

## CALENDAR OF EVENTS

### CR1

**September 28-October 2, 2015  
(Cleveland)**  
**October 12-16, 2015 (Tupelo)**  
**October 26-30, 2015 (Hattiesburg)**  
**February 29-March 4, 2016 (Clinton)**

### CR2

**March 14-18, 2016 (Cleveland)**  
**March 28-April 1, 2016 (Tupelo)**  
**May 9-13, 2016 (Hattiesburg)**  
**May 23-27, 2016 (Clinton)**

### IAAO Course 600

**February 1-5, 2016**

**Location (Starkville, MS)**

**Bost Extension Center MSU Campus**

### IAAO Course 101

**March 7-11, 2016**

**Location (Starkville, MS)**

**Bost Extension Center MSU Campus**

### IAAO Course 400

**June 6-10, 2016**

**Location (Pearl, MS)**

**Holiday Inn Trustmark**

### IAAO Course 311

**September 19-23, 2016**

**Location (Starkville, MS)**

**Bost Extension Center MSU Campus**

**For more information call  
Jason Camp @ 662-325-3141**

**Or Terence Norwood @ 601-857-2284**

IAAO and MACA Members,

It was great seeing everyone at our winter conference. MACA president Jeff Mullen's and IAAO President Charles Williams, along with Joel, Brice, Jason and Terrence did a great job.

Congratulations to everyone that will be returning in 2016. For those of you that are retiring, congratulations on this milestone. I truly hope retirement is everything you ever hoped it would be. If the election process wasn't kind to you, I can only share what I was told when I experienced that, which was, "you are never given more than you can carry" and "when one door closes another will soon open." I wish you gods speed in the next chapter of your life.

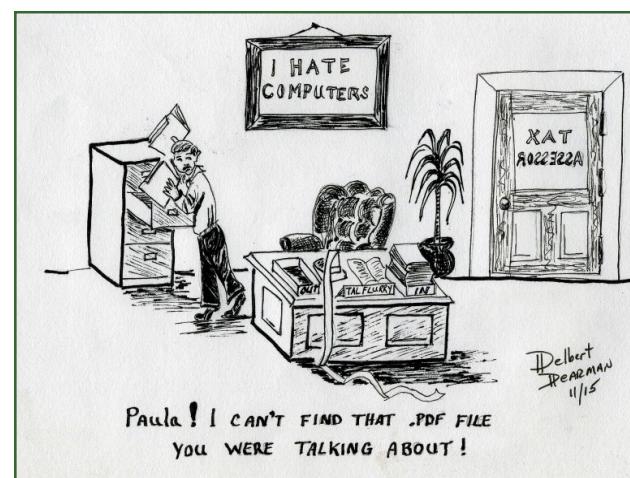
Your Mississippi chapter of IAAO has had tremendous success over the last several years. It is my hope to continue down that path by promoting education opportunities, encouraging members to pursue professional designations and working to insure your IAAO chapter provides you the tools you need to enhance your professional opportunities.

Please feel free to contact me if you have any suggestion on improving your IAAO chapter. I wish each of you a Very Merry and Safe Christmas.

Sincerely,



Jimmie Ladner, Jr.  
Tax Assessor / Collector  
Hancock County  
President Mississippi Chapter IAAO



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



## Across County Lines

*December 2015*

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

Jimmie Ladner.....President  
Gary Beech.....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

### About Our Staff

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**Merry Christmas and  
Happy New Year!**



A taxpayer received a strongly worded "second notice" that his property taxes were overdue. Hastening to the collector's office, he paid his bill, saying apologetically that he had overlooked the first notice. "Oh," confided the collector with a smile, "we don't send out first notices. We have found that the second notices are more effective."



The Mississippi Chapter of the International Association of Assessing Officers recently received a high honor from the IAAO that all of us are very proud to have accomplished. During this year's international conference in Indianapolis, Indiana our chapter received the coveted Virginia Cup Award. In 1990, the Virginia Association of Assessing Officers challenged other states to increase the number of designees in their respective states with the ultimate goal being to increase professionalism in the assessing field. The state with the most members receiving an IAAO Professional Designation since the previous Annual Conference is awarded the Virginia Cup. Mississippi currently maintains a membership of 77 members in the IAAO and 2 of those members received designations so far for the 2015 year. We also have a total number of 26 designees

within our chapter. This level of participation in our association and the designation program demonstrates the level of commitment to education and professionalism that we have in Mississippi. That is something to be commended and recognized. We also have 21 members who are currently candidates to receive their first designation or an additional designation so we are well on our way to making our association a two time winner of the Virginia Cup Award. This would place our Mississippi Association into a category that only three other states have achieved! I'm am excited about this opportunity and am willing to do what I can to help anyone achieve their goal of obtaining one of these IAAO designations. It takes commitment and hard work, but the satisfaction of achieving such a goal is well worth the effort. I want to say congratulations to all of our designees and I encourage anyone who is considering advancing their education and expertise to take that step to achieve a designation. I hope all of you have an outstanding remainder of the year and Merry Christmas!

Nick Elmore, MAE, AAS, RES  
IAAO Representative for MS  
Chapter



## 2015 MACA CONFERENCE-IAAO WORKSHOP VICKSBURG, MS



## 100% Disabled American Veteran Homestead Exemption

During the 2014 Legislative Sessions, House Bill 1165 was passed amending MCA Sections 27-33-67 and 27-33-75 by creating a "third tier" of homestead exemption. Under this legislation, any honorably discharged American veteran with a service-connected, total disability may be exempt from all ad valorem taxes on the assessed value of their homestead. This benefit is also extended to an un-married surviving spouse of a qualifying veteran.

Upon passage of HB 1165, the Department of Revenue researched the matter and concluded that a letter generated by the Department of Veterans Affairs, referred to as the "Car Tag Letter" (CTL, copy below) is the best documentation a veteran can provide in support of their eligibility for the 100% DAV homestead exemption. The CTL is an official letter from the Department of Veterans Affairs, and in order to qualify for this letter, the veteran must have been honorably discharged and must be receiving VA service-connected compensation benefits at the 100% permanently and totally disabled rate. The CTL also certifies the veteran is eligible for the Mississippi 100% DAV automobile tag and Hunting and Fishing privileges.

 <b>DEPARTMENT OF VETERANS AFFAIRS</b> Regional Office 1600 E. Woodrow Wilson Ave. Jackson MS 39216-5102	<p>October 31, 2014</p> <p>MR. JOE B. VETERAN 123 PATRIOT AVENUE ISERVEYOU, MS 12345</p> <p>In Reply Refer To: 323/21 CSS 123 45 6789 VETERAN, Joe B</p> <p>Dear Mr. Veteran:</p> <p>This letter certifies that the records of the Department of Veterans Affairs disclose that you receive VA service-connected compensation benefits at the 100% permanently and totally disabled rate.</p> <p>This letter is being issued so you may apply for the following State of Mississippi benefits, as provided by State statute, for veterans receiving VA service-connected compensation benefits at the 100% permanently and totally disabled rate:</p> <ul style="list-style-type: none"> <li>* Car Tag;</li> <li>* Ad Valorem Property Tax Exemption; AND</li> <li>* Hunting and Fishing Privileges.</li> </ul> <p>You may apply for a car tag at the office of your county tax collector. Exemption from the ad valorem tax is handled by your county tax assessor's office.</p> <p>The State of Mississippi allows veterans receiving VA service-connected compensation benefits at the 100% permanently and totally disabled rate to fish or hunt without a license. You may use this letter as proof of your eligibility for this state benefit. However, as is required for a license, you must have this letter in your possession anytime you are fishing or hunting, and you must abide by all other state laws and regulations relating to hunting and fishing privileges. It is our intent to issue this letter only once.</p>
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We have recently revisited what substantiates "proof" of eligibility for the 100% DAV Homestead Exemption. There are many forms and letters veterans may present in support of their eligibility for benefits. These forms and letters can be difficult to understand and may use terms with meanings specific to the issuing agency's operations. Any veteran can request the CTL and the sole purpose of the CTL is documenting qualification for Mississippi benefits. There is a similar version of the CTL for surviving spouses, too. Eligibility for the Mississippi benefits outlined in the CTL is researched by the Department of Veterans Affairs, and only when the veteran (or surviving spouse) is found eligible, is the letter issued. As such, we believe the CTL to be the best documentation available.

On another note, the Department of Revenue is currently holding Homestead Exemption workshops at our office in Clinton, MS. Remaining scheduled dates are: December 1st, December 3rd, December 8th, and December 12th. These remaining classes are scheduled from 10am until 1pm (no lunch) to allow most counties to send employees without incurring expenses for overnight travel. However, if there is adequate demand, we will be happy to add additional dates at accommodating times. If interested, please contact Debra McDonald at 601.923.7622, or JoeAnn Thomas at 601.923.7626.

**PAUL J. (JEFF) FOREMAN, DIRECTOR  
EXEMPTIONS & PUBLIC UTILITIES BUREAU  
MISSISSIPPI DEPARTMENT OF REVENUE**

## CONGRATULATIONS TO THE FOLLOWING



**CR 1 Recipients**  
**Linda Harrison & Emily Childs**  
**Yalobusha County**  
**Terence Norwood, Extension Instructor**



**CMS Recipient, Sarah Garcia**  
**Hancock County**



**MAE Recipients**  
**Kacy Swanner & Don Roberts**  
**Lauderdale County**



**Patti Ishee, Retiring Tax Assessor/Collector**  
**Jasper County**  
**Cathy Phillips, MCR, Chief Deputy**  
**Jasper County**  
**Tim McRee, Incoming Tax Assessor/ Collector**  
**Jasper County**



**MCR Recipient, Sherry McGowan**  
**Marion County Assessor/Collector**



**MCR Recipient, Delbert Dearman**  
**Tax Collector**  
**Forrest County**  
**Terence Norwood, Extension Instructor**

## Mississippi Solar Power

The Mississippi Department of Revenue (DOR) has received numerous requests concerning information regarding the ad valorem taxation of solar power equipment. Extensive research with other states and their agencies has been a vital resource in understanding solar power and the taxation as it applies in other states. The most consistent consensus is that the large increase in solar power within the United States has been driven by federal tax incentives. Federal tax law established the method of taxation as "The Modified Accelerated Cost Recovery System" (MACRS) established in 1986. This is a method of depreciation in which a business investment in certain tangible property is recovered, for tax purposes, over a specified time period through annual deductions. Qualifying solar energy equipment is eligible for a cost recovery period of five years. In no uncertain terms should this method of federal taxation be confused with the method of taxation for ad valorem (property tax) within Mississippi.

Commercial solar power equipment has been determined by DOR to be taxed as personal property. This would include all components in a solar farm including any buildings on the site. The tax liability is to the owner of the personal property. The land is taxable as real property to its owner. In the case where the solar power equipment is owned and operated by a public utility then it would be subject to DOR's public utility guidelines. Residential solar power equipment is considered a component of the residential real property. There will be instances where solar power units are leased to commercial and residential sites and these leasing companies are required to supply the total cost by rendition in accordance with DOR guidelines as described later in the article. The tax liability for leased equipment will be that of the lessor (leasing company).

The method of solar ad valorem taxation will follow the same guidelines and methodology as set forth for all other industrial and business personal property. The base cost is the original cost new, including freight, installation, or any other cost except sales tax. The industry will be classed in accordance with the IRS Publication 946 Asset Class 49.14 applying a class life of 30 years. The Industrial Multiplier/Trending Factor will be Electric Power Equipment.

The majority of inquiries received by DOR are from independent private investors (i.e.: LLC's) that are building solar power farms for profit. This recent surge in solar power is primarily driven by extremely lucrative federal tax incentives. These solar farms will create few if any permanent new jobs when completed. So, one might ask, how will this benefit my county? The first answer that is usually given by the investors is it is an environmental friendly energy resource and it requires little infrastructure change in return. The obvious answer for this publication is the increase in the counties' tax base through the additional ad valorem (property tax). Again, do not confuse the method of ad valorem taxation with the federal tax incentives.

DOR has developed a power point presentation that illustrates in detail the mechanics and components of existing solar farms within Mississippi. You may request the presentation from DOR by contacting Jennifer Williams by phone at 601-923-7631 or via e-mail at [jennifer.williams@dor.ms.gov](mailto:jennifer.williams@dor.ms.gov).

**Danny Hall**  
**Director Personal Property**  
**Mississippi Department of Revenue**

