



Rankin County Board of Supervisors

211 East Government Street
Brandon, MS 39042
www.rankincounty.org

Work Session

~ Minutes ~

Larry Swales
Chancery Clerk

Thursday, August 3, 2023 9:00 AM Rankin Board Room

I. CALL TO ORDER PLANNING COMMISSION MEETING

II. INVOCATION

Board Attorney, Craig Slay

III. ADJOURN PLANNING COMMISSION MEETING

IV. CALL TO ORDER MEETING OF THE RANKIN COUNTY BOARD OF SUPERVISORS

9:00 AM Meeting called to order on August 3, 2023 at Rankin Board Room, 211 East Government Street, Suite A, Brandon, MS.

Attendee Name	Title	Status	Arrived
Daniel Cross	Supervisor District 2	Late	9:12 AM
Steve Gaines	President	Present	
Brad Calhoun	Supervisor District 3	Present	
Jared Morrison	Supervisor District 1	Present	
Jay Bishop	Vice President	Absent	
Craig Slay	Board Attorney	Present	
Keith Hicks	County Administrator	Present	
Larry Swales	Chancery Clerk	Present	

V. PUBLIC COMMENT

None

VI. CAROLINE GILBERT, TAX COLLECTOR

A. Authority to Publish Notice twice of the Rankin County 2022 Tax Sale to be held on August 28, 2023 and publish separate notification for On-line Auction Format

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Daniel Cross, Supervisor District 2
SECONDER:	Steve Gaines, President
AYES:	Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT:	Jay Bishop

B. Petitions for change of assessment on 2022 Real and Personal Property Assessment Roll

RESULT: ADOPTED [UNANIMOUS]
MOVER: Daniel Cross, Supervisor District 2
SECONDER: Brad Calhoun, Supervisor District 3
AYES: Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT: Jay Bishop

- C. Request to void the 2018, 2019, 2020, and 2021 Tax Sales and refund any tax sale purchaser(s) for Parcel Number C1-98 (PPIN 369): the aforementioned parcel was erroneously assessed with the incorrect taxpayers’s name and should have been combined with Parcel Number C1-73-20; and respectfully request for the 2018, 2019, 2020, and 2021 corrected taxes be regenerated by the Tax Collector’s Office without penalties for the aforementioned parcel. I also request that the aforementioned parcel for the 2022 tax year be withheld from the August 2023 tax sale

RESULT: ADOPTED [UNANIMOUS]
MOVER: Daniel Cross, Supervisor District 2
SECONDER: Jared Morrison, Supervisor District 1
AYES: Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT: Jay Bishop

VII. CRAIG SLAY, BOARD ATTORNEY

Set Public Hearings:

- A. Set Public Hearing for August 7, 2023, at 9:00 a.m. for Douglas Payne Conditional Use Permit, 164 Gulde Shiloh Road (District 4)

RESULT: ADOPTED [UNANIMOUS]
MOVER: Brad Calhoun, Supervisor District 3
SECONDER: Jared Morrison, Supervisor District 1
AYES: Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT: Jay Bishop

- B. Set Public Hearing for August 7, 2023, at 9:00 a.m. for Michael Love, Soggy Bottom, LLC. Conditional Use Permit, Sand Hill Road (District 4)

RESULT: ADOPTED [UNANIMOUS]
MOVER: Brad Calhoun, Supervisor District 3
SECONDER: Jared Morrison, Supervisor District 1
AYES: Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT: Jay Bishop

Other:

- C. Acknowledgment of receipt of revised assessment of personal property taxes for tax years 2017-2022 for Entergy Louisiana and for the City of Milton, Florida. Approval of revised assessments as presented. Authority of Tax Assessor to do all things necessary to amend assessment rolls accordingly. Authority of Tax Collector to calculate interest amounts to be collected in addition to taxes owed, and to calculate collection penalties owed pursuant to Miss. Code Ann. Section 19-3-42 and to transmit tax bills to taxpayers

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Jared Morrison, Supervisor District 1
SECONDER:	Brad Calhoun, Supervisor District 3
AYES:	Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT:	Jay Bishop

VIII. KEITH HICKS, COUNTY ADMINISTRATOR

A. Ratification of authority to execute documents for the MEMA DR4528 Federal Financial Disaster Relief for Covid-19

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Daniel Cross, Supervisor District 2
SECONDER:	Steve Gaines, President
AYES:	Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT:	Jay Bishop

B. Authority to pay invoice from Risk Management Partners for individual Tax Collector Bonds in the amount of \$4,887.50 and authority to issue check

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Daniel Cross, Supervisor District 2
SECONDER:	Brad Calhoun, Supervisor District 3
AYES:	Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT:	Jay Bishop

C. Review of Agenda and Consent Agenda for August 7, 2023

IX. ADDITIONAL BUSINESS

A. David Ruth, Rankin County Coroner

B. Christiana Sugg, present on behalf of the Crossgates Crossing Tax Increment Financing (TIF) Project and the City of Brandon-regarding an amendment to include additonal property and increase the original amount awarded in TIF Bonds

X. EXECUTIVE SESSION

A. Motion to discuss the need to go into Executive Session

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Daniel Cross, Supervisor District 2
SECONDER:	Brad Calhoun, Supervisor District 3
AYES:	Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT:	Jay Bishop

B. Motion to go into Executive Session to discuss personnel and potential litigation

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Daniel Cross, Supervisor District 2
SECONDER:	Brad Calhoun, Supervisor District 3
AYES:	Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT:	Jay Bishop

C. Motion to come out of Executive Session

RESULT: ADOPTED [UNANIMOUS]
MOVER: Brad Calhoun, Supervisor District 3
SECONDER: Jared Morrison, Supervisor District 1
AYES: Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT: Jay Bishop

D. Outcome of Executive Session
No action taken

XI. Motion to ADJOURN

RESULT: ADOPTED [UNANIMOUS]
MOVER: Daniel Cross, Supervisor District 2
SECONDER: Brad Calhoun, Supervisor District 3
AYES: Daniel Cross, Steve Gaines, Brad Calhoun, Jared Morrison
ABSENT: Jay Bishop

This the 3rd Day of August, 2023




STEVE GAINES, PRESIDENT
RANKIN COUNTY BOARD OF SUPERVISORS



LARRY SWALES, CLERK OF THE BOARD



211 East Government Street
Suite B
Brandon, Mississippi 39042

CAROLINE GILBERT, CPA
Rankin County Tax Collector

Office (601) 825-1467
Jackson (601) 355-0527
Fax (601) 824-7111

July 17, 2023

Board of Supervisors
211 East Government Street
Suite A
Brandon, MS 39042

Re: Approval to advertise for online tax sale

Dear Sirs,

I am requesting approval to advertise in the Rankin County News regarding the online tax sale and opportunity for those wishing to participate in training to be able to do so via the website. If you have any questions or need additional information, please do not hesitate to ask.

Sincerely,

A handwritten signature in cursive script that reads "Caroline Gilbert".

Caroline Gilbert, CPA

**PETITION FOR REDUCTION OF ASSESSMENT ON REAL
PROPERTY ASSESSMENT ROLL**

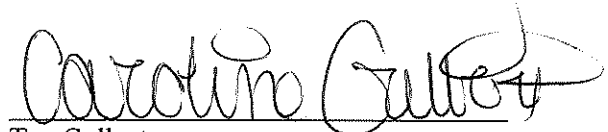
STATE OF MISSISSIPPI

COUNTY OF RANKIN

AFFIDAVIT FOR CHANGE

Now comes Caroline Gilbert, Tax Collector of Rankin County, and requests that the assessments shown on the attached listing be changed or reduced as shown on the listing; the said property being assessed on the 2022 Real Property Assessment Roll of said county.

Witness my signature on this the 3 day of August, 2023.


Tax Collector

ORDER OF BOARD OF SUPERVISORS

It appearing to the Board of Supervisors from evidence, both oral and documentary, offered in support of said adjustments that the assessments shown on the attached listing should be changed or reduced as shown on the listing;

It is, therefore, ordered by the Board of Supervisors of Rankin County, Mississippi, that a total reduction of the assessments on said roll in the amount of 264,446 is hereby approved for the year 2022.

It is further ordered that the Clerk of this Board is hereby authorized and directed to change the original assessment roll, and the Tax Collector of Rankin County is hereby authorized and directed to change the assessments to conform to the provisions of this order.

Ordered and adjudged this the 3 day of August, 2023.


President, Board of Supervisors

OWNER	VALUE	HOMESTEAD	DECREASE	ADJUSTED TAXABLE VALUE	ADJUSTED ASSESSED VALUE	TAX DISTRICT	PARCEL NO.	PPIN	DATE OF APPROVAL	REASON FOR CHANGE	CONFIRMED 2023 LANDROLL	TAXES PAID/REFUND DUE	SCHOOL DISTRICT
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PETITION FOR DECREASE OF ASSESSMENT

STATE OF MISSISSIPPI

TAX COLLECTOR: CAROLINE GILBERT

COUNTY: RANKIN

REAL PROPERTY 2022 ROLL[illegible]

				-	-				4.27.2023	5	Y		
TOTAL(S)	687,667		246,446									\$	-

Reasons for change of assessment as per Title 27-35-143, Miss Code of 1972:
(1) Duplicate Assessment, (2) Clerical Error, (3) Calculation Error, (4) Erroneous Assessment, (5) Class One

**PETITION FOR REDUCTION OF ASSESSMENT ON REAL
PROPERTY ASSESSMENT ROLL**

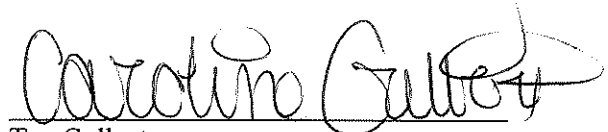
STATE OF MISSISSIPPI

COUNTY OF RANKIN

AFFIDAVIT FOR CHANGE

Now comes Caroline Gilbert, Tax Collector of Rankin County, and requests that the assessments shown on the attached listing be changed or reduced as shown on the listing; the said property being assessed on the 2022 Real Property Assessment Roll of said county.

Witness my signature on this the 3 day of August, 2023.


Tax Collector

ORDER OF BOARD OF SUPERVISORS

It appearing to the Board of Supervisors from evidence, both oral and documentary, offered in support of said adjustments that the assessments shown on the attached listing should be changed or reduced as shown on the listing;

It is, therefore, ordered by the Board of Supervisors of Rankin County, Mississippi, that a total reduction of the assessments on said roll in the amount of 264,446 is hereby approved for the year 2022.

It is further ordered that the Clerk of this Board is hereby authorized and directed to change the original assessment roll, and the Tax Collector of Rankin County is hereby authorized and directed to change the assessments to conform to the provisions of this order.

Ordered and adjudged this the 3 day of August, 2023.


President, Board of Supervisors

OWNER	VALUE	HOMESTEAD	DECREASE	ADJUSTED TAXABLE VALUE	ADJUSTED ASSESSED VALUE	TAX DISTRICT	PARCEL NO.	PPIN	DATE OF APPROVAL	REASON FOR CHANGE	CONFIRMED 2023 LANDROLL	TAXES PAID/REFUND DUE	SCHOOL DISTRICT
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PETITION FOR DECREASE OF ASSESSMENT

STATE OF MISSISSIPPI

TAX COLLECTOR: CAROLINE GILBERT

COUNTY: RANKIN

REAL PROPERTY 2022 ROLL[illegible]

**PETITION FOR REDUCTION OF ASSESSMENT ON PERSONAL
PROPERTY ASSESSMENT ROLL**

STATE OF MISSISSIPPI

COUNTY OF RANKIN

AFFIDAVIT FOR CHANGE

Now comes Caroline Gilbert, Tax Collector of Rankin County, and requests that the assessments shown on the attached listing be changed or reduced as shown on the listing; the said property being assessed on the 2022 Personal Property Assessment Roll(s) of said county.

Witness my signature on this the 3 day of August, 2023.


Tax Collector

ORDER OF BOARD OF SUPERVISORS

It appearing to the Board of Supervisors from evidence, both oral and documentary, offered in support of said adjustments that the assessments shown on the attached listing should be changed or reduced as shown on the listing;

It is, therefore, ordered by the Board of Supervisors of Rankin County, Mississippi, that a total reduction of the assessments on said roll(s) in the amount of 7,619 is hereby approved for the year 2022.

It is further ordered that the Clerk of this Board is hereby authorized and directed to change the original assessment roll, and the Tax Collector of Rankin County is hereby authorized and directed to change the assessments to conform to the provisions of this order.

Ordered and adjudged this the 3 day of August, 2023.


President, Board of Supervisors

**PETITION FOR INCREASE OF ASSESSMENT ON PERSONAL
PROPERTY ASSESSMENT ROLL**

STATE OF MISSISSIPPI

COUNTY OF RANKIN

AFFIDAVIT FOR CHANGE

Now comes Caroline Gilbert, Tax Collector of Rankin County, and requests that the assessments shown on the attached listing be changed or increased as shown on the listing; the said property being assessed on the 2022 Personal Property Assessment Roll of said county.

Witness my signature on this the 3 day of August, 2023.


Tax Collector

ORDER OF BOARD OF SUPERVISORS

It appearing to the Board of Supervisors from evidence, both oral and documentary, offered in support of said adjustments that the assessments shown on the attached listing should be changed or increased as shown on the listing;

It is, therefore, ordered by the Board of Supervisors of Rankin County, Mississippi, that a total increase of the assessments on said roll in the amount of 6,034 is hereby approved for the year 2022.

It is further ordered that the Clerk of this Board is hereby authorized and directed to change the original assessment roll, and the Tax Collector of Rankin County is hereby authorized and directed to change the assessments to conform to the provisions of this order.

Ordered and adjudged this the 3 day of August, 2023.


President, Board of Supervisors

PETITION FOR INCREASE/DECREASE OF ASSESSMENT

STATE OF MISSISSIPPI

COUNTY: RANKIN

**PERSONAL PROPERTY 2017, 2018, 2019, 2020,
2021, and 2022 Roll**

TAX COLLECTOR: CAROLINE GILBERT

Meeting: 8/3/2023

								1 of 1
OWNER	TAX ROLL YEAR	PARCEL NO.	TAX DIST.	NEW VALUE	VALUE ON ROLL	AMOUNT OF CHANGE		REASON(S) CHANGE
Enterprise	2022	15950	550	2,221		2,221	8/3/2023	4
International Paper Co. #7208-2	2022	12878	010	545	-	545	8/3/2023	4
United Medical Recoery	2022	13871	201	3,268	-	3,268	8/3/2023	4
United Medical Recoery	2022	13871	201	-	3,268	(3,268)	8/3/2023	4
Well Being Massage Therapy	2022	13902	401	-	3,654	(3,654)	8/3/2023	4
Winstar Finance	2022	14295	201	-	150	(150)	8/3/2023	4
Winstar Finance	2022	14295	201	-	165	(165)	8/3/2023	4
Winstar Finance	2022	14295	201	-	182	(182)	8/3/2023	4
Winstar Finance	2022	14295	201	-	200	(200)	8/3/2023	4
TOTAL						-1,585		
GRAND TOTAL								

Reasons for change of assessment as per Title 27-35-143, Miss Code of 1972:

(1) Duplicate Assessment, (2) Clerical Error, (3) Calculation Error, (4) Erroneous Assessment



John A. Sullivan

211 EAST GOVERNMENT STREET
Suite C
BRANDON, MISSISSIPPI 39042

TAX ASSESSOR
RANKIN COUNTY

(601) 825-1470
(601) 355-0527
Fax (601) 824-2457

June 21, 2023

Rankin County Board of Supervisors
211 East Government Street, Suite A
Brandon, MS 39042

Re: Parcel Number(s): C1-98 (PPIN 369)

Hand Delivered

Gentlemen:

The aforementioned parcel was erroneously assessed with the incorrect taxpayer's name and should have been combined with parcel C1-73-20, for the 2018, 2019, 2020 and 2021 tax year(s). Because of the erroneous assessment, I respectfully request that the tax sale(s) be voided, and any tax sale purchaser(s) refunded. I hereby also request that a corrected tax statement for the 2018, 2019, 2020 and 2021 taxes be generated by the Tax Collector's office without penalties for the aforementioned parcel with the correct taxpayer's name. I hereby also request that the aforementioned parcel for the 2022 tax year be withheld from the August 2023 tax sale.

Thank you for your consideration of this matter.

Sincerely,

John A. Sullivan

Attachment: Tax Collector erroneously assessed property PPIN 369 (19155 : Request to Void the 2018, 2019, 2020, and 2021 Tax Sales and

REAL PROPERTY PETITION
FOR
INCREASE/DECREASE OF ASSESSMENT

REISSUE TAX
STATEMENT

Parcel Number: C1-98 Tax Year: 2018-2021
 PPIN Number: 369 Taxing District: 113
 Property Owner(s): Shows Patricia Louise Hodges
 Mailing Address: 396 Clear Branch Rd. Florence, MS 39073

(See attached Refund Sheet if person to be refunded is anyone other than the property owner.)

* Please see attached letter. *
no Value Change

Reason

The parcel was erroneously assessed in the incorrect name for the 2018, 2019, 2020 and 2021 tax year. Voided tax sales

Current App. Land Value: \$ _____	New App. Land Value: \$ _____
Current App. Imp. Value: \$ _____	New App. Imp. Value: \$ _____
Current Total App. Value: \$ _____	New Total App. Value: \$ _____
Current Total Assessed Value: \$ _____	New Total Assessed Value: \$ _____

*If homestead was deleted in error, indicate the type of homestead and the amount of homestead credit to be applied:

Homestead Type: _____ Homestead Credit: \$ _____
 100 HE _____

Current App. Land Value: \$ _____	New App. Land Value: \$ _____
Current Imp App. Value: \$ _____	New App. Imp. Value: \$ _____
Current Total App. Value: \$ _____	New Total App. Value: \$ _____
Current Total Assessed Value: \$ _____	New Total Assessed Value: \$ _____

Attachment: Tax Collector erroneously assessed property PPIN 369 (19155 : Request to Void the 2018, 2019, 2020, and 2021 Tax Sales and

ASSESSMENT PROTEST

STATE OF MISSISSIPPI
TAX ASSESSOR: JOHN A. SULLIVAN

COUNTY: RANKIN
PERSONAL PROPERTY 2017, 2018, 2019 2020, 2021, 2022 ROLL

OWNER	TAX ROLL YEAR	PARCEL NO.	TAX DIST.	REVISED ASSESSED VALUE	ASSESSED VALUE		STATUS	1 of 1
								REPRESENTATIVE
ENTERGY LOUISIANA LLC	2017	15611	201	34,353	90,343		CHANGED	JOHN F FLETCHER
ENTERGY LOUISIANA LLC	2018	15611	201	37,377	105,948		CHANGED	JOHN F FLETCHER
ENTERGY LOUISIANA LLC	2019	15611	201	41,366	85,142		CHANGED	JOHN F FLETCHER
ENTERGY LOUISIANA LLC	2020	15611	201	53,404	55,301		CHANGED	JOHN F FLETCHER
ENTERGY LOUISIANA LLC	2021	15611	201	86,713	74,191		CHANGED	JOHN F FLETCHER
ENTERGY LOUISIANA LLC	2022	15611	201	144,977	119,911		CHANGED	JOHN F FLETCHER
CITY OF MILTON FLORIDA	2017	15587	201	9,109	14,681		CHANGED	CURTIS KREBS
CITY OF MILTON FLORIDA	2018	15587	201	10,860	17,217		CHANGED	CURTIS KREBS
CITY OF MILTON FLORIDA	2019	15587	201	9,719	13,836		CHANGED	CURTIS KREBS
CITY OF MILTON FLORIDA	2020	15587	201	7,770	8,986		CHANGED	CURTIS KREBS
CITY OF MILTON FLORIDA	2021	15587	201	9,862	12,056		CHANGED	CURTIS KREBS
CITY OF MILTON FLORIDA	2022	15587	201	17,379	19,485		CHANGED	CURTIS KREBS
TOTAL ASSESSED VALUE				462,889				

Risk Management Partners, Inc.

P O Box 5069, Brandon, MS 39047
Phone Number 601-919-2028 | Fax Number 601-919-2323

Invoice # 20234

Date: 07/18/2023



Bill To

Rankin County Board of Supervisors
Brandon, MS

For

Insurance

Item Description	Amount
Tax Collectors Office Bonds	\$4,887.50

Subtotal	\$4,887.50
Tax Rate	
Other Costs	
Total Cost	\$4,887.50

Make all checks payable to Risk Management Partners, Inc.

Thank you for your business!

Attachment: Authority to pay invoice from Risk Management Partners for Individual TC Bonds (19160 : Authority to Pay Invoice from Risk

Rankin County Board of Supervisors
Tax Collectors Office Bonds

As of: **7/26/2023**

<u>Name</u>	<u>Bond #</u>	<u>Amount</u>	<u>Premium</u>	<u>Term</u>	<u>Quoted</u>	<u>Issued</u>	<u>Premium</u>
Teresa Borne	72571953	\$50,000	\$175.00	Annual	7/14/2023	8/1/2023	\$175.00
Cassandra Acker	72571959	\$50,000	\$175.00	Annual	7/14/2023	8/1/2023	\$175.00
Staci McNinch	72571941	\$50,000	\$200.00	Annual	7/14/2023	8/1/2023	\$200.00
Breanna Doughty	72571963	\$50,000	\$175.00	Annual	7/14/2023	8/1/2023	\$175.00
Leslie Caroline Gilbert	72571931	\$100,000	\$487.50	Annual	7/14/2023		
Allison Atwood	72572133	\$50,000	\$175.00	Annual	7/17/2023		
Carlee Earley	72572142	\$50,000	\$175.00	Annual	7/17/2023		
Crystal Keene	72572148	\$50,000	\$175.00	Annual	7/17/2023		
Maurine Payne	72572149	\$50,000	\$175.00	Annual	7/17/2023		
Debra Martin	72572154	\$50,000	\$175.00	Annual	7/18/2023		
LaLita Davis	72572159	\$50,000	\$175.00	Annual	7/17/2023		
Lewanna Dunnaway	72572165	\$50,000	\$175.00	Annual	7/17/2023		
Cristy Hemphill	72572232	\$50,000	\$175.00	Annual	7/17/2023		
Carla Carter	72572245	\$50,000	\$175.00	Annual	7/17/2023		
Jamie Ferrell	72572250	\$50,000	\$175.00	Annual	7/17/2023		
Brittany Paige Stewart	72572254	\$50,000	\$175.00	Annual	7/18/2023		
Mana Maddox	72572278	\$50,000	\$175.00	Annual	7/17/2023		
Angie Wilkinson	72572282	\$50,000	\$175.00	Annual	7/17/2023		
Christel Harvey	72572285	\$50,000	\$175.00	Annual	7/17/2023		
Michele Ingram	72572288	\$50,000	\$175.00	Annual	7/18/2023		
Kasey Campbell-Griffing	72572291	\$50,000	\$175.00	Annual	7/17/2023		
Lindsay Dunnaway	72572295	\$50,000	\$175.00	Annual	7/18/2023		
Elizabeth Long	72572172	\$50,000	\$175.00	Annual	7/17/2023		
Christal Windham	72572175	\$50,000	\$175.00	Annual	7/17/2023		
Andrea Shannon	72572297	\$50,000	\$175.00	Annual	7/18/2023		
Kim Mosely	72572199	\$50,000	\$175.00	Annual	7/17/2023		
Totals			<u>\$4,887.50</u>				

Attachment: Authority to pay invoice from Risk Management Partners for Individual TC Bonds (19160 :