Mills, Scanlon, Dye & Pittman

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September 21, 2021

Brad Dye (1933-2018) James H. Gabriel (1948-2016) Carolyn B. Mills (1947-2017)

VIA ELECTRONIC MAIL TO: Shelton.Vance@madison-co.com

Mr. Shelton Vance, CPA County Administrator Madison County PO Box 608 Canton, MS 39046

RE: 1/4 Mill Fire Levy

Dear Shelton:

I appreciate your correspondence of September 15, 2021, concerning the above captioned matter. I suppose the significance of the requested letter is related to Madison County's fire protection millage (1.1 mills) as applied to the property inside the City of Gluckstadt. I have conferred with my client and for the reasons set forth below, the City of Gluckstadt will not at this time be providing the letter to which you refer.

As I'm sure you are aware, municipalities are eligible to receive fire insurance rebate monies from the State. See Miss. Code Ann. § 83-1-37. Because of the particular statutory requirements, the City of Gluckstadt is not certain that it will receive any fire insurance rebate monies for fiscal year 2022. Because of this uncertainty, we believe it would be prudent for Madison County to collect its fire protection millage from within the City of Gluckstadt. Doing so will ensure that no fire department is left without anticipated revenue for the next fiscal year.

The City of Gluckstadt anticipates having discussions with the Department of Insurance in an effort to begin fire insurance rebate revenues to the City at some point. As budget preparations are occurring for fiscal year 2023, we hope to have clarity on the issue, and we will certainly keep you posted.

Sincerely,

Mills, Scanlon, Dye & Pittman

John P. Scanlon

JPS/mmh

Cc: Honorable Mike Espy, Esq. (Via Email) Jerry L. Mills, Esq. (Via Email)