

## CALENDAR OF EVENTS

MACA Fall Conference  
MS Ch. IAAO Fall Workshop 158  
Highest and Best Use  
**October 20-23, 2015**  
**Vicksburg, MS**  
**Deadline to Register Sept. 25, 2015**

MS Ch. IAAO Meeting/Dinner  
**October 21, 2015**  
**6:00 p.m.**  
**Roca Restaurant**  
**127 Country Club Drive**  
**Vicksburg**

New Assessor/Collector Orientation  
**November 12-19, 2015**  
**Starkville, MS**

2015-2016 Collector  
of Revenue Courses

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 400  
**June 6-10, 2016**  
**Location (TBD)**

For more information call  
Jason Camp @ 662-325-3141  
Or Terence Norwood @ 601-857-2284

## 2015 MACA Summer Conference



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

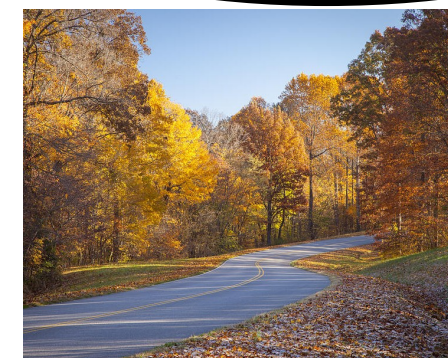
MS Chapter of International  
Association of  
Assessing Officers  
2013-2015 Officers

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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## Across County Lines

*September 2015*



Natchez Trace



Happy Fall y'all from your Ms. Chapter IAAO Officers.

## MS CHAPTER IAAO/MACA To Share

The Mississippi Chapter of IAAO (International Association of Assessing Officers) and MACA (Mississippi Association of Collectors and Assessors) have agreed in concept to share resources in a cooperative measure.

In recent years it has just made sense to schedule MS-IAAO/MACA events at the same time and venue. Although not every assessor is involved in the collection of taxes and not every collector assesses property, the tie is obvious and cooperation just seems to be a natural course of action. Below is a summary of each organization;

### MS Chapter of IAAO:

**Mission Statement:** The purposes of the chapter is to follow the mission of our national parent organization by promoting innovation and excellence in property appraisal and assessment administration through professional development, education and research.

**Membership:** Active membership is open to all who have an interest in assessment, collecting and appraisal practices. Membership in IAAO is required to hold office or vote.

**Meetings:** There is an annual meeting as determined by the leadership, and other meetings may be called as necessary.

### MACA:

**Mission Statement:** The purpose of MACA shall be to bring about a closer relationship between its members, the MS Department of Revenue, the County boards of Supervisors and the taxpaying public.

**Membership:** All legally elected assessors and collectors and/or those appointed to fulfill the unexpired terms of those legally elected.

**Meetings:** There shall be at least one annual meeting as determined by the executive members.

The purpose of MACA is further defined as;

1. Promote equitable principles in assessing properties
2. Promote uniform standards of taxable values throughout the State
3. Promote honest and professional standards of collecting and accounting for all fees and taxes collected by the collector's office.

The goals and accomplishments of both organizations are obviously tied strongly to each other. It is only a natural growth that the two groups would desire to share convention dates and now hopefully a Journal that will highlight happenings and accomplishments in both organizations. As Across County Lines continues to mature we hope to serve both communities to keep all members informed of Mississippi happenings in the Assessment, Collection and Appraisal world.

*This editorial piece is provided by Bob Jackson, M.A.E., CMS Deputy Tax Assessor Harrison County*



**I have never let school interfere  
with my education.**

**-Mark Twain-**



## CONGRATULATIONS AND THANKS TO THE FOLLOWING ASSESSOR AND/OR COLLECTOR RETIREES FOR THEIR MANY YEARS OF SERVICE.

		TOTAL YEARS OF COUNTY SERVICE
Kempe Hodges	Attala County	36
Betty Hobson	Benton County	32
Pam Mann	Carroll County	29
Mary McGee	Homes County	34
Deborah Robin	Issaquena County	08
Aaron Loden	Itawamba County	16
Benny Goff	Jackson County	40
Pattie Ishee	Jasper County	30
Stanley Shannon	Lauderdale County	46
Gerald Barber	Madison County	32
Emmett Mickens	Noxubee County	28
Jim Duckworth	Pike County	28
Steve Eaton	Prentiss County	26
Myra Davis	Scott County	35
Jack Allen	Sunflower County	08
Paul Whitlock	Tishomingo County	20

## 2015 MACA Fall Conference

On behalf of Jeff Mullins, President of the Mississippi Assessors and Collectors Association, and Charles Williams, President of the Mississippi Chapter of the IAAO, we are pleased to announce the 2015 MACA Fall Conference and the MS Chapter of the IAAO Fall Workshop. The two events will be held October 19-23, 2015 at the Vicksburg Conference Center in Vicksburg, MS.

More details about the MACA Fall Conference and the IAAO Fall Workshop can be found <http://gcd.msucares.com/register>.

## Congratulations to our new MACA President, Jeff Mullins Tax Assessor/Collector Franklin County

Jeff was sworn into his first term of office in January 1996 and has enjoyed serving the people of Franklin County since then as Assessor – Collector. During the past 20 years, he has been honored to serve as President of the Mississippi Chapter of the IAAO. He has also served on various committees of MACA including Education Committee, Audit Committee, GIS Board, and the Legislative Committee. His motto has been and will continue to be Positive, Active, Leadership. He wants to encourage each one of you to take advantage of the many educational opportunities that are available. Jeff is always ready for a challenge and is excited to serve as the new President of MACA. Preparations are being finalized now for the Fall Conference of MACA and Mississippi Chapter of the IAAO in Vicksburg. He is looking forward to seeing everyone there.

**Jeff Mullins**  
Tax Assessor/Collector  
MACA President  
Franklin County





Homestead Exemption – Reimbursement Disallowances

The Department of Revenue (DOR) is charged with administration of Mississippi’s Homestead Exemption laws. One task related to this duty is reviewing each jurisdiction’s annual claim for reimbursement. MCA §27-33-41(c) charges the DOR with the duty to examine all applications for homestead exemption to determine if all provisions in homestead law have been complied with by the applicant and by county officials. As of September 2015, there were roughly 670,000 homestead applicants in Mississippi. Reviewing this volume of applications for all of the eligibility requirements is an almost insurmountable task. However, we have made great strides in accomplishing this job through the implementation of Mississippi Automated Revenue System (MARS). I am proud to share with you a summary of our work in this area.

Adjustments by Type: Originally Issued v. Total on August 25, 2015															
	Issued February 2015				Issued June 2015										
Charge Code	02	35	05	36	08	10	11	12	20b	31	34a	39	46	48	Totals
Beginning Total	881	10,471	2,527	132	159	2	1	1,683	149	1	1	5	3	150	16,165
Ending Total	856	10,444	2,526	122	159	2	1	1,674	149	1	1	5	5	150	16,095
Accuracy %	97.2%	99.7%	100.0%	92.4%	100.0%	100.0%	100.0%	99.5%	100.0%	100.0%	100.0%	100.0%	166.7%	100.0%	99.6%

When an application is finally rejected for reimbursement by the DOR, or when an application has be wrongfully allowed by a county’s Board of Supervisors, MCA §27-33-37(l) states, “It shall be the duty of the board, and it is hereby given the power to order the tax collector” to reassess and list the property as subject to all taxes. Under MCA §27-33-51(a), the Tax Collector should proceed to collect any ordered reassessments by correcting the supplemental roll and listing the properties as subject to all taxes to the extent directed by the board. Any reassessed taxes are due by February 1 of the year following the year the reassessment order is issued (MCA §27-33-51(b)).

The amount reassessed is dependent on the reason an application is denied. For instance, the property of an applicant denied under Code 2 (Applicant or applicant’s spouse claims to be a resident of another state when assessed for income taxes) would be subject to reassessment for the exemption granted and subject to reassessment at Class II (15%) instead of Class I (10%). In this case, the applicant is claiming he is NOT a resident of Mississippi. As such, he couldn’t meet the criteria for assessment as Class I property.

But the property of an applicant denied under Code 10 (Application was not signed by applicant or his spouse and a copy of written authority was not at-tached to the applications) might only be subject to reassessment for the exemption granted. In this case, the applicant merely has an invalid application and might still meet the criteria for assessment as Class I property.

Using 2014 data, I’ve estimated additional ‘reassessment’ revenues that could be collected on denied homestead applications. With an estimated combined county/school millage rate of 125 mills and an estimated municipal millage rate of 40 mills, in excess of \$6,500,000 additional tax dollars would be available to the various jurisdictions.

Estimated Additional Jurisdictional Revenues related to Reassessment of Taxes on Denied Homestead Applications				Counties/Schools						Municipalities			
				Regular		>65		Millage 0.125		Millage 0.04		>65	
			#	Assessed Value	Exemption	Assessed Value	Exempt Assessed Value	Regular	>65	Assessed Value	Exempt Assessed Value		
Loss of Homestead and Loss of 10% Classification													
Code 2	Claims residency in another state for income tax purposes		856	\$9,040,795	\$187,433	\$2,411,550	\$700,653	\$565,050	\$238,304	\$1,144,409	\$340,444		\$36,506
Code 12	Claiming homestead on multiple properties		1,674	\$10,485,914	\$277,488	\$3,002,719	\$1,900,707	\$655,370	\$425,258	\$1,219,991	\$745,592		\$54,224
Code 31	Did not hold eligible title on January 1		1	\$9,820	\$300	\$0	\$0	\$614	\$0	\$0	\$0		\$0
Code 34a	Applicant owns vehicle with out of state tags		1	\$0	\$0	\$10,885	\$1,875	\$0	\$915	\$10,885	\$1,875		\$293
Code 36	Property with no residence		122	\$95,350	\$3,042	\$66,097	\$38,999	\$5,959	\$9,006	\$12,910	\$11,852		\$732
			Total	2,654				TOTAL	\$1,900,479		TOTAL		\$91,754
Loss of Homestead ONLY													
Code 5 <sup>†</sup>	Applicant Deceased		2,526		\$75,408	\$10,299,526		\$75,408	\$1,287,441	\$4,324,288			\$172,972
Code 8	Incomplete Application		159		\$46,200	\$702,890		\$46,200	\$87,861	\$123,012			\$4,920
Code 10	Application not signed by applicant		2		\$0		\$5,802	\$0	\$725		\$3,206		\$128
Code 35	Non-compliance with state income tax laws		10,444		\$1,941,748	\$6,392,971	\$1,941,748	\$799,121		\$2,683,789			\$107,352
Code 39 <sup>†</sup>	Invalid applications		5		\$600	\$12,095	\$600	\$1,512		\$3,640			\$146
Code 48 <sup>†</sup>	Noncompliance with laws, rules, or regulations		150		\$19,900	\$325,554		\$19,900	\$40,694		\$127,672		\$5,107
			Total	13,286				TOTAL	\$4,301,211		TOTAL		\$290,624
Application Deficiencies - AVOIDABLE													
Code 11	Application not signed by Assessor		1						\$100				\$0
Code 20b	Excess of limits (\$7,500 assessed value)		149						\$14,900				\$909
Code 46	Excess of limits (\$200 for municipalities)		5						\$500				\$783
			Total	155				TOTAL	\$15,500		TOTAL		\$1,672
<sup>†</sup> Reassessment of this code type would depend on case-specific circumstances.								COUNTY/SCHOOL TOTAL	\$6,217,186		CITY TOTAL		\$384,051

Total homestead tax loss reported for 2014 was approximately \$305,000,000. The Legislature appropriated about \$84,500,000 (28% of total homestead tax loss). Reassessments of \$6,500,000 would represent about 2% of the total homestead tax loss for 2014.

Paul J. (Jeff) Foreman, Director  
Exemptions & Public Utilities Bureau  
Mississippi Department of Revenue



Ortho Flights Update

Geospatially referenced data is needed at all levels of government in Mississippi. The Mississip-pi Coordinating Council of Remote Sensing and Geographic Information Systems and The Mississippi Department of Environmental Quality (MDEQ) recognized the necessity and benefits of coordinating the procurement and sharing of this data. The primary purpose of such a coordinated project is to pro-cure a high quality product at a cost savings to the taxpayers of Mississippi.

The initial project, conducted in 2011-2012, was the purchase of high quality, Class 1 digital or-tho-imagery along the Mississippi Gulf Coast. The project included six coastal counties. These coun-ties’ “leap of faith” in such a pioneering concept produced an outstanding product at a substantial cost savings. Since the initial 2011-2012 project, 53 additional counties have teamed together, or are in the process of teaming together, to acquire ortho-photography. The counties included in each flight season are:

Flight Season	Participating Counties
2011-2012	Hancock, Harrison, Jackson, Pearl River, Stone, George
2012-2013	Adams, Copiah, Covington, Forrest, Hinds, Itawamba, Lamar, Lawrence, Lincoln, Madison, Rankin, Sharkey, Simpson, Yazoo (Additionally: the City of Jackson acquired 3 inch for the entire city)
2013-2014	Carroll, Chickasaw, Choctaw, Clay, Grenada, Humphreys, Lafayette, Lauderdale, Lee, Lowndes, Monroe, Montgomery, Neshoba, Noxubee, Oktibbeha, Pontotoc, Tallahatchie, Webster, Winston
2014-2015	Attala, Bolivar, Holmes, Leake, Leflore, Marshall, Panola, Sunflower, Tippah, Tishomingo, Union
2015-2016	Amite, Claiborne, Franklin, Jefferson, Jefferson Davis, Marion, Walthall, Wilkinson

All flights were completed during their respective flight seasons with the exception of the 2014-2015 season. The 2014-2015 season was delayed by weather therefore the remainder of this season will be finalized during the 2015-2016 flight season.

In addition to the participating counties, other entities that have participated in the program as a direct funding partner include: the National Oceanic and Atmospheric Administration (NOAA); the U.S. Geological Survey (USGS); and the Mississippi Department of Transportation (MDOT). It should be noted that MDOT has played an integral role in the program’s success and has been proven to be a great partner.

Other entities that have indirectly provided valuable resources and manpower to ensure a suc-cessfully coordinated program include: MDEQ; the Mississippi Emergency Management Agency; and the Mississippi Department of Information Technology Services.

For additional information or questions regarding the program please contact Joel Yelverton via email at [joel.yelverton@yelvertonconsulting.com](mailto:joel.yelverton@yelvertonconsulting.com) or phone at (601) 573-1135.



Blake Wallace, Executive Director  
Hinds County Economic Dev. Authority







Paula Ladner, MAE  
Harrison County  
MS Chapter IAAO, Secretary

*The Gulf Coast has Prevailed*

August 29, 2005 will be a day that people on the Mississippi Gulf Coast will never forget. Hurricane Katrina left behind the loss of homes, lives and complete devastation. Harrison, Hancock and Jackson County’s coast-lines were pretty much wiped completely out. As we remember the devastation we also remember the help of Morgan Gilreath, Volusia County Florida Property Appraiser, and his staff that volunteered to assists Harrison County in their widespread damage assessments. Mr. Gilreath and his staff spent three weeks in Harrison County, sleeping in the Emergency Management Operations dorms, eating MRE’s and whatever food that was available and spending most of their time riding the much ravaged streets of Harrison County. Although many miles separate these two appraisal offices, the compassion, selflessness, and professionalism shown to us during our time of need from Mr. Gilreath and his staff will never be forgotten.



*Hats off to Mr. Gilreath  
and His Wonderful Staff*



As we commemorate the 10 year anniversary since Katrina hit the Gulf Coast, we look at how far the Coast natives have come in rebuilding their lives, their infrastructures and their hope. Although it didn’t happen overnight and came at a cost of sleepless nights, many tears and lots of resilience, our Gulf Coast has rebuilt, revitalized, and come back strong, all for the love of a place we call “home”.

*(Photos of properties after Katrina and how they appear at present)*



*After Katrina*



*Present*

