



Hancock County Board of Supervisors

Public Hearing Minutes

June 6, 2022 at 1:30 PM

Board Meeting Room

I. Call to Order

Attendee Name	Title	Status	Arrived
Theresa Ryan	District 1	Present	
Greg Shaw	District 2	Present	
Kodie Koenenn	District 3	Present	
Scotty Adam	District 4	Present	
Darrin Bo Ladner	District 5	Present	

II. Motions

1. Motion to spread on the Minutes, notice of Public Hearing letters to the following citizens who objected to the denial by the State Tax commission for Homestead Exemption: Mr. Jessie J. Foster, Jr.; Mr. Patrick Morel; Mr. Raymond Lusich; Mr. William Speaker; Ms. Alanna K. Kelley; Ms. Carie Russo; and Ms. Ellyn Armenta.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Scotty Adam, District 4
SECONDER: Darrin Bo Ladner, District 5
AYES: Ryan, Shaw, Koenenn, Adam, Ladner

III. County Attorney

The record reflects Alanna Kelley appeared at the meeting and provided the Board with additional evidence.

1. Motion to recommend approval of Homestead Exemption appeal from Alanna K. Kelley (Greco). County Attorney will send the documentation to the State of

Mississippi and forward copy to the Tax Assessor's office, and spread on the Minutes, the additional documentation presented by Ms. Kelley at the hearing.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Scotty Adam, District 4
SECONDER: Greg Shaw, District 2
AYES: Ryan, Shaw, Koenenn, Adam, Ladner

2. Motion to deny the Homestead Exemption Objections from Mr. Jessie J. Foster, Jr., Mr. Patrick Morel, Mr. Raymond Lusich, Mr. William Speaker, Ms. Carie Russo, and Ms. Ellyn Armenta.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Theresa Ryan, District 1
SECONDER: Kodie Koenenn, District 3
AYES: Ryan, Shaw, Koenenn, Adam, Ladner

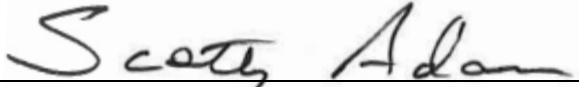
IV. Public Comments

V. Adjourn / Recess

1. Motion to adjourn the meeting at 1:42:36 p.m., until Monday, June 20, 2022 at 9:00 a.m.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Scotty Adam, District 4
SECONDER: Kodie Koenenn, District 3
AYES: Ryan, Shaw, Koenenn, Adam, Ladner

The Minutes of the June 6, 2022 have been read and approved.



Supervisor Scotty Adam, President



BOARD OF SUPERVISORS

*Hancock County
854 Highway 90, Suite A
Bay St. Louis, MS 39520*

*Telephone (228) 467-0172
Fax (228) 467-2691*

May 23, 2022

Mr. Jessie J. Foster, Jr.
21050 Highway 43
Picayune, MS 39466

**Re: Homestead Exemption Objection for Parcel #048-0-34-047.004
Hearing Date Set for Monday, June 6, 2022 at 1:30 p.m.**

Dear Mr. Foster:

Hancock County has received your objection to the denial by the State Tax commission of your application for Homestead Exemption. The Hancock County Board of Supervisors received and filed that objection on its Minutes on May 16, 2022.

Pursuant to Mississippi Code Section 27-33-37, Hancock County Board of Supervisors will consider the objection and allow comment and hearing upon saying at its next regular meeting to be held on Monday, June 6, 2022 at 1:30 p.m. The meeting will be held at the Board Meeting Room at the Hancock County Board of Supervisors located at 854 Highway 90, Bay St. Louis, Mississippi 39520. You may attend that meeting and provide any such additional information as you have concerning your objection. Further, you may also provide additional information concerning your objection via US Mail to County Administrator, Jimmie Ladner, at 854 Highway 90, Suite A, Bay St. Louis, Mississippi 39520, in advance of the date of the hearing.

With kind regards, I am

Sincerely,

Jimmie Ladner
Interim County Administrator

/vf

cc: Timothy Kellar, Chancery Clerk
Jimmie Ladner, Interim County Administrator/Tax Assessor/Collector

Attachment: Letter to Mr. Jessie J. Foster, Jr. - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Notice Certification

Date: February 18, 2022
 Letter ID: L1120948672
 Period: December 31, 2021

This certifies that the Board of Supervisors for HANCOCK County considered the Notice of the Department of Revenue of its disallowance of the Homestead Exemption for the below applicant. The Board entered into its minutes its determination concerning whether to accept or object to this action.

Applicant Name	Parcel #	School District
FOSTER JESSIE J JR 21050 HIGHWAY 43 PICAYUNE MS 394660000	048 -0-34-047.004	Hancock County Schools

Agree and Accept

The Board has met and entered into its minutes an order directing that the HANCOCK County Tax Collector re-assess and list the above property as subject to all taxes. The tax is due and payable on or before the next February 1, following the date of this notice.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk _____
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held _____
 (Enter Date)

If in agreement, a copy of this completed document must be provided to the HANCOCK County Tax Collector.

Disagree and Object

The Board has met and entered into its minutes an order of its intent to file an objection with the Department of Revenue concerning this action.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk Timothy A. Kelly
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held 5/16/22
 (Enter Date)

If in disagreement, a copy of this completed document must be provided to the Department of Revenue, Office of Property Tax. A copy of the order of the Board of Supervisors providing the reason for the objection must be attached along with any documentation necessary to support the objection.

Attachment: Letter to Mr. Jessie J. Foster, Jr. - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Homestead Notice of Adjustment

— DEPARTMENT OF —
REVENUE
 STATE OF MISSISSIPPI



Date: February 18, 2022
 Letter ID: L1120948672
 Period: December 31, 2021
 Account #: 1027-8611



|||||
 TIMOTHY KELLAR
 HANCOCK COUNTY BOARD OF SUPERVISORS
 152 MAIN ST STE A
 BAY SAINT LOUIS MS 39520-4551

FOSTER JESSIE J JR
 21050 HIGHWAY 43
 PICAYUNE MS 394660000

Reimbursement Year: 2021

Parcel#: 048 -0-34-047.004

School District: Hancock County Schools

This is notice that the Department is making an adjustment to the County's Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

35. Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. §27-33-63 (2)

If the applicant has any questions about an income tax debt, they may review their account information online through the taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call 601-923-7618 for assistance.

Please complete the enclosed Notice Certification and forward to the appropriate offices as directed.

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the Clerk of the HANCOCK County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,

Tax Administrator

Enclosure: Notice Certification

P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form R10011 v. 10.3

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Mr. Jessie J. Foster, Jr. - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Homestead Exemption Chargeback

— DEPARTMENT OF —
REVENUE
 STATE OF MISSISSIPPI



000000572 01 MB 0.48 11625 3 108



TIMOTHY KELLAR
 HANCOCK COUNTY BOARD OF SUPERVISORS
 152 MAIN ST STE A
 BAY SAINT LOUIS MS 39520-4551

Date: April 26, 2022
 Letter ID: L1010842048

FOSTER JESSIE J JR
 21050 HIGHWAY 43
 PICAYUNE MS 39466

Parcel Number: 048 -0-34-047.004
 Reimbursement Year: 2021
 School District: Hancock County Schools

We received your request to adjust and allow the Homestead Exemption reimbursement for the applicant listed above.

The disallowance cannot be reversed because of the following reason(s):

Prior to February 1, the applicant and/or the applicants spouse had unpaid Income Tax for the tax year 2020.

If you should have any questions, please contact us at 601-923-7618 for assistance. Please have a copy of this letter with you when you call.

Sincerely,
 Tax Administrator

00011625000572010200 - 003



P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # mL0006 v. V10

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Mr. Jessie J. Foster, Jr. - Homestead Exemption Objection (10858 : Spread notice of hearing letters)



Transactions Details

Posting Date	02/23/2022
Transaction Date	02/23/2022
Description	DDA CHECK 0000005334
Transaction Type	Debit
T/C	
Amount	\$2,338.24
Balance	

Front

Back

720230911160024

Foster Steel, LLC
21050 Hwy 43
Piquayune, MS 39466
504-715-4075/228-342-5229

Hancock Whitney Bank
Member FDIC/whitneybank.com
Saddell, LA 70455
84-16854

5334

2/16/2022

PAY TO THE ORDER OF **MS Dept of Revenue** \$ ****2,338.24**

Two Thousand Three Hundred Thirty-Eight and 24/100***** DOLLARS

MS Dept of Revenue
PO box 23192
Jackson, MS 39225-3192

MEMO

Attachment: Letter to Mr. Jessie J. Foster, Jr. - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Statement of Account



000053956 01 AV 0.42 11373 109 209

[illegible]

JESSIE and CHERYL FOSTER
21050 HIGHWAY 43
PICAYUNE MS 39466-8374

Date: February 22, 2022

Letter ID: L1063104960

Below is a summary of unpaid tax, interest and penalties. A detailed listing of taxes due is on the back of this letter. Payment is due immediately for the amount not under appeal or bankruptcy. These liabilities were previously assessed against you. This statement is not an assessment of tax, penalties or interest that you can appeal.

Tax	\$1,967.00
Interest	\$88.56
Penalty/Fee	\$322.04
Balance	\$2,377.60

Statement of Account

This statement includes only tax liabilities that have been assessed. If you have other liabilities that have not yet been assessed, those that remain unpaid will be included on a future statement. If you have more than one mailing address listed with us, you may receive multiple statements.

Payment Options

Pay online. Go to www.dor.ms.gov. Click on Taxpayer Access Point and follow instructions for paying online; OR you can pay by credit card or electronic check on www.ms.gov/dor/quickpay. There is an additional convenience fee to pay through the ms.gov portal. Visa, MasterCard, Discover, and American Express cards are accepted.

Questions Concerning this Statement

Contact the Call Center at (601) 923-7700.

Bankruptcy

If you are in bankruptcy, this statement of account does not constitute a demand for payment for amounts due prior to your petition date; instead, it is a notice of a tax deficiency. For amounts due after the petition date, federal bankruptcy law requires debtors to file and pay all tax returns due, or to request an extension to file and pay. Your failure to timely file and pay post-petition debt will result in the Department requesting the court to convert or dismiss your case. If you have any questions about the status of a liability, you may contact the Bankruptcy Section at (601) 923-7393.

Make your check payable to the Department of Revenue and mail to P.O. Box 23075 Jackson, MS 39225-3075

Cut Along Dotted Line

Payment Voucher



370011391000

JESSIE and CHERYL FOSTER
21050 HIGHWAY 43
PICAYUNE MS 39466-8374

Letter ID: L1063104960
Media Number: [REDACTED]
Issue Date: February 22, 2022
ID Type: SSN
ID: [REDACTED]
Amount Due: \$2,377.60

Amount Enclosed:



12 04 12319999 00 0000000000000 018892875844 3 4

Statement of Account

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



000067983 01 AV 0.42 11240 131 279
JESSIE and CHERYL FOSTER
21050 HIGHWAY 43
PICAYUNE MS 39466-8374

Date: January 20, 2022
Letter ID: L0932430272

Below is a summary of unpaid tax, interest and penalties. A detailed listing of taxes due is on the back of this letter. Payment is due immediately for the amount not under appeal or bankruptcy. These liabilities were previously assessed against you. This statement is not an assessment of tax, penalties or interest that you can appeal.

Tax	\$1,967.00
Interest	\$78.72
Penalty/Fee	\$312.20
Balance	\$2,357.92

Statement of Account

This statement includes only tax liabilities that have been assessed. If you have other liabilities that have not yet been assessed, those that remain unpaid will be included on a future statement. If you have more than one mailing address listed with us, you may receive multiple statements.

Payment Options

Pay online. Go to www.dor.ms.gov. Click on Taxpayer Access Point and follow instructions for paying online; OR you can pay by credit card or electronic check on www.ms.gov/dor/quickpay. There is an additional convenience fee to pay through the ms.gov portal. Visa, MasterCard, Discover, and American Express cards are accepted.

Questions Concerning this Statement

Contact the Call Center at (601) 923-7700.

Bankruptcy

If you are in bankruptcy, this statement of account does not constitute a demand for payment for amounts due prior to your petition date; instead, it is a notice of a tax deficiency. For amounts due after the petition date, federal bankruptcy law requires debtors to file and pay all tax returns due, or to request an extension to file and pay. Your failure to timely file and pay post-petition debt will result in the Department requesting the court to convert or dismiss your case. If you have any questions about the status of a liability, you may contact the Bankruptcy Section at (601) 923-7393.

Make your check payable to the Department of Revenue and mail to P.O. Box 23075 Jackson, MS 39225-3075

Cut Along Dotted Line

Payment Voucher

370011391000

JESSIE and CHERYL FOSTER
21050 HIGHWAY 43
PICAYUNE MS 39466-8374

Letter ID: L0932430272
Media Number: [REDACTED]
Issue Date: January 20, 2022
ID Type: SSN
ID: [REDACTED]
Amount Due: \$2,357.92

Amount Enclosed:

12 04 12319999 00 000000000000 020237654088 8 9



Statement of Account

If you owe another type of tax or related penalties which are not listed below, the other liabilities remain due and payable to the State of Mississippi.

Date: January 20, 2022
Letter ID: L0932430272
Page: 2

Individual Income Tax

Period	Tax	Interest	Penalty/Fee	Account Id Credit	1087-5021 Balance
31-Dec-2020	\$46,697.00	\$78.72	\$312.20	-\$44,730.00	\$2,357.92
Failure to pay Income Tax will result in the loss of your Homestead Exemption. This filing period is in lien.					
Totals	\$46,697.00	\$78.72	\$312.20	-\$44,730.00	\$2,357.92



If you would like to set up scheduled payments, payment plans are available on TAP. Go to www.dor.ms.gov, and click on TAP to Register and Sign Up for Online Access. Then, you will be able to set up a monthly payment from your bank account.

Attachment: Letter to Mr. Jessie J. Foster, Jr. - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Statement of Account

If you owe another type of tax or related penalties which are not listed below, the other liabilities remain due and payable to the State of Mississippi.

Date: February 22, 2022
 Letter ID: L1063104960
 Page: 2

Individual Income Tax

				Account Id	1087-5021
Period	Tax	Interest	Penalty/Fee	Credit	Balance
31-Dec-2020	\$46,697.00	\$88.56	\$322.04	-\$44,730.00	\$2,377.60
Failure to pay Income Tax will result in the loss of your Homestead Exemption. This filing period is in lien.					
Totals	\$46,697.00	\$88.56	\$322.04	-\$44,730.00	\$2,377.60



If you would like to set up scheduled payments, payment plans are available on TAP. Go to www.dor.ms.gov, and click on TAP to Register and Sign Up for Online Access. Then, you will be able to set up a monthly payment from your bank account.

Attachment: Letter to Mr. Jessie J. Foster, Jr. - Homestead Exemption Objection (10858 : Spread notice of hearing letters)



BOARD OF SUPERVISORS

*Hancock County
854 Highway 90, Suite A
Bay St. Louis, MS 39520*

*Telephone (228) 467-0172
Fax (228) 467-2691*

May 23, 2022

Mr. Patrick Morel
813 St. Joseph Street
Waveland, MS 39576

**Re: Homestead Exemption Objection for Parcel #162A-0-03-005.000
Hearing Date Set for Monday, June 6, 2022 at 1:30 p.m.**

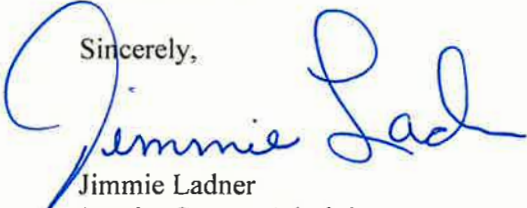
Dear Mr. Morel:

Hancock County has received your objection to the denial by the State Tax commission of your application for Homestead Exemption. The Hancock County Board of Supervisors received and filed that objection on its Minutes on May 16, 2022.

Pursuant to Mississippi Code Section 27-33-37, Hancock County Board of Supervisors will consider the objection and allow comment and hearing upon saying at its next regular meeting to be held on Monday, June 6, 2022 at 1:30 p.m. The meeting will be held at the Board Meeting Room at the Hancock County Board of Supervisors located at 854 Highway 90, Bay St. Louis, Mississippi 39520. You may attend that meeting and provide any such additional information as you have concerning your objection. Further, you may also provide additional information concerning your objection via US Mail to County Administrator, Jimmie Ladner, at 854 Highway 90, Suite A, Bay St. Louis, Mississippi 39520, in advance of the date of the hearing.

With kind regards, I am

Sincerely,


Jimmie Ladner
Interim County Administrator

/vf

cc: Timothy Kellar, Chancery Clerk
Jimmie Ladner, Interim County Administrator/Tax Assessor/Collector

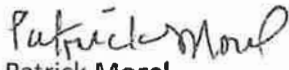
Attachment: Letter to Mr. Patrick Morel - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

3/18/2022

To Whom It May Concern,

In reference to my Homestead Notice of Adjustment. I paid my taxes online and didn't realize it didn't go through until I received a letter from the State. All taxes have been paid. Attached you will see a copy of the check mailed and a "Notice of Lien Cancellation".

Sincerely,



Patrick Morel

813 St. Joseph St
Waveland, MS 39576
Acct# 1027-8611
Par# 162A-0-03-005.000

Attachment: Letter to Mr. Patrick Morel - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Notice Certification

Date: February 18, 2022
 Letter ID: L2113819072
 Period: December 31, 2021

This certifies that the Board of Supervisors for HANCOCK County considered the Notice of the Department of Revenue of its disallowance of the Homestead Exemption for the below applicant. The Board entered into its minutes its determination concerning whether to accept or object to this action.

Applicant Name	Parcel #	School District
MOREL PATRICK J 813 ST JOSEPH ST WAVELAND MS 395760000	162A-0-03-005.000	Bay St Louis School District

Agree and Accept

The Board has met and entered into its minutes an order directing that the HANCOCK County Tax Collector re-assess and list the above property as subject to all taxes. The tax is due and payable on or before the next February 1, following the date of this notice.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk _____
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held _____
 (Enter Date)

If in agreement, a copy of this completed document must be provided to the HANCOCK County Tax Collector.

Disagree and Object

The Board has met and entered into its minutes an order of its intent to file an objection with the Department of Revenue concerning this action.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk Timothy A. Kelly
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held 5/16/22
 (Enter Date)

If in disagreement, a copy of this completed document must be provided to the Department of Revenue, Office of Property Tax. A copy of the order of the Board of Supervisors providing the reason for the objection must be attached along with any documentation necessary to support the objection.

Attachment: Letter to Mr. Patrick Morel - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Homestead Notice of Adjustment

— DEPARTMENT OF —
REVENUE
 STATE OF MISSISSIPPI



Date: February 18, 2022
 Letter ID: L2113819072
 Period: December 31, 2021
 Account #: 1027-8611



TIMOTHY KELLAR
 HANCOCK COUNTY BOARD OF SUPERVISORS
 152 MAIN ST STE A
 BAY SAINT LOUIS MS 39520-4551

MOREL PATRICK J
 813 ST JOSEPH ST
 WAVELAND MS 395760000

Reimbursement Year: 2021

Parcel#: 162A-0-03-005.000

School District: Bay St Louis School District

This is notice that the Department is making an adjustment to the County's Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

35. Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. §27-33-63 (2)

If the applicant has any questions about an income tax debt, they may review their account information online through the Taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call 601-923-7618 for assistance.

Please complete the enclosed Notice Certification and forward to the appropriate offices as directed.

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the Clerk of the HANCOCK County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,

Tax Administrator

Enclosure: Notice Certification

P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # R.0011 v. 10.3

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Mr. Patrick Morel - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Notice of Lien Cancellation

DEPARTMENT OF REVENUE STATE OF MISSISSIPPI



000000347 01 AB 0.46 11449 1 347



PATRICK J MOREL
813 SAINT JOSEPH ST
WAVELAND MS 39576-3107

Date: March 10, 2022
Letter ID: L0959164864

The following judgment against the taxpayer listed above has been cancelled. This judgment was enrolled as a tax lien in favor of the Mississippi Department of Revenue.

- The reason for cancellation is the liability was satisfied.

Tax Lien Number: [REDACTED]
Enrollment Date: December 20, 2021
Date Judgement Cancelled: March 10, 2022
Filing Period: 31-Dec-2020



Chris Graham

Chris Graham, Commissioner of Revenue

000114490000347010100 - 001



P.O. Box 23338 Jackson, MS 39225-3338 Phone: (601) 923-7391 Fax: (601) 923-7334

Form # BL0022 v. 10.4

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Mr. Patrick Morel - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

PATRICK J MOREL
7070 MOREL RD
BAY SAINT LOUIS, MS 39520-6662

147
85-7784/2655
00
Date 2/16/22 **BE FRAUDULENT**

Pay to the Order of Department of Revenue **\$456.97**
Four hundred fifty six & 97/100 Dollars

Keesler Federal
CREDIT UNION

For Patrick Morel

100104876
PATRICK J MOREL

For deposit only to MS DOR
Tax Collections Acct

Security Features exceed industry standards and include:
 • ImageMatch™ Matching account and check numbers on back (Patent No. 9,240,008)
 • MobileMark™ Mobile Deposit
 • The Security Weave™ pattern on back design
 • Microprint (MP) lines printed on front and back
 • The words "ORIGINAL DOCUMENT" across the front
 • Photo Safe Deposit™ icon visible on front and back

Do not cash if:
 • Any of the features listed above are missing or appear altered
 • Fugitive ink on back looks pink or has disappeared
 • Brown stains or colored spots appear on both front and back

Ms Dept of Revenue
Deposited 2/23
this check

☐ CHECK BOX FOR MOBILE/REMOTE DEPOSIT
WRITE NAME OF FINANCIAL INSTITUTION ONLINE ABOVE

X
ENDORSE HERE



BOARD OF SUPERVISORS

Hancock County
854 Highway 90, Suite A
Bay St. Louis, MS 39520

Telephone (228) 467-0172
Fax (228) 467-2691

May 23, 2022

Mr. Raymond Lusich
 Ms. Casey Lusich (Osborn)
 6105 Road 148
 Bay St. Louis, MS 39520

Re: Homestead Exemption Objection for Parcel #176-0-13-062.001
Hearing Date Set for Monday, June 6, 2022 at 1:30 p.m.

Dear Mr./Ms. Lusich:

Hancock County has received your objection to the denial by the State Tax commission of your application for Homestead Exemption. The Hancock County Board of Supervisors received and filed that objection on its Minutes on May 16, 2022.

Pursuant to Mississippi Code Section 27-33-37, Hancock County Board of Supervisors will consider the objection and allow comment and hearing upon saying at its next regular meeting to be held on Monday, June 6, 2022 at 1:30 p.m. The meeting will be held at the Board Meeting Room at the Hancock County Board of Supervisors located at 854 Highway 90, Bay St. Louis, Mississippi 39520. You may attend that meeting and provide any such additional information as you have concerning your objection. Further, you may also provide additional information concerning your objection via US Mail to County Administrator, Jimmie Ladner, at 854 Highway 90, Suite A, Bay St. Louis, Mississippi 39520, in advance of the date of the hearing.

With kind regards, I am

Sincerely,

Jimmie Ladner
 Interim County Administrator

/vf

cc: Timothy Kellar, Chancery Clerk
 Jimmie Ladner, Interim County Administrator/Tax Assessor/Collector

Attachment: Letter to Mr. Raymond Lusich - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

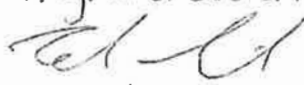
03/16/2022

Raymond Lusich
Casey Lusich (Osborn)
6105 Road 148
Bay St. Louis Ms. 39520
Parcel # 176-0-13-062.001

Objection to not qualifying for Homestead
Exemption due to unpaid taxes in 2021.

To: Chancery Clerk's office

As of this day, March 16, 2022 all back state taxes from 2021 are in good standings with the Department of Revenue State of Mississippi. This is why I am writing this letter of objection to not qualifying for Homestead Exemption.

Sincerely
Raymond Lusich

03/16/2022

Notice Certification

Date: February 18, 2022
 Letter ID: L0764568000
 Period: December 31, 2021

This certifies that the Board of Supervisors for HANCOCK County considered the Notice of the Department of Revenue of its disallowance of the Homestead Exemption for the below applicant. The Board entered into its minutes its determination concerning whether to accept or object to this action.

Applicant Name	Parcel #	School District
LUSICH CASEY BREE (OSBOURN) 6105 ROAD 148 BAY ST LOUIS MS 395200000	176 -0-13-062.001	Hancock County Schools

Agree and Accept

The Board has met and entered into its minutes an order directing that the HANCOCK County Tax Collector re-assess and list the above property as subject to all taxes. The tax is due and payable on or before the next February 1, following the date of this notice.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk _____
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held _____
 (Enter Date)

If in agreement, a copy of this completed document must be provided to the HANCOCK County Tax Collector.

Disagree and Object

The Board has met and entered into its minutes an order of its intent to file an objection with the Department of Revenue concerning this action.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk Timothy A. Kelly
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held 5/16/22
 (Enter Date)

If in disagreement, a copy of this completed document must be provided to the Department of Revenue, Office of Property Tax. A copy of the order of the Board of Supervisors providing the reason for the objection must be attached along with any documentation necessary to support the objection.

Attachment: Letter to Mr. Raymond Lusich - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Homestead Notice of Adjustment

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Date: February 18, 2022
Letter ID: L0764568000
Period: December 31, 2021
Account #: 1027-8611



TIMOTHY KELLAR
HANCOCK COUNTY BOARD OF SUPERVISORS
152 MAIN ST STE A
BAY SAINT LOUIS MS 39520-4551

LUSICH CASEY BREE (OSBOURN)
6105 ROAD 148
BAY ST LOUIS MS 395200000

Reimbursement Year: 2021

Parcel#: 176 -0-13-062.001

School District: Hancock County Schools

This is notice that the Department is making an adjustment to the County's Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

35. Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. §27-33-63 (2)

If the applicant has any questions about an income tax debt, they may review their account information online through the Taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call 601-923-7618 for assistance.

Please complete the enclosed Notice Certification and forward to the appropriate offices as directed.

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the Clerk of the HANCOCK County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,

Tax Administrator

Enclosure: Notice Certification

P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form #rL0011 v. 10.3

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Mr. Raymond Lusich - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Homestead Exemption Chargeback

— DEPARTMENT OF —
REVENUE
 STATE OF MISSISSIPPI



TIMOTHY KELLAR
 HANCOCK COUNTY BOARD OF SUPERVISORS
 152 MAIN ST STE A
 BAY SAINT LOUIS MS 39520-4551

Date: April 13, 2022
 Letter ID: L0891034048

LUSICH CASEY BREE (OSBOURN)
 6105 ROAD 148
 BAY ST LOUIS MS 39520

Parcel Number: 176 -0-13-062.001
 Reimbursement Year: 2021
 School District: Hancock County Schools

We received your request to adjust and allow the Homestead Exemption reimbursement for the applicant listed above.

The disallowance cannot be reversed because of the following reason(s):

Prior to February 1, the applicant and/or the applicants spouse had unpaid Income Tax for the tax year 2020.

If you should have any questions, please contact us at 601-923-7618 for assistance. Please have a copy of this letter with you when you call.

Sincerely,
 Tax Administrator

00011572000978020200 - 003



P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form #mL0008 v. V10

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Mr. Raymond Lusich - Homestead Exemption Objection (10858 : Spread notice of hearing letters)



BOARD OF SUPERVISORS

*Hancock County
854 Highway 90, Suite A
Bay St. Louis, MS 39520*

*Telephone (228) 467-0172
Fax (228) 467-2691*

May 23, 2022

Mr. William A. Speaker
87116 Highpoint Drive
Diamondhead, MS 39525

**Re: Homestead Exemption Objection for Parcel #067K-2-36-216.003
Hearing Date Set for Monday, June 6, 2022 at 1:30 p.m.**

Dear Mr. Speaker:

Hancock County has received your objection to the denial by the State Tax commission of your application for Homestead Exemption. The Hancock County Board of Supervisors received and filed that objection on its Minutes on May 16, 2022.

Pursuant to Mississippi Code Section 27-33-37, Hancock County Board of Supervisors will consider the objection and allow comment and hearing upon saying at its next regular meeting to be held on Monday, June 6, 2022 at 1:30 p.m. The meeting will be held at the Board Meeting Room at the Hancock County Board of Supervisors located at 854 Highway 90, Bay St. Louis, Mississippi 39520. You may attend that meeting and provide any such additional information as you have concerning your objection. Further, you may also provide additional information concerning your objection via US Mail to County Administrator, Jimmie Ladner, at 854 Highway 90, Suite A, Bay St. Louis, Mississippi 39520, in advance of the date of the hearing.

With kind regards, I am

Sincerely,

Jimmie Ladner
Interim County Administrator

/vf

cc: Timothy Kellar, Chancery Clerk
Jimmie Ladner, Interim County Administrator/Tax Assessor/Collector

Attachment: Letter to Mr. William Speaker - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

From: William Speaker
To: Hancock County Tax Assessor

Subj: Response to Homestead Notice of Adjustment

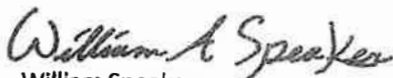
Encl: a. Homestead Notice of Adjustment

The Mississippi State Department of Revenue (MSDOR) sent a letter regarding Homestead Notice of Adjustment on 18 February 2022. Subsequently, the MSDOR was contacted to discuss the circumstances as well as guidance regarding correction. The MSDOR's direction from MSDOR was to contact the Hancock County Tax Assessor's Office (HCTA) for guidance and correction. The below serves as the circumstances of the situation based on the conversation with the MSDOR as well as HCTA.

Mr. and Mrs. William Speaker established full residency approximately January – February of 2019, prior to Mr. Speaker's military deployment and home purchase in Diamondhead to ensure Homestead exemption as well as establish state income tax throughout the deployment. Both have remained residents of the State of Mississippi since this time as Mississippi has become their permanent residence. Tax filing since moving to the Mississippi Gulf Coast area has been conducted through the CPA offices of Wright, Ward, Hatten, and Guel located in Gulfport, MS. Moving to the area in 2016 and prior to home purchase, Mr. Speaker claimed non-residency as a service member and student. The MSDOR advised tax filing from 2017 through 2021 has not changed from non-resident to full resident status. The Speaker's will inform the CPA's office for the 2021 tax year filing to correct the issue in the future. It is the request of the Speaker's for the Tax Assessor to forgive and grant a homestead exemption. We look forward to your response and advisement.

The point of contact for this letter is Mr. William Speaker, 2108453752 or email william.speaker@hotmail.com.

Respectfully,


William Speaker

Attachment: Letter to Mr. William Speaker - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Notice Certification

Date: February 18, 2022
 Letter ID: L0364405184
 Period: December 31, 2021

This certifies that the Board of Supervisors for HANCOCK County considered the Notice of the Department of Revenue of its disallowance of the Homestead Exemption for the below applicant. The Board entered into its minutes its determination concerning whether to accept or object to this action.

Applicant Name**Parcel #****School District**

SPEAKER WILLIAM A
 87116 HIGHPOINT DRIVE
 DIAMONDHEAD MS 395250000

067K-2-36-216.003

Hancock County Schools

Agree and Accept

The Board has met and entered into its minutes an order directing that the HANCOCK County Tax Collector re-assess and list the above property as subject to all taxes. The tax is due and payable on or before the next February 1, following the date of this notice.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk _____

(Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held _____

(Enter Date)

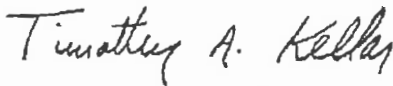
If in agreement, a copy of this completed document must be provided to the HANCOCK County Tax Collector.

Disagree and Object

The Board has met and entered into its minutes an order of its intent to file an objection with the Department of Revenue concerning this action.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk _____



(Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held _____

5/14/22

(Enter Date)

If in disagreement, a copy of this completed document must be provided to the Department of Revenue, Office of Property Tax. A copy of the order of the Board of Supervisors providing the reason for the objection must be attached along with any documentation necessary to support the objection.

Attachment: Letter to Mr. William Speaker - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Homestead Notice of Adjustment

— DEPARTMENT OF —
REVENUE
 STATE OF MISSISSIPPI



Date: February 18, 2022
 Letter ID: L0364405184
 Period: December 31, 2021
 Account #: 1027-8611



|||||
 TIMOTHY KELLAR
 HANCOCK COUNTY BOARD OF SUPERVISORS
 152 MAIN ST STE A
 BAY SAINT LOUIS MS 39520-4551

SPEAKER WILLIAM A
 87116 HIGHPOINT DRIVE
 DIAMONDHEAD MS 395250000

Reimbursement Year: 2021

Parcel#: 067K-2-36-216.003

School District: Hancock County Schools

This is notice that the Department is making an adjustment to the County's Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

02. Applicant or applicant's spouse claims to be a resident of another state when assessed with income tax. §27-33-63 (2)

the applicant has any questions about an income tax debt, they may review their account information online through the Taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call 601-923-7618 for assistance.

Please complete the enclosed Notice Certification and forward to the appropriate offices as directed.

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the Clerk of the HANCOCK County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,

Tax Administrator

Enclosure: Notice Certification

P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # rL0011 v 10 3

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Mr. William Speaker - Homestead Exemption Objection (10858 : Spread notice of hearing letters)



BOARD OF SUPERVISORS

*Hancock County
854 Highway 90, Suite A
Bay St. Louis, MS 39520*

*Telephone (228) 467-0172
Fax (228) 467-2691*

May 23, 2022

Ms. Alanna K Kelley
6810 Awini Street
Diamondhead, MS 39525

**Re: Homestead Exemption Objection for Parcel #131B-0-01-004.000
Hearing Date Set for Monday, June 6, 2022 at 1:30 p.m.**

Dear Ms. Kelley:

Hancock County has received your objection to the denial by the State Tax commission of your application for Homestead Exemption. The Hancock County Board of Supervisors received and filed that objection on its Minutes on May 16, 2022.

Pursuant to Mississippi Code Section 27-33-37, Hancock County Board of Supervisors will consider the objection and allow comment and hearing upon saying at its next regular meeting to be held on Monday, June 6, 2022 at 1:30 p.m. The meeting will be held at the Board Meeting Room at the Hancock County Board of Supervisors located at 854 Highway 90, Bay St. Louis, Mississippi 39520. You may attend that meeting and provide any such additional information as you have concerning your objection. Further, you may also provide additional information concerning your objection via US Mail to County Administrator, Jimmie Ladner, at 854 Highway 90, Suite A, Bay St. Louis, Mississippi 39520, in advance of the date of the hearing.

With kind regards, I am

Sincerely,

Jimmie Ladner
Interim County Administrator

/vf

cc: Timothy Kellar, Chancery Clerk
Jimmie Ladner, Interim County Administrator/Tax Assessor/Collector

Attachment: Letter to Ms. Alanna K. Kelley - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Notice Certification

Date: February 18, 2022
 Letter ID: L0261644736
 Period: December 31, 2021

This certifies that the Board of Supervisors for HANCOCK County considered the Notice of the Department of Revenue of its disallowance of the Homestead Exemption for the below applicant. The Board entered into its minutes its determination concerning whether to accept or object to this action.

Applicant Name	Parcel #	School District
GRECO ALANNA K (KELLEY) 6810 AWINI ST DIAMONDHEAD MS 395250000	131B-0-01-004.000	Hancock County Schools

Agree and Accept

The Board has met and entered into its minutes an order directing that the HANCOCK County Tax Collector re-assess and list the above property as subject to all taxes. The tax is due and payable on or before the next February 1, following the date of this notice.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk _____
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held _____
 (Enter Date)

If in agreement, a copy of this completed document must be provided to the HANCOCK County Tax Collector.

Disagree and Object

The Board has met and entered into its minutes an order of its intent to file an objection with the Department of Revenue concerning this action.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Timothy A. Kelley
 Clerk _____
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held 5/14/22
 (Enter Date)

If in disagreement, a copy of this completed document must be provided to the Department of Revenue, Office of Property Tax. A copy of the order of the Board of Supervisors providing the reason for the objection must be attached along with any documentation necessary to support the objection.

Attachment: Letter to Ms. Alanna K. Kelley - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Homestead Notice of Adjustment



Date: February 18, 2022
 Letter ID: L0261644736
 Period: December 31, 2021
 Account #: 1027-8611



TIMOTHY KELLAR
 HANCOCK COUNTY BOARD OF SUPERVISORS
 152 MAIN ST STE A
 BAY SAINT LOUIS MS 39520-4551

GRECO ALANNA K (KELLEY)
 6810 AWINI ST
 DIAMONDHEAD MS 395250000

Reimbursement Year: 2021

Parcel#: 131B-0-01-004.000

School District: Hancock County Schools

This is notice that the Department is making an adjustment to the County's Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

35. Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. §27-33-63 (2)

If the applicant has any questions about an income tax debt, they may review their account information online through the Taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call 601-923-7618 for assistance.

Please complete the enclosed Notice Certification and forward to the appropriate offices as directed.

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the Clerk of the HANCOCK County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,

Tax Administrator

Enclosure: Notice Certification

P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # J-0011 v. 10.3

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Ms. Alanna K. Kelley - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Homestead Exemption Chargeback



000000978 01 AB 0.46 11572 3 138



A standard 1D barcode located below the QR code and above the recipient's name.

TIMOTHY KELLAR
HANCOCK COUNTY BOARD OF SUPERVISORS
152 MAIN ST STE A
BAY SAINT LOUIS MS 39520-4551

Date: April 13, 2022
Letter ID: L0911808960

GRECO ALANNA K (KELLEY)
6810 AWINI ST
DIAMONDHEAD MS 39525

Parcel Number: 131B-0-01-004.000
Reimbursement Year: 2021
School District: Hancock County Schools

We received your request to adjust and allow the Homestead Exemption reimbursement for the applicant listed above.

The disallowance cannot be reversed because of the following reason(s):

Prior to February 1, the applicant and/or the applicants spouse had unpaid Income Tax for the tax year 2020.

If you should have any questions, please contact us at 601-923-7618 for assistance. Please have a copy of this letter with you when you call.

Sincerely,
Tax Administrator

00011572000978010200 - 003



P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # mL0005 v. V10

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Ms. Alanna K. Kelley - Homestead Exemption Objection (10858 : Spread notice of hearing letters)



BOARD OF SUPERVISORS

*Hancock County
854 Highway 90, Suite A
Bay St. Louis, MS 39520*

*Telephone (228) 467-0172
Fax (228) 467-2691*

May 23, 2022

Ms. Carie Russo
510 Vine Circle
Bay St. Louis, MS 39520

**Re: Homestead Exemption Objection for Parcel #137A-0-042-091.000
Hearing Date Set for Monday, June 6, 2022 at 1:30 p.m.**

Dear Ms. Russo:

Hancock County has received your objection to the denial by the State Tax commission of your application for Homestead Exemption. The Hancock County Board of Supervisors received and filed that objection on its Minutes on May 16, 2022.

Pursuant to Mississippi Code Section 27-33-37, Hancock County Board of Supervisors will consider the objection and allow comment and hearing upon saying at its next regular meeting to be held on Monday, June 6, 2022 at 1:30 p.m. The meeting will be held at the Board Meeting Room at the Hancock County Board of Supervisors located at 854 Highway 90, Bay St. Louis, Mississippi 39520. You may attend that meeting and provide any such additional information as you have concerning your objection. Further, you may also provide additional information concerning your objection via US Mail to County Administrator, Jimmie Ladner, at 854 Highway 90, Suite A, Bay St. Louis, Mississippi 39520, in advance of the date of the hearing.

With kind regards, I am

Sincerely,

Jimmie Ladner
Interim County Administrator

/vf

cc: Timothy Kellar, Chancery Clerk
Jimmie Ladner, Interim County Administrator/Tax Assessor/Collector

Attachment: Letter to Ms. Carie Russo - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

I Carrie Russo object
to my homestead
exemption adjustment.
I made a \$300 payment
on The MSPOR website that
was not applied. The
actual tax owed was
\$137. I overpaid. I have
my bank account information
showing the transaction

Carrie Russo
510 Vine Circle
Bay St. Louis, MS 39520
228. 216. 2872

Notice Certification

Date: February 18, 2022
 Letter ID: L0768516544
 Period: December 31, 2021

This certifies that the Board of Supervisors for HANCOCK County considered the Notice of the Department of Revenue of its disallowance of the Homestead Exemption for the below applicant. The Board entered into its minutes its determination concerning whether to accept or object to this action.

Applicant Name	Parcel #	School District
RUSSO CARIE 510 VINE CIRCLE BAY ST LOUIS MS 395200000	137A-0-42-091.000	Bay St Louis School District

Agree and Accept

The Board has met and entered into its minutes an order directing that the HANCOCK County Tax Collector re-assess and list the above property as subject to all taxes. The tax is due and payable on or before the next February 1, following the date of this notice.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk _____
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held _____
 (Enter Date)

If in agreement, a copy of this completed document must be provided to the HANCOCK County Tax Collector.

Disagree and Object

The Board has met and entered into its minutes an order of its intent to file an objection with the Department of Revenue concerning this action.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk Timothy A. Kelly
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held 5/16/22
 (Enter Date)

If in disagreement, a copy of this completed document must be provided to the Department of Revenue, Office of Property Tax. A copy of the order of the Board of Supervisors providing the reason for the objection must be attached along with any documentation necessary to support the objection.

Attachment: Letter to Ms. Carie Russo - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Homestead Notice of Adjustment

— DEPARTMENT OF —
REVENUE
 STATE OF MISSISSIPPI



Date: February 18, 2022
 Letter ID: L0768516544
 Period: December 31, 2021
 Account #: 1027-8611



TIMOTHY KELLAR
 HANCOCK COUNTY BOARD OF SUPERVISORS
 152 MAIN ST STE A
 BAY SAINT LOUIS MS 39520-4551

RUSSO CARIE
 510 VINE CIRCLE
 BAY ST LOUIS MS 395200000

Reimbursement Year: 2021

Parcel#: 137A-0-42-091.000

School District: Bay St Louis School District

This is notice that the Department is making an adjustment to the County's Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

35. Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. §27-33-63 (2)

If the applicant has any questions about an income tax debt, they may review their account information online through the Taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call 601-923-7618 for assistance.

Please complete the enclosed Notice Certification and forward to the appropriate offices as directed.

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the Clerk of the HANCOCK County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,

Tax Administrator

Enclosure: Notice Certification

P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # r1.0011 v. 10.3

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Ms. Carie Russo - Homestead Exemption Objection (10858 : Spread notice of hearing letters)



BOARD OF SUPERVISORS

*Hancock County
854 Highway 90, Suite A
Bay St. Louis, MS 39520*

*Telephone (228) 467-0172
Fax (228) 467-2691*

May 23, 2022

Ms. Ellyn Armenta
707 Union Street
Bay St. Louis, MS 39520

**Re: Homestead Exemption Objection for Parcel #137-H-0-45-148.035
Hearing Date Set for Monday, June 6, 2022 at 1:30 p.m.**

Dear Ms. Armenta:

Hancock County has received your objection to the denial by the State Tax commission of your application for Homestead Exemption. The Hancock County Board of Supervisors received and filed that objection on its Minutes on May 16, 2022.

Pursuant to Mississippi Code Section 27-33-37, Hancock County Board of Supervisors will consider the objection and allow comment and hearing upon saying at its next regular meeting to be held on Monday, June 6, 2022 at 1:30 p.m. The meeting will be held at the Board Meeting Room at the Hancock County Board of Supervisors located at 854 Highway 90, Bay St. Louis, Mississippi 39520. You may attend that meeting and provide any such additional information as you have concerning your objection. Further, you may also provide additional information concerning your objection via US Mail to County Administrator, Jimmie Ladner, at 854 Highway 90, Suite A, Bay St. Louis, Mississippi 39520, in advance of the date of the hearing.

With kind regards, I am

Sincerely,

Jimmie Ladner
Interim County Administrator

/vf

cc: Timothy Kellar, Chancery Clerk
Jimmie Ladner, Interim County Administrator/Tax Assessor/Collector

Attachment: Letter to Ms. Ellyn Armenta - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

March 15, 2022

TO whom it may concern,

I received a letter that was dated 2/18/2022 stating that my Homestead Exemption was disqualified and I had 30 days to submit an objection for an unpaid tax dept. I had spoken to the State of Mississippi on 2/15/2022 stating that I could pay the debt in the amount of \$102 on March 10, 2022. They said that was totally fine. I come up to Tim Keller's office and am informed that since I didn't pay by Feb 1, 2022 that I can write a letter and hopefully get my objection heard by the Hancock County Board of Supervisors. I am looking through all of my documentation and have spoken to the State and have NO knowledge of having to pay this by the 2/1/22. I received the letter that is dated 2/18/22 on March 9, 2022. So, I am OBJECTING this decision because I should of been notified about this via telephone when I spoke to the state AND the letter came a month later than dated. I paid the debt, attached is the printed receipt of payment made.

Attached is the letter post dated 2/18/2022 so How would I know this needed to be done by 2/1/2022 WHEN it doesnt even state that in ANY letter I received. I paid the debt within my 30 days stated in this letter to be able to formally object and it's not my fault communication is flawed.

Thank you,

Ellyn Armenta
707 Union St Bay Saint Louis, MS 39520
228-363-9583
PARCEL # 137H-0-45-148.035

Attachment: Letter to Ms. Ellyn Armenta - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Homestead Notice of Adjustment

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Date: February 18, 2022
Letter ID: L1055695296
Period: December 31, 2021
Account #: 1027-8611



TIMOTHY KELLAR
HANCOCK COUNTY BOARD OF SUPERVISORS
152 MAIN ST STE A
BAY SAINT LOUIS MS 39520-4551

ARMENTA BRIAN SR
707 UNION ST
BAY ST LOUIS MS 395200000

Reimbursement Year: 2021

Parcel#: 137H-0-45-148.035

School District: Bay St Louis School District

This is notice that the Department is making an adjustment to the County's Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

35. Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. §27-33-63 (2)

If the applicant has any questions about an income tax debt, they may review their account information online through the Taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call 601-923-7618 for assistance.

Please complete the enclosed Notice Certification and forward to the appropriate offices as directed.

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the Clerk of the HANCOCK County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,

Tax Administrator

Enclosure: Notice Certification

P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # rL0011 v. 10.3

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Attachment: Letter to Ms. Ellyn Armenta - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Notice Certification

Date: February 18, 2022
 Letter ID: L1055695296
 Period: December 31, 2021

This certifies that the Board of Supervisors for HANCOCK County considered the Notice of the Department of Revenue of its disallowance of the Homestead Exemption for the below applicant. The Board entered into its minutes its determination concerning whether to accept or object to this action.

Applicant Name	Parcel #	School District
ARMENTA BRIAN SR 707 UNION ST BAY ST LOUIS MS 395200000	137H-0-45-148.035	Bay St Louis School District

Agree and Accept

The Board has met and entered into its minutes an order directing that the HANCOCK County Tax Collector re-assess and list the above property as subject to all taxes. The tax is due and payable on or before the next February 1, following the date of this notice.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk _____
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held _____
 (Enter Date)

If in agreement, a copy of this completed document must be provided to the HANCOCK County Tax Collector.

Disagree and Object

The Board has met and entered into its minutes an order of its intent to file an objection with the Department of Revenue concerning this action.

So certified and confirmed by the Clerk of the HANCOCK Board of Supervisors,

Clerk Timothy A. Kelly
 (Board Clerk Signature)

The meeting of the HANCOCK Board of Supervisors was held 5/16/22
 (Enter Date)

If in disagreement, a copy of this completed document must be provided to the Department of Revenue, Office of Property Tax. A copy of the order of the Board of Supervisors providing the reason for the objection must be attached along with any documentation necessary to support the objection.

Attachment: Letter to Ms. Ellyn Armenta - Homestead Exemption Objection (10858 : Spread notice of hearing letters)

Please review the payment request information below for your payment to the Department of Revenue.

You may want to print a copy for your records.



Paid For: ARMENTA, ELLYN
Individual Income Tax [REDACTED]
Tax Period Ending 12/31/2020
Financial Institution Name: [REDACTED]
Routing Number: [REDACTED]
Account Number: [REDACTED]
Payment Amount: 102.93
Payment Date: 11-Mar-2022
Submitted Date: 11-Mar-2022

DOR Company Identification Number/Originator ID: [REDACTED]

This is only the payment request. It is your responsibility to review your bank statement to confirm that this transaction was successful.

OOPS? If you want to make a change, it is not too late. While a payment is still pending, you can return to your account, cancel the payment, and make a new one.

Contact us by email if you have questions about electronic payments:
eftunit@dor.ms.gov

We have received your submission, however it will not post to your account until processing is completed. This may take 24-48 hours. Permits and certain account updates require approval and may take several days. Payments will not post until funds have been released by your bank.

Notice of Lien Cancellation



000000157 01 AB 0.46 11740 1 157



ALANNA K GRECO
6810 AWINI ST
DIAMONDHEAD MS 39525-3523

Date: May 26, 2022
Letter ID: L1262167488

The following judgment against the taxpayer listed above has been cancelled. This judgment was enrolled as a tax lien in favor of the Mississippi Department of Revenue.

- The reason for cancellation is the liability was satisfied.

Tax Lien Number: 1440670
Enrollment Date: December 20, 2021
Date Judgement Cancelled: March 22, 2022
Filing Period: 31-Dec-2020



Chris Graham, Commissioner of Revenue

Homestead Notice of Adjustment

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Date: February 18, 2022
Letter ID: L0261644736
Period: December 31, 2021
Account #: 1027-8611



TIMOTHY KELLAR
HANCOCK COUNTY BOARD OF SUPERVISORS
152 MAIN ST STE A
BAY SAINT LOUIS MS 39520-4551

GRECO ALANNA K (KELLEY)
6810 AWINI ST
DIAMONDHEAD MS 395250000

Reimbursement Year: 2021

Parcel#: 131B-0-01-004.000

School District: Hancock County Schools

This is notice that the Department is making an adjustment to the County's Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

35. Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. §27-33-63 (2)

If the applicant has any questions about an income tax debt, they may review their account information online through the Taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call 601-923-7618 for assistance.

~~Please complete the enclosed Notice Certification and forward to the appropriate offices as directed.~~

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the Clerk of the HANCOCK County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,

Tax Administrator

Enclosure: Notice Certification

P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # RL0011 v. 10.3

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Packet Pg. 41

Attachment: Alanna K. Kelley now Alanna . Greco additional documentation presented at hearing (10940 : Approve Homestead Exemption

Mississippi Tax QuickPay Receipt

Transaction Details

Return Payment	\$403.92
ms.gov Order Total:	\$414.02

Customer Information

Customer Name	Alanna Greco	Receipt Date	3/7/2022
Order ID	61345906		

Payment Information

Payment Type	CC - MasterCard	Credit Card Number	*5639
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Billing Information

Address	6810 Awini St.	Email	Chefdonkeykong@aol.com
Billing City, State	Diamondhead, MS		
ZIP/Postal Code	39525		

*If you have any questions regarding the application of your payment, please contact the Mississippi Department of Revenue by calling (601) 923-7700.

Attachment: Alanna K. Kelley now Alanna . Greco additional documentation presented at hearing (10940 : Approve Homestead Exemption

Statement of Account

— DEPARTMENT OF —
REVENUE
STATE OF MISSISSIPPI



3.1.a

000055258 01 AV 0.42 11373 112 22



ALANNA and MARIO GRECO
6810 AWINI ST
DIAMONDHEAD MS 39525-3523

Date: February 22, 2022
Letter ID: L0552624576

Below is a summary of unpaid tax, interest and penalties. A detailed listing of taxes due is on the back of this letter. Payment is due immediately for the amount not under appeal or bankruptcy. These liabilities were previously assessed against you. This statement is not an assessment of tax, penalties or interest that you can appeal.

Tax	\$337.00
Interest	\$15.12
Penalty/Fee	\$51.80
Balance	\$403.92

Statement of Account

This statement includes only tax liabilities that have been assessed. If you have other liabilities that have not yet been assessed, those that remain unpaid will be included on a future statement. If you have more than one mailing address listed with us, you may receive multiple statements.

Payment Options

Pay online. Go to www.dor.ms.gov. Click on Taxpayer Access Point and follow instructions for paying online; OR you can pay by credit card or electronic check on www.ms.gov/dor/quickpay. There is an additional convenience fee to pay through the ms.gov portal. Visa, MasterCard, Discover, and American Express cards are accepted.

Questions Concerning this Statement

Contact the Call Center at (601) 923-7700.

Bankruptcy

If you are in bankruptcy, this statement of account does not constitute a demand for payment for amounts due prior to your petition date; instead, it is a notice of a tax deficiency. For amounts due after the petition date, federal bankruptcy law requires debtors to file and pay all tax returns due, or to request an extension to file and pay. Your failure to timely file and pay post-petition debt will result in the Department requesting the court to convert or dismiss your case. If you have any questions about the status of a liability, you may contact the Bankruptcy Section at (601) 923-7393.

Make your check payable to the Department of Revenue and mail to P.O. Box 23075 Jackson, MS 39225-3075

Cut Along Dotted Line

Payment Voucher



370011391000

ALANNA and MARIO GRECO
6810 AWINI ST
DIAMONDHEAD MS 39525-3523

Letter ID: L0552624576
Media Number: 7044253760
Issue Date: February 22, 2022
ID Type: SSN
ID: ***-**-7160
Amount Due: \$403.92

Amount Enclosed:

12 04 12319999 00 000000000000 007044253760 4 5



Statement of Account

If you owe another type of tax or related penalties which are not listed below,
the other liabilities remain due and payable to the State of Mississippi.

Date: February 22, 2022
Letter ID: L0552624576
Page: 2

Individual Income Tax					Account Id 1169-7248
Period	Tax	Interest	Penalty/Fee	Credit	Balance
31-Dec-2020	\$2,069.00	\$15.12	\$51.80	-\$1,732.00	\$403.92
Failure to pay Income Tax will result in the loss of your Homestead Exemption. This filing period is in lien.					
Totals	\$2,069.00	\$15.12	\$51.80	-\$1,732.00	\$403.92



If you would like to set up scheduled payments, payment plans are available on TAP. Go to www.dor.ms.gov, and click on TAP to Register and Sign Up for Online Access. Then, you will be able to set up a monthly payment from your bank account.