

**ORDER: AUTHORIZE REINSTATING HOMESTEAD EXEMPTION
DISALLOWANCE FOR 2017**

Motion was made by David Rikard, duly seconded by Chad McLarty, to authorize reinstating homestead exemption disallowance for 2017.

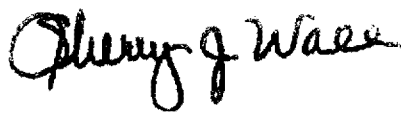
The vote on the motion was as follows:

Supervisor Kevin Frye, voted yes
Supervisor Jeff Busby, voted yes
Supervisor David Rikard, voted yes
Supervisor Chad McLarty, voted yes
Supervisor Mike Roberts, voted yes

After the vote, President Busby, declared the motion carried, this the 7th day of January, 2019.



Jeff Busby, President
Board of Supervisors



Sherry Wall, Chancery Clerk

Lisa Carwyle

From: Sherry Wall
Sent: Wednesday, December 19, 2018 8:56 AM
To: Lisa Carwyle
Subject: Agenda 1/7/19

Lisa,

Please put the following on the agenda:

Reconsider Homestead Exemption Disallowance by state on John Earl Dukes. Mr. & Mrs. Dukes did their own income tax and unfortunately filed on a Non-Resident form for 2016 in April of 2017. Their homestead was denied by the state for non-residency. Mrs. Dukes came to my office and we called MDOR. MDOR said to refile their 2016 on an Amended form and change residency status. They have done this and brought me a copy. They would appreciate your reinstating their Homestead for 2017.

Thanks!

Sherry

Homestead Notice of Adjustment

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Date: February 22, 2018
Letter ID: L0693467200
Period: December 31, 2017
Account #: 1027-8652



SHERRY J. WALL
LAFAYETTE CO BOARD OF SUPERVISORS
PO BOX 1240
OXFORD MS 38655-1240

DUKES JOHN EARL
P O BOX 834
OXFORD MS 386550000

Reimbursement Year: 2017

Parcel#: 132X-04-021.00

School District: Lafayette County Schools

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

02. Applicant or applicant's spouse claims to be a resident of another state when assessed with income tax. §27-33-63 (2)

If the applicant has any questions about an income tax debt, they may review their account information online through the Taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call 601-923-7618 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 LAFAYETTE 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

*DR -
cm*

*Filed 2016
State Return on
Non-Resident form
in error. Refined
corrected one on
12/11/18. MDOZ said
would not reverse.*

Notice Certification

Date: February 22, 2018
Letter ID: L0693467200
Period: December 31, 2017


This certifies that the Board of Supervisors for LAFAYETTE County considered the Notice of the Department of Revenue of its disallowance of the Homestead Exemption for the below applicant. The Board entered into its minutes its determination concerning whether to accept or object to this action.

Applicant Name	Parcel #	School District
DUKES JOHN EARL P O BOX 834 OXFORD MS 386550000	132X-04-021.00	Lafayette County Schools

Agree and Accept

The Board has met and entered into its minutes an order directing that the LAFAYETTE County Tax Collector re-assess and list the above property as subject to all taxes. The tax is due and payable on or before the next February 1, following the date of this notice.

So certified and confirmed by the Clerk of the LAFAYETTE Board of Supervisors,

Clerk 
(Board Clerk Signature)

The meeting of the LAFAYETTE Board of Supervisors was held
4/2/18
(Enter Date)

If in agreement, a copy of this completed document must be provided to the LAFAYETTE County Tax Collector.

Disagree and Object

The Board has met and entered into its minutes an order of its intent to file an objection with the Department of Revenue concerning this action.

So certified and confirmed by the Clerk of the LAFAYETTE Board of Supervisors,

Clerk _____
(Board Clerk Signature)

The meeting of the LAFAYETTE Board of Supervisors was held

(Enter Date)

If in disagreement, a copy of this completed document must be provided to the Department of Revenue, Office of Property Tax. A copy of the order of the Board of Supervisors providing the reason for the objection must be attached along with any documentation necessary to support the objection.



Mississippi

Amended Resident Individual Income Tax Return
2017 2016
☒ **Amended**

Taxpayer First Name John		Initial E.	Last Name Dukes
Spouse First Name Bettye		Initial D.	Last Name Dukes
Mailing Address (Number and Street, Including Rural Route) P.O. Box 834			
City Oxford	State MS	Zip 38655	County Code 36

SSN

Spouse SSN

587-62-9309
413-92-8380

- 1 ☒ Married - Combined or Joint Return (\$12,000)
 2 ☐ Married - Spouse Died in Tax Year (\$12,000)
 3 ☐ Married - Filing Separate Returns (\$12,000)
 4 ☐ Head of Family (\$8,000)
 5 ☐ Single (\$6,000)

EXEMPTIONS

Dependents (in column B, enter "C" for child, "P" for parent or "R" for relative)

6 (A) Name	(B)	(C) Dependent SSN

7 Total number of dependents (from line 6 and Form 80-491) **-0-**

- 8 ☐ Taxpayer Age 65 or Over ☐ Spouse Age 65 or Over
☐ Taxpayer Blind ☐ Spouse Blind

9 Total dependents line 7 plus number of boxes checked line 8 **-0-**

10 Line 9 x \$1,500 10 **-0-** .00
 11 Enter filing status exemption 11 **12,000** .00
 12 Total (line 10 plus line 11) 12 **12,000** .00

MISSISSIPPI INCOME TAX

Column A (Taxpayer)

Column B (Spouse)

13 Mississippi adjusted gross income (from page 2, line 62)	13A -0- .00	13B .00
14 Standard or itemized deductions (if itemized, attach Form 80-108)	14A 12,000 .00	14B .00
15 Exemptions (from line 12; if married filing separately use 1/2 amount)	15A 12,000 .00	15B .00
16 Mississippi taxable income (line 13 minus line 14 and line 15)	16A -0- .00	16B .00
17 Income tax due (from Schedule of Tax Computation, see instructions)	17 -0- .00	17 -0- .00
18 Credit for tax paid to another state (from Form 80-160, line 13; attach other state return)	18 -0- .00	18 -0- .00
19 Other credits (from Form 80-401, line 1)	19 -0- .00	19 -0- .00
20 Net income tax due (line 17 minus line 18 and line 19)	20 -0- .00	20 -0- .00
21 Consumer use tax (see instructions)	21 -0- .00	21 -0- .00
22 Catastrophe savings tax (from Form 80-360, line 11)	22 -0- .00	22 -0- .00
23 Total Mississippi income tax due (line 20 plus line 21 and line 22)	23 -0- .00	23 -0- .00

PAYMENTS

24 Mississippi income tax withheld (complete Form 80-107)	24 -0- .00
25 Estimated tax payments, extension payments and/or amount paid on original return	25 -0- .00
26 Refund received and/or amount carried forward from original return (amended return only)	26 -0- .00
27 Total payments (line 24 plus line 25 minus line 26)	27 -0- .00

REFUND OR BALANCE DUE

(If no overpayment is due on line 28, skip to line 34)

28 Overpayment (if line 27 is more than line 23, subtract line 23 from line 27)	28 .00
29 Interest on underestimated tax (from Form 80-320, line 11)	29 .00
30 Adjusted overpayment (line 28 minus line 29)	30 .00
31 Overpayment to be applied to next year estimated tax account	31 .00
32 Voluntary contribution (from Form 80-108, part III)	32 .00
33 Overpayment refund (line 30 minus line 31 and line 32)	33 -0- .00
34 Balance due (if line 23 is more than line 27, subtract line 27 from line 23)	34 -0- .00
35 Interest, penalty and interest on underestimated tax (from Form 80-320, line 18)	35 .00
36 Total due (line 34 plus line 35)	36 -0- .00

☐ Farmers or Fishermen
 (see instructions)

REFUND
BALANCE DUE
AMOUNT YOU OWE



Mississippi Resident Individual Income Tax Return 2017

Page 2

SSN _____

INCOME	Column A (Taxpayer)	Column B (Spouse)
37 Wages, salaries, tips, etc. (complete Form 80-107)	37A _____ .00	37B _____ .00
38 Business income (loss) (attach Federal Schedule C or C-EZ)	38A _____ .00	38B _____ .00
39 Capital gain (loss) (attach Federal Schedule D, if applicable)	39A _____ .00	39B _____ .00
40 Rent, royalties, partnerships, S corporation trusts, etc. (from Form 80-108, part IV)	40A _____ .00	40B _____ .00
41 Farm income (loss) (attach Federal Schedule F)	41A _____ .00	41B _____ .00
42 Interest income (from Form 80-108, part II, line 3)	42A _____ .00	42B _____ .00
43 Dividend income (from Form 80-108, part II, line 6)	43A _____ .00	43B _____ .00
44 Alimony received	44A _____ .00	44B _____ .00
45 Taxable pensions and annuities (complete Form 80-107)	45A <u>-0-</u> _____ .00	45B _____ .00
46 Unemployment compensation (complete Form 80-107)	46A _____ .00	46B _____ .00
47 Other income (loss) (from Form 80-108, part V, line 10)	47A _____ .00	47B _____ .00
48 Total income (add lines 37 through 47)	48A <u>-0-</u> _____ .00	48B _____ .00

ADJUSTMENTS	Column A (Taxpayer)	Column B (Spouse)
49 Payments to IRA	49A <u>-0-</u> _____ .00	49B _____ .00
50 Payments to self-employed SEP, SIMPLE and qualified retirement plans	50A _____ .00	50B _____ .00
51 Interest penalty on early withdrawal of savings	51A _____ .00	51B _____ .00
52 Alimony paid (complete below)	52A _____ .00	52B _____ .00

Name _____ SSN _____ State _____
 Name _____ SSN _____ State _____

53 Moving expense (attach Federal Form 3903)	53A _____ .00	53B _____ .00
54 National Guard or Reserve pay (enter the lesser of amount or \$15,000)	54A _____ .00	54B _____ .00
55 Mississippi Prepaid Affordable College Tuition (MPACT)	55A _____ .00	55B _____ .00
56 Mississippi Affordable College Savings (MACS)	56A _____ .00	56B _____ .00
57 Self-employed health insurance deduction	57A _____ .00	57B _____ .00
58 Health savings account deduction	58A _____ .00	58B _____ .00
59 Catastrophe savings account deduction	59A _____ .00	59B _____ .00
60 Self-employment tax deduction	60A _____ .00	60B _____ .00
61 Total adjustments (add lines 49 through 60)	61A <u>-0-</u> _____ .00	61B _____ .00
62 Mississippi adjusted gross income (line 48 minus line 61; enter on page 1, line 13)	62A <u>-0-</u> _____ .00	62B _____ .00

AMENDED RETURN - EXPLANATION OF CHANGES TO ORIGINAL RETURN (attach additional statement if needed)

Accidental use a Non-Resident Form for 2016 instead of Resident Tax form -
Always been a Resident of Mississippi.

This return may be discussed with the preparer ☐ Yes ☒ No

I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<u>John Dukes</u> Taxpayer Signature	Date <u>12/11/18</u>	<u>662-236-3477</u> Taxpayer Phone Number	Paid Preparer PTIN _____
<u>Betty Dukes</u> Spouse Signature	Date <u>12/11/18</u>	<u>662-236-3477</u> Paid Preparer Phone Number	Paid Preparer Email Address _____
Paid Preparer Signature _____	Date _____	Paid Preparer Address _____	City _____ State _____ Zip Code _____