

**REAL PROPERTY  
INCREASES**

VARIOUS YEARS & PARCEL  
ASSESSED AS CLASS 2-REMOVE HOMESTEAD  
NO LONGER PRIMARY RESIDENCE AND/OR OWNER OCCUPIED  
(UNSIGNED)

**TO BOARD  
07/01/19**

**EXHIBIT "B"**



NORMAN A. CANNADY, JR.

TAX ASSESSOR  
MADISON COUNTY

CANTON OFFICE  
P.O. BOX 292  
CANTON, MS 39046-0292  
CANTON: (601) 859-1921  
FAX: (601) 859-2899  
IN STATE: 1-800-428-0584 Ext 1921  
JOHN FOX, CHIEF DEPUTY

MADISON ANNEX  
171 COBBLESTONE DR.  
MADISON, MS 39110-9197  
MADISON: (601) 856-1796  
FAX: (601) 856-1855  
WWW.MADISON-CO.COM  
DIANE ODOM, CHIEF DEPUTY

May 20, 2019

To: Madison County Board of Supervisors

From: Norman A. Cannady Jr., Tax Assessor

Re: Increase in value for 2012 through 2017 tax rolls for parcel 071E-15-029/02.03 (CRUTCHER CHARLES CHRISTOPHER)

Every year this office reviews certain portions of the county. Based on this year's review, it appears that the above referenced property has not been assessed properly in the past. There are several improvements that have been added to this parcel that were not previously assessed. We recommend assessing the improvements for tax years 2012 through 2017. Detailed calculations are provided below to show the additional amount to be collected for each tax year.

Year 2017:

Original Imp. Value=	\$0
Revised Imp. Value=	<u>\$135,307</u>
	\$135,307
15% Assessment Rate=	<u>.15</u>
	\$20,296
Millage Rate (107.76) =	<u>.10776</u>
	<b>\$2,187.10</b>

Tax Year 2016:

Original Imp Value=	\$0
Revised Imp. Value=	<u>\$135,307</u>
	\$135,307
15% Assessment Rate=	<u>.15</u>
	\$20,296
2016 Millage Rate (109.39) =	<u>.10939</u>
	<b>\$2,220.18</b>

Tax Year 2015:

Original Imp. Value=	\$0
Revised Imp. Value=	<u>\$135,307</u>
	\$135,307
15% Assessment Rate=	<u>.15</u>
	\$20,296
2015 Millage Rate (94.31) =	<u>.09431</u>
	<b>\$1,914.12</b>

Tax Year 2014:

Original Imp. Value= \$0  
Revised Imp. Value= \$135,307  
\$135,307  
15% Assessment Rate= .15  
\$20,296  
2014 Millage Rate (94.31) = .09431  
**\$1,914.12**

Tax Year 2012:

Original Imp. Value= \$0  
Revised Imp. Value= \$97,561  
\$97,561  
15% Assessment Rate= .15  
\$14,634  
2012 Millage Rate (94.31) = .09431  
**\$1,380.13**

Tax Year 2013:

Original Imp Value= \$0  
Revised Imp. Value= \$97,561  
\$97,561  
15% Assessment Rate= .15  
\$14,634  
2013 Millage Rate (94.31) = .09431  
**\$1,380.13**

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI

COUNTY MADISON

Assessed to: CRUTCHER CHARLES CHRISTOPHER

In \_\_\_\_\_ Road District \_\_\_\_\_ District \_\_\_\_\_ Municipality

To the Board of Supervisors of MADISON County, Mississippi:  
Now comes Norman A. Cannady, Jr. and gives notice as required by Section 27-35-147,

(Assessor or Other Officer)

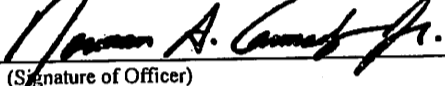
Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the Real Property 2012 Assessment ROLL of said County,  
(Real/Personal)

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		071E-15-029/02.03	3750	0	3750	14634

Reason for Increase: ADD IMPROVEMENT 2012 TAX YEAR.

Witness my signature this the 1<sup>ST</sup> day of JULY 2019



(Signature of Officer)

NORMAN A. CANNADY, JR. TAX ASSESSOR  
(Title of Officer)

Acceptance by Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

And it affirmatively appears to the board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);
2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;

And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page \_\_\_\_\_, Line \_\_\_\_\_, be increased from \$ 3750  
to \$ 18384

IT IS, FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972.

ORDERED AND ADJUDGED this the \_\_\_\_\_ day of \_\_\_\_\_, 2019

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

CLERK'S CERTIFICATE

I, Ronny Lott, Clerk of the Board of Supervisors of MADISON County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the \_\_\_\_\_ day of \_\_\_\_\_, 2019 as the same appears on Page \_\_\_\_\_ of Minute Book \_\_\_\_\_ of said Board, now on file in the office of said Clerk in the \_\_\_\_\_ of \_\_\_\_\_ in said County.

Witness my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_, 2019

By \_\_\_\_\_, D.C.

\_\_\_\_\_  
Clerk of the Board of Supervisors of said County

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI

COUNTY MADISON

Assessed to: CRUTCHER CHARLES CHRISTOPHER

In \_\_\_\_\_ Road District \_\_\_\_\_ District \_\_\_\_\_ Municipality

To the Board of Supervisors of MADISON County, Mississippi:  
Now comes Norman A. Cannady, Jr. and gives notice as required by Section 27-35-147,

(Assessor or Other Officer)

Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the Real Property 2013 Assessment ROLL of said County,  
(Real/Personal)

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		071E-15-029/02.03	3750	0	3750	14634

Reason for Increase: ADD IMPROVEMENT 2013 TAX YEAR.

Witness my signature this the 1<sup>st</sup> day of JULY 2019

NORMAN A. CANNADY, JR. TAX ASSESSOR

(Signature of Officer)

(Title of Officer)

Acceptance by Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

And it affirmatively appears to the board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);
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By \_\_\_\_\_, D.C.

\_\_\_\_\_  
Clerk of the Board of Supervisors of said County

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STATE OF MISSISSIPPI

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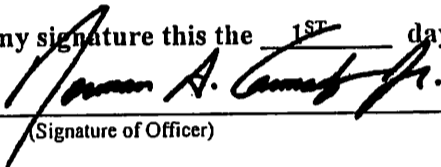
Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the Real Property 2014 Assessment ROLL of said County,  
(Real/Personal)

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		071E-15-029/02.03	3750	0	3750	20296

Reason for Increase: ADD IMPROVEMENT 2014 TAX YEAR.

Witness my signature this the 1<sup>ST</sup> day of JULY 2019



NORMAN A. CANNADY, JR. TAX ASSESSOR  
(Title of Officer)

(Signature of Officer)

Acceptance by Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

And it affirmatively appears to the board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);
2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;

And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page \_\_\_\_\_, Line \_\_\_\_\_, be increased from \$ 3750  
to \$ 24046

IT IS, FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972.

ORDERED AND ADJUDGED this the \_\_\_\_\_ day of \_\_\_\_\_, 2019

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

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Witness my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_, 2019

By \_\_\_\_\_, D.C.

\_\_\_\_\_  
Clerk of the Board of Supervisors of said County

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STATE OF MISSISSIPPI

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Assessed to: CRUTCHER CHARLES CHRISTOPHER

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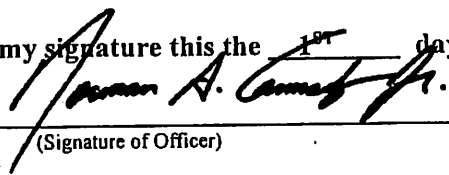
Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the Real Property 2015 Assessment ROLL of said County,  
(Real/Personal)

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		071E-15-029/02.03	3750	0	3750	20296

Reason for Increase: ADD IMPROVEMENT 2015 TAX YEAR.

Witness my signature this the 1<sup>st</sup> day of JULY 2019



NORMAN A. CANNADY, JR. TAX ASSESSOR  
(Title of Officer)

(Signature of Officer)

Acceptance by Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

And it affirmatively appears to the board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);
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IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page \_\_\_\_\_, Line \_\_\_\_\_, be increased from \$ 3750 to \$ 24046

IT IS, FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972.

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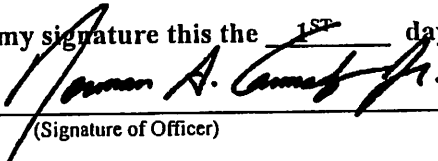
Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the Real Property 2016 Assessment ROLL of said County,  
(Real/Personal)

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		071E-15-029/02.03	3750	0	3750	20296

Reason for Increase: ADD IMPROVEMENT 2016 TAX YEAR.

Witness my signature this the 1<sup>ST</sup> day of JULY 2019



(Signature of Officer)

NORMAN A. CANNADY, JR. TAX ASSESSOR  
(Title of Officer)

Acceptance by Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

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STATE OF MISSISSIPPI

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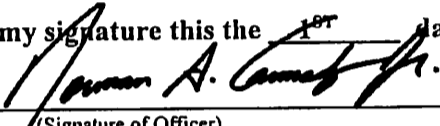
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(Real/Personal)

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		071E-15-029/02.03	3750	0	3750	20296

Reason for Increase: ADD IMPROVEMENT 2017 TAX YEAR.

Witness my signature this the 1<sup>ST</sup> day of JULY 2019



NORMAN A. CANNADY, JR. TAX ASSESSOR

(Signature of Officer)

(Title of Officer)

Acceptance by Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

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By \_\_\_\_\_, D.C.

\_\_\_\_\_  
Clerk of the Board of Supervisors of said County