

TENTATIVE UPCOMING EDUCATIONAL EVENTS

Certified Appraiser School

March 3-7, 2014 (Week 1)
March 17-21, 2014 (Week 2)
Starkville, MS

IAAO Workshop 151 (USPAP)

March 10-12, 2014
Pearl, MS
Hilton Garden Inn

7 Hr. CE Workshop

Instructor Melissa Bond
March 10, 2014
Pearl, MS
Hilton Garden Inn

For more information call Jason Camp at 662-325-3141

IAAO Course 500

Assessment of Personal Property
March 17-21, 2014
Starkville, MS

IAAO Course 101

Fundamentals of Real Property Appraisal
May 19-23, 2014
Jackson, MS
Cabot Lodge Millsaps

Recertification 2014

April 8—Bay St. Louis
April 10—Hattiesburg
April 15—Meridian
April 17—Raymond
April 22—Batesville
April 23—Verona
April 24—via Interactive Video
(Starkville, Stoneville, Raymond)



MS CHAPTER OF
INTERNATIONAL
ASSOCIATION OF
ASSESSING OFFICERS
P.O. BOX 462
GULFPORT, MS 39502

2013 MACA Fall Conference/IAAO Workshop



Across County Lines

December 2013

HAPPY HOLIDAYS FROM THE
OFFICERS OF THE MS CHAPTER IAAO

MS Chapter of International
Association of
Assessing Officers
2013-2015 Officers

Charles Williams.....President
Jimmie Ladner.....Vice President
Ramona Blackledge.....Treasurer
Paula Ladner.....Secretary
Tal Flurry.....Exec. Director
Delbert Dearman.....Exec. Pos. 1
Jimmy Donald.....Exec. Pos. 2
Bruce Templeton.....Exec. Pos. 3
Jason Camp.....Exec. Pos. 4

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Congratulations to Mrs. Myra Davis, Tax Assessor/Collector of Scott County, who is now the new MACA President.

Mrs. Myra started her journey in September of 1979 as the typist for the Tax Collector's office. In 1980 she was hired on as a full-time deputy clerk. She ran and was elected for the office of Tax Assessor/Collector in 1997. She says the trip to becoming the Tax Assessor was not an easy ride but the staff and tax payers of Scott County made it seem worth it. When she thought it couldn't get any better she was passed the gavel to be the first black female President of the Mississippi Assessors and Collectors Association. She says it is an honor to serve as the new President with dignity and praise. It is her desire and in her heart to uphold the position as President in a professional manner. Mrs. Myra believes in her heart that, "I can do all things through Christ who strengthens me" and "If we seek God we will automatically please man."



2013-2015 Mississippi Chapter of IAAO Officers and Committees

Executive Committee:

Charles Williams,	President
Jimmie Ladner,	Vice President
Ramona Blackledge,	Treasurer
Paula Ladner,	Secretary
Tal Flurry,	Executive Director
Delbert Dearman,	Exec. Position #1
Jimmy Donald,	Executive Position #2
Bruce Templeton,	Exec. Position #3
Jason Camp, Exec.	Position #4

Nominating Committee:

Gerald Barber,	Immediate Past President
	Chairman
Charles Williams,	President
Nick Elmore,	IAAO State Representative
Paula Ladner,	Representative at Large

Public Relations Committee:

	Chairman
Jason Camp,	CGT Representative
Mitzi Presley,	Northern Dist. Rep.
	Central Dist. Rep.
Jack Smith,	Southern Dist. Rep.

Ex Officio Members of all Committees:

Charles Williams,	President
Tal Flurry,	Executive Director
Nick Elmore,	IAAO State Rep.

Educational Committees:

Gary Beech,	Chairman
Jason Camp,	CGT Rep.
Jimmy Donald,	DOR Rep.
Delbert Dearman,	Tax Coll. Rep.
Van McWhirter,	Northern Dist. Rep.
Diane Duvaul,	Central Dist. Rep.
Jeff Mullins,	Southern Dist. Rep.

Audit Committee:

Leroy Ware,	Chairman
Ramona Blackledge,	Treasurer, Ex Officio
Kempe Hodges,	Northern Dist. Rep.
Norman Cannady,	Central Dist. Rep.
Gary Beech,	Southern Dist. Rep.

Awards Committee

Charles Williams,	President
Jimmie Ladner,	Vice President
Ramona Blackledge,	Treasurer
Paula Ladner,	Secretary
Tal Flurry,	Exec. Director
Delbert Dearman,	Exec. Position #1
Jimmy Donald,	Exec. Position #2
Bruce Templeton,	Exec. Position #3
Jason Camp,	Exec. Position #4



Jim Duckworth
Tax Assessor
Pike County

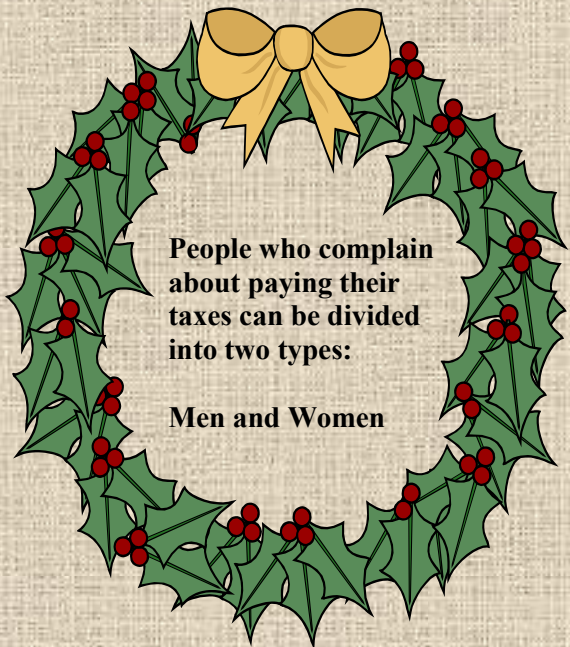
Congratulations to our newest recipients of the CMS designation.



Vince Carlisle
Tax Assessor/Collector
George County



Alicia Cothen and Robert Jackson
Deputy Assessors
Harrison County



People who complain about paying their taxes can be divided into two types:

Men and Women



HUGE TAX BREAKS FOR FEDERALLY SUBSIDIZED HOUSING DEVELOPERS ARE UNFAIR!

By Leslie Scott

MAS General Counsel

For the last eight years, local governments have struggled under the burden of an unfair and expensive law that allows some of the most valuable properties in our counties to escape payment of local property taxes. The continuing situation has serious ramifications for county and city budgets, on school district funding and on the property tax burdens of other hard working local taxpayers.

The present situation is caused by developers of multi-family and, in some cases, single family housing that is rented to people at a rate based on the median income of the area and the tenant's income. Providing such housing is well and good and we all know it is needed in many parts of this state. However, the owners of these developments refuse to pay property taxes on the true value of these multi-million dollar developments just like every other multi-family or single family property owner does.

In 2005, the Mississippi Legislature passed a law giving the owners of these developments a large tax break resulting in their payment of little, if any, local property taxes. The bottom line is that for the last eight years, these taxpayers' unfair avoidance of local tax liability has resulted in a substantial loss of revenue to local governments, from hundreds of thousands to millions of dollars, depending on the county in question. As a consequence, the tax breaks have caused an unfair and disproportionate shifting of tax burdens in counties and cities across the state to single family homeowners and less valuable multi-family housing properties, some of which are losing tenants to the federally subsidized properties and struggling to remain in business.

In late October, the Mississippi Supreme Court handed down an unfavorable ruling on this issue in a case involving Humphreys County. The Court decision means that unless something is done, counties, cities and school districts are stuck with these unfair tax breaks. So in November, the Mississippi Association of Supervisors hosted a meeting at its offices at which interested parties attended. There were county supervisor and tax assessors/collectors there. Also in attendance were representatives of Mississippi school boards and municipalities. The consensus of this group was that all interested parties must mobilize like never before in order to force a change in this law.

The group proposed to do this by first, getting the word out to the public about what this issue is all about and how each and every other taxpayer is hurt by the current state of affairs. The group proposed to do this by use of local media and any other media local officials think can or will help us. Toward that end, MAS provided a sample article/column for use by county officials as a guide for what to tell the press or for use as a guest editorial, if possible, or a press release as appropriate in their communities. This is something that can and should be built upon as an ongoing source of media contact through the upcoming legislative session and beyond. Until the public understands what legislative inaction means for them and their communities, there is no way enough pressure can be placed on them to change this bad law.

Secondly, the group agreed to push the Mississippi Legislature to repeal SB 3100, the law that caused all the trouble in the first place when it was passed in 2005. If successful, this would turn the appraisal of this property back over to local assessors and would allow for consideration of the lucrative tax credits as value to these taxpayers subject to local taxation.

Finally, as a back up legislative plan, absent repeal, the group proposed that the current law be revised to allow for valuation as formerly allowed but then allow for a 35% exemption for these properties. As a last resort only, the group decided that we could live with an amendment to current law that that remove all references to accounting methods and returns the appraisal process to the use of sound appraisal principles, allowing for consideration of the revenue derived from tax credits.

As a part of the group's legislative strategy, MAS prepared a form and provided it to every tax assessor in the state. The form asks that the assessors fill out the amount of taxes the county is losing due to the current law and the amount of money the county will be forced to refund to these taxpayers if the Supreme Court decision stands, if any. The MAS hopes you will get these forms completed and returned to the MAS ASAP so we can compile the results which we will share with all of you and use in making our case to the Legislature.

We will keep you all posted on the developments in this matter as things move forward. For now, it is time to start aggressively putting out the word, getting your local media involved in this story and contacting your local legislators and letting them know that it is time to stand up and be counted as supporters of their local governments by agreeing to vote to repeal this inequitable law that is hurting counties, cities and schools every day.

2014 Recertification Schedule

Topics Subject to Change

Date	Location	Topic	Speaker
April 8	Bay St. Louis	Tactical Communication Work Safety	Mark Hicks, Chief ABC Enforcement
		"A History of 25 Years in the Tax Office"	Gerald Barber, MAE, RA, GA, ASLA, GAA Tax Assessor, Madison County
April 10	Hattiesburg	Advanced Real Property Assessments	Nick Elmore, MAE, RES, AAS Asst. Director, Jackson County
		Tactical Communication Work Safety	Mark Hicks, Chief ABC Enforcement
April 15	Meridian	Advanced Real Property Assessments	Nick Elmore, MAE, RES, AAS Assist. Director, Jackson County
		Industrial and Business Personal Prop.	Gene Sommers, MAE, Dept. of Revenue
April 17	Raymond	Tactical Communication Work Safety	Mark Hicks, Chief ABC Enforcement
		Industrial Exemptions	Tom Chain, CPA, State Auditor's Office Leroy Ware, Tax Assessor, Leflore County
April 22	Batesville	Property Assessment	Leroy Ware, Tax Assessor, Leflore County
		Ad Valorem Tax: The Big Picture	Joe Young
April 23	Verona	Ad Valorem Tax: The Big Picture	Joe Young
		"A History of 25 Years in the Tax Office"	Gerald Barber, MAE, RA, GA, ASLA, GAA Tax Assessor, Madison County
April 24		Ad Valorem Tax: The Big Picture	Joe Young
		"A History of 25 Years in the Tax Office"	Gerald Barber, MAE, RA, GA, ASLA, GAA Tax Assessor, Madison County

(Both topics on April 24th will be broadcast to all three locations listed below)

Starkville	Bost Conference Center
Stoneville	Delta Research and Extension Center
Raymond	Central Mississippi Research and Extension Center

