

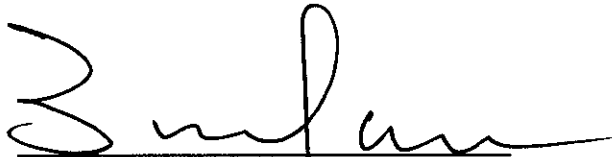
**ORDER: APPROVE RECAPITULATION OF ASSESSMENTS OF REAL AND  
PERSONAL PROPERTY**

Motion was made by Scott Allen, duly seconded by Greg Bynum, to approve recapitulation of assessments of Real and Personal Property.

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 2<sup>nd</sup> day of September, 2025.



**Brent Larson, President  
Board of Supervisors**

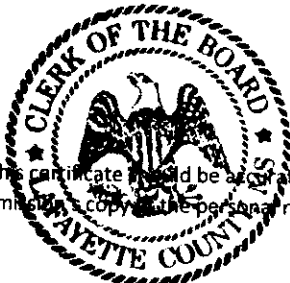


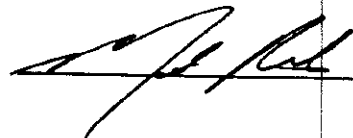
**Mike Roberts, Chancery Clerk**

# ASSESSED VALUATION OF MOTOR VEHICLES AND MOBILE HOME

|                                | MOTOR VEHICLE VALUES | MOBILE HOME VALUES |
|--------------------------------|----------------------|--------------------|
| County Total                   | <u>113582765</u>     | <u>2040757</u>     |
| School Districts:              |                      |                    |
| Oxford City                    | <u>45290687</u>      | <u>87037</u>       |
| Oxford Separate                | <u>28247449</u>      | <u>449337</u>      |
| Lafayette                      | <u>39948387</u>      | <u>1496755</u>     |
| Water Valley                   | <u>96242</u>         | <u>7628</u>        |
| <b>Total School Districts:</b> | <u>113582765</u>     | <u>2040757</u>     |
| Road Districts:                |                      |                    |
| 1                              | <u>21998054</u>      | <u>385835</u>      |
| 2                              | <u>29515206</u>      | <u>274158</u>      |
| 3                              | <u>25310359</u>      | <u>686289</u>      |
| 4                              | <u>24273333</u>      | <u>458705</u>      |
| 5                              | <u>12485813</u>      | <u>235770</u>      |
| <b>Total Road Districts:</b>   | <u>113582765</u>     | <u>2040757</u>     |

WITNESS my hand and seal of said office, this the 2nd day of September, 2025.



 Clerk

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

20 25

**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 25 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>25</u>                            |   |          |           |          |         |   |          |           |          | INDUSTRIES Subject to Sec 27-39-329 and School Tax |     | Mfg. Products (School Tax Only) |   |
|---|---|----------|-----------|----------|---------|---|----------|-----------|----------|--|-----|---------------------------------|---|
| 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            |     |                                 |   |
|   | Billions  | Millions | Thousands | Hundreds |         | Billions  | Millions | Thousands | Hundreds |  |     |                                 |   |
| A. Automobiles  |   | 378      | 609       | 217      | 30      |   | 113      | 582       | 765      | A  |     |                                 |   |
| B. Mobile Homes   |   | 013      | 605       | 047      | 15      |   | 002      | 040       | 757      | B  |     |                                 |   |
| 1. Furniture & Fixtures                                   |   | 125      | 716       | 136      | 15      |   | 018      | 856       | 571      | 1  | 874 |                                 |   |
| 2. Machinery & Equipment                                  |   | 142      | 378       | 052      | 15      |   | 020      | 944       | 879      | 2  | 411 | 832                             |   |
| 3. Leased Equipment                                       |   | 045      | 627       | 702      | 15      |   | 006      | 844       | 155      | 3  |     |                                 |   |
| 4. Inventories  |   | 133      | 918       | 996      | 15      |   | 020      | 073       | 820      | 4  | 014 | 044                             |   |
| 5. Banks (Intangibles Only)                               |   |          | 002       | 451      | 15      |   |          |           | 368      | 5  |     |                                 |   |
| 6. In Lieu (27-31-104)                                    |   |          |           | 186      | 15      |   |          |           | 028      | 6  |     |                                 |   |
| 7. Miscellaneous  |   |          |           | 200      |         |   |          |           | 030      | 7  |     |                                 |   |
| 8. Manufactured Products (Subject to 27-31-7 & 57-10-255) |   |          |           |          |         |   |          |           |          |  |     |                                 |   |
| C. Grand Total  |   |          |           |          |         |   |          |           |          |  |     |                                 | 8 |
| D. Total Subject to Levee Tax                             |   | 839      | 857       | 987      |         |   | 182      | 343       | 373      | C  |     |                                 |   |
|   |   |          |           |          |         |   |          |           |          | D  |     |                                 |   |

Total Number of Personal Property Parcels Assessed 1,809

Witness my hand and seal of said office, this 2nd day of September, 20 25.



[Signature] Clerk  
By \_\_\_\_\_ Deputy Clerk

(TO THE CLERK-This certificate should be accurately filled in 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 25

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:

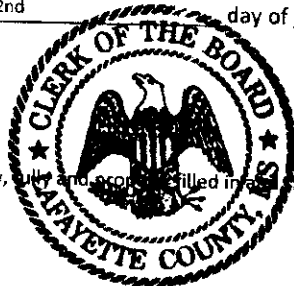
I, Mike Roberts, the Clerk of the Board of Supervisors of said County do hereby certify:

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 25 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 25  |   |          |           |          |            |   |          |           |          | INDUSTRIES<br>Subject to Sec 27-39-<br>329 and School Tax |     | No. Acres |            |         |
|--|---|----------|-----------|----------|------------|---|----------|-----------|----------|---|-----|-----------|------------|---------|
| Real Property  | 1<br>True Value of all Properties<br>Reflected in Columns 2 and 3 |          |           |          | Ratio<br>% | 2<br>Assessed Valuation<br>(Use whole dollars no cents) |          |           |          | 3<br>DO NOT INCLUDE<br>THIS VALUE IN<br>COLUMN 2          | 3   |           |            |         |
|  | Billions  | Millions | Thousands | Hundreds |            | Billions  | Millions | Thousands | Hundreds |   |     |           |            |         |
| 1. Class 1 lands   |   | 472      | 953       | 720      | 10         |   | 47       | 205       | 372      | 1   |     |           | [REDACTED] |         |
| 2. Class 1 improvements  | 2   | 614      | 868       | 310      | 10         |   | 261      | 486       | 831      | 2   |     |           |            |         |
| 3. Cultivable lands<br>(excluding improvements)                |   | 120      | 454       | 130      | 15         |   | 18       | 669       | 450      | 3   |     |           |            |         |
| 4. Building &<br>improvements on county<br>lands               |   | 566      | 922       | 320      | 15         |   | 85       | 039       | 595      | 4   |     |           |            |         |
| 5. Un-cultivable lands<br>(excluding improvements<br>& timber) |   | 63       | 994       | 640      | 15         |   | 9        | 600       | 872      | 5   |     |           |            |         |
| 6. Real estate in cities,<br>towns & villages                  |   | 732      | 189       | 420      | 15         |   | 109      | 828       | 595      | 6   |     |           |            |         |
| 7. Buildings &<br>improvements therein                         | 2   | 458      | 755       | 576      | 15         |   | 368      | 815       | 475      | 7   |     |           |            |         |
| 8. In Lieu (27-31-104)   |   |          |           |          |            |   |          |           |          | 8   |     |           |            |         |
| A. Total acreage &<br>valuation subject to tax                 | 7   | 929      | 238       | 116      |            |   | 900      | 046       | 190      | 8   | 306 | 306       |            |         |
| 9. U.S. Government Lands                                       |   |          |           |          |            |   |          |           |          |   | A   | A         |            |         |
| 10. Exempt land & school<br>land                               |   |          |           |          |            |   |          |           |          |   |     | 9         |            | 101,192 |
| 11. State, County,<br>Municipal Land                           |   |          |           |          |            |   |          |           |          |   |     | 10        |            | 3,649   |
| 12. Acres assessed by<br>Dept. of Revenue                      |   |          |           |          |            |   |          |           |          |   |     | 11        | 2,042      |         |
| B. Total land in county  |   |          |           |          |            |   |          |           |          |   |     | 12        |            |         |
| C. Lands subject to<br>taxation                                |   |          |           |          |            |   |          |           |          |   |     | B         | 413,189    |         |
|  |   |          |           |          |            |   |          |           |          |   |     | C         |            |         |

Total Number of Real Property Parcels Assessed 34,119

Witness my hand and seal of said office, this 2nd day of September, 20 25



*[Signature]* Clerk

By \_\_\_\_\_ Deputy Clerk

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

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, Mississippi, the matter of the assessment of personal property for the year 2025 and of real property for the year 2025 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 seventh, 2025 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 Lafayette, and published in the Oxford Eagle, a newspaper published at Oxford, Mississippi, to-wit:

"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 2025 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 4th of August, 2025 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 4th day of August, 2025; 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 4th day of August, 2025 and, "THE BOARD OF SUPERVISORS OF Lafayette COUNTY

By \_\_\_\_\_  
President

\_\_\_\_\_  
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 county of Lafayette, said county and State, on the 4th day of August, 2025 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 Aug eighteenth, 2025 meeting) that is 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.

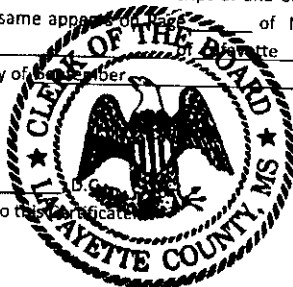
Ordered and adjudged this 2nd day of September, 2025

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 2nd date of September, 2025 as the same appeared in the Minute Book of Minute Book electronic minutes of said Board, now on file in the office of said Clerk in the county of Lafayette in said County.  
Witness my hand and official seal, the 2nd day of September, 2025

Clerk of the Board of Supervisors of said County.

By \_\_\_\_\_  
Clerk must be sure to fill the above and to affix his Seal to this certificate.



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 2025 and of real property for the year 2025 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, 2025 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 seventh, 2025 meeting proceeded to equalize the said rolls, and has completed such equalization at least ten (10) days before its August fourth, 2025 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 4th day, of August, 20 25; 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 2025 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 4th of August, 2025 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,

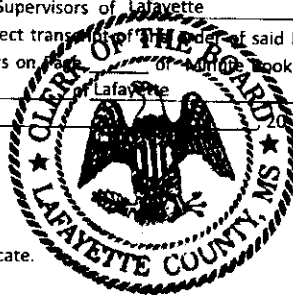
"1. This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the Court house in the county of Lafayette, said County and State on the 4th day of August, 2025; and

"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 7th day of July, 2025 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 the proceedings of said Board of Supervisors, passed on the 7th date of July, 2025 as the same appears on the minutes of said Board, now on file in the office of said Clerk in the county of Lafayette in said County. Witness my hand and official seal, the 7th day of July, 2025



Clerk of the Board of Supervisors of said County.

By [Signature] D.C.

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

# CERTIFICATE OF BOARD OF SUPERVISORS

To the Department of Revenue of the State of Mississippi:

In compliance with the requirements of Section 27-35-111, Miss. Code Ann., we the undersigned, constituting the Board of Supervisors of Lafayette County, State of Mississippi, do hereby certify: that we have, this day carefully compared the recapitulations appearing on the reverse side hereof with the assessment rolls of real and personal property, as of the first day of January 20 25 ; that said recapitulations contain true, correct and complete statements of the final total of said roll as finally fixed and revised by said Board at its August eighteenth , 20 25 meeting; that said recapitulations are in all things true and complete, and are hereby transmitted in good faith to comply with the requirements of said section.

Witness our signatures, this the 2nd day of September , 20 25 .

## THE BOARD OF SUPERVISORS OF SAID COUNTY

By \_\_\_\_\_  
President and Member from District No. 1

By \_\_\_\_\_ By \_\_\_\_\_

Member from District No. 2 Member from District No. 3

By \_\_\_\_\_ By \_\_\_\_\_

Member from District No. 4 Member from District No. 5

## CERTIFICATE OF CHANCERY CLERK

STATE OF MISSISSIPPI  
County of \_\_\_\_\_

I, the undersigned, Clerk of the Chancery Court of Lafayette County, State of Mississippi and Ex-Officio Clerk of the Board of Supervisors of said County do hereby certify:

That I have carefully verified the footings of the pages and recapitulations of the rolls of assessments of the real and personal property of said County as of the first day of January, 20 25 , and have carefully compiled the foregoing statements appearing on the reverse side hereof, that said statements are true, correct and complete statements of the final totals of the quantities of said rolls, as finally equalized, fixed, corrected, revised and perfected by the said Board of Supervisors at the August eighteenth , 20 25 meeting and that said statements are in all things true, correct and complete recapitulations of said rolls; and I do hereby further certify that the foregoing are the signatures of the members of the said Board of Supervisors.

Witness my hand and seal of office, this the 2nd day of September , 20 25 .

\_\_\_\_\_  
Clerk, Board of Supervisors

(SEAL)

-Do not write below this line-

## ORDER OF THE DEPARTMENT OF REVENUE

It appears to the satisfaction of the Department of Revenue of the State of Mississippi, after visiting the said county of this State, conferring with the Assessor thereof and studying the values of the various classes of properties therein, the economic conditions thereof and the methods employed by the Assessor and Supervisors in making and equalizing the assessments, thereof, and after making a careful examination of the recapitulation of the assessment rolls of Real and Personal Property of \_\_\_\_\_ County for the tax year 20 \_\_\_\_, as shown by the foregoing statements (appearing on the reverse side hereof) that they are reasonably equal and uniform with the assessments of the other counties of the state, as approved or as changed by the orders of the Department of Revenue.

IT IS THEREFORE, ORDERED, that said assessment rolls and the assessments therein contained by and are hereby approved, and the Board of Supervisors of said County are hereby directed to have copies of said rolls made and certified to the Tax Collector and to the Department of Revenue in accordance with the requirements of Section 27-35-123, Miss. Code Ann., and, it is further ordered that the Commissioner of Revenue be and he is hereby directed to certify a copy of this order to the President of the Board of Supervisors of said County.

Ordered and adjudged, this the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

## CERTIFICATE OF THE DEPARTMENT OF REVENUE

As Commissioner of Revenue of the State of Mississippi, I do hereby certify that the above and foregoing is a true and correct copy of an order of the Department of Revenue adopted on the date therein stated, and as shown in the Minutes of the said Department of Revenue.

Witness my signature this the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
Commissioner of Revenue

Order not valid without signature of the Commissioner of Revenue