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September 19, 2022

To: Madison County Board of Supervisors

Re: 2021 & 2020 Tax Roll

Parcel: 082I-30-147/00.00 (BROWN CALVIN & CASSANDRA SHELLING)

Based on an interview with property owner, it appears that the above referenced property has not been assessed properly in the past. There is less square footage than previously assessed. Pursuant to Mississippi Code § 27-73-7, "The tax collector is authorized and empowered to refund an individual, firm or corporation any ad valorem, privilege or excise tax which has been paid or collected through error...". The tax refund will include 2021 & 2020 tax year(s). If you have any questions please contact the real property appraisal department at 601-856-1796.

Tax Year 2021:

Original Imp. Value=	\$334,020
Revised Imp. Value=	<u>\$298,771</u>
	\$35,249
10% Assessment Rate=	<u>.10</u>
	\$3,525
2021 Millage Rate (100.68) =	<u>.10068</u>
	\$354.90

Tax Year 2020:

Original Imp. Value=	\$334,020
Revised Imp. Value=	<u>\$298,771</u>
	\$35,249
10% Assessment Rate =	<u>.10</u>
	\$3,525
2020 Millage Rate (100.68) =	<u>.10068</u>
	\$354.90