

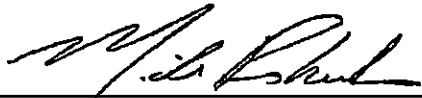
**ORDER: APPROVE PAYMENT OF \$288.72 TO JONES THREE SIXTEEN LLC FOR
REFUND OF ERRONEOUS ASSESSMENT FOR TAXES**

Motion was made by Brent Larson, duly seconded by Larry Gillespie, to approve payment of \$288.72 to Jones Three Sixteen LLC for refund of erroneous assessment for taxes.

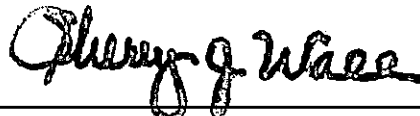
The vote on the motion was as follows:

Supervisor Brent Larson, voted yes
Supervisor Larry Gillespie, voted yes
Supervisor David Rikard, voted yes
Supervisor Chad McLarty, voted yes
Supervisor Mike Roberts, voted yes

After the vote, President Roberts, declared the motion carried, this the 22nd day of February, 2021.



Mike Roberts, President
Board of Supervisors



Sherry Wall, Chancery Clerk

Sylvia Baker
Lafayette County Tax Collector
300 N Lamar, Ste. 103 – Oxford MS 38655
PH: 662.234.5562 FAX: 662.238.7992

1/6/2021

For Board Agenda 01/19/2021

Erroneously assessment of a Katrina Cottage on parcel 182Y-09-045.00 PPIN #10362 that belongs to Jones Three Sixteen LLC (Owners: Colbert & Debbie Jones)

Debbie Jones phone number is 662.801.1021.

This Katrina Cottage/Acct 7706 was registered on the mobile home roll on 12/16/2011, then our appraiser added it to the land roll for 2014. He didn't know that it had been registered on the mobile home roll. The Law 27-73-7 #10 Limitations (see Law attached...) allowing a refund of erroneously paid taxes within a (3) years period which has to be approved by the board of supervisors.

I have already corrected the new 2020 tax bill by taking the Building Only off and refunding them in the amount of \$140.28.

The Board will need to approved the 2 other years to be refunded.

Refund 2018 taxes being \$148.44

Refund 2019 taxes being \$140.28

Send refund of ~~\$288.72~~ to ~~Jones Three Sixteen LLC~~
~~586 CR 102 - Oxford MS 38655~~

Debbie is also asking that the county refund her for the 2014, 2015, 2016, 2017 years taxes that were double assessed on the building. I told her that the state law only allows for a 3 year period refund. It's the responsibility of the owner to check the values of their property each year and report any errors found.

Can you please advise her if we can or cannot refund for these extra years?

§ 27-73-7

Note 8

the statute of limitations has not expired. Op. Atty.Gen. Welch, May 7, 1992.

7. Voluntary payment of taxes

Where the payer of taxes was not liable for these taxes but did pay them "in an effort to clear the title", the payment may not have been erroneous but made voluntarily. Op. Atty.Gen. No. 94-0434, Hollimon, Aug. 11, 1994.

8. Fund from which refund to be paid

If taxes are erroneously paid, the tax collector has the authority to refund said erroneously paid taxes from the same fund in which the erroneously paid taxes were deposited, or from the general fund if that fund no longer exists. Op. Atty.Gen. No. 95-0776, McKenzie, Nov. 22, 1995.

Statute requires reimbursement from current year collections allocated, i.e., deducted from the next settlement, on a pro rata basis among all funds supported via ad valorem tax collections; in the event any fund no longer exists, the pro rata share of such must be made from the general fund. Op. Atty.Gen. Griffith, July 5, 1990.

9. Interest

Purchaser of property at an erroneous tax sale is entitled to receive a refund of the amount paid at the tax sale but is not entitled to receive interest. Op. Atty.Gen. Cole, August 16, 1990.

10. Limitations

Where an individual has paid through error or otherwise "in excess of the sum properly due" as a consequence of double assessment, the tax collector, on order of the board of supervisors, shall refund such overpayment; however, claims for erroneous tax payments, except those enumerated in § 27-73-5, are subject to § 15-1-49(1) which provides a three year time limitation for claims accruing on or after July 1, 1989 and a six year limitation for claims accruing prior to July 1, 1989. Op. Atty.Gen. Greco, March 4, 1992.

A refund of erroneously paid taxes may be made for taxes that were paid within three (3) years prior to the date the petition seeking such

refunds was filed with the board of supervisors. Op. Atty.Gen. No. 96-0689, Reynolds, Oct. 4, 1996.

When a taxpayer has paid through error or otherwise a sum in excess of that which was properly due, the tax collector is authorized, on order of the board of supervisors, to refund such erroneous tax payment; however, a refund for erroneously paid taxes may be made only for taxes that were paid within three (3) years prior to the date the petition seeking such refunds was filed with the board of supervisors under Section 15-1-49. Op. Atty.Gen. No. 97-0173, Barry, June 13, 1997.

A taxpayer who pays an erroneous assessment or purchases property at a void tax sale must apply or petition for a refund, and since there is no specific limitation period provided for making such requests, the three year limitation period provided for by Section 15-1-49 is applicable. Op. Atty.Gen. No. 98-0082, Myers, Feb. 20, 1998.

If the county tax assessor/collector determines that a landowner has in fact made an overpayment of ad valorem property taxes, and if the landowner properly files for a refund, then the tax assessor/collector may refund the amount of tax assessor/collector taxes which should not have been paid pursuant to section 27-73-7; the time limitations set forth in section 15-1-49 apply to refunds of ad valorem property taxes. Op. Atty.Gen. Shepard, June 6, 1990.

Where there is no specific statute that prescribes the time within which a claim for a refund of erroneously paid taxes must be made, the three (3) year period of limitation provided for in Section 15-1-49 applies; therefore, a refund of erroneously paid taxes may be made for taxes that were paid within three (3) years prior to the date the petition seeking such refunds was filed with the board of supervisors. Op. Atty.Gen. No. 96-0087, Fortier, Feb. 23, 1998.

Refund of erroneously paid ad valorem taxes could be made for any payments that were made within three years prior to the date the petition seeking such refunds was filed with the Board of Supervisors. Op. Atty.Gen. Robinson, Dec. 12, 1990.

§ 27-73-9. Death of individual due refund

In any case where the U. S. Treasury Department or the Mississippi state tax commission determines there exists an overpayment of federal or Mississippi tax of an individual, and the person in whose favor the overpayment is determined is dead at the time such overpayment of tax is to be refunded; and irrespective of whether the deceased had filed a joint and several or separate tax return of any sort, the amount of such overpayment, if not in excess of five hundred dollars (\$500.00), may be paid, without the necessity of administration, to the decedent's surviving spouse, if any, or if the decedent left

surviving children a er; and if then to de or parent : and refund parent or l shall operi suit, claim of the dece one of the made to th Laws 1964,

Derivation:
Code 1942,

Descent and d
Executors and

Key Numbers
Licenses &
Taxation &
WBSTLAW 1

Encyclopedias
C.J.S. Licens

In general 1

In general
The tax colle
individual erro

§ 27-73-1

Where any or oversight, ad valorem c for repayme thoroughly in shall so certi collector or erroneously 1 Laws 1934, Ch.

LRMLRC1Q TAXCY LANDROLL RECEIPT INQUIRY - RECEIPT SCREEN LRWLRC11/M5
 Name JONES THREE SIXTEEN LLC Parcel 182Y-09-045.00 Gp
 PPIN 10362 Yr 2020 JD 0 Tax Dist 4110 STR 09 09 03
 Ex Code Deed Bk Pg 201403887 Elig. Cl 1 N (Y/N)
 Added 11 18 2020 LMM
 Chged

MCO
 Cls C-Acres C-Value U-Acres U-Value T-Acres Improved True Assessed
 1
 2 .51 10000 *was* .51 *10.00* 26760 36760 *1500*
 .51 10000 .51 *26760* 36760 5514

COUNTY: ---Base---Rate---Tax----- CITY:--Rate---Tax--- SSD:--Rate---Tax--

Receipt No.

Adv. 5514 34.9500 192.71

100 HE DAV

Regular

Levee

Forest

Dr1

2

3

Special Assessment

Total Tax (192.71) 192.71 - *Now 52.43* *Belong amount 140.88*
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 ENTER-CONTINUE F4-PREVIOUS SCREEN F24-EXIT

Now correct 52.43
Corrected

LRMBIL01 TAXCY LAND ROLL RECEIPTS MAINTENANCE LRWBIL01/M5
 Name JONES THREE SIXTEEN LLC Parcel 182Y-09-045.00 STR
 PPIN 10362 Yr 2020 Entry 1 JD 0 TD 4110 MCO 09 09 03
 Type S SUPPLEMENT Disposition On Hold Group
 Voided Exempt Code Eligible for Class 1 N (Y/N)
 Hse:Split Y 1-065,2-DAV,3-DIS,4-REG Added 1 5 2021 SYLVIA
 Deed Bk Pg 201403887 Ext Typ CWD 5 15 2014 Chged

Cls C-Acres C-Value U-Acres U-Value T-Acres Improved True Assessed
 1
 2 .51 10000 .51 *10000* 10000 1500
 .51 10000 .51 *10000* 10000 1500

COUNTY: ---Base---Rate---Tax----- CITY:--Rate---Tax--- SSD:--Rate---Tax--

Receipt No.

Adv. 1500 34.9500 52.43

100 HE DAV

Regular

Levee

Forest

Dr1

2

3

Special Assessment

Total Tax (52.43)

52.43

Corrected bill
for yr 2020

F9-SHOW CALCULATED TAXES F10-LOAD SP ASMTS F12-ADDENDUM F24-EXIT

See next pg.

LAFAYETTE COUNTY
TAX ASSESSOR AND TAX COLLECTOR
300 N LAMAR BLVD STE 103
OXFORD, MS 38655-3248

1646
05-102/842

DATE 1/5/21

PAY TO THE
ORDER OF

Jones Rental Properties
One hundred forty & 28/100

\$ 140.28

DOLLARS

Security features
included.
Details on back

FNB

FNB Oxford Bank
P.O. Box 847
Oxford, MS 38655
(662) 294-2821

MEMO

Refund PIN # 10362
double taxed

Shelia Kelly

⑈001616⑈ ⑆084201825⑆ 10805687⑈

Refunded 2020 taxes
part

State of Mississippi

Real Property

JONES THREE SIXTEEN LLC

LRMMODP 36-0

Lafayette
SYLVIA BAKER
300 N LAMAR STE 103
OXFORD MS 38655
Paid by: JONES THREE SIXTEEN LLC
PD ON 12/11/20 REFUND CK

Tax Year: 2020
Tax Map: 2014
Drawer: 4
User: SBR
Paid: Chk# 002187

PT SE1/4 SW1/4 W OF HWY 7
DEED B- P-201403887 05/15/2014

PPIN 10362-01 S	Receipt # 560551	Date: 01/09/2021
Tax District 4110 JD 0	Total Acres .51	Forest Acres
Parcel Number 182Y-09-045.00	Sec. Twn. Rng. 09 09 03	
Class 1 Value True Assessed	Class 2 Value 10,000 1,500	Total Value 10,000 1,500
Types of Tax	Millage	Gross Tax Amount
COUNTY CITY SCHOOL	34.9500	52.43
ACCOUNT PAID IN FULL		Total Tax Due
		\$52.43

Office
Copy

JONES THREE SIXTEEN LLC
586 CR 102
OXFORD, MS 38655

Tax Amount Paid	\$52.43
Penalty Paid	
Printer Fee Paid	
Excess Bid Paid	
Total Paid this Receipt	52.43
Other Tax Payments	
Grand Total Paid	52.43

Received by: _____

Corrected Bill

LRMLRCIQ TAXCY LANDROLL RECEIPT INQUIRY - RECEIPT SCREEN LRWLRCI1/M5
Name JONES THREE SIXTEEN LLC Parcel 182Y-09-045.00 Gp
PPIN 10362 YR 2019 JD 0 Tax Dist 4110 STR 09 09 03
EX Code Deed Bk Pg 201403887 Elig. Cl 1 N (Y/N)
Added 11 7 2019 LMM
Chged

MCO	Cls	C-Acres	C-Value	U-Acres	U-Value	T-Acres	Improved	True	Assessed
1									
2	.51		10000			.51	26760	36760	5514
	.51		10000			.51	26760	36760	5514

COUNTY: ---Base---Rate---Tax----- CITY:---Rate---Tax---SSD:---Rate---Tax---

Receipt No. 1500 x
Adv. 5514 34.9500 192.71

100 HE
Regular
Levee
Forest
Dr1

Special Assessment

2
3
Total Tax (5243 192.71) 5243 192.71
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ENTER-CONTINUE F4-PREVIOUS SCREEN F24-EXIT

Corrected should be 5243

Refund due 4/40.28

year 2019

LRMLRCIQ TAXCY LANDROLL RECEIPT INQUIRY - RECEIPT SCREEN LRWLRCI1/M5
Name JONES THREE-SIXTEEN LLC Parcel 182Y-09-045.00 Gp
PPIN 10362 Y1-2018 JD 0 Tax Dist 4020 STR 09 09 03
Ex Code Deed Bk Pg 201403887 Elig. Cl 1 N (Y/N)
Added 11 7 2018 LMM
Chged

MCO
Cls C-Acres C-Value U-Acres U-Value T-Acres Improved True Assessed
1
2 .51 10000 .51 26760 1000 1500
2 .51 10000 .51 26760 36760 5514
COUNTY: ----Base---Rate---Tax----- CITY:--Rate---Tax---SSD:--Rate---Tax---

Receipt No. 1500
Adv. 5514 36.9800 203.91
100 HE DAV

Regular
Levee
Forest
Dr1

Special Assessment

2
3
Total Tax (5547 5547) 203.91 203.91
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ENTER-CONTINUE F4-PREVIOUS SCREEN F24-EXIT

Refund due 14844

year 2018

LRMLRCIQ TAXCY LANDROLL RECEIPT INQUIRY - RECEIPT SCREEN LRWLRCI1/M5
 Name JONES COLBERT W ETUX DEBBIE M Parcel 182Y-09-045.00 Gp
 PPIN 10362 Yr 2014 JD 0 Tax Dist 4020 STR 09 09 03
 Ex Code Deed Bk 2006 Pg 6720 Elig. Cl 1 N (Y/N)
 Added 11 12 2014 LMM

MCO	Cls	C-Acres	C-Value	U-Acres	U-Value	T-Acres	Improved	True	Assessed
1								17240	2586
2	1.26	17230	.04	10	1.30	24550	41790	6270	
	1.26	17230	.04	10	1.30	24550	41790	6270	

COUNTY: ---Base---Rate---Tax----- CITY:--Rate---Tax----- SSD:--Rate---Tax--

Receipt No. 2586
 Adv. 6270 31.9700 200.45

100 HE DAV

Regular

Levee

Special Assessment

Forest .04

Dr1

2

3

Total Tax (200.45) 200.45

Refund \$117.78

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 ENTER-CONTINUE F4-PREVIOUS SCREEN F24-EXIT

148.44 ← 2017
 131.70 ← 2016
 126.92 ← 2015
 117.78 ← 2014

006

524.113

total over paid.

LRMLRCIQ TAXCY LANDROLL RECEIPT INQUIRY - RECEIPT SCREEN LRWLRCI1/M5
 Name JONES THREE SIXTEEN LLC Parcel 182Y-09-045.00 Gp
 PPIN 10362 Yr 2015 JD 0 Tax Dist 4020 STR 09 09 03
 Ex Code Deed Bk Pg 201403887 Elig. Cl 1 N (Y/N)
 Added 11 6 2015 LMM
 Chged

MCO	Cls	C-Acres	C-Value	U-Acres	U-Value	T-Acres	Improved	True	Assessed
1									1800
2	.51		10000			.51	24550	34550	5183
	.51		10000			.51	24550	34550	5183

COUNTY: ----Base---Rate---Tax----- CITY:-Rate---Tax----- SSD:-Rate---Tax--

Receipt No. 1500
 Adv. 5183 34.4600 178.61
 100 HE DAV

Regular
 Levee
 Forest
 Dr1
 2
 3

Special Assessment

Total Tax (5109 178.61) 178.61 *refund difference \$12692*
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 ENTER-CONTINUE F4-PREVIOUS SCREEN F24-EXIT

LRMLRCIQ TAXCY LANDROLL RECEIPT INQUIRY - RECEIPT SCREEN LRWLRCI1/M5
Name JONES THREE SIXTEEN LLC Parcel 182Y-09-045.00 Gp
PPIN 10362 Yr 2016 JD 0 Tax Dist 4020 STR 09 09 03
Ex Code Deed Bk Pg 201403887 Elig. Cl 1 N (Y/N)
Added 11 14 2016 LMM
Chged

MCO	Cls	C-Acres	C-Value	U-Acres	U-Value	T-Acres	Improved	True	Assessed
1									1500
2	.51		10000			.51	24550	34550	5183
	.51		10000			.51	24550	34550	5183

COUNTY: ---Base---Rate---Tax----- CITY:--Rate---Tax--- SSD:--Rate---Tax---

Receipt No. 1500

Adv. 5183 35.7600 185.34

100 HE DAV

Regular

Levee

Forest

Drl

2

3

Special Assessment

Total Tax (53.64 185.34) 185.34

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ENTER-CONTINUE F4-PREVIOUS SCREEN F24-EXIT

13120 Refund

LRMLRCIQ TAXCY LANDROLL RECEIPT INQUIRY - RECEIPT SCREEN LRWLRCI1/M5
Name JONES THREE SIXTEEN LLC Parcel 182Y-09-045.00 Gp
PPIN 10362 Yr ~~2017~~ JD 0 Tax Dist 4020 STR 09 09 03
Ex Code Deed Bk Pg 201403887 Elig. Cl 1 N (Y/N)
Added 11 15 2017 LMM

MCO
Cls C-Acres C-Value U-Acres U-Value T-Acres Improved True Assessed
1
2 .51 10000 .51 26760 36760 5514
.51 10000 .51 26760 36760 5514

COUNTY: ----Base---Rate---Tax----- CITY:-Rate---Tax---- SSD:-Rate-----Tax--

Receipt No. 1500

Adv. -5514 36.9800 203.91

100 HE DAV

Regular

Levee

Forest

Dr1

2

3

Total Tax (5547 203.91) 203.91

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ENTER-CONTINUE F4-PREVIOUS SCREEN F24-EXIT

Special Assessment

14844 Refund
difference