

*****SUPERVISOR CHAD MCLARTY RETURNED TO MEETING*****

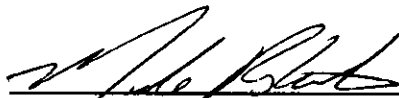
**ORDER: REJECT OBJECTION FROM OXFORD CONNECTION ON 2021 TAX
ROLL ASSESSMENT**

Motion was made by Brent Larson, duly seconded by David Rikard, to reject objection from Oxford Connection on 2021 Tax Roll Assessment.

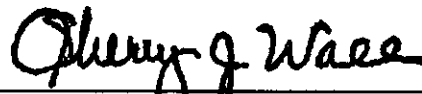
The vote on the motion was as follows:

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 7th day of September, 2021.



**Mike Roberts, President
Board of Supervisors**




Sherry Wall, Chancery Clerk

**ORDER: DENIAL OF 532 TITLE WAY, LLC (OXFORD CONNECTION") OBJECTION TO
REAL AND PERSONAL PROPERTY ASSESSMENT ROLL**

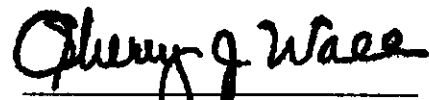
The present matter is before the Board of Supervisors on the asserted objection to the assessment roll brought by 532 Title Way, LLC ("Oxford Connection"). Having heard from counsel for the Oxford Connection and having previously received the August 10, 2021 correspondence with attachments from its counsel, and after hearing the position of the Tax Assessor and its appraisers concerning the timeliness and substance of the asserted objection, and being advised, in particular, that the objection was not received until after the duly noticed deadline for the filing of such objections, the following motion was made by Brent Larson, duly seconded by David Reichard:

that the objection of the Oxford Connection is denied on the grounds that: (1) it is untimely, (2) the Oxford Connection otherwise failed to provide the information in support of its objection in compliance with the Tax Assessor's requirements and (3) the Oxford Connection otherwise failed to adequately substantiate its objection to the Tax Assessor's assessment of the subject property by showing that the assessment was not based on the subject properties actual value.

So ordered this the _____ day of September, 2021.



Mike Roberts, President



Sherry J. Wall, Clerk of the Board

Simon Bailey
sbailey@bradley.com
601.592.9941 direct



August 10, 2021

VIA EMAIL and FEDERAL EXPRESS

Hon. Sherry Wall
300 N. Lamar Blvd.
Oxford, MS 38655

Dear Ms. Wall:

I write on behalf of 532 Title Way, LLC (“Oxford Connection”), a property owner and taxpayer in Lafayette County. On August 2, 2021, Oxford Connection’s agent, Property Tax Associates, Inc. (“PTAI”), submitted a valid written objection to the assessment of the Property, identified by PPIN 7982 and located at 2000 Oxford Way (the “Property”). I am enclosing the email transmitting that written objection as **Exhibit A** to this letter. PTAI also sent the written objection by FedEx.

The Lafayette County Tax Assessor informed PTAI that the Board of Supervisors would hear the objection, as reflected in the enclosed **Exhibit B**.

Then, without explanation, the Tax Assessor reversed course and indicated that the Board would not hear the objection because it was submitted after 9:00 am CDT, an internal deadline that fell several hours before the Board meeting. This sudden and unexplained reversal is reflected in the enclosed **Exhibit C**.

I am asking that the Board of Supervisors reconsider the decision to not hear PTAI’s written objection, and that the Board docket the written objection and preserve it with the tax roll.

The controlling statutes require only that a written objection be received “at the August meeting.”¹ PTAI’s written objection was submitted the day of the meeting, in compliance with the statutes. The meeting agenda, enclosed as **Exhibit D**, shows that the Board did not meet and hear objections until 5:00 pm CDT, so the written objection—time stamped 3:08 pm CDT—was submitted prior to the meeting and was capable of being heard. Indeed, the Tax Assessor indicated that the objection *would be heard*. The statutes’ plain language controls over any internal deadlines the Board of Supervisors has created.²

¹ Miss. Code §§ 27-35-87, -89, -93.

² See, e.g., *Mississippi Methodist Hosp. & Rehab. Ctr., Inc. v. Mississippi Div. of Medicaid*, No. 2019-SA-01558-SCT, 2021 WL 2373493, at *4 (Miss. June 10, 2021).

Having spoken to the Board attorney, Mr. O'Donnell, I am aware that the Board relies on a particular Attorney General Opinion, No. 2013-00376. That Opinion does not allow the Board to refuse this particular written objection. The Attorney General opined as follows:

[1] a policy requiring the filing of written objections prior to or at the commencement of the first Monday meeting of August would, in our opinion, be in compliance with Section 27-35-93.

[2] the board of supervisors may refuse to hear and may reject a written objection that is filed after the first Monday meeting of August.³

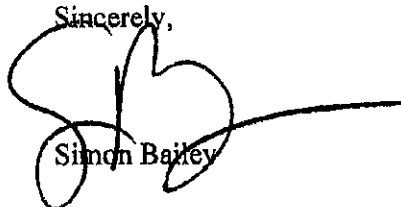
The Opinion merely endorses requiring objections to be filed "prior to or at the commencement" of the meeting. As **Exhibit A** shows, this objection was submitted prior to the meeting, not after. Hence, the Opinion does not endorse refusing to hear the objection. There is no legal basis for refusing to docket the objection and preserve it with the tax roll.

It is not too late for the Board to correct its mistake. The Board can simply continue PTAI's written objection to the next Board meeting. If the Board "fails . . . to perform any . . . duty in reference to the assessment roll . . . such duty shall be performed at a later date upon the giving of proper notice to persons affected."⁴ You may furnish notice to me at sbailey@bradley.com that the written objection will be heard at the next Board meeting.

Failing that, and as an alternative, I am asking that Oxford Connection nonetheless be added to the agenda of the next Board meeting to present an application for changing the assessment of the Property under Mississippi Code Section 27-35-143(1)(I). This Parcel "has been assessed for more than its actual value" and is therefore a candidate for reassessment.⁵ Oxford Connection can submit two opinions of value under sworn affidavit to demonstrate the overassessment.

Thank you for your consideration.

Sincerely,



Simon Bailey

SB/mbr

³ Op. Att'y Gen. No. 2013-00376 (Sept. 27, 2013).

⁴ Miss. Code § 27-35-95.

⁵ *Id.* § 27-35-143.

Hon. Sherry Wall
August 10, 2021
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Enclosures

cc: David O'Donnell (*via email*)
Hon. Sylvia Baker (*via email*)

Bailey, Simon

From: Lisa Little <lisa@ptainc.net>
Sent: Monday, August 2, 2021 3:08 PM
To: swall@lafayettecoms.com
Cc: SBaker@lafayettecoms.com
Subject: Appeal Letter
Attachments: FINAL Appraisal - The Connection at Oxford, Oxford, MS.PDF; 20.0646 The Connection at Oxford PCA.PDF; 20210802143858830.pdf

Please see the attached appeal letter, LOA, request for review form, appraisal and property condition assessment report for Oxford Connections (parcel 097-32-35 / PPIN 7982).

Thank you,

Lisa Little | Vice-President
Property Tax Associates, Inc.
P.O. Box 1545
Ridgeland, MS 39158
Office: (601) 206-1433
Fax: (601) 206-1435



Bailey, Simon

From: Sylvia Baker <SBaker@lafayettecoms.com>
Sent: Wednesday, August 4, 2021 1:03 PM
To: Lisa Little
Subject: RE: Appeal Letter (Connection at Oxford) Lisa Little/Property Tax Associates

Lisa,

We are reviewing this one today!

Thanks,

Sylvia Baker
Lafayette County
Tax Collector/Assessor
300 N. Lamar, Ste. 103
Oxford, MS 38655
662.234.5562

From: Lisa Little <lisa@ptainc.net>
Sent: Monday, August 02, 2021 3:08 PM
To: Sherry Wall <SWall@lafayettecoms.com>
Cc: Sylvia Baker <SBaker@lafayettecoms.com>
Subject: Appeal Letter (Connection at Oxford) Lisa Little/Property Tax Associates

Please see the attached appeal letter, LOA, request for review form, appraisal and property condition assessment report for Oxford Connections (parcel 097-32-35 / PPIN 7982).

Thank you,

Lisa Little | Vice-President
Property Tax Associates, Inc.
P.O. Box 1545
Ridgeland, MS 39158
Office: (601) 206-1433
Fax: (601) 206-1435



Bailey, Simon

From: Sylvia Baker <SBaker@lafayettecoms.com>
Sent: Thursday, August 5, 2021 4:42 PM
To: Lisa Little
Subject: Appeal for The Connection
Attachments: Publication of Objections Notice.pdf

Lisa,

The board has **denied your appeal request on The Connection.** See attachment above. All appeals must be in by 9:00 am on August 2nd.

Thanks,



Sylvia Baker
Tax Assessor/Collector

300 North Lamar Blvd., Suite 103
Oxford, MS 38655
P 662-234-8562 or 662-234-4008
F 662-238-7992
sbaker@lafayettecoms.com
www.lafayettecoms.com

CKB, INC.
Appraisal & Mapping Services
411 South Spring Street
Tupelo, MS 38804
662-842-3798

September 3, 2021

Sylvia,

This letter is in reference to The Oxford Connection appeal.

Lisa Little failed to send all the information that was requested from the Assessor and CKB, Inc.

The Board of Supervisors should have sent Lisa Little a list of what they were requesting. If Lisa, along with Property Tax Associates, does not provide the information that the board requested, it voided the complaint.

Based on the State of Mississippi appraisal guidelines, we valued the property at \$21,963,490. The Board of Supervisors is at liberty to change it.

Sincerely,

James Conley
President