

Date: December 3, 2013

To: Madison County Board of Supervisor

Re: Petition for Reduction of Assessment of Real Property Tax of Jennifer Street Summerlin

Dear Sirs,

On November 15, 2013, I received my Real Property Tax Notice for Tax Year 2013. On that notice, I discovered that my homestead exemption was not included and my taxes had doubled from what they were last year. After speaking with individuals from both the Canton and Madison Tax Assessor offices on November 18, 2013, I was informed that my homestead exemption had been removed and my property was now being taxed as a Class 2 Business rate of 15% because I am a sponsor for the Canton Flea Market. I was also informed that the decision to revoke my homestead was due to Miss. Code Ann. 27-33-21 (a) that allows for exclusions from homestead exemption when a building or the land on which it is located, is used or intended to be used, for business purposes or from which revenue is derived or intended to be derived.

I was then informed that the only way I could have my homestead reinstated and my taxes lowered back to the Class 1 residential rate of 10% was to agree to no longer allow vendors to setup in my yard for the Flea Market and a request would then be made to the Board of Supervisors to allow for this reversal. I asked what had prompted this sudden decision seeing as how I had been a Flea Market sponsor since October of 2008 and this was the first time it was brought up. I was informed that this was the result of an investigation by the District Attorney into fraud related to one specific Flea Market sponsor. I informed the Tax Assessor's office that I did not agree with this ruling and that I would be pursuing this matter further.

I am now requesting that the Board of Supervisor reverse this decision made by the Tax Assessor based on several factors as listed below:

- (1) Section 27-33-21, the same regulation that was cited for the reason for removing my homestead, also allows for exceptions as permitted in paragraphs (f), (g), (h) and (t) of Section 27-33-19. Paragraph (h) of Section 27-33-19 extends the meaning of homestead to include the dwelling and eligible land being the bona fide home of a family group owned by the head of family wherein activity of a business nature is carried on, but where the assessed value of the property associated with the business activity is less the one-fifth (1/5) of the total assessed value of the bona fide home. The income that I receive from being a flea market sponsor is most definitely less than 1/5 of the assessed value of my home.
- (2) The Canton Flea Market has been in existence since 1965. Around the early 1980's, the city extended the offer of sponsorship to locations outside of the Courthouse Square including businesses and residential homes. My home is one such example located at 148 East Fulton Street which is also part of Canton's Historical District as well as the National Register of Historic Places. Homeowners in this area, including the former homeowner of my property, have been sponsors for the Flea Market for the past twenty years and they have never had their

precedence has already been set over the past twenty years for residential sponsors of the Flea Market on East Fulton Street; therefore, the historical application of how these homeowners were taxed (at the residential rate including homestead exemption credit) should be allowed.

- (3) According to the Tax Assessor's Office, the decision to remove our homestead exemption and tax our property at a business rate was the result of the wrong doings of one sponsor. If that is in fact the case, why should the rest of the honest sponsors, like myself, be punished? I follow all of the guidelines set forth by the Flea Market Committee that include providing proof of insurance, purchasing permits for my vendors and collecting and paying the sales tax of my vendors. Additionally, I claim the income that I earn for renting booth spaces in my yard on my income tax return each year and I will be more than happy to provide copies of my returns if needed.
- (4) Apparently, the County Tax Assessor did not take into consideration or consult with the appropriate City of Canton officials before making this decision. This move will not only hurt the residential sponsors, it will hurt the City of Canton as a whole, if we are forced to choose between keeping our vendors and having our property taxes raised. Each market, every vendor pays an \$80 permit fee for each 10x12 booth they rent and that money goes directly to the City of Canton. They also pay 7% Sales Tax on their total sales of which 18.5% is diverted back to the City of Canton. In addition to the permit fees and sales tax paid, these vendors also pay to stay in local hotels, eat at local food establishments, make purchases at local gas stations, convenience stores, retail stores, etc. This is another huge source of income for the City of Canton that would cease if we are forced to turn away our vendors in order to lower our property taxes.
- (5) My home, as well as the land on which it resides, is for residential purposes. Twice a year, I receive income from vendors to setup in my yard for the city sponsored Canton Flea Market. I do not understand how this can possibly constitute a business resulting in my property taxes being changed to the 15% business tax rate, not to mention losing my homestead exemption. I am not afforded any "business" tax breaks that would allow me to claim home office/business deductions (utilities, insurance premiums, mortgage interest, repairs), business related phone calls, auto expenses, etc. pertaining to the income I receive from the Flea Market per the Mississippi Department of Revenue or the Internal Revenue Service; therefore, I don't understand how the Madison County Tax Assessor can possibly classify my property as that of a business.
- (6) Section 27-35-143, Change of Assessment in Certain Cases, gives the Board of Supervisors the power to change, cancel or decrease an assessment, under 14 different circumstances. I believe that my property was taxed incorrectly based on item (6) when the assessment is so indefinite as to give a vague or imperfect description of the property assessed and item (11) when lands have been assessed and incorrectly classified.

For the reasons stated above, I am requesting that my homestead exemption be reinstated and my taxes lowered back to the Class 1 residential rate of 10% while continuing to be a Canton Flea Market sponsor.

Sincerely,

A handwritten signature in cursive script that reads "Jennifer Street Summerlin". The signature is written in black ink and is positioned above the printed name.

Jennifer Street Summerlin

cc: Arnel Bolen, Mayor
Jana Padgett, Event Coordinator

United States Department of the Interior
National Park Service

National Register of Historic Places Continuation Sheet

Section number 7 Page 22

East Canton Historic District
Canton, Madison County, Mississippi

entrance with transom and sidelights and two windows which mirror the other two on the gable wing. The side wing has a shed roof porch supported by plain turned posts.

094 138 East Fulton Street (C) Dr. James Priestly House, c. 1852, Greek Revival. Home of Dr. James Priestly, prominent doctor in Canton. This two-story Greek Revival houses rests on a brick pier foundation. The house has a side-gable roof with incomplete cornice returns and massive exterior end, brick, corbelled and panelled chimneys. The facade comprises five bays and the interior features a central hall plan. The central, pedimented, full-height portico is supported by four boxed columns with two pilasters with molded capitals. The walls of the facade behind the portico are covered with flush boarding. The porch pediment is embellished with diamond-shaped shingles and a semi-circular three-light opening. The balcony of the portico features a jigsaw balustrade. The central portico is flanked by one-story porches with flat roofs supported by boxed columns and pilasters with molded capitals. The main roof is trimmed with a full entablature and dentilled frieze. The main double-leaf entry has ornately carved doors, each with tall, narrow segmental-arched lights framed by sidelights and trimmed by pilasters supporting a full entablature. On each side of the entry are two floor-length windows with plain trim and dentilled lintels. The upper level of the facade features a central single leaf entry opening onto the balcony and consisting of a glazed door flanked by sidelights and trimmed with plain molding and topped by a full entablature. The windows have been replaced with 1/1 double-hung sash. A five-sided bay window projects on the east (side) elevation and features four 1/1 double-hung-sash windows with dentilled lintels.

095 143 East Fulton Street (C) Robert Smith House, c. 1910, Colonial Revival. This two-and-a-half story frame house rests on a concrete foundation and has a hipped roof with a central gable-roof dormer with a Palladian-motif window. The four-bay facade features an off-centered single-leaf entrance, flanked by cottage windows. The second story contains four 1/1 double-hung-sash windows. The full-width, one-story front porch has a flat roof and a central projecting semi-circular pavilion. The porch roof is supported by Doric columns with a dentilled frieze and connected by a plain balustrade. A three-sided bay window is located on the east (side) elevation.

096 148 East Fulton Street (C) c. 1925, Bungalow. One-and-a-half story stuccoed bungalow with a side-gable roof and brick foundation. The six-bay facade has a five-bay-wide deck with a small stoop. The gable-roof stoop is supported by two columns and two square pilasters and is embellished with half timbering. The entrance is a multi-light, single-leaf door. Flanking the entrance are two sets of French doors. The facade also contains a tripartite casement window. A porte cochere and sun porch are located on the west (side) elevation.

097 149 East Fulton Street (C) c. 1910, Gable-Front-and-Wing. Two-story frame, L-shaped dwelling with a cross-gable roof with front-facing gable wing with boxed returns. The house has a brick foundation and a four-bay facade. The entrance is a single-leaf multi-pane light while the windows are 1/1 double-hung sash. The partial-width, shed-roof porch is supported by replacement turned posts connected by wooden balustrades.

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User : KK

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Tax Year 2013 TAX RECEIPT INQUIRY F W Software
11/20/2013

Receipt Parcel Number Tax Distr Num Ex Code Mills
R 042445 093D-19C-352/00.00 511 137.5000

2014 R-042916 OPEN

Name	Value	Tax
SUMNERLIN JENNIFER STREET	Total Valuation. 6847	941.46
Description	Exempt Credit. 6847	276.00
32X130 FT OUT OF LOTS 7 & 9	All Exempt Credit.	
E FULTON ST & 75X180 FT OPP	Net Ad Valorem Tax.	665.46
E/S LOT 9 3 FULTON ST		

Total Tax	665.46
Total Paid (see below)	665.46
Interest Due.00
Amount Due.	*PRINTED*

INSTALLMENTS

Date	Interest	Batch	Taxes
1 1/29/13		003	665.46
2			
3			

Enter=Next | F1=Search | F3=End | F5=Print Instalmt | F6=Print Final | F7=End

11-29-2013

To: The Madison County Board of Supervisors

Dear Sirs,

This statement is about my Homestead exemption for the property on which my family resides, 149 East Fulton Street Canton, Ms. 39046.

When we received our yearly tax statement we noticed that our Homestead exemption was missing and our property was assessed at class 2 rates. We visited the tax assessor's office in Canton and asked why our assessment had changed suddenly and without warning. We were told by the people in the Canton office that it had to do with the Canton flea market. They said we should not have taken the money for being a sponsor for the flea market from the three vendors we had in our yard, for a Total of \$600.00 a year, and that we would have to go see Gerald Barber in Madison about it.

We went to see Mr. Barber that day and once in his office he told us it was taken away because we were essentially running a business out of our property for the Canton Flea Market twice a year. The total amount we are paid for the spots from the Vendors is \$100.00 per spot for each set up twice a year. \$60 for the spot \$20 for them to park their vehicles in the yard and \$20 for using our restrooms and the Electricity they use for setup and during the day for portable heaters and fans they use during the market, and on set up day. This ads up to \$300 per market twice a year for a total of \$600. An extra \$80 per spot goes to the city for a permit.

Mr. Barber Told us the only way we would get our Homestead exemption back was to stop having the 3 vendors in our yard. We agreed at the time to do that and he said we would have to reapply in January. We would then lose \$300 because of funds we could not get back from the State of Mississippi. This should never have happened.

This action has caused us to check into the Homestead Exemptions Article 1 General Provisions 27-33-19(home and homestead defined) and 27-33-21(exclusions from definition of home and homestead exemption). Our homestead falls under section (h) of 27-33-19 General provisions, which state that: The dwelling and eligible land being the bona fide home of a family group owned by the head of the family wherein activity of a business nature is carried on, but where the assessed value of the property associated with

the business activity is less than (1/5) of the total assessed value of the bona fide home; provided however that when the owner's full-time business is located in the bona fide home of the head of the family, such owner shall be limited to one half (1/2) of the exemption granted pursuant to this article. (We do not have a full time business on the homestead)

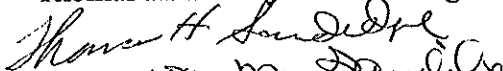
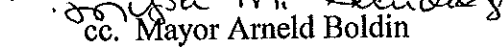
Our homes total assessed value is \$122,292.00, which allows us to have income from the homestead of \$24,458.40 yearly and we are only getting \$600 per year for 3 vendors for the Flea Market. Our home is not a business the vendors have been historically using our front yard since we moved into it in 1999, and before that with the previous owners.

Since Mr. Barber, in our meeting, said we could have our homestead exemption back by agreeing to not have vendors in our front yard during Flea Market we agreed to that. But later after checking into the homestead exemption laws we thought this action should never have been taken by the Assessor. We along with getting our homestead exemption and class 1 tax bracket back also want to retain our three vendors, which we think is within our legal rights.

Also, our home is listed in the National Register of Historic Places (Section (7) Page (22) which allows for other exemptions under (w) of the Mississippi code ann. 27-33-19).

Sincerely,

Thomas H. and Myra M. Sandidge

cc. Mayor Arnel Boldin

Jana Paget, Flea Market Manager

United States Department of the Interior
National Park ServiceNational Register of Historic Places
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