

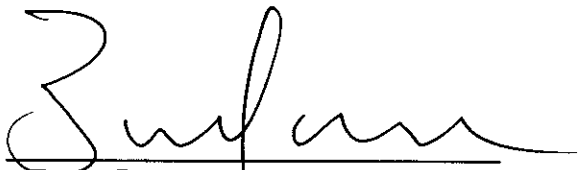
**ORDER: SPREAD ON THE MINUTES APPROVAL OF CLERK'S CERTIFICATION  
OF 2024 REAL AND PERSONAL ASSESSMENT ROLLS**

Motion was made by Greg Bynum, duly seconded by Scott Allen, to spread on the minutes approval of Clerk's certification of 2024 Real and Personal Assessment Rolls.

The vote on the motion was as follows:

Supervisor Brent Larson, voted yes  
Supervisor John Morgan, voted yes  
Supervisor Tim Gordon, voted yes  
Supervisor Scott Allen, voted yes  
Supervisor Greg Bynum, voted yes

After the vote, President Larson, declared the motion carried, this the 18<sup>th</sup> day of November, 2024.

  
**Brent Larson, President  
Board of Supervisors**  
**Mike Roberts, Chancery Clerk**

20 24 July  
Supervisor's Court July 20 24 Term

STATE OF MISSISSIPPI

Lafayette County,

ORDER OF THE BOARD OF SUPERVISORS  
RE: REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS

This day came on to be considered by the Board of Supervisors of Lafayette County, the matter of the assessment of personal property for the year 20 24 and of real property for the year 20 24 and it appearing affirmatively to this Board that Rocky Kennedy, Tax Assessor of said County, has completed the assessment of both real and personal property for the said year; that the said assessor filed the real and personal property assessment rolls with the clerk of this Board of Supervisors on or before the 1st of July, 20 24 as provided by law; and that said assessor made an affidavit and appended it to each of said rolls; that said affidavit showed that he/she has faithfully endeavored to ascertain and assess all the persons and property in said county; that he/she did not omit any person or thing, and did not place upon, or accept, an under-valuation of any property, through fear, favor or partiality; that he/she required every taxpayer to make the oath required to be taken by the person rendering a list of his/her taxable property, wherever possible; that the said assessor filed with the rolls, under oath, a list showing the name of every taxpayer who failed or refused to make oath to his/her tax list; that this Board of Supervisor, immediately at its July first, 20 24 meeting proceeded to equalize the said rolls, and has completed such equalization at least ten (10) days before its August fifth, 20 24 meeting; That said Tax Assessor attended the meeting of this Board of Supervisors, while it was considering said assessments of persons and property, from day to day, and that he/she rendered all assistance which his/her knowledge and information enabled him/her to give; and that at the said meeting, this Board of Supervisors did then and there cause to be assessed all persons and things, found to be omitted from said rolls, and caused to be correctly valued all property found to be under-valued; that this Board carefully examined the land roll and saw that it embraced all the land in said county, and that it represented said lands as being the property of individuals, or the State, or the United States, according to the fact; that it was taxable or not taxable according to law; that all such property is correctly described so as to be identified with certainty; that there are no double assessments; that all land improperly omitted from the real property rolls has been added thereto by this Board of Supervisors, or under its direction; that all land incorrectly and insufficiently described has been properly described; that all land which was not classed correctly or was under-valued has been classified and valued properly; that all corrections have been made in said rolls; and that all things required by law, have been done;

IT IS THEREFORE, ORDERED by the Board of Supervisors of the said County, that the said assessment rolls, and the assessments therein contained, be, and they are hereby approved, with corrections, subject to the right of parties in interest to be heard on all objections hereafter made by them, and subject to further changes and corrections by this Board, as Authorized by law.

It is further ordered by this Board of Supervisors that a notice be posted at the Courthouse, or Courthouses, in said County, and be Published in the Oxford Eagle, a newspaper published at Oxford, Mississippi, notifying the public and taxpayers of said county:

1. That the said assessment rolls, so equalized, are ready for inspection and examination, and
2. This Board will be in session for the purpose of hearing objections to the said assessments which may be file, at the Courthouse in the county of Lafayette, said county and state, on the 5th day, of August, 20 24; and
3. This Board will remain in session from day to day until all objections, lawfully files, shall have been disposed of, and all proper correction have been made in the roll.

It is further ordered by this Board that notice shall be given to the public and to the taxpayers of said county in the following form:

"PUBLIC NOTICE"

TO THE PUBLIC AND TO THE TAXPAYERS OF Lafayette COUNTY, MISSISSIPPI:

"You are hereby notified that the real and personal property assessment rolls of the above named county, for the year 20 24 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 5th of August, 20 24 at his/her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

"1. This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the Court house in the county of Lafayette, said County and State on the 5th day of August, 20 24; and

"2. This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.

"Witness the signature and seal of the said Board of Supervisors the 1st day of July, 20 24 and, "THE BOARD OF SUPERVISORS OF Lafayette COUNTY

CLERK'S CERTIFICATE

I, Mike Roberts, Clerk of the Board of Supervisors of Lafayette County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of and order of said Board of Supervisors, passed on the 1 date of July, 20 24 as the same appears on Page        of Minute Book electronic minutes of said Board, now on file in the office of said Clerk in the City of Oxford.  
Witness my hand and official seal, the 1st day of July, 20 24

Clerk of the Board of Supervisors of said County.

[Signature] D.C.

Clerk must be sure to fill the above and to affix his Seal to this Certificate.



20<sup>24</sup> August  
Supervisor's Court August 20<sup>24</sup> Term

STATE OF MISSISSIPPI  
Larayette County,

ORDER OF THE BOARD OF SUPERVISORS  
RE: REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS

This day came on to be considered by the Board of Supervisors of Larayette County, Mississippi, the matter of the assessment of personal property for the year 20<sup>24</sup> and of real property for the year 20<sup>24</sup> and it appearing affirmatively to this Board that Rocky Kennedy Tax Assessor of said County, has completed the assessment of both real and personal property for the said year; and filed the rolls with this Board of Supervisors, as required by law; that said assessment rolls, and the assessments therein contained, were examined and equalized by law, and that such equalization was completed more than ten (10) days prior to the meeting, held for the purpose of hearing objections to the said assessment rolls, and the assessment therein contained, and that this Board of Supervisors, at its July first, 20<sup>24</sup> meeting, adopted an order approving that said rolls and assessments therein contained, subject to the rights of parties in interest to be heard on all objections made by them, and caused the following notice to be posted at the courthouse or courthouses in said County Larayette, and published in the Oxford Eagle, a newspaper published at Oxford Mississippi, to-wit:

"PUBLIC NOTICE"

TO THE PUBLIC AND TO THE TAXPAYERS OF Larayette COUNTY, MISSISSIPPI:

"You are hereby notified that the real and personal property assessment rolls of the above named county, for the year 20<sup>24</sup> have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 1st of August, 20<sup>24</sup> at his/her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

"1. This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the Court house in the City of UXTORD, said county and State on the 1st day of August, 20<sup>24</sup>; and

"2. This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.

"Witness the signature and seal of the said Board of Supervisors this 1st day of August, 20<sup>24</sup>, and, "THE BOARD OF SUPERVISORS OF Larayette COUNTY

By

  
Clerk

And this Board now finds the said notice was posted and published as by it ordered, and as required by law. That this Board of Supervisors met, for the purpose of hearing objections to the said assessments, at the courthouse, in the City of UXTORD, said county and State, on the 1st day of August, 20<sup>24</sup> and

That this Board of Supervisors continued in session from day to day hearing objections to the said assessments, taking testimony of witnesses, and examining books, records and papers with reference to the assessment of property that it has made such changes in the assessments (as fixed by it on the said rolls at its August nineteenth, 20<sup>24</sup> meeting) that it has satisfied should be made in order to fix the assessment of property real and personal, at its actual value so as to establish equality and uniformity of taxation according to value among the taxpayers of said county, and that all objections and assessments rolls, and the assessments therein contained, have been heard and disposed of; that this Board of Supervisors had added to the said rolls all property and persons found to be omitted therefore, and has given notice to such persons and has heard and determined all objections filed, that this Board has changed all erroneous assessments that all things required by law have been done; that the Tax Assessor of said County attended this meeting of the Board of Supervisors, from day to day, while it was considering the assessments of persons and property, and hearing objections to the said assessments, and that he/she rendered all assistance which his/her knowledge and information enabled him/her to give; and now being of the opinion that the said assessments rolls contained fair, equal, uniform and just, according to the value of real and personal property therein described.

It is therefore ordered and adjudged, that the said assessment rolls, and the assessments therein contained, be and they are hereby accepted, approved and made final, and that the final recapitulation of said assessment rolls be certified to the Department of Revenue, on blanks furnished by it, within (10) ten days of the adjournment of this meeting as provided by Miss. Code Ann. 27-35-111, and as required by law.

Ordered and adjudged this 3rd day of September, 20<sup>24</sup>.

CLERK'S CERTIFICATE

I, Mike Roberts, Clerk of the Board of Supervisors of Larayette County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of and order of said Board of Supervisors, passed on the 3rd date of September, 20<sup>24</sup> as the same appears on Page of Minute Book electronic minutes Board, now on file in the office of said Clerk in the City of UXTORD.  
Witness my hand and official seal, the 3rd day of September, 20<sup>24</sup>

Clerk of the Board of Supervisors of said County.

 D.C.

Clerk must be sure to fill the above and to affix his Seal to this Certificate.



20 24

CLERK'S CERTIFICATE OF COPY OF THE LAND ROLL

The State of Mississippi, Lafayette County, City of  
Oxford, Office of the Clerk of the Board of Supervisors of said County:

I, Mike Roberts, the Clerk of the Board of Supervisors of said County do hereby  
certify:

1) That the foregoing pages contain a fair and correct copy of the assessment roll of real property of said county as of the first day of January, 20 24 now on file in said office as finally fixed by said Board. 2) That I have carefully made all of the footings and other calculations of said roll. 3) That said footings and other calculations are, in all things true, correct, and complete. 4) That the following are the true, correct and complete totals of said roll, in its entirety appearing in the final Recapitulation on Page \_\_\_\_\_ to-wit:

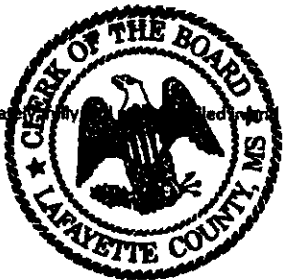
Real Property 20 <u>24</u>										INDUSTRIES Subject to Sec 27-39- 329 and School Tax			
Real Property	1 True Value of all Properties Reflected in Columns 2 and 3				Ratio %	2 Assessed Valuation (Use whole dollars no cents)				3 DO NOT INCLUDE THIS VALUE IN COLUMN 2		No. Acres	
	Billions	Millions	Thousands	Hundreds		Billions	Millions	Thousands	Hundreds				
1. Class I lands		466	337	110	10		46	633	711	1			
2. Class I improvements	1	983	818	390	10		198	381	839	2			
3. Cultivable lands (excluding Improvements)		114	152	190	15		17	75	787	3	48	375	
4. Building & improvements on county lands		407	234	960	15		60	58	674	4	1027	748	
5. Un-cultivable lands (excluding Improvements & timber)		63	430	470	15		9	516	259	5			
6. Real estate in cities, towns & villages		662	840	160	15		99	306	201	6	120	0	
7. Buildings & improvements therein	1	799	410	770	15		267	439	196	7	2474	278	
8. In Lieu (27-31-104)										8			
A. Total acreage & valuation subject to tax	5	497	224	50			698	411	667	A	3670	401	A 306,488
9. U.S. Government Lands													9. 101,198
10. Exempt land & school land													10. 3,648
11. State, County, Municipal Land													11. 1,893
12. Acres assessed by Dept. of Revenue													12.
B. Total land in county													B 413,229
C. Lands subject to taxation													C

Total Number of Real Property Parcels Assessed 32930

Witness my hand and seal of said office, this 3rd day of September, 20 24.

Mike Roberts, Clerk  
By \_\_\_\_\_, Deputy Clerk

(TO THE CLERK-This certificate should be accurately prepared, signed, sealed and signed. Seal should be affixed. It should then be pasted on the inside of the back cover of the copy of the roll.)



20 24

CLERK'S CERTIFICATE OF COPY OF THE PERSONAL ROLL

The State of Mississippi, Lafayette County, City of  
Oxford, Office of the Clerk of the Board of Supervisors of said County:

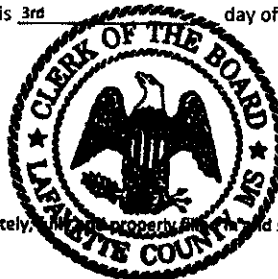
I, Mike Roberts, the Clerk of the Board of Supervisors of said County do hereby  
certify:

1) That the foregoing pages contain a fair and correct copy of the assessment roll of persons and personal property of said county as of  
the first day of January, 20 24 now on file in said office as finally fixed by said Board. 2) That I have carefully made all of the footings  
and other calculations of said roll. 3) That said footings and other calculations are, in all things true, correct, and complete. 4) That the  
following are the true, correct and complete totals of said roll, in its entirety appearing in the final Recapitulation on Page \_\_\_\_\_  
to-wit:

Personal Property 20 <u>24</u>										INDUSTRIES Subject to Sec 27-39-329 and School Tax			
Personal Property	1 True Value of all Properties Reflected in Columns 2 and 3				Ratio %	2 Assessed Valuation (Use whole dollars no cents)				3 DO NOT INCLUDE THIS VALUE IN COLUMN 2		Mfg. Products (School Tax Only)	
	Billions	Millions	Thousands	Hundreds		Billions	Millions	Thousands	Hundreds				
A. Automobiles										A			
B. Mobile Homes										B			
1. Furniture & Fixtures		116	022	311	15		017	215	634	1	187	693	
2. Machinery & Equipment		153	628	122	15		022	177	363	2	866	856	
3. Leased Equipment		046	949	697	15		007	042	461	3			
4. Inventories		135	421	529	15		020	313	240	4			
5. Banks (Intangibles Only)			002	692	15				404	5			
6. In Lieu (27-31-104)				209	15				031	6			
7. Miscellaneous				184					028	7			
8. Manufactured Products (Subject to 27-31-7 & 57- 10-255)													8
C. Grand Total		452	024	744			066	749	161	C	1054	549	
D. Total Subject to Levee Tax										D			

Total Number of Personal Property Parcels Assessed 1778

Witness my hand and seal of said office, this 3rd day of September, 20 24.



Mike Roberts Clerk  
By \_\_\_\_\_ Deputy Clerk

(TO THE CLERK-This certificate should be accurately, \_\_\_\_\_ and signed. Seal should be affixed. It should then be pasted on the inside  
of the back cover of the copy of the roll.)

## ASSESSED VALUATION OF MOTOR VEHICLES AND MOBILE HOME

	MOTOR VEHICLE VALUES	MOBILE HOME VALUES
County Total	<u>109081047</u>	<u>2059657</u>
School Districts:		
Oxford City	<u>43937036</u>	<u>87037</u>
Oxford Separate	<u>26707432</u>	<u>459808</u>
Lafayette	<u>38348831</u>	<u>15051854</u>
Water Valley	<u>57748</u>	<u>7628</u>
Total School Districts:	<u>109081047</u>	<u>2059657</u>
Road Districts:		
1	<u>21422408</u>	<u>379320</u>
2	<u>27197824</u>	<u>285106</u>
3	<u>24109513</u>	<u>688110</u>
4	<u>24206698</u>	<u>466436</u>
5	<u>12144604</u>	<u>240685</u>
Total Road Districts:	<u>109081047</u>	<u>2059657</u>

WITNESS my hand and seal of said office, this the 3rd day of September, 2024.



[Signature] Clerk

(To the Clerk: This certificate should be accurately filled in and signed. Seal should be affixed. It should then be placed in the Tax Commission's copy of the personal return.)