



GERALD R. BARBER
TAX ASSESSOR
MADISON COUNTY

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

CANTON: (601) 859-1935
FAX (601) 859-2899
RIDGELAND: (601) 856-1796
FAX: (601) 856-1855
JACKSON: (601) 353-3747

MEMORANDUM

TO: CYNTHIA PARKER
FROM: KENT HAWKINS
SUBJECT: MARGARET WOODS STEEN
PARCEL# 83E-22B-010/04.00
DATE: 1/17/2013
CC: GERALD R BARBER

TO RESPOND TO THE LETTER YOU RECEIVED FROM DARLENE AUSTIN CONCERNING INCREASED ASSESSMENT OF PARCEL 83E-22B-10/4 OWNED BY MRS MARGERET W STEEN;

THE REASON FOR THE INCREASE IS NOT A VALUE CHANGE BUT DUE TO HOMESTEAD EXEMPTION BEING REMOVED FROM THE PROPERTY DUE TO THE 9/23/2009 DEATH OF MRS STEEN. BECAUSE WE DID NOT KNOW OF HER DEATH UNTIL RECEIVING A REPORT FROM MDOR IN LATE 2012 HOMESTEAD EXEMPTION CREDIT WAS APPLIED FOR THE 2010, 2011, AND 2012 TAX YEARS..

PER MDOR HOMESTEAD GUIDELINES WE SUBMITTED A RFR #50471 TO BOS TO REMOVE THE HOMESTEAD ACCOUNT WITH OV65 CREDIT FOR THE 2010, 2011, AND 2012 TAX YEAR(S) AND TO RE-BILL FOR THE HE CREDIT RECEIVED AFTER HER DEATH .

THE PROPERTY VALUE (TRUE VALUE) FOR THE TAX YEARS 2010, 2011, AND 2012 IS \$12180.00, (10,000 FOR LAND, 2,180 FOR IMPROVEMENTS). WITH OV65 HOMESTEAD THE PROPERTY TAX BILL WAS 0.00 EACH YEAR. WITHOUT HOMESTEAD THE BILL FOR 2012 IS 164.75, THE 2010 AND 2011 WAS THE SAME. THE TOTAL BILL FOR THREE YEARS IS \$494.25.

DARLENE STATES IN HER LETTER THAT THE PROPERTY IS OVER VALUED. A QUICK REVIEW OF PROPERTY AROUND PARCEL 83E-22B-10/4 IS VALUED AT 10,000 PER ACRE PLUS IMPROVEMENTS. I CAN FIND NO OTHER PROTESTS OF VALUE IN THAT AREA. IF DARLENE HAS PROOF THAT THE PROPERTY

IS OVER VALUED, SHE NEEDS TO FILE A REQUEST FOR REVIEW ALONG WITH SUPPORTING DOCUMENTS OF VALUE. WE WILL THEN REVIEW THE VALUES IN THAT AREA.

UNTIL THEN THE TAX ASSESSER STANDS BY THE REQUEST WE SUBMITTED TO THE BOARD OF SUPERVISORS.

KENT HAWKINS

CHIEF DEPUTY