

**REQUEST REFUND FOR TAX
YEAR 2024**

PARCEL:072A-11B-070/00.00

OWNERS: CHRISTOPHER & TRACY JONES

**TO BOARD
08/03/2026**

EXHIBIT "B"



NORMAN A. CANNADY, JR.
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To: Madison County Board of Supervisors
From: Madison County Tax Assessor
Date: August 3, 2026
RE: Parcel 072A-11B-070/00.00– Refund Requested for Tax Year 2024

Upon discovery, parcel 072A-11B-070/00.00 was assessed for improvements that were not located on this parcel, resulting in the owner paying excess taxes. The Tax Assessor's office has taken the necessary steps to correct the assessment in the current tax roll and has requested a reassessment for tax year 2025.

Additionally, the taxpayer has requested relief for previous tax years. Mississippi code 27-73-7 authorizes the Tax Collector to refund taxes paid in error, though the three-year statute of limitation set by Section 15-1-49 applies. It is my request that the Board consider approving a refund of taxes related to the improvements for tax year 2024 to the owner of record of 072A-11B-070/00.00

Upon the Board's approval, please advise the Tax Collector's office to issue the refund for 2024.

Parcel: 072A-11B-070/00.00
Owner: JONES CHRISTOPHER D & TRACY B
Mailing Address: 304 IRONWOOD DR
MADISON, MS 39110

2024 Assessed Value	\$ 55,072.00
2024 Corrected Assessed Value:	\$51,068.00
2024 Decrease:	\$ 4004.00
2024 Millage	116.53
Estimated 2024 Refund:	\$ 466.59