

**REQUEST REFUND
FOR TAX YEAR
2015 & 2014**

Parcel: 72I-32D-026/04.00

Owner: Jacobs Janet Peters

**TO BOARD
02/06/17**

EXHIBIT "B"



NORMAN A. CANNADY, JR.

TAX ASSESSOR
MADISON COUNTY

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DIANE ODOM, CHIEF DEPUTY

January 11, 2017

Re: Decrease in value for 2014 & 2015 Tax Roll / Parcel (072I-32D-026/04.00)

To: Madison County Board of Supervisors

From: Norman A. Cannady Jr., Tax Assessor

After reviewing the subject property and confirmation per the City of Ridgeland, it was determined that a cellular tower was not constructed on this site. We recommend removing the site value for the year of 2014 and 2015 tax year. Detailed calculations are being provided to show the amount to be refunded for the 2014 and 2015 tax year.

Tax Year 2014: Original Site Value=	\$100,000
Revised Site Value=	<u> \$0</u>
	\$100,000
15% Assessment Rate=	<u> .15</u>
	\$15,000
2014 Millage Rate (107.76) =	<u> .10776</u>
	<u>\$1,616.40</u>

Tax Year 2015: Original Site Value=	\$100,000
Revised Site Value=	<u> \$0</u>
	\$100,000
15% Assessment Rate=	<u> .15</u>
	\$15,000
2015 Millage Rate (107.76) =	<u> .10776</u>
	<u>\$1,616.40</u>