ORDER: APPROVE REFUND EXCESS REAL PROPERTY TAX PAYMENT TO HARRY CARROLL IN ACCORDANCE WITH MISSISSIPPI CODE 27-73-7 FOR THE YEARS 2022, 2023 AND 2024 IN THE AMOUNT OF \$4,826.20 DUE TO PREVIOUS <u>APPRAISAL ERROR</u>

Motion was made by Scott Allen, duly seconded by John Morgan, to approve refund excess real property tax property to Harry Carroll in accordance with MS Code 27-73-7 for the years 2022, 2023 and 2024 in the amount of \$4,826.20 due to previous appraisal error.

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 $18^{\rm th}$ day of August, 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: August 18, 2025

Tax Payment Refund due to Appraisal Error

Parcel 193-05-002.34/PPIN: 34436 is owned by Harry D. Carroll. Said property, 3010 Highlands Circle, is the primary residence of Mr. Carroll. The appraisal error, an overage to the square footage, resulted in an incorrect assessed value and overpayment by Harry D. Carroll of Real Property Taxes for 2022, 2023 and 2024.

Itemized per year: 2022-\$1,615.39, 2023-\$1,590.49 and 2024-\$1,620.32

Total refund: \$4,826.20.

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 Harry D. Carroll of Real Property Tax in the amount of \$4,826.20.

Mailing Address: Harry D. Carroll 3010 Highlands Circle Oxford, MS 38655

Rocky Kennedy

Assessor/Collector