

**REQUEST FOR REFUNDS  
FOR OVERPAYMENT  
TAX YEAR 2013**

**OWNERS: S & B CATTLE CO. INC.  
L & J CATTLE CO. INC.  
T & T CATTLE CO. INC.  
J & G CATTLE CO. INC.**

**TO BOARD  
01/20/15**

**EXHIBIT "E"**



**GERALD R. BARBER**  
TAX ASSESSOR  
MADISON COUNTY

P.O. BOX 292  
CANTON, MS 39046  
KENT HAWKINS, C.M.S., MAE  
CHIEF-DEPUTY

CANTON: (601) 859-1921  
FAX (601) 859-2899  
RIDGELAND: (601) 856-1796  
FAX: (601) 856-1855  
IN STATE: 1-800-428-0584 Ext 1921  
WWW.MADISON-CO.COM

January 9, 2015

To: Madison County Board of Supervisors

From: James "Irby" Ford, CMS, MAE  
Chief Mapper/Deputy Tax Assessor

Subject: Request for Refunds for overpayment of 2013 Taxes  
for 7 separate Parcels. (See page 2 of 2 for a list  
of the Parcel #'s along with the Owners name, mailing  
address, amount of acreage assessed to each parcel,  
and the total amount of Refund due each parcel.

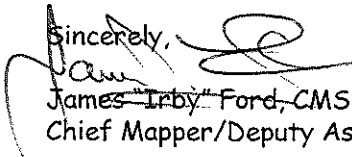
Gentlemen,

Because of a Classification error on the Land Use, as per Section 27-35-50 Ms. Code, for the acreage assessed on these 7 parcels (see page 2 of 2) for the 2013 tax year, the Tax Assessor feels that these individuals are due a Refund for overpayment of their 2013 taxes.

Tri-State Consultants, Inc. was contracted by the Madison County Tax Assessor in 2010 to audit/re-check every parcel in Madison County that had Land Use value applied and to update these parcels in our system. The only aerial photos that were available at the time of this contract were flown in 2008 and when viewing the 2008 aerial photos, all of the parcels/acreage listed on the attached sheet appeared to be Agricultural Crop land and was assessed/classed as such beginning with the 2012 tax roll. Therefore all of these Refunds for overpayment of 2013 taxes are due to each individual parcel/acreage being assessed/classed as Cultivable land, which is under the Agricultural Crop use code (Incorrectly) and should have been assessed/classed as Uncultivable land, which is under the Forestry use code. All of these parcels/acreage were planted in pine trees from 2006-2008.

Our office has confirmed that a Classification error did occur on these parcels for the 2013 tax year and I have calculated the total amount of overpayment of taxes for the 2013 year for each parcel. On behalf of the property owners the Tax Assessor respectfully request the Board of Supervisors approve all of these Refunds as shown on page 2 of 2, listed by; Parcel #, Owners name, mailing address, total acreage assessed on each parcel, and the total amount of Refund due for each parcel. Should you need any additional information concerning this please let me know.

Sincerely,

  
James "Irby" Ford, CMS, MAE  
Chief Mapper/Deputy Assessor

CC: Mr. Ronnie Lott, Madison County Chancery Clerk



**GERALD R. BARBER**

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Gentlemen,

Listed below are the 7 Parcels along with the Owners name, mailing address, total acreage assessed on each parcel and the total amount of Refund needed for each parcel for overpayment of the 2013 taxes.

<u>Parcel #</u>	<u>Owners Name</u>	<u>Mailing Address</u>	<u>Total Acreage</u>	<u>2013 Refund</u>
104E-15-001	S & B Cattle Co. Inc	397 Country Club Road, Canton, Ms. 39046	(150acres)	\$503.41 Refund
104E-21-001/01	S & B Cattle Co. Inc	397 County Club Road, Canton, Ms. 39046	(120acres)	\$353.32 Refund
104E-22-008	S & B Cattle Co. Inc	397 Country Club Road, Canton, Ms. 39046	(38acres)	\$157.47 Refund
104E-21-001/02	L & J Cattle Co. Inc	P O Box 1634, Canton, Ms. 39046	(40acres)	\$154.43 Refund
103F-24-007	T & T Cattle Co. Inc	840 Brooks Street, Canton, Ms. 39046	(202acres)	\$193.00 Refund
103G-25-004/01	T & T Cattle Co. Inc	840 Brooks Street, Canton, Ms. 39046	(65acres)	\$84.06 Refund
103G-25-004	J & G Cattle Co. Inc	120 Madison Street, Canton, Ms. 39046	(267acres)	\$265.71 Refund

Note: The overall total amount of overpayment or Refund needed for the 2013 Taxes comes to: **\$1,711.40** and the overall total amount of acreage involved is: (882acres).

## Irby Ford

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**From:** Gerald Barber  
**Sent:** Friday, January 09, 2015 8:25 AM  
**To:** Irby Ford  
**Subject:** Re: Dry Creek Road property question?

Yes do a refund due to error

Sent from my iPad

On Jan 8, 2015, at 1:58 PM, Irby Ford <[iford@madison-co.com](mailto:iford@madison-co.com)> wrote:

Gerald, see email below, I sent to you on Dec. 15, 2014; This is in reference to the 2013 tax refund calculations for Larry, Sam Palmer, Tommy, & Larry's sister's land that was being assessed/classed as Cultivable land or (Agricultural Crop use code) and should have been assessed/classed as Uncultivable land, which is under the (Forestry use code), that you had ask me to get for you on Dec. 11, 2014, via email, listed below mine.

Please let me know if you would like for me to prepare a letter to the Board requesting these 2013 refunds, or how you would like to handle this. You had mentioned in your email on 12/11, that you wanted to take the approach that it was an error and not a valuation issue.

Thank you,  
Irby

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**From:** Irby Ford  
**Sent:** Monday, December 15, 2014 1:40 PM  
**To:** Gerald Barber  
**Cc:** Sam Smith-Vaniz; Larry Smith-Vaniz  
**Subject:** RE: Dry Creek Road property question?

Gerald,

The overall total amount of overpayment for the 2013 taxes for 7 parcels is: \$1,711.40. Listed below are the individual parcel's/owners along with the individual amount of Refund needed for 2013 taxes. And in the Notes under this list I give a brief explanation of why these Refunds are needed.

Parcel #, acreage, owner, and amount of overpayment for the  
2013 taxes.

1. 104E-15-001 - (150acres) - S & B  
Cattle (Sam) - \$503.41 Refund needed.

**From:** Irby Ford  
**Sent:** Monday, December 15, 2014 1:40 PM  
**To:** Gerald Barber  
**Cc:** Sam Smith-Vaniz; Larry Smith-Vaniz  
**Subject:** RE: Dry Creek Road property question?

Gerald,

The overall total amount of overpayment for the 2013 taxes for 7 parcels is: \$1,711.40. Listed below are the individual parcel's/owners along with the individual amount of Refund needed for 2013 taxes. And in the Notes under this list I give a brief explanation of why these Refunds are needed.

Parcel #, acreage, owner, and amount of overpayment for the 2013 taxes.

1. 104E-15-001 - (150acres) - S & B Cattle (Sam) - \$503.41 Refund needed.
2. 104E-21-001/01 - (120acres) - S & B Cattle (Sam) - \$353.32 Refund needed.
3. 104E-22-008 - (38acres) - S & B Cattle (Sam) - \$157.47 Refund needed.
4. 104E-21-001/02 - (40acres) - L & J Cattle (Larry) - \$154.43 Refund needed.
5. 103F-24-007 - (202acres) - T & T Cattle (Tommy) - \$193.00 Refund needed.
6. 103G-25-004/01 - (65acres) - T & T Cattle (Tommy) - \$84.06 Refund needed.
7. 103G-25-004 - (267acres) - J & G Cattle (Larry's sister) - \$265.71 Refund needed.

Note: Tri-State Consultants, Inc. was contracted by the Madison County Tax Assessor in 2010 to audit/re-check every parcel in Madison County that had Land Use value applied and to update these parcels in our system. The only aerial photos that were available at the time of this contract were flown in 2008 and when viewing the 2008 aerial photos, all of the above listed parcels/acreage appeared to be Agricultural Crop land and was assessed/classed as such beginning with the 2012 tax roll. Therefore all of the above listed Refunds for overpayment of 2013 taxes are due to each individual parcel/acreage being assessed/classed as Cultivable land, which is under the Agricultural Crop use code (Incorrectly) and should have been assessed/classed as Uncultivable land, which is under the Forestry use code. All of these parcels/acreage were planted in pine trees from 2006-2008.

Note: # 7 on above list, Parcel # 103G-25-004: The total taxes for 2013 for this parcel was \$1,913.38 which is for (267acres) and Imp's (Single Residence, Barn, & Utility shed). The Refund amount figured for this parcel is for the acreage only, the Improvements were assessed correctly for 2013. All of the other parcels were assessed with land only for 2013.

Note: The overall total amount of overpayment or Refund needed for (2013 Taxes) comes to: \$1,711.40 and the overall total amount of acreage involved is: (882acres).

Gerald, I have all of my work sheets where I've made the calculations for the Refunds on each parcel and I will keep these in a file along with copies of the previous (2014 SB-82's), Request for Reviews, I had worked up and submitted to the BOS. I've checked these amounts or (2013-Refunds) for each parcel several times and I'm certain they are correct. Please let me know if you have any questions or comments in reference to these Refund amounts and if would also like for me to work up a letter to the BOS, requesting these 2013 Refunds, or how you would like to handle this.

Thanks,  
Irby