

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

IN STATE: 1-800-428-0584 Ext 1921 NICOLE FLANAGAN, CHIEF DEPUTY MADISON ANNEX 171 COBBLESTONE DR. MADISON, MS 39110-9197 MADISON: (601) 856-1796 FAX: (601) 856-1855 WWW.MADISON-CO.COM DIANE BARBER, CHIEF DEPUTY

August 14, 2024

To: Madison County Board of Supervisors

Re: 2022 Tax Roll

Parcel: 007722 / Receipt P 002255

Based on an interview with the current property owner, a previous owner rendered leasehold improvement value to the County in error, resulting in a higher assessment value. 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...". Furthermore, according to Attorney General Opinion 2011-00440 this refund is subject to a 3-year statute of limitations. The tax refund will include 2022 tax year. If you have any questions, please contact the personal property appraisal department at 601-859-1921.

Tax Year 2022

Original Personal Property Assessed Value* \$ 10,980.00

Revised Personal Assessed Property Value* \$ 1,521.33

Assessed Value Difference \$ - 9,458.67

^{*} Assessed value includes three years of rendition penalties for failing to timely render per §27-35-45.