APPLICATION FOR CERTIFICATION

of Madison County County for the fiscal year of 2026 - 2027 for authority to expend the one (1) mill according to Section 27-39-239(2)(b) Miss. Code Ann., as amended.

I. Lien date for property rolls January 1, 2026 date.

II. Method of maintaining mapping:

A. A contract was let with N/A in accordance with Department of Revenue's rules, regulations and guidelines which requires that all recorded deeds be mapped, and all necessary corrections and adjustments be made according to the Department of Revenue's manuals, guidelines and regulations. (Copy of contract attached.)

OR

B. A plan to maintain mapping in-house has been devised in accordance with the law and the Department of Revenue's rules, regulations and guidelines and the following named county employees have the necessary knowledge and expertise to perform the required maintenance. (Copy of plan attached.)

Randi Jerome, MAE; Lisa Coursey, MAE;
Shane Pickett, MAE; Steve Meador
Contract for soil map with TRI-STATE

III. Method of maintaining the real property appraisals:

A. A contract was let with N/A in accordance with the Department of Revenue's rules, regulations and guidelines which requires that all real property has been viewed and any change to real property has been made on the property record cards and new values calculated to reflect true value of the tax roll. (Copy of contract attached.)

OR

B. A plan to maintain the appraisal in-house has been devised in accordance with the law and the Department of Revenue's rules, regulations and guidelines and the following named county employees have the necessary knowledge and expertise to make the changes on the property record cards as they are found in the field and to calculate new values on the tax roll. (Copy of plan attached.)

Mitch Doom, MAE
Don Jorgenson, MAE, GA

C. Roll year 1998, or year set by Department of Revenue served as the benchmark year for a four-year update cycle of the real property in each county according to Section 27-35-113 Miss Code Ann. and Department of Revenue Rule 6. The above named county last updated the real property during Roll Year 2026, and under the requirements of Section 27-35-113 Miss Code Ann. and Department of Revenue Rule 6 will be required to update again on or before Roll Year 2030.

IV. Maintenance of business personal property:

A. A contract was let with N/A in accordance with the Department of Revenue's rules, regulations and guidelines for the maintenance of all the appraisals of business personal property.(Copy of contract attached.)

OR

B. A plan to maintain the appraisal in-house has been devised in accordance with the law and the Department of Revenue's rules, regulations, and guidelines. The following named county employees have the knowledge and expertise to keep the personal property roll up-to-date. (Copy of plan attached.)

Nicole Flanagan, MAE; Lesly Bishop, AEI;
Christina Hewitt, MAE; Kim Kennedy,MAE

V. Certified appraiser according to Section 27-3-52 Miss. Code Ann.

A. "Counties having not more than five thousand (5,000) applicants for homestead exemption shall have at least one (1) certified appraiser."

B. "Counties having more than five thousand (5,000) applicants for homestead exemption shall have at least two (2) certified appraisers."

Give the number of homestead applicants for this year. 30,010

A. (1) Certified Appraiser required ______________

B. (2) Certified Appraisers required Yes

Norman Cannady, MAE, RA, GA

Don Jorgenson, MAE, GA

STATE OF MISSISSIPPI

COUNTY OF MADISON

Gerald Steen, being first duly sworn deposes, and says, that he/she is the President of the Madison County Board of Supervisors and that the Board of Supervisors of Madison County shall adopt the property values reflected by the appraisal completed as of the lien date in conformity with Section 27-35-50(2)(5) Miss. Code Ann.

______________________	______________________
Assessor	**President of Board**

Sworn and subscribed before me this ______ day of __________________, 20________ .

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(SEAL)

STATE OF MISSISSIPPI

COUNTY OF MADISON

I, Ronny Lott, Chancery Clerk in and for said county and state aforesaid, hereby certify that the within and foregoing has been recorded in Book _____________ , Page __________ of the Supervisor's Minute Records on file in the office of said Clerk.

Given under my hand and official seal of office this the _______ day of ___________________, 20_________ .

____

Chancery Clerk

(SEAL)

SUMMARY OF PROPOSED APPRAISAL ACTIVITY

2026 - 2026

MADISON COUNTY

REAL PROPERTY APPRAISAL:

A. <u>RESIDENTIAL PROPERTY</u>
   Over 500 new houses are expected to be completed this year. These properties will be inspected, measured, data entered and edited. Land sales in existing subdivisions with new houses will be analyzed as new houses are completed and potential value changes for land in those areas will be compared to the sales ratio studies of the county. Sales ratio studies using closing statements from Homestead Exemption, mail questionnaires, and individual contacts will be used to determine market trends.
B. <u>NEW COMMERCIAL PROPERTIES</u>
   Approximately 50 commercial and industrial properties are expected to be completed this year. These properties will be inspected, measured, data entered and edited. Bids, bonds, exemption data and permits will be compared to values estimated by the MS Department of Revenue manuals and edited to make sure all adjustments and improvements are valued. Appraise and inspect all tax exemption requests including industrial exemptions, agricultural-forestry exemptions, builder's affidavits, and builder's exemptions.
C. Approximately 25% of residential, commercial, industrial, or vacant land will be revisited with necessary changes made that will reflect market value and the MS Department of Revenue Rule 6 guidelines.
D. <u>SALES DATABASE</u>
   A sales database will be maintained and plotted for small and large land tract properties. A residential and commercial ratio study will be analyzed based on sale questionnaires and other sale information obtained from the local market.
E. <u>PERSONAL PROPERTY</u>
   Approximately 500 new businesses will be field inspected and audited (if field inspections or renditions indicate questions of value). 5200 renditions will be sent to taxpayers and reviewed when returned to the Tax Assessor's office with audits and inspections performed on questionable renditions. Approximately 875 existing businesses will be revisited, inspected, data revised and edited in accordance with Rule 8. Phone audits will be performed on taxpayers not rendering. Asset listings will be requested and obtained in advance of physical inspections of new businesses. Correspondence with city and county regarding privilege licenses to be compared with canvas audits performed in the field. Process Freeport Warehouse annual reports and licenses for new Freeport warehouses. Inspect tax exempt applications and prepare Tax Assessor's position statement.

   Revisiting of existing businesses is based on geographic area to allow appraisers to work complete streets, shopping centers and buildings to look for businesses that are not on the tax roll. The county is divided into 4 geographic areas.

F. MAPPING

The mapping department accesses deeds within 24 hours of filing with the Chancery Clerk. The mapping department also manages special taxing districts within the County. 16th Section leases will be reviewed, and the mapping department will work all problem deeds and meet with taxpayers concerning mapping problems.

G. HOMESTEAD EXEMPTION

The homestead department estimates approximately 3000 exemptions will be filed this year. After the deadline to apply for homestead closes on April 1, the applications will be edited. Rental lists, death certificates, deeds, and various other data will be researched to remove homestead from properties that do not qualify and should be changed to Class II. 30,013 homestead accounts will be maintained and edited from the previous year. In addition, this department is responsible for tax estimates, taxpayer inquiries, and receipt of requests for review. This is the office that is responsible for first contact by phone or walk-ins.

2026 - 2027 Employee Assignments with Duties

General:

Tax Assessor: Norman A. Cannady, Jr., MAE, RA, GA

Performs statutory and constitutional requirements for the office.

Chief Deputy: Nicole Mann Flanagan, MAE, Certified Appraiser

1. Director of Canton office – Nicole Mann Flanagan
2. Manages tax exempt industries/businesses
3. Receives, assigns, and corresponds RFR
4. Serves as backup for homestead exemption and taxpayer information needs
5. Administrative duties for Tax Assessor
6. Prepares Appraisal Activity report for DOR
7. Corresponds with other County and State Departments

Administrative Coordinator: Joanna Triplett

1. Administrative duties for Tax Assessor
2. Time clock administrator for TA employees
3. Manages employee time sheets and personnel files
4. Approves invoices
5. Manages purchasing, education, and budget
6. Manages office activity, scheduling, payroll, education, budget

Chief of Compliance & Operations: Randi Young-Jerome, MAE, Certified Appraiser

1. Supervises the mapping department and staff.
    a. Lisa Coursey, MAE, Certified Appraiser
        i. Updates the system with new deed information
        ii. Updates tax maps.
    b. Steve Meador
        i. Updates the system with new deed information.
        ii. Updates tax maps.
    c. Shane Pickett, MAE, Certified Appraiser
        i. Updates the system with new deed information.
        ii. Updates tax maps.
2. Manages all computer assisted data including editing reports, programming special projects, and keeping computer software updated and operating.
3. Prepares recapitulation data, edits homestead exemption roll, edits land roll, and edits special property tax rolls.

Real Property Chief Appraiser: Norman A. Cannady, Jr.
Directs the real property appraisal department and appraisers.

a. Jeff Hodgins, AEII, Certified Appraiser, RA
b. Don Jorgenson, MAE, Certified Appraiser, MAI, GA
c. David Smith, MAE, Certified Appraiser, LA
d. Mitch Doom, MAE, Certified Appraiser
e. Joshua Jordan, MAE, Certified Appraiser
f. Daniel David Smith, Certified Appraiser
g. Courtney Sones (Residential Permit Clerk), AEII Certified Appraiser

Personal Property Director: Nicole Mann Flanagan, MAE, Certified Appraiser

1. Directs the personal property appraisal department and appraisers
    a. Lesly Bishop, AEI, Certified Appraiser
    b. Jan Bryant, Certified Appraiser
    c. Christina Hewitt, MAE, Certified Appraiser
    d. Kim Kennedy, MAE, Certified Appraiser
    e. Tori McDaniel, AEII, Certified Appraiser

Homestead Directors: Emily Anderson, MAE, Certified Appraiser
Lesly Bishop, AEI, Certified Appraiser

1. Emily Anderson –Director of Canton office
2. Lesly Bishop – Director of Madison office
3. Take all homestead applications
4. Edit homestead accounts
5. Communicates with Department of Revenue regarding Homestead
6. Directs the homestead exemption department and deputies
    a. Sommer Jackson, MAE, Certified Appraiser
    b. Kathleen Ketchum
    c. Faith Johnson
    d. Amy Root, AEII, Certified Appraiser
    e. Abbey Bowen, Certified Appraiser
    f. Leigh Lamkin, Certified Appraiser