

## APPLICATION FOR CERTIFICATION

Of MADISON COUNTY for the fiscal year of 2016 - 2017 for authority to expend the one (1) mill according to Section 27-39-329(b), Mississippi Code of 1972 as amended.

I. Lien date of property roll January 1, 2016 date.

II. Method of maintaining mapping:

A. A contract was let with N/A in accordance with The Mississippi Department of Revenue's rules, regulations and guidelines which requires that all recorded deeds be mapped, and all necessary corrections and adjustments be made according to the Mississippi Department of Revenue's manuals, guidelines and regulations. (copy of contract attached)

OR

B. A plan to maintain mapping In-house has been devised in accordance with the law and the Mississippi Department of Revenue's rules, regulations and guidelines and the following named county employees have the necessary knowledge and expertise to perform the required maintenance. (copy of plan attached)

Alice Westbrook, MAE

Contract for soil map with TRI-STATE

III. Method of maintaining the real property appraisals:

A. Contract with an approved appraisal firm to maintain the appraisals.

A contract was let with N/A in accordance with the Mississippi Department of Revenue rules, regulations and guidelines which requires the all property has been reviewed and any change to real property has been made on the property cards and new values calculated to reflect true value of the tax roll. (copy of contract attached)

OR

B. A plan to maintain the appraisal In-house has been devised in accordance with the law and the Mississippi Department of Revenue's rules, regulations and guidelines and the following named county employees have the necessary knowledge and expertise to make the changes on the property record cards as they are found in the field and to calculate new values on the tax roll.

C.J. Garavelli, MAE, GA

Don Jorgenson, GA

C. Roll year 1998, or year set by MDOR as the benchmark year for a four-year update cycle of the real property in each county according to Miss Code Ann. 27-35-113 and MDOR Rule 6. The above named county last updated the real property during roll year 2014, and under the

requirements of Miss Code Ann. 27-35-113 and MDOR Rule 6 will be required to update again on or before roll year 2018.

IV. Maintenance of Business Personal Property:

A. A contract was let with N/A in accordance with the Mississippi Department of Revenue's rules, regulations and guidelines for the maintenance of all the appraisals of business personal property. (copy of contract attached)

OR

B. A plan to maintain the appraisal In-house has been devised in accordance with the law and the Mississippi Department of Revenue's rules, regulations and guidelines. The following named county employees have the knowledge and expertise to keep the personal property roll up-to-date.

Diane Odom, MAE

Ira Thorn, MAE

John Fox, MAE

V. Certified appraiser according to Code Section 27-3-52:

A. "Counties having not more than five thousand (5000) applicants for Homestead Exemption shall have at least (1) certified appraiser."

B. "Counties having more than five (5000) applicants for Homestead Exemption shall have at least two (2) certified appraisers."

Give the number of homestead applicants for this year 25,888.

A. (1) Certified Appraiser required \_\_\_\_\_

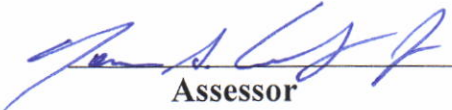
B. (2) Certified Appraiser required 2 yes

Norman Cannady, MAE, GA

C.J. Garavelli, MAE, GA

COUNTY OF Madison

\_\_\_\_\_, being first duly sworn deposed, and says, that he is the President of the Madison County Board of Supervisors and the Board of Supervisors of Madison County shall adopt the property values reflected by the appraisal completed as of the lien date in conformity with Mississippi Code Ann. 27-35-50(2)(5).

  
\_\_\_\_\_  
Assessor

\_\_\_\_\_  
President of Board

Sworn and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_

(SEAL)

**STATE OF MISSISSIPPI**

COUNTY OF Madison

I, \_\_\_\_\_, Chancery Clerk in and for said county and state aforesaid, hereby certify that the within and foregoing has been recorded in Book \_\_\_\_\_, Page \_\_\_\_\_ of the Supervisor's Minute Records on file in the office of said Clerk.

Given under my hand and official seal of office this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Chancery Clerk

(SEAL)

## SUMMARY OF PROPOSED APPRAISAL ACTIVITY

2016 - 2017

### MADISON COUNTY

#### REAL PROPERTY APPRAISAL:

A. RESIDENTIAL PROPERTY

Over 700 new houses are expected to be completed this year. These properties will be inspected, measured, data entered, and edited. Land sales in existing subdivisions with new houses will be analyzed as new houses are completed and potential value changes for land in those areas will be compared to the sales ratio studies of the county. Sales ratio studies using closing statements from Homestead Exemption, mail questionnaires, and individual contacts will be used to determine market trends.

B. NEW COMMERCIAL PROPERTIES

Approximately 75 commercial and industrial properties are expected to be completed this year. These properties will be inspected, measured, data entered, and edited. Bids, bonds, exemption data, and permits will be compared to values estimated by the MS Department of Revenue manuals and edited to make sure all adjustments and improvements are valued. Appraise and inspect all tax exemption requests including industrial exemptions, agricultural-forestry exemptions, builder's affidavits, and builder's exemptions.

C. Approximately 25% of residential, commercial, industrial or vacant land will be revisited with necessary changes made that will reflect market value and the MS Department of Revenue Rule 6 guidelines.

D. SALES DATABASE

A sales data base will be maintained and plotted for small and large land tract properties. A residential and commercial ratio study will be analyzed based on sale questionnaires and other sale information obtained from the local market.

E. PERSONAL PROPERTY

Approximately 350 new businesses will be field inspected and audited (if field inspections or renditions indicate questions of value). 4400 renditions will be sent to taxpayers and reviewed when returned to the Tax Assessor's office with audits and inspections performed on questionable renditions. Approximately 750 existing businesses will be revisited, inspected, data revised and edited in accordance with Rule 8. Phone audits will be performed on taxpayers not rendering. Asset listings will be requested and obtained in advance of physical inspections of new businesses. Correspondence with city and county regarding privilege licenses to be compared with canvas audits performed in the field. The personal property department will process Freeport Warehouse annual reports and licenses for new Freeport warehouses. In addition, personal property department will inspect tax exempt applications and prepare Tax Assessor's position statement.

Revisiting of existing businesses is based on geographic area to allow appraisers to work complete streets, shopping centers and buildings to look for businesses that are not on the tax roll. The county is divided into 4 geographic areas.

F. MAPPING

The mapping department is current within 24 hours of filing deeds. The mapping department also manages the Highland Colony Special Taxing District and the Madison Main Street Special Taxing District. 16<sup>th</sup> Section leases will be reviewed and the mapping department will work all problem deeds and meet with taxpayers concerning mapping problems.

G. HOMESTEAD EXEMPTION

The homestead department estimates approximately 3400 exemptions will be filed this year. After the deadline to apply for homestead closes on April 1, the applications will be edited. Rental lists, death certificates, deeds, and various other data will be researched to remove homestead from properties that do not qualify and should be changed to Class II. 26,000 homestead accounts will be maintained and edited from the previous year. In addition, this department is responsible for tax estimates, taxpayer inquiries, and receipt of requests for review. This is the office that is responsible for first contact by phone or walk-ins.

## Employee Assignments with Duties

General:

Tax Assessor: Norman A. Cannady, Jr., MAE, GA, RA

Performs statutory and constitutional requirements for the office.

Chief Deputies: Diane Odom, MAE, Certified Appraiser  
John Fox, MAE, Certified Appraiser

1. Director of Madison office – Diane Odom
2. Director of Canton office – John Fox
3. Manages tax exempt industries/businesses
4. Receives, assigns and corresponds RFR
5. Approves invoices
6. Manages employee timesheets and personnel files
7. Serves as backup for homestead exemption and taxpayer information needs

Administrative Assistant: Leslie LaCour, Evaluator II, Certified Appraiser

1. Administrative duties for Tax Assessor
2. Prepares Appraisal Activity report for DOR
3. Oversees Investigation Department

Investigator: Brad Harbour, Evaluator I, Certified Appraiser

1. Verifies residency
2. Conducts investigations

IT Director: Randi Young-Jerome, Evaluator II, Certified Appraiser

1. Manages all computer assisted data including editing reports, programming special projects, and keeping computer software updated and operating.
2. Prepares recapitulation data, edits homestead exemption roll, edits land roll, and edits special property tax rolls.

Real Property Chief Appraiser: C.J. Garavelli, MAE, GA, RA, Certified Appraiser

1. Oversees the real property appraisal department and appraisers.
  - a. Clay Stewart, MAE, Certified Appraiser, RA
  - b. John Anderson, Certified Appraiser, RA
  - c. Brent Smith, Certified Appraiser, LA
  - d. Don Jorgenson, MAI
  - e. Vent Mixon, Certified Appraiser, Evaluator I, AutoCad
  - f. Evelyn Mixon, Certified Appraiser

Personal Property Director: Diane Odom, MAE, Certified Appraiser

1. Oversees the personal property appraisal department and appraisers
  - a. Nicole Mann, MAE, Certified Appraiser
  - b. Buddy Thorn, MAE, Certified Appraiser
  - c. John Fox, MAE, Certified Appraiser

Mapping: Alice Westbrook, MAE, Certified Appraiser

1. Updates the system with new deed information
2. Maps all parcels

Homestead Exemption: Emily Anderson, MAE, Certified Appraiser

1. Take all homestead applications
2. Edit homestead accounts
3. Communicates with Department of Revenue regarding Homestead
4. Oversees the homestead exemption department and deputies
  - a. Angelina Brown
  - b. Tina Blount, Certified Appraiser
  - c. Lesly Barthel, Evaluator I, Certified Appraiser
  - d. Kathleen Ketchum
  - e. Jan Bryant
  - f. Stacy Powell