

APPLICATION FOR CERTIFICATION

of Madison County for the fiscal year of 2014-2015 for authority to expend the one (1) mill according to Miss. Code Ann. Section 27-39-329(2)(b), as amended.

I. Lien date for property rolls January 1, 2015 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.)

Alice Westbrook, MAE
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.

Norman Cannady, MAE, GA
Jeff Peterson, 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 Miss Code Ann. 27-35-113 and Department of Revenue 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 Department of Revenue 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 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.

Diane Odom, MAE

John Fox, MAE, Ira Thorn, MAE

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

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. 25,481

A. (1) Certified Appraiser required _____

B. (2) Certified Appraisers required 2 Yes

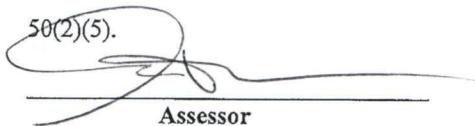
Norman Cannady, MAE, GA Jeff Peterson, MAE, GA

C.J Garavelli, MAE, GA _____

STATE OF MISSISSIPPI

COUNTY OF Madison

_____, 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 Miss. Code Ann. 27-35-50(2)(5).



Assessor

President of Board

Sworn and subscribed before me this _____ day of _____, 20____.

Notary

(SEAL)

STATE OF MISSISSIPPI

COUNTY OF Madison

I, Ronnie 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)

Employee Assignments with Duties

General:

Tax Assessor: Gerald R. Barber (thru 12/2015) MAE, ASLA, CGA327

Norman Cannady (January 1, 2016) MAE, GA

Performs statutory and constitutional requirements for office

Chief Deputies: Diane Odom, MAE

John Fox, MAE

1. Director of Madison office- Diane Odom
Director of Canton office- John Fox
2. Manages tax exempt Industries/businesses
3. Receives, assigns and corresponds RFR
4. Manages employee time sheets and personnel records
5. Serves as back-up for Homestead Exemption and taxpayer information research

Administrative Assistant: Leslie LaCour, Evaluator I, Certified Appraiser

1. Administrative duties for Tax Assessor
2. Prepares Appraisal Activity report of DOR
3. Fraud investigation administration

Fraud Investigator: Brad Harbour, Evaluator I, Certified Appraiser

1. Verifies residency
2. Reports findings to Homestead Director for changes
3. Investigates tax fraud

MIS Director: Randi Jerome, Evaluator I, Certified Appraiser

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 (thru 12/15) MAE, GA

C J Garavelli, MAE, GA (January 2016)

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

Personal Property Director: Diane Odom, MAE, Certified Appraiser

1. Oversees all areas of Personal Property
 - A. John Fox, MAE, Certified Appraiser
 - B. Ira Thorn, MAE, Certified Appraiser

Chief Mapper: Alice Simpson, MAE

1. Responsible for all deeds, leases, will and mapping changes to tax roll
2. P.I.D. and T.I.F. verification

Homestead Exemption: Emily Anderson , MAE, Certified Appraiser

1. Responsible for Homestead Exemption Department, takes all Homestead applications, Edits Homestead exemption accounts, Communication with DOR Homestead division, supervises homestead deputies
 - A. Angelina Brown
 - B. Tina Blount, Certified Appraiser
 - C. Lesly Barthel, Certified Appraiser
 - D. Kathleen Ketchum
 - E. Jan Bryant

Summary of Proposed Appraisal Activity

2015-2016

Madison County

Real Property Appraisal:

A. Residential Property

Over 700 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 for Homestead Exemption, mail questionnaires and individual contacts will be used to determine market trends.

New commercial properties

Approximately 60 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 builder's exemptions.

B. Approximately 25% 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 ratio study will be analyzed based on sale questionnaires and other sale info obtained from the local market.

D. Personal Property

Approximately 354 new businesses will be field inspected and audited (if filed inspections or renditions indicate questions of value) 4300 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 750 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.

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, 16th Section leases will be reviewed and the mapping department will work all problem deeds and meet with taxpayers concerning mapping problems. Lost Rabbit URD will be added this year.

F. Homestead Exemption

The Homestead department estimates approximately 3400 exemptions will be filed this year. After homestead closes on April 1, the applications will be edited. Rental lists, death certificates and deeds will be researched to remove the homestead from properties that do not qualify and should be changed to Class II. 26,000 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.