

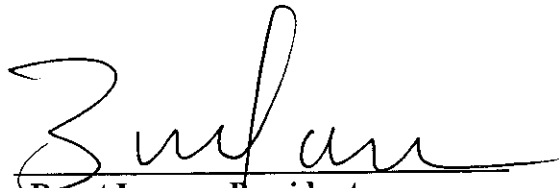
**ORDER: AUTHORIZE REFUND OF \$1,141.14 TO BLK HOLDINGS LLC DUE TO  
INCORRECT ASSESSED VALUE AND OVERPAYMENT OF REAL PROPERTY  
TAXES FOR 2021, 2022 AND 2023**


Motion was made by Greg Bynum, duly seconded by Scott Allen, to authorize refund of \$1,141.14 to BLK Holdings LLC due to incorrect assessed value and overpayment of Real Property taxes for 2021, 2022 and 2023.

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 February, 2025.

  
Brent Larson, President  
Board of Supervisors

  
Mike Roberts, Chancery Clerk



Office of the Tax Assessor/Collector  
Rocky Kennedy  
300 N. Lamar Suite 103  
Oxford, Mississippi 38655  
P: (662)234-5562 F: (662)238-7992

Agenda Item: February 18, 2025

Tax Payment Refund due to Appraisal Error

Parcel 146W-13-106.28/PPIN: 29024 is owned by BLK Holdings LLC. Said property, Lot 41 Countryview Village Condos, is a vacant lot incorrectly appraised to reflect a non-existent building. The appraisal error resulted in an incorrect assessed value and overpayment by BLK Holdings, LLC of Real Property Taxes for 2021, 2022 and 2023 in the amount of **\$380.38** per year.

In accordance with **MS Code 27-73-7**, authorizing refund of ad valorem tax for three years which has been paid through error or in excess, I request the Board to refund BLK Holdings, LLC of Real Property Tax in the amount of **\$1,141.14**.

Mailing Address:  
BLK Holdings, LLC  
1121 E. Wellsgate Drive  
Oxford, MS 38655

Rocky Kennedy  
Assessor/Collector

BLK HOLDINGS LLC  
 1121 E Wellsgate Drive  
 Oxford, MS 38655  
 Countryview, Lot 41  
 Parcel: 146W-13-106.28  
 PPIN: 29024

Incorrect Appraisal detailing Structure on Lot

YEAR	True Value	Property Type	Assessed Value	Tax Amount Paid
2021	100,540-30,000 Lot/70,540 Structure	Class II (15%)	15,081	542.16
2022	100,540-30,000 Lot/70,540 Structure	Class II (15%)	15,081	542.16
2023	100,540-30,000 Lot/70,540 Structure	Class II (15%)	15,081	542.16
				1,626.48

COUNTY MILL  
35.95

2025 CORRECTED VALUE WITH OVERPAYMENT REFUND DUE

YEAR	CORRECTED TRUE VALUE	Property Type	New Assessed Value	Updated Payment
2021	30,000	Class II (15%)	4,500	161.78
2022	30,000	Class II (15%)	4,500	161.78
2023	30,000	Class II (15%)	4,500	161.78
				485.34

COUNTY MILL  
35.95

Overpayment	(1,626.48 less 485.34)
2021	380.38
2022	380.38
2023	380.38
<b>REFUND DUE</b>	<b>1,045.26</b>

CORRECTION TO TAX PAYER DUE TO APPRAISAL ERROR