

Homestead Notice of Adjustment

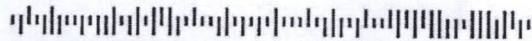
*Please object.*

*Kim*

DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI



Date: February 24, 2015  
Letter ID: L2092621952  
Period: December 31, 2014  
Account #: 1027-8683



CYNTHIA PARKER  
MADISON COUNTY BOARD OF SUPERVISORS  
PO BOX 404  
CANTON MS 39046-0404

HIGGINS JOSEPH C  
212 DEER RIDGE DR  
FLORA MS 390710000

Reimbursement Year: 2014  
Parcel#: 052E-21 -007/00.00  
School District: Madison County Schools

This is notice that the Department is making an adjustment to the Countys Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

05. Applicant is not a natural person. §27-33-13 ← *Joseph Deceased - 9/29/13-*

If the applicant has any questions about the income tax debt, they may review their account information online through the Taxpayer Access Point at [www.dor.ms.gov](http://www.dor.ms.gov). If the applicant has any questions about residency status or does not have internet access, they may call (601) 923-7700 for assistance.

Please complete the enclosed Notice Certification and forward to the appropriate offices as directed.

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the Clerk of the MADISON County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,  
Tax Administrator

Enclosure: Notice Certification

*DB 1979-427-WROS  
to Christina  
New Application FOR  
2015*



# Mississippi Homestead Application

Year **2015** County # **45** 76185

1. Name of Taxpayer Last, F, MI <b>HIGGINS CHRISTINA ELIZABETH</b>	SSN	Municipality Code <b>0 0 0</b>
2. Name of Spouse Last, F, MI	SSN	School District Code <b>0</b>
3. Physical Address (Taxpayer)	City <b>FLORA</b>	State <b>MS</b> Zip <b>39071</b>

4. <b>1</b> Exemption 1 - Regular 2 - Over 65 DCB _____ 3 - S/RR Act Disabled 4 - Dis. Plan 5 - DAV 6 - Combination Reg & Add	5. <b>2</b> Marital Status 1 - Married 2 - Widowed 3 - Separated 4 - Divorced 5 - Single If Separated check the following: File joint income tax return Yes <input type="checkbox"/> No <input type="checkbox"/> Custody of minor child Yes <input type="checkbox"/> No <input type="checkbox"/> Occupy marital home Yes <input type="checkbox"/> No <input type="checkbox"/>	6. <b>1</b> Title 1 - Fee 2 - Occ Joint 3 - Non Occ Joint 4 - Life Est. 5 - Undiv Est 6 - Lease Expires: _____ 7 - Trust	7. <b>1</b> Additional Use 1 - None 2 - Rental # Rooms _____ or # Apts _____ 3 - Business Type _____ Full-time business of owner? Yes <input type="checkbox"/> No <input type="checkbox"/>
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9. Parcel Number (list dwelling first)	Number of Parcels Listed Below:	# of Acres	In City	Join Home	In 5 Miles	Book # / Page#	DATE ACQUIRED
1. 052E-21 -007/00.00	<b>1</b>	3.00	NO			1979/427	10/21/2005
2.							
3.							
4.							
5.							

10. Location, name, and relationship to applicant of joint owner(s) other than spouse. If undivided estate, list heirs.

Same Residence	Different Residence, Same Property	Non-occupying Joint Owner
1.		
2.		
3.		

11. Property was acquired by:

A. Inheritance (check one): without will  with will \_\_\_\_\_  
 From (name): **JOSEPH COPE HIGGINS WROS**  
 who was my (relationship): **HUSBAND** Date of Death **09/29/2013**  
 whose title was acquired by: Deed  Gift \_\_\_\_\_ Other \_\_\_\_\_  
 Year: **2005** Book No. / Page No.: **1979/427**

B. Check one if Applicable: Deed \_\_\_\_\_ Gift \_\_\_\_\_ Other \_\_\_\_\_  
 From (name): \_\_\_\_\_  
 Date filed with Chancery Clerk: \_\_\_\_\_  
 If purchased, Section 27-33-21(f) and 27-33-31(f) require:  
 Full Price \$ \_\_\_\_\_ Down Payment \$ \_\_\_\_\_

12. In accordance with Section 27-33-63(2), the applicant or applicant's spouse, as occupant(s) of this property

A. claims to be bona fide, legal resident(s) of Mississippi and this is the primary home. Yes  No

B. has/have complied with the income tax laws of this state. Yes  No

C. has/have complied with the road and bridge privilege tax laws of this state. Yes  No

Must furnish all tag numbers of privately owned vehicles in your possession. How many vehicles possessed? **03**

LIST TAG NUMBERS: \_\_\_\_\_

**IMPORTANT: Penalties are imposed upon violation of the Homestead Exemption Laws**

Sections 27-33-31, 27-33-57 and 27-33-59 impose penalties on persons who violate the Homestead Exemption Laws of 1946. False statements, misrepresentation, concealment of material facts, fraudulent claims for exemption, the assistance of any of these acts, failure to notify the tax assessor of any changes to the homestead property are considered to be such violations. The penalties imposed include the additional assessment of double the amount of taxes lost due to a fraudulent claim, a misdemeanor charge, a charge of perjury, a felony charge, a fine of up to \$5,000, imprisonment of up to 2 years or a combination thereof.

**Disclosure Statement and Privacy Act Notice**  
 Social Security numbers are required to verify eligibility for the exemption under the Homestead Exemption Law. The Department of Revenue is authorized to collect the information pursuant to 42 U.S.C. § 405(c)(2)(C)(i). Any applicant who refuses to provide the required information will be denied the exemption.

FOR OFFICE USE ONLY

ELIGIBILITY: FULL  NONE \_\_\_\_\_ PART \_\_\_\_\_ 100.00

Application is a : first time \_\_\_\_\_ renewal (no change) \_\_\_\_\_ replacement w/change

The applicant herein has, IN PERSON, attested to and signed this application before me, the \_\_\_\_\_ day of \_\_\_\_\_, 2015

*[Signature]*  
 (must be signed by tax assessor, deputy or notary)

I do attest and affirm to the best of my knowledge and belief, under penalty of perjury, that the statements made and the answers given are true and correct as of January 1 of the year stated above.

*Christina Elizabeth Higgins*  
 (usual signature of applicant)

By: \_\_\_\_\_  
 Attorney - Agent - Guardian  
 If signed by anyone other than self or spouse, attach copy of authority. Section 27-33-31(o)

44794 Reple widowed 9-29-2015

DEPARTMENT OF REVENUE

76185

486247

BOOK 1979 PAGE 0427

QUITCLAIM DEED

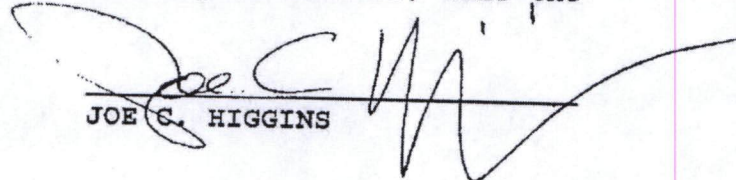


For and in consideration of the sum of Ten Dollars (\$10.00) cash in hand paid and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the undersigned JOE C. HIGGINS, A MARRIED MAN, GRANTOR, does hereby sell, convey and quitclaim unto JOE COPE HIGGINS AND CHRISTINA ELIZABETH HIGGINS, HUSBAND AND WIFE, AS JOINT TENANTS WITH RIGHTS ~~OF SURVIVORSHIP AND NOT AS TENANTS IN COMMON~~, GRANTEE, the following described real property located and situated in Madison County, Mississippi and being more particularly described as follows:

See Exhibit "A" attached hereto and made a part hereof

together with all improvements situated thereon and all appurtenances thereunto belonging.

Witness the signature of the undersigned Grantor, this the 21<sup>st</sup> day of OCTOBER, 2005.

  
JOE C. HIGGINS

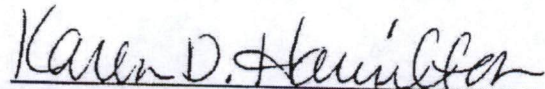
STATE OF MISSISSIPPI  
COUNTY OF HINDS

Personally appeared before me, the undersigned authority in and for the jurisdiction aforesaid within my jurisdiction, the within named JOE C. HIGGINS, who severally acknowledged that he signed and delivered the foregoing instrument of writing on the day and year therein mentioned.

Given under my hand and official seal, this the 21<sup>st</sup> day of OCTOBER, 2005.

My Commission Expires



  
Notary Public