------------------------------|
| <b>16. Kingston Place, LLC</b> | <b>Parcel # 092F-14-081/00.00</b> |
| <b>15. Kingston Place, LLC</b> | <b>Parcel # 092F-14-016/02.00</b> |

WHEREAS, Kingston Place, LLC registered timely protests with the Chancery Clerk as to the above listed parcels of real property and submitted certain written documentation on the aforementioned parcels in support of their claimed values, and

WHEREAS, after being duly sworn, Mr. George Glen appeared before the Board and requested that the Board reduce the value of the above properties in order to remove any consideration of the value of certain Section 42 income tax credits received by said taxpayers relative to said parcels, and made much the same argument as the prior protestors,

Following discussion, Mr. Karl M. Banks did offer and Mr. Gerald Steen did second a motion to grant the relief sought in the protests and reduce the true values in the 2012 preliminary real property roll to those claimed by said taxpayers, namely \$1,830,833.00 as to the property described by parcel # 092F-14-081/00.00 and to \$5,395,216.00 as to the property described by parcel # 092F-14-016/02.00, and to reflect the same on the Final Real Property Roll for 2012, provided that said taxpayer agree that in the event the Mississippi Supreme Court rules that consideration of Section 42 tax credits are allowed in the valuation of such properties for tax purposes, Kingston Place, LLC would consent to an increase in assessment accordingly. On behalf of Kingston Place, LLC, Mr. Glen testified under oath that he had the authority to agree to such terms on behalf of Kingston Place, LLC and did thereby agree to such.

The vote on the motion being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Ronny Lott	Aye
Supervisor Gerald Steen	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Not Present and Not Voting

the original motion carried by the unanimous vote of those present, and the Board President declared the same to have carried and the values of said properties were and are hereby adjusted on the 2012 preliminary real property roll accordingly and Kingston Place, LLC agrees that in the event the Mississippi Supreme Court rules that consideration of such tax credits are allowed in the valuation of such properties for tax purposes, Kingston Place, LLC would consent to an increase in assessment accordingly. .

SO ORDERED this the 16<sup>th</sup> day of August, 2012.

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|--|---|
| <b>7. Northeast Canton Properties, Ltd</b> | <b>Parcel # 093D-20A-173/02.00</b>          |
| <b>8. Crestview, LP</b>                    | <b>Parcel # 051C-08B-007/02.00</b>          |
| <b>9. Canton Housing LP</b>                | <b>Parcel # 092F-13C-212/01.05</b>          |
| <b>10. Canton Housing Two, LP</b>          | <b>Various Parcel #s Listed on Protest.</b> |
| <b>11. Canton Housing Three, LP</b>        | <b>Parcel # 092F-13C-212/04.00</b>          |
| <b>12. Canton Housing Four, LP</b>         | <b>Parcel # 092F-13C-212/02.00</b>          |
| <b>13. Canton Partners, LP</b>             | <b>Parcel # 093C-07C-002/02.00</b>          |

WHEREAS, following the votes on the protests on each of the aforesaid matters wherein the use of Section 42 housing credits were at issue, James L. Martin, Esq., on behalf of the

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

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above-referenced protesters again appeared before the Board and urged the Board to reconsider its action denying the protests of his clients, pointing out that his clients interest credits were of the same stripe as the income tax credits which the Board declared should not be used in assessing value as to the other taxpayers considered herein above,

Following discussion, Mr. Gerald Steen did offer a motion to (1) reconsider the vote by which the protests of Northeast Canton Properties, Ltd; Crestview LP; Canton Housing LP; Canton Housing Two, LP; Canton Housing Three, LP; Canton Housing Four, LP; Canton Partners, LP; Madison County Partners, LP; and Madison County Partners II, LP were denied; and (2) grant the relief sought in the protests and reduce the true values in the 2012 preliminary real property roll to those claimed by said taxpayers and to reflect the same on the Final Real Property Roll for 2012, provided that said taxpayers agree that in the event the Mississippi Supreme Court rules that consideration of such tax credits are allowed in the valuation of such properties for tax purposes, said taxpayers would consent to an increase in assessment accordingly. Mr. Martin responded that he did not have authority to agree to such on behalf of his clients. Therefore, the motion denied for lack of a second.

SO ORDERED this the 16th day of August, 2012.

Thereafter, and following discussion, Mr. Gerald Steen did offer and Mr. Karl M. Banks did second a motion to (1) continue the public hearing on the protests of Northeast Canton Properties, Ltd; Crestview LP; Canton Housing LP; Canton Housing Two, LP; Canton Housing Three, LP; Canton Housing Four, LP; Canton Partners, LP; Madison County Partners, LP; and Madison County Partners II, LP until Monday, August 20, 2012 at 2:00 pm; and (2) recess the current meeting of the August 2012 term of the Madison until Monday, August 20, 2012 at 2:00 pm. The vote on the matter being as follows:

Supervisor John Bell Crosby	Aye
Supervisor Ronny Lott	Aye
Supervisor Gerald Steen	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 said hearings were and are hereby continued, and the August 2012 term was and is hereby recessed.

SO ORDERED this 16<sup>th</sup> day of August, 2012.

THERE BEING NO FURTHER BUSINESS to come before the Board of Supervisors of Madison County, Mississippi, upon the above motion having been duly made by Supervisor Gerald Steen and seconded by Supervisor Karl M. Banks and approved by the unanimous vote of those present, the August, 2012 term of the Madison County Board of Supervisors was recessed until Monday, August 20, 2012 at 6:00 pm for the purpose of further hearings on the protests of the taxpayers referred to above, further consideration of the 2012 Madison County tax rolls, consideration of a claims docket, and such other business as may properly come before the Board.

\_\_\_\_\_  
John Bell Crosby, President  
Madison County Board of Supervisors

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

ATTEST:

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

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

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

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