

## SUMMARY OF PROPOSED APPRAISAL ACTIVITY

2014-2015

MADISON COUNTY

### REAL PROPERTY APPRAISAL:

#### A. RESIDENTIAL PROPERTY

Over 750 new houses were 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.

#### NEW COMMERCIAL PROPERTIES

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 Dept of Revenue manuals and edited to make sure all adjustments and improvements are valued. Appraise and inspect all tax exemption requests including industrial exemptions, agri-forestry exemptions, builder's affidavits and builders exemptions.

- B. Approximately 30% of residential, commercial, industrial or vacant land will be revisited with necessary changes made that will reflect market value and the MS Dept of Revenue Rule 6 guidelines.

#### C. SALES DATA BASE

A sales data base will be maintained and plotted for small and large land tract properties. A residential and commercial ration study will be analyzed based on sale questionnaires and other sale info obtained from the local market.

#### D. PERSONAL PROPERTY

Approximately 345 new businesses will be field inspected and audited (if field inspections or rendition indicate questions of value). 4,300 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 738 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 has changed this year to geographic areas instead of beginning business dates. The purpose is to allow appraisers to work complete streets, shopping centers and buildings to look for businesses that are not on the tax roll. The county will be divided into 4 geographic areas and this was discussed with the Ms Dept of Revenue auditor Nicole Mann.

E. MAPPING

The mapping department is current within 24 hours of filing deeds. The mapping department also manages the Highland Colony Special Taxing District, the Madison Main Street Special Taxing District. 16<sup>th</sup> Section leases will be reviewed and the mapping department will work all problem deeds and meet with taxpayers concerning mapping problems.

F. HOMESTEAD EXEMPTION

The Homestead department estimates approximately 3,213 exemptions will be filed this year. After homestead closes on April 1, the applications will be edited. Rental list, death certificates and deeds will be researched to remove the homestead from properties that do not qualify and should be changed to Class II. 25,047 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.

## EMPLOYEE ASSIGNMENTS WITH DUTIES

### GENERAL:

TAX ASSESSOR: Gerald R. Barber  
MAE, ASLA, CGA327, CRA447  
Performs statutory and constitutional requirements for office

CHIEF DEPUTY: Kent Hawkins  
MAE, CMS, ASLA  
1. Director of Canton Office  
2. Manages tax exempt industries/businesses  
3. Receives, assigns and corresponds RFR  
4. Oversees purchasing  
5. Manages employee time sheets and personnel records  
6. Serves as back-up for Homestead Exemption and taxpayer information research

ADMIN. ASST: Sue Anglin  
Evaluator I & II, Certified Appraiser  
1. Administrative duties for Tax Assessor  
2. Prepares Appraisal Activity report for DOR  
3. Back-up Homestead Exemption Jan 1 – April 1

FRAUD INVEST: Brad Harbor  
Evaluator I, Certified Appraiser  
1. Verifies residency  
2. Reports findings to Homestead Director for changes

MIS DIRECTOR: Kay Jerome  
Certified Appraiser, Evaluator I & II, MAE  
Computer Programmer MSU  
1. Manages all computer assisted data including editing reports, programming special projects and keeping the computer software current and operating, prepares recap and edits Homestead Exemption roll, Land Roll, and special property tax rolls

---

REAL PROPERTY

CHIEF APPRAISER:

Norman Cannady

CRA, Evaluator I & II, MAE, GA, RA

1. Oversees entire real property appraisal department
  - A. Clay Stewart, MAE, Evaluator I & II, RA
  - B. John Anderson, Certified Appraiser, RA
  - C. CJ Garavelli, Evaluator I & II, GA, Certified appraiser
  - D. Vent Mixon, Certified Appraiser, Evaluator I, Autocad
  - E. Evelyn Mixon, Certified Appraiser, Evaluator I, Autocad
  - F. Jeff Peterson, MAE, Evaluator I & II, RA, Commercial Appraiser

PERSONAL PROPERTY

DIRECTOR:

Dianne Odom

Evaluator I & II, MAE, Certified Appraiser

1. Oversees all areas of Personal Property
  - A. John Fox, Evaluator I & II, MAE, Certified Appraiser
  - B. Ira thorn, Evaluator I & II, MAE, Certified Appraiser

MAPPING:

Irby Ford

Evaluator I & II, Certified Appraiser, CMS

- A. Alice Simpson  
Certified Appraiser, Evaluator I & II, MAE

HOMESTEAD

EXEMPTION:

Emily Anderson

Certified Appraiser, Evaluator I & II, MAE

- A. Angelina Brown
- B. Tina Blount, Certified Appraiser
- C. Lesly Barthel, Certified Appraiser
- D. Kathleen Ketchum
- E. Jan Bryant
1. Take all Homestead applications, Edit H/E accounts, Public Information Clerks

## APPLICATION FOR CERTIFICATION

Of MADISON COUNTY for the fiscal year of 2014-2015 for authority to expend the one (1) mill according to Section 27-39-329(b), Mississippi Code of 1972 as amended.

I. Lien date of property roll January 1, 2014 date.

II. Method of maintaining mapping:

A. A contract was let with N/A in accordance with The Mississippi 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 Mississippi 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 Mississippi 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)

Irby Ford, CMS, MAE

Contract for soil map with TRI-STATE

III. Method of maintaining the real property appraisals:

A. Contract with an approved appraisal firm to maintain the appraisals.

A contract was let with N/A in accordance with the Mississippi Department of Revenue rules, regulations and guidelines which requires the all property has been reviewed and any change to real property has been made on the property 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 Mississippi 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.

Norman Cannady, MAE, GA

Jeff Peterson, MAE, GA

C. Roll year 1998, or year set by MDOR as the benchmark year for a four-year update cycle of the real property in each county according to Miss Code Ann. 27-35-113 and MDOR Rule 6. The above named county last updated the real property during roll year 2014, and under the

requirements of Miss Code Ann. 27-35-113 and MDOR Rule 6 will be required to update again on or before roll year 2018.

IV. Maintenance of Business Personal Property:

A. A contract was let with N/A in accordance with the Mississippi 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 Mississippi 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.

Diane Odom, MAE

Ira Thorn, MAE

John Fox, MAE

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

A. "Counties having not more than five thousand (5000) applicants for Homestead Exemption shall have at least (1) certified appraiser."

B. "Counties having more than five (5000) applicants for Homestead Exemption shall have at least two (2) certified appraisers."

Give the number of homestead applicants for this year 25047

A. (1) Certified Appraiser required \_\_\_\_\_

B. (2) Certified Appraiser required \_\_\_\_\_yes\_\_\_\_\_

Gerald Barber, MAE, GA, IAAO, ASLA, GRA

Norman Cannady, MAE, GA

Jeff Peterson, MAE, GA

COUNTY OF Madison

\_\_\_\_\_, being first duly sworn deposed, and says, that he is the President of the Madison County Board of Supervisors and 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 Mississippi Code Ann. 27-35-50(2)(5).



Assessor

\_\_\_\_\_  
President of Board

Sworn and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_

(SEAL)

**STATE OF MISSISSIPPI**

COUNTY OF Madison

I, \_\_\_\_\_, 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)