

MINUTES

August 27, 2026

Bay Springs, MS

Present were Eddie Helms, Sandy Stephens, Doug Rogers, Randy Corley, Jon R. Jones, William R. Ruffin, Sharon King, Jessica Lamar, Nila Cromwell, and Gloria Jones

9:00 – Budget Workshop

~~9:00 – Jenifer Buford Grants for Courthouse~~

1. Motion made by Jon R. Jones, seconded by Sandy Stephens, the board voted unanimously to acknowledge receipt of Certificate received from Department of Revenue approving the 2026 Land and Personal Tax Rolls for the First and Second Districts of Jasper County.
2. Motion made by Doug Rogers, seconded by Jon R. Jones, the board voted unanimously to approve, equalize, and assess the Tax Assessor's reports for the valuation of the Radio and Cell Phone Towers and associated cell phone equipment and assess the appropriate taxes to the values provided by the Tax Assessor for the 2026 Real and Personal Property Tax Rolls for the First and Second Judicial Districts of Jasper County. Present at the hearing for the purpose of hearing objections was a representative for C Spire and Alan Byrd on behalf of Joyce James. Objections were also heard from AT&T and T-Mobile. AT&T submitted evidence to the board for review and C Spire and T-Mobile wish for us to reference information in past years. The board reviewed all evidence provided and the contents of MS Code Sections 57-87-3 through 57-87-7 and found that the intent of the legislation was not met and that the exemption is not allowable, therefore the 2026 Real and Personal Property Tax Rolls as submitted by the Tax Assessor, Katrice Campbell, have been approved, equalized, and assessed as of August 27, 2026.

3. Motion made by Randy Corley, seconded by Doug Rogers, the board voted unanimously to adjourn.

DISCUSSION:

- **none**