

Cynthia Parker

From: David Overby
Sent: Friday, January 04, 2013 3:34 PM
To: Mike Espy; Arthur Johnston (Johnston@madison-co.com); Cynthia Parker (CParker@madison-co.com)
Subject: RE: Joe Edwards Homestead Exemption Matter

Mike, can we just add this to the consent agenda for Monday night?

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From: Mike Espy [mailto:mike@mikespy.com]
Sent: Friday, January 04, 2013 3:16 PM
To: joeedwards@gmail.com
Cc: Gerald Steen; Arthur Johnston; David Overby
Subject: Fwd: Joe Edwards Homestead Exemption Matter

Mr Edwards- My recommendation to the MC Board of Supervisors is below. I basically find that the Tax Assessor should not have deleted your mother's HE in 2010. The Board has to take its own action re restoring her HE and reimbursing tax sale purchasers. I will let you know after Monday's meeting what they voted to do.

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Begin forwarded message:

From: Mike Espy <mike@mikespy.com>
Subject: Joe Edwards Homestead Exemption Matter
Date: January 4, 2013 3:08:11 PM CST
To: Arthur Johnston <Johnston@madison-co.com>, Gerald Steen

<Gerald@sprintmart.com>, Gerald Barber <GBarber@madison-co.com>, John Crosby <johnbellcrosby@comcast.net>, David Overby <david.overby@madison-co.com>, Paul Griffin <Paul.griffin@madison-co.com>, kmb921 <kmb921@bellsouth.net>, Ronny Lott <rlott@bellsouth.net>
Cc: Sharon Fleming <sfleming@mikespy.com>, Ron Robinson <Ronald.Robinson@osa.ms.gov>

In an earlier communication with Joe Edwards, I asked 4 questions, the answers to which would hopefully enable me to make a recommendation to MC regarding the status of Homestead Exemption for Marguerite Edwards. Mr Edwards, after some time, fully responded with answers with proof of ownership by Marguerite Edwards. My recommendation is as follows:

Ms Marguerite Edwards, as wife of J. R. Edwards Jr., is listed on a Warranty Deed, circa 1966, as having been conveyed certain property "as joint tenants with full right of survivorship and not as tenants in common". Therefore, when Mr. Edwards died, Ms Marguerite Edwards, as surviving widow, still qualified for the benefit of homestead exemption, even though she did not appear to update her Homestead Exemption application after his death, or if the application she made was defective, s. 27-33-31(1) states that the requirement to file a new application "shall not apply to a surviving spouse who is still eligible for homestead exemption".

Mr Edwards stated that his mother, Marguerite Edwards, was moved from the residence in Canton to Sunnybrook Home in 2004 and then later moved to Golden Living Home in Carthage on July 9, 2009 where she remains to this time. That being the case, Ms Marguerite Edwards would enjoy Homestead Exemption benefits in Madison County for a period of 10 years from the date of confinement, or until 2014 (s.27-33-19(j)). This fact of her admission to Sunnybrook Home in 2004 can be easily verified by the Madison County Tax Assessor's Office, upon investigation;

Mr. Edwards states that the home is not being rented. Even if it were, under the circumstances, I don't believe it would matter. s. 27-33-19(j) says that she should get HE notwithstanding absence of owner, not that the home has to be unoccupied. A relative might be living there, but it doesn't matter for purposes of HE, particularly because Marguerite Edwards still enjoys the benefits of her 10 year HE allowance.

The MC Tax Assessors Office should be commended for diligently attempting to collect information in its effort to determine HE eligibility under difficult circumstances. However, MS Code requires MC to take a "liberal approach" before terminating HE of elderly persons, particularly wives over the age of 60. In this case, also, we have evidence that the MC TA had "constructive knowledge" in 2009 that Marguerite Edwards was confined in a nursing home. HE was deleted in 2010.

s. 27-33-37 requires the Board of Supervisors "in light of public records, personal knowledge, information given by the assessor, and any other reliable source of information that may be available".... to "examine each application which has been delivered to the clerk by the Tax Assessor, and to pass upon its correctness and the eligibility of the property and of the person, under the law, as fully as may be done upon final approval".

Recommendation: Ms Marguerite Edwards' HE should not have been terminated in 2010. Her HE rights should be restored until 2014 and appropriate adjustments and reimbursements should be made re the tax sale purchaser.