



# MADISON COUNTY BOARD OF SUPERVISORS

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[www.madison-co.com](http://www.madison-co.com)

June 15, 2020

Herb Frierson, Commissioner  
Mississippi Department of Revenue  
PO Box 1033  
Jackson, MS 39215

Commissioner:

Madison County requests a one-year extension on the completion of its Real and Personal Property 25% list, as referenced in the attached memo from Property Tax Director Lisa Chism. This request is made due to the impact of the currently declared State of Emergency.

Regards,

Gerald Steen, District 3  
Board President



NORMAN A. CANNADY, JR.

TAX ASSESSOR  
MADISON COUNTY

CANTON OFFICE  
P.O. BOX 292  
CANTON, MS 39046-0292  
CANTON: (601) 859-1921  
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JOHN FOX, CHIEF DEPUTY

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

June 4, 2020

Dear Members of the Board,

Due to the recently declared State of Emergency, the Department of Revenue has granted a one year extension to complete the Real and Personal Property 25% list for tax year 2020. I am requesting approval from the Madison County Board of Supervisors to act upon the extension for the Personal Property 25% list. I have attached the April 20, 2020, memo which contains the conditions related to the extension. I appreciate your time and consideration in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Norman A. Cannady, Jr.", written over a horizontal line.

Norman A. Cannady, Jr.



DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX

Date: April 20, 2020

To: County Tax Assessors

From: Lisa Chism, Director  
Office of Property Tax

Re: Additional Granted Extensions

Due to the circumstances surrounding the recently declared State of Emergency, Commissioner Frierson of the Department of Revenue was granted approval to extend for the following deadlines:

- ~~Four Year Update Cycle Extension~~ – The Commissioner has granted a one year extension for those counties facing a July, 2020 deadline to complete their update cycle at the counties discretion. If you are to complete your update year in 2020, then you may extend the date to be completed by July 2021.
- ~~Real and Personal Property 25% list~~ – The Commissioner has granted a one year extension for those counties that have not and cannot complete their 25% list in 2020. This extension is at your county discretion. If you complete your list in 2020, then your county will be subject to audit in 2020. Since you are granted a one year extension, then you will be required to complete 50% (2020 and 2021) list in 2021. In order to keep you on the correct four (4) year cycle. If you chose to use the extension, then your county will be subject to audit for both years in 2021.

The Department of Revenue will continue to monitor the situation, make decisions based on the situational changes, and keep you abreast of any changes that may occur during this difficult time.

If you have any questions, feel free to contact me via email ([lisa.chism@dor.ms.gov](mailto:lisa.chism@dor.ms.gov)) or phone (601.923.7635).