

Calendar of Events

- **October 23-27**
IAAO Course 600
- **November 6-8**
MACA Fall
Conference
- **November 8-9**
7 Hour USPAP
Update
- **November 8-10**
15 Hour USPAP
- **December 11-15**
IAAO Course 101
- **March 15**
Challenge Exam
- **April 5, 12, 19**
Assessor
Recertification
- **May 7-11 & 21-25**
2018 Certified
Appraisers School
- **May 31**
AEI, AEII, MAE
Deadline
- **June 14**
MAE Exam
- **July 8-12**
MACA Summer
Conference
- **Visit gcd.msstate.edu
for more information.**



Across County Lines



A NOTE FROM THE PRESIDENT

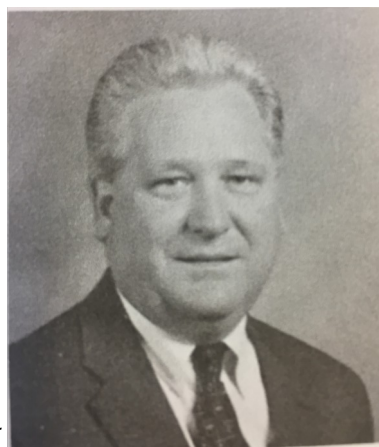
Fall is in air! It has been a pleasure serving you for the last 18 months. Our executive and educational board has worked extremely hard to provide our membership with educational and professional opportunities throughout the state. I would like to personally thank the executive committee for their help and commitment during this term. I would also like to thank Ms. Paula Ladner and Mr. Jason Camp for the help and direction that they have provided.

It's an exciting time to be an Assessor/Collector in our great state at this time. I hope that everyone has successfully completed and navigated your respective

budget seasons. This year also marks the introduction of "M.A.R.V.I.N." This web based system will give our employees the ability to easily search for complex information including names, VIN numbers, title information and much more. It is my feeling that this system will enhance the service of our offices and the ability to better serve our constituents.

I look forward to seeing everyone at our annual conference in November. Jason is hard at work setting up the educational opportunities for our members at the conference. I would like to encourage everyone who is not a member to join our Mississippi Chapter of IAAO and help us better serve our Mississippi taxpayers.

Sincerely,



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

Scenes from the MACA Golf Tournament



What Does the Future Hold for the Assessor?

All of us know and understand that the role of the Assessor is most often a thankless job. The role of the Assessor is a difficult, ever changing, and sometimes controversial task. That being said, it can also be very rewarding. In addition to being a difficult job to do, we often find ourselves on the defense about what we are required to do and why we must do it while attempting to keep a proper balance between our constituents and our county and municipal government.

The technology of the day makes it very easy to find information and research any topic. There is a wealth of information at anyone's fingertips who wants to find it, and that is an amazing thing. Due to the ease of access to information (think of mobile valuation applications, Multiple Listing Service properties on social media sites, constant news articles on the state of the housing markets, etc.) we must be diligent in our efforts to produce the best product (ad valorem valuation) possible and be ready to substantiate our conclusions with fact and knowledge. While questions about our valuations most often times come from friends, neighbors, and other taxpayers, that may not always be the case. It seems that, across this state, more and more often, taxing authorities are also questioning the valuation placed on properties by the Assessor. Some of these inquiries have even reached the court system.

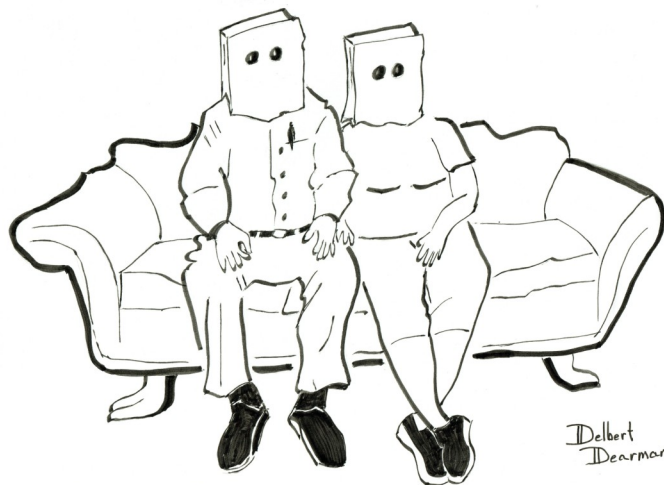
I'm sure most of you remember the debate over

what we commonly refer to "Section 42" properties and the outcome of that court decision. Some say that it was an erosion of the Constitutional authority of the Assessor by the courts. In recent years, I have also heard of other situations in which taxing authorities are now questioning and even filing lawsuits against Assessors over valuation determinations. The Supreme Court has decided that these entities do, in fact, have a "colorable interest" in the valuation process and have legal standing to pursue appeals and court action against the valuation if they choose to do so even if the owners of the property or properties have no objection.



Nick Elmore MAE, RES, AAS
MS IAAO Representative
Jackson County Assessor

I think this leaves all of us with several questions to ponder. Is this an erosion of the Constitutional authority of a duly elected official? What are our options in response to these situations? Will it take action of the Legislature? Is that an appropriate avenue? While I'm not advocating one action or another, I do feel that these situations will become more and more prevalent. Perhaps all of these things are something for each of us to consider and plan for in the future.



*Meet the Smiths, they are the parents of the
TAX ASSESSOR!*

Long Awaited MARVIN System is Here

By: The Mississippi
Department of Revenue

The Mississippi Department of Revenue (DOR) is implementing the Mississippi Automated Registration Vehicle Information Network (MARVIN) to replace the existing system that was implemented in 1980. Because the old system could not be enhanced or improved, Mississippi has not been in compliance with the Federal Anti-Car Theft Acts of 1992 and 1996. It is not compatible with modern technology interfaces and unable to transmit inquiries for insurance verification per IICMVA (Insurance Industry Committee Motor Vehicle Administration) standards.

MARVIN resolves those problems. Additionally, each county will benefit from its state-of-the-art functionality for vehicle registrations, revenue accounting, and audit monitoring capabilities. Law enforcement will use its advanced capabilities to identify vehicles and vehicle owner information. Vehicle owners will benefit from a faster turnaround time for titles and improved customer service when registering their vehicles and renewing license plates.

The DOR has been working closely with counties to develop a system that meets the needs of all users. We had a team of DOR employees to visit each county office over the last six months to allow the county employees to “test drive” MARVIN to mitigate some of the concerns over such a significant change. We have worked with county bookkeepers and expert users over the last several months and will provide training to all county staff during September.



Read more about
MARVIN:

<http://www.dor.ms.gov/TagsTitles/Pages/M-A-R-V-I-N-Newsletter.aspx>



A NEWSLETTER OF THE MS
CHAPTER IAAO & MACA

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

We're on the web!
MSTAX.org



New from IAAO

- Online Course 101 - Fundamentals of Real Property Appraisal
- The Mass Appraisal Specialist (MAS) IAAO's Newest Designation

Visit

IAAO.org

for More Information