
AUGUST 15, 2023

The Board of Supervisors met at 9:00 a.m. the 15th day of August, 2023, in the Supervisors Board Room, in the Pearl River County Courthouse Complex in the City of Poplarville, Mississippi, with the following members of said Board and officers of said County were present to-wit:

President, Sandy Kane Smith, member from District Five;
Vice President, Malcolm Perry, member from District Two;
Donald Hart, member from District One;
Hudson Holliday, member from District Three;
Jason Spence, member from District Four;
County Administrator, Adrain Lumpkin, Jr.;
Board Attorney, Joe Montgomery;
Tax Assessor/Collector, Gary Beech;
Sheriff, David Allison.

The following proceedings were had and entered of record to-wit:

Pearl River County
Board of Supervisors
Meeting Agenda
August 15, 2023

1) **Claims Docket:**
   A. Consider approving Claims Docket for **August 15, 2023**
2) **County Engineer:**
   A. Order for the Board of Supervisor to authorize the issuance of a check in the amount of $279,057.00 to the State of Mississippi for the County's portion of State Aid Project SAP-55(15)S.

3) **County Administrator:**
   A. Authorize payment of invoice to Performance Rescue for McNeill Volunteer Fire Department equipment that was ordered before turning the purchasing over to the County. Invoice is attached.
   B. Accept the attached quotes for suspended ceilings for the CPS Building from the following:

Acosta Construction	$29,985.00
Southern Contractors & Builders	$43,310.84
Rehmann Construction LLC	$45,385.00

   Award to the lowest and best quote of Acosta Construction in the amount of $29,985.00 and authorize the issuance of payment once approved by the County Administrator and Project Manager.
   C. Accept the attached quotes for painting the CPS Building from the following:

Kirkland's Painting	$10,910.00
Bilbo Enterprises, LLC	$14,500.00

   Award to the lowest and best quote of Kirkland's Painting in the amount of $10,910.00 and authorize the issuance of payment once approved by the County Administrator and Project Manager.
   D. Approve and ratify the following checks issued to Dwayne Penton for hanging sheetrock in the CPS Building. Check #151532 in the amount of $3,517.50 and check #151823 in the amount of $513.00.
4) **Tax Assessor/Collector:**
   A. Order to Open Public Hearing for Objections to the 2023 Tax Assessment Rolls
   B. Order to Close Public Hearing for Objections to the 2023 Tax Assessment Rolls
   C. Order to Acknowledge Receipt of Tax Objectins to the 2023 Tax Assessment Rolls

Department Budget Worksessions

NEXT BOARD MEETING - Wednesday, August 23rd, 2023

ORDER TO APPROVE CLAIMS DOCKET FOR AUGUST 15, 2023

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter of Claims Docket for August 15, 2023.

Upon motion made by Malcolm Perry and seconded by Jason Spence, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to approve Claims Docket for August 15, 2023. (See Summary of all Funds attached)

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday,
Jason Spence, and Sandy Kane Smith
Voting NAY: None

Alpha Listing of Claims
Claims to be Released 08/15/2023

SUMMARY OF ALL FUNDS

FUND	1	Claims	3195	to	3198	Checks	2	Total	901.23	Manual		Held	Total	901.23
FUND	10	Claims	3196	to	3196	Checks	1	Total	500.00	Manual		Held	Total	500.00
FUND	156	Claims	777	to	777	Checks	1	Total	279,057.00	Manual		Held	Total	279,057.00
FUND	360	Claims	3197	to	3199	Checks	2	Total	13,485.00	Manual		Held	Total	13,485.00
FUND	450	Claims	83	to	83	Checks	1	Total	3,268.13	Manual		Held	Total	3,268.13
FUND	659	Claims	11	to	11	Checks	1	Total	10,975.00	Manual		Held	Total	10,975.00
Total for all Funds						Checks	8	Total	308,186.36	Manual		Held	Total	308,186.36

335

Book 0235 Page 336 ISSUE CHECK FOR COUNTY'S PORTION OF
Date 8/15/2023 STATE AID PROJECT SAP-55(15)S

ORDER TO AUTHORIZE THE ISSUANCE OF CHECK IN THE AMOUNT OF $279,057.00 TO THE STATE OF MISSISSIPPI FOR THE COUNTY'S PORTION OF STATE AID PROJECT SAP-55(15)S

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter to issue check to the State of Mississippi for County's portion of State Aid Project SAP-55(15)S.

Upon motion made by Malcolm Perry and seconded by Hudson Holliday, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to authorize the issuance of a check in the amount of $279,057.00 to the State of Mississippi for the County's portion of State Aid Project SAP-55(15)S.

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday, Jason Spence, and Sandy Kane Smith
Voting NAY: None

SA-1 (12%)

State Aid Project No. SAP-55(15)S
Pearl River County

ORDER OF PEARL RIVER COUNTY BOARD OF SUPERVISORS AWARDING CONTRACT AND ESTABLISHING PROJECT FUND FOR THE ABOVE NUMBERED PROJECT

WHEREAS, said Board has on this the 3rd day of August, 2023 received and opened bids on said project, and

WHEREAS, We, the Board of Supervisors of Pearl River County, Mississippi, having advertised for bids on the above numbered project and proof of publication of said advertisement having been filed with the Clerk of the Board of Supervisors in the manner and form required by statute, and

WHEREAS, the lowest regular bid was submitted by RJM McQueen Contracting, Inc. of Collins, MS in the amount of $1,539,459.90.

NOW, THEREFORE, IT IS HEREBY ORDERED by the Board of Supervisors of Pearl River County that the contract be awarded to RJM McQueen Contracting, Inc., subject to approval of the State Aid Engineer, and that the President of the Board be and is hereby authorized to execute the contract with the Contractor after a satisfactory performance bond has been furnished.

IT IS FURTHER ORDERED that the project fund in the amount of $1,585,600 (including ~~5%~~ 3% contingencies) and an additional amount, limited to 12% of contract construction cost, to cover engineering services of $184,700, be established by transferring a total of $1,770,300 * State Aid funds from Pearl River County's State Aid fund to a project fund and earmarked for this project. The State Aid Engineer is hereby authorized to take such action as necessary to effectuate this transfer. In case of unexpected overruns in costs which would increase the cost of the project beyond the amount of the project fund established herein, the State Aid Engineer is further authorized to transfer additional funds, limited to 10% of the construction costs, to the project fund as are needed to pay such overruns in final construction costs.

IT IS FURTHER ORDERED that the President of the Board is hereby authorized to execute Supplemental Agreements to the original contract which do not increase the cost of the project in excess of the project fund authorized herein. It is also ordered that the State Aid Engineer be furnished a certified copy of this order.

President, Board of Supervisors
Pearl River County

This is to certify that the foregoing is a true and correct copy of an order passed by the Board of Supervisors of Pearl River County, Mississippi, entered upon the minutes of said Board of Supervisors, Minute Book No. 235, Page No. _______, same having been adopted at a meeting of said Board of Supervisors on the 7th day of August, 2023

Melinda S Bowman by Kayla Davis DC
Clerk of Board of Supervisors

Pearl River County

* $1,491,243.00 STATE AID FUNDS
$ 279,057.00 PEARL RIVER COUNTY CONTRIBUTION

*A PEARL RIVER COUNTY FUNDS ELIGIBLE FOR REIMBURSEMENT BY BOARD ORDER WHEN STATE AID FUNDS BECOME AVAILABLE

(Rev. 1-14-98)

ORDER TO APPROVE COUNTY ADMINISTRATOR'S AGENDA ITEMS

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter of County Administator's Agenda Items.

Upon motion made by Hudson Holliday and seconded by Jason Spence, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to approve the following County Administrator's Agenda Items as listed with attachments:

A. Authorize payment of invoice to Performance Rescue for McNeill Volunteer Fire Department equipment that was ordered before turning the purchasing over to the County. Invoice is attached.

B. Accept the attached quotes for suspended ceilings for the CPS Building from the following:

Acosta Construction	$29,985.00
Southern Contractors & Builders	$43,310.84
Rehmann Construction LLC	$45,385.00

Award to the lowest and best quote of Acosta Construction in the amount of $29,985.00 and authorize the issuance of payment once approved by the County Administrator and Project Manager.

C. Accept the attached quotes for painting the CPS Building from the following:

Kirkland's Painting	$10,910.00
Bilbo Enterprises, LLC	$14,500.00

Award to the lowest & best quote of Kirkland's Painting in the amount of $10,910.00 and authorize the issuance of payment once approved by the County Administrator and Project Manager.

D. Approve and ratify the following checks issued to Dwayne Penton for hanging sheetrock in the CPS Building. Check #151532 in the amount of $3,517.50 and check #151823 in the amount of $513.00.

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday, Jason Spence, and Sandy Kane Smith
Voting NAY: None

AGENDA MEMORANDUM
Meeting of August 15, 2023

TO:	Honorable Board of Supervisors
FROM:	County Administrator
DATE:	August 10, 2023
SUBJECT:	Payment of Invoice

ACTION REQUESTED:

Authorize payment of invoice to Performance Rescue for McNeill Volunteer Fire Department equipment that was ordered before turning purchasing over to the County. Invoice is attached.

REASON FOR REQUEST:

Equipment was ordered by the fire department before they turned purchasing over to the County and therefore no purchase order was issued.

ATTACHMENTS:

Performance Rescue Invoice

340

PERFORMANCE

RESCUE

INVOICE # 855

DATE : JULY 26, 2023
BILL TO : PEARL RIVER CO. / MCNEILL FIRE

Make Check Payable to:

Mark Russell
Performance Rescue
96 N. Bryant Road
Sumrall, MS 39482-4379

QUANITY	DESCRIPTION	AMOUNT
1	EBFCC-28-18V 18 VOLT BRUTE FORCE COMBI	$10,775.00
1	MOUNT BRACKET	N/C
1	FR3EIGHT & DELIVERY	$200.00
	TOTAL	$10,975.00
	659-254-615	
	P.O.	

performancerescue@hotmail.com

341

AGENDA MEMORANDUM
Meeting of August 15, 2023

TO:	Honorable Board of Supervisors
FROM:	County Administrator
DATE:	August 10, 2023
SUBJECT:	Suspended ceiling quotes

ACTION REQUESTED:

Accept the attached quotes for suspended ceilings for the CPS Building from the following:

Acosta Construction	**$29,985.00**
Southern Contractors & Builders	**$43,310.84**
Rehmann Construction LLC	**$45,385.00**

Award to the lowest and best quote of Acosta Construction in the amount of $29,985.00 and authorize the issuance of payment once approved by the County Administrator and Project Manager.

REASON FOR REQUEST:

Quotes for suspended ceilings

ATTACHMENTS:

Acosta Construction
Southern Contractors & Builders
Rehmann Construction LLC

ESTIMATE

Acosta Construction
acostaconstruction123@gmail.com
207 S Curran Ave
Picyune, MS 39466
+1(601)-347-4376

Bill To:
103 Cumberland St Poplarville MS
Gmail: dperry@pearlrivercounty.net

Date:
7/19/2023

PRODUCT OR SERVICE	AMOUNT:
1. Suspended ceiling materials	11,325
2. Labor	$7,380
3. Total	$18,705

1. Insulation	
2. Materials	$6,780
3. Labor	$4,500
4. Total	$11,280

343

SCAB

Southern Contractors and Builders
47 Orchard Lane ~ Picayune, MS 39466
Phone 601-916-9369 ~ Fax 601-799-5731

PROPOSAL
Date: 7/10/2023
Old Tax Office
Poplarville, MS

Subcontractor, herein identified as:
Southern Contractors and Builders
47 Orchard Lane
Picayune, MS 39466

Submit Proposal to:
Pearl River County
Attn: David Lambert

We hereby submit specifications and estimates for:
Material, labor and equipment to install plain white 2x2 ceiling grid, tiles and 3-inch bat insulation to cover 5,821 square feet.

Thank You,
Richard M. Seal

We Propose hereby to furnish equipment and labor - complete in accordance with above specifications, for the sum of:

Total Proposal Amount - $43,310.84 Forty-three thousand, three hundred, ten and 84/100 dollars
Deposit for Material (due up front) - $18, 310.84
Draw upon 100% completion of grid - $15,000.00
Final draw upon completion - $10,000.00

All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become and extra charge over and above the estimate. Work will begin after receiving deposit or purchase order. All agreements contingent upon strikes, accidents or delays beyond our control.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature ______________________________

Date ______________________________

Rehmann Construction LLC
12005 Road 205
Carriere, MS 39426 US
rehmann.construction@yahoo.com

344

Estimate

ADDRESS
Att David Lambert

ESTIMATE 1007
DATE 07/12/2023
EXPIRATION DATE 07/12/2023

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
07/12/2023	Old tax office ceiling grid	Install of 2'x2' ceiling grid squares over an area of 5821 sq ft, also included is insulation above all new ceiling 5821 sq ft	1	45,385.00	45,385.00

[illegible]

TOTAL **$45,385.00**

Accepted By

Accepted Date

345

AGENDA MEMORANDUM
Meeting of August 15, 2023

TO:	Honorable Board of Supervisors
FROM:	County Administrator
DATE:	August 10, 2023
SUBJECT:	Painting Quotes

ACTION REQUESTED:

Accept the attached quotes for painting the CPS Building from the following:

Kirkland's Painting	**$10,910.00**
Bilbo Enterprises, LLC	**$14,500.00**

Award to the lowest and best quote of Kirkland's Painting in the amount of $10,910.00.00 and authorize the issuance of payment once approved by the County Administrator and Project Manager.

REASON FOR REQUEST:

Quotes for painting

ATTACHMENTS:

Kirkland's Painting
Bilbo Enterprises, LLC

346

ORDER NO. | DEPARTMENT | DATE 8/10/23

Pearl River Tax office
Dereck Perry
ZIP Kirkland's Painting

LD BY | CASH | C.O.D. | CHARGE | ON. ACCT. | MDSE. RETD. | PAID OUT

DESCRIPTION	PRICE	AMOUNT
5800 sqft		
Prime & 2 coats		
on walls		
Labor	8410 ^{00}	
materials	2500 ^{00}	
Egg shell		
color of choice		
Total	10,910 ^{00}	

RECEIVED BY

A-5605
T-46320/46350

01-11

KEEP THIS SLIP FOR REFERENCE

Derek Perry 347

From: Amanda Bilbo <bilboenterprises@aol.com>
Sent: Wednesday, August 9, 2023 1:43 PM
To: Derek Perry
Subject: 103 West Cumberland St

- Priming Sheetrock along with 2 coats of paint. Will do a light sand after primer is applied.
- Priming any blocks and plaster along with 2 coats of paint

Material and Labor $2.50 a square foot of Building square footage x 5800 ¢ = $14,500

Thanks Jamie
Bilbo Enterprises, LLC
601-337-1333

Sent from my iPhone

348

AGENDA MEMORANDUM
Meeting of August 15, 2023

TO:	Honorable Board of Supervisors
FROM:	County Administrator
DATE:	August 10, 2023
SUBJECT:	Ratify Checks Issued

ACTION REQUESTED:

Approve and ratify the following checks issued to Dwayne Penton for hanging sheetrock in the CPS Building. Check #151532 in the amount of $3,517.50 and check #151823 in the amount of $513.00.

REASON FOR REQUEST:

Ratify Checks issued for CPS Building renovations.

ATTACHMENTS:

Copies of Checks and Invoices

STATE OF MISSISSIPPI - PEARL RIVER COUNTY
BOARD OF SUPERVISORS
POPLARVILLE, MISSISSIPPI 39470
PEARL RIVER COUNTY - ACCOUNTS PAYABLE ACCOUNT

VOID IF NOT CASHED WITHIN 6 MONTHS
BANKPLUS
POPLARVILLE, MS
85-194/653

151532
CHECK NO.
151532

Ref: 360-0235908 Claim No. 11 349

Three Thousand Five Hundred Seventeen And 50/100 Dollars

DATE 8/ 4/2023

AMOUNT $3,517.50

PAY TO THE ORDER OF: ***************************************
DWAYNE L PENTON***********************
3 OAKMONT DRIVE
CARRIERE MS 39426

Melinda Smith Bowman
AUTHORIZED SIGNATURE

⑈151532⑈ ⑆065301948⑆ 172 032⑈8960⑈

DETACH THIS PORTION, RETAIN FOR YOUR RECORDS.

STATE OF MISSISSIPPI - PEARL RIVER COUNTY
BOARD OF SUPERVISORS - POPLARVILLE, MISSISSIPPI

Account	Check Date	Description	Invoice	Amount
360151524	8/ 4/2023	185 54X12,85 48X12 SHEETROCK	247015	3,517.50
360151524		HANGING		
			Total	3,517.50

350
247015

Statement

DATE 7-3-2023

TERMS

TO
Vendor
C720
9
Trans# 235908

Main St Poplarville

IN ACCOUNT WITH
Dwayne Penton

Sheetrock Hanging

185		54 x 12	9990			
85		48 x 12	4080			
			14070			
			25			
			3517	50	3.517	50
		360-151-524				

CURRENT	OVER 30 DAYS	OVER 60 DAYS	TOTAL AMOUNT	3517	50

Adams DC5812 01-11

STATE OF MISSISSIPPI - PEARL RIVER COUNTY
BOARD OF SUPERVISORS
POPLARVILLE, MISSISSIPPI 39470
PEARL RIVER COUNTY - ACCOUNTS PAYABLE ACCOUNT

VOID IF NOT CASHED WITHIN 6 MONTHS
BANKPLUS
POPLARVILLE, MS
85-194/653

151823
CHECK NO.
151823

Ref: 360-0235950 Claim No. 12 351

Five Hundred Thirteen And No/100 Dollars

DATE 8/10/2023

AMOUNT $513.00

PAY TO THE ORDER OF:
****
DWAYNE L PENTON*************************
3 OAKMONT DRIVE
CARRIERE MS 39426

AUTHORIZED SIGNATURE

⑈151823⑈ ⑆065301948⑆ 172 032⑈8960⑈

DETACH THIS PORTION, RETAIN FOR YOUR RECORDS.

STATE OF MISSISSIPPI - PEARL RIVER COUNTY
BOARD OF SUPERVISORS - POPLARVILLE, MISSISSIPPI

Account	Check Date	Description	Invoice	Amount
360151524	8/10/2023	38 54X12,85 25 SHEETROCK	247016	513.00
360151524		HANGING		
			Total	513.00

247016
352

Statement

DATE 8-8-2023

TERMS

TO
G724

Main st PoPlarville

IN ACCOUNT WITH Dwayne Penton

SheetRock Hanging

38		54 x 12	2052			
			25			
			513	00	513	00
		Final for Hanging				
		360-151-524				
		OMary 2359.50				

CURRENT	OVER 30 DAYS	OVER 60 DAYS	TOTAL AMOUNT	513	00

adams DC5812 01-11

ORDER TO OPEN PUBLIC HEARING FOR OBJECTIONS TO THE 2023 TAX ASSESSMENT ROLLS

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter to open Public Hearing.

Upon motion made by Malcolm Perry and seconded by Hudson Holliday, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to open Public Hearing for objections to 2023 Tax Assessment Rolls. (Proof of Publication and Sign In Sheet attached)

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday, Jason Spence, and Sandy Kane Smith
Voting NAY: None

ORDER TO CLOSE PUBLIC HEARING FOR OBJECTIONS TO THE 2023 TAX ASSESSMENT ROLLS

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter to close Public Hearing for objections to 2023 Tax Assessment Rolls.

Upon motion made by Malcolm Perry and seconded by Donald Hart, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to close Public Hearing for objections to the 2023 Tax Assessment Rolls and acknowledge no one attended the Public Hearing for objections.

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday, Jason Spence, and Sandy Kane Smith
Voting NAY: None

Publisher's Certificate of Publication

354

STATE OF MISSISSIPPI
COUNTY OF PEARL RIVER

Dan Phelan, being duly sworn, on oath says he is and during all times herein stated has been an employee of Picayune Newsmedia, LLC publisher and printer of the Picayune Item and The Poplarville Democrat (the "Newspaper"), has full knowledge of the facts herein stated as follows:

1. The Newspaper printed the copy of the matter attached hereto (the "Notice") was copied from the columns of the Newspaper and was printed and published in the English language on the following days and dates:

08/02/23

2. The sum charged by the Newspaper for said publication is the actual lowest classified rate paid by commercial customer for an advertisement of similar size and frequency in the same newspaper in which the Notice was published.

3. There are no agreements between the Newspaper, publisher, manager or printer and the officer or attorney charged with the duty of placing the attached legal advertising notice whereby any advantage, gain or profit accrued to said officer or attorney.

Dan Phelan, publisher

Subscribed and sworn to before me this
2nd Day of August, 2023

Cindy K Woods

STATE OF MISSISSIPPI NOTARY PUBLIC
ID # 93052
CINDY K. WOODS
Commission Expires May 11, 2025
PEARL RIVER COUNTY

Cindy Woods, Notary Public
State of Mississippi, County of Pearl River
My commission expires 05-11-2025

Account # 203119
Ad # 1686279

PEARL RIVER COUNTY BOARD OF SUPERVISORS
P.O. BOX 569
POPLARVILLE MS 39470

PUBLIC NOTICE

To the Public and to the Taxpayers of Pearl River County, Mississippi:

You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 14th of August, 2023, at her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Poplarville, said County and State on the 14th day of August 2023.

This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.

Witness the signature and seal of the said Board of Supervisors this the 17th day of July 2023, and,

The Board of Supervisors of Pearl River County,

By: Sandy Kane Smith President, Board of Supervisors

Melinda Smith Bowman Clerk, Board of Supervisors

August 2, 2023

PICAYUNE NEWSMEDIA, LLC
P.O. BOX 947
COLUMBIANA, AL 35051
(769) 717-5087

355

Advertising Invoice

PEARL RIVER COUNTY BOARD OF SUPERVI
P.O. BOX 569
POPLARVILLE MS 39470

Acct #: 203119
Date: 8/2/2023
Ad #: 1686279
Sales Rep: Brittany Schofield

Notes:

DESCRIPTION	START	STOP	INSERTS	AMOUNT
2023 TAX ROLLS	8/2/2023	8/2/2023	1	135.00

Ad Text

PUBLIC NOTICETo the Public and to the Taxpayers of Pearl River County, Mississippi:You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 14th of August, 2023, at her office in the Courthouse of said

Total:	$135.00
Tax:	$0.00
Net:	$135.00
Paid:	$0.00
Total Due:	$135.00

PUBLIC NOTICE

To the Public and to the Taxpayers of Pearl River County, Mississippi:

You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 14th of August, 2023, at her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Poplarville, said County and State on the 14th day of August 2023.

This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.

Witness the signature and seal of the said Board of Supervisors this the 17th day of July 2023, and,

The Board of Supervisors of Pearl River County,

By: Sandy Kane Smith President, Board of Supervisors

Melinda Smith Bowman Clerk, Board of Supervisors

August 2, 2023

357

PUBLIC HEARING

Tax Objections - 2023
August 15, 2023
(All Objections due by Monday, August 14, 2023 by 5:00 p.m.)

PLEASE SIGN IN

NAME	NAME
David Allison	[illegible]
Freddy D Rennar	Malcolm Perry
Gary Beck	[illegible] R. [illegible]
Tina Johnson	Cindy S Lee
[illegible]	
[illegible]	
Hudson Holliday	
[illegible]	
John [illegible]	
[illegible]	

ORDER TO RESCHEDULE THE 2023 TAX OBJECTION'S PUBLIC HEARING UNTIL AUGUST 15, 2023, DUE TO THE PICAYUNE ITEM NEWSPAPER FAILING TO PUBLISH THE NOTICE ON THE PROPER DATE

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter of rescheduling the 2023 Tax Objection's Public Hearing due to paper failing to publish notice on the proper date.

Upon motion made by Malcolm Perry and seconded by Hudson Holliday, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to approve to reschedule the 2023 Tax Objection's Public Hearing until August 15, 2023, due to the Picayune Item newspaper failing to publish the notice of the proper date. (See attached e-mails and Proof of Publications)

Ordered and adopted, this the 7th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday, Jason Spence, and Sandy Kane Smith
Voting NAY: None

025
359

PICAYUNE NEWSMEDIA, LLC
P.O. BOX 947
COLUMBIANA, AL 35051
(769) 717-5087

Advertising Invoice

PEARL RIVER COUNTY BOARD OF SUPERVI
P.O. BOX 569
POPLARVILLE MS 39470

Acct #:	203119
Date:	7/19/2023
Ad #:	1677769
Sales Rep:	Brittany Schofield

Notes:

DESCRIPTION	START	STOP	INSERTS	AMOUNT
2023 TAX ROLLS	7/19/2023	7/19/2023	1	135.00

~~PAPER FAILED to Publish in PAPER on July 19, 2023~~

Ad Text

PUBLIC NOTICETo the Public and to the Taxpayers of Pearl River County, Mississippi:You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 7th of August, 2023, at her office in the Courthouse of said county,

Total:	$135.00
Tax:	$0.00
Net:	$135.00
Paid:	$0.00
Total Due:	$135.00

Publisher's Certificate of Publication

D26
360

STATE OF MISSISSIPPI
COUNTY OF PEARL RIVER

Dan Phelan, being duly sworn, on oath says he is and during all times herein stated has been an employee of Picayune Newsmedia, LLC publisher and printer of the Picayune Item and The Poplarville Democrat (the "Newspaper"), has full knowledge of the facts herein stated as follows:

1. The Newspaper printed the copy of the matter attached hereto (the "Notice") was copied from the columns of the Newspaper and was printed and published in the English language on the following days and dates:

07/19/23

2. The sum charged by the Newspaper for said publication is the actual lowest classified rate paid by commercial customer for an advertisement of similar size and frequency in the same newspaper in which the Notice was published.

3. There are no agreements between the Newspaper, publisher, manager or printer and the officer or attorney charged with the duty of placing the attached legal advertising notice whereby any advantage, gain or profit accrued to said officer or attorney.

Dan Phelan

Dan Phelan, publisher

Subscribed and sworn to before me this 19th Day of July, 2023

Cindy K Woods

STATE OF MISSISSIPPI NOTARY PUBLIC ID # 93052 CINDY K. WOODS Commission Expires May 11, 2025 PEARL RIVER COUNTY

Cindy Woods, Notary Public
State of Mississippi, County of Pearl River
My commission expires 05-11-2025

Account # 203119
Ad # 1677769

PEARL RIVER COUNTY BOARD OF SUPERVISORS
P.O. BOX 569
POPLARVILLE MS 39470

PUBLIC NOTICE

To the Public and to the Taxpayers of Pearl River County, Mississippi:

You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 7th of August, 2023, at her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

1. This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Poplarville, said County and State on the 7th day of August 2023.

2. This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.

Witness the signature and seal of the said Board of Supervisors this the 17th day of July 2023, and, The Board of Supervisors of Pearl River County,

By: Sandy Kane Smith
President, Board of Supervisors
Melinda Smith Bowman
Clerk, Board of Supervisors

July 19, 2023

‹ Previous

Next ›

Miss. Code Ann. § 27-35-95

Copy Citation

Current with 2023 Regular Session legislation signed by the Governor and effective upon passage through March 18, 2023. The final official version of the statutes affected by 2023 legislation will appear on Lexis Advance and Lexis+ in the fall of 2023.

Mississippi Code 1972 Annotated Title 27. Taxation and Finance (Chs. 1 — 117) Chapter 35. Ad Valorem Taxes—Assessment (Arts. 1 — 7) Article 1. General Provisions. (§§ 27-35-1 — 27-35-167)

§ 27-35-95. Meeting not held; objections to assessments; notice given of proper time.

If from any cause the meeting of the board of supervisors at which objections to assessments should be heard, be not held, then all such objections shall be continued and may be heard at the next meeting of the board, either regular, adjourned, or special. If the board fails to give the proper notice to the taxpayers of the meeting at which objections are to be heard, the board shall immediately proceed to give such notice and shall fix the time when it will hear and determine all objections to the assessments therein contained, and the board shall proceed and deal with the roll, or rolls, with all the powers and duties as are now provided by law, except as to the time. If the board fails to hold any meeting, or give any notice, or to perform any other duty in reference to the assessment roll, or rolls, at the time required by law, such duty shall be performed at a later date upon the giving of proper notice to persons affected.

History

Codes, 1892, § 3792; 1906, § 4304; Hemingway's 1917, § 6938; 1930, § 3167; 1942, § 9791; Laws, 1926, ch. 211.

‹ Previous

Next ›

028
362

~~029~~
363

Miss. Code Ann. § 27-35-81

Copy Citation

Current with 2023 Regular Session legislation signed by the Governor and effective upon passage through March 18, 2023. The final official version of the statutes affected by 2023 legislation will appear on Lexis Advance and Lexis+ in the fall of 2023.

§ 27-35-81. When assessment rolls filed; board may extend time.

(1) If the assessment is conducted by or under the direction of the assessor, the assessor shall complete the assessment of both real and personal property and file the roll or rolls with the clerk of the board of supervisors on or before the first Monday in July of each year. He shall make an affidavit and append it to each roll, showing that he has faithfully endeavored to ascertain and assess all the persons and property in his county, that he has not omitted any person or thing, or placed upon, or accepted an under valuation of any property, through fear, favor or partiality, and that he has required every taxpayer to make the oath required to be taken by the person rendering a list of his taxable property wherever possible. The assessor shall file with the roll or rolls, under oath, a list showing the name of every taxpayer who has failed or refused to make oath to his tax lists.

(2) If the roll or rolls are not filed as required by this section on or before the first Monday in July of each year, the board of supervisors at its July meeting shall adopt an order showing the failure of the roll or rolls to be filed and shall certify to the Department of Revenue a statement showing such failure and the time necessary to complete the roll or rolls.

(3) Upon receipt of such certificate from the board of supervisors of any county, the Department of Revenue shall provide when such roll shall be completed and filed, and the date when the board of supervisors shall meet to equalize the roll or rolls, and the time when objections to the assessments contained in such roll or rolls, shall be heard by the board of supervisors, provided that not less than ten (10) days' notice shall be given prior to the hearing of such objections. When such roll or rolls shall be filed, they shall be dealt with in all respects as now provided by law except as to the time.

Codes, Hemingway's 1921 Supp § 7769a1; 1930, § 3161; 1942, § 9785; Laws, 1920, ch. 323; Laws, 1926, ch. 213; Laws, 2003, ch. 468, § 2; Laws, 2009, ch. 492, § 68, eff from and after July 1, 2010.

‹ Previous Next ›

~~031~~ 365

ORDER FOR EQUALIZATION OF REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS FOR 2023 AND ADVERTISE THAT SAID ROLLS ARE READY FOR INSPECTION

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter of Equalization of 2023 Real and Personal Property Assessment Rolls.

Upon motion made by Donald Hart and seconded by Malcolm Perry, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to execute attached Order of the Board of Supervisors regarding 2023 Real and Personal Property Assessment Rolls Form 60-600 and advertise that said rolls are ready for public inspection.
(See attachments)

Ordered and adopted, this the 17th day of July, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday, Jason Spence, and Sandy Kane Smith
Voting NAY: None

Form 60-600 (Rev.09/19)
Formerly 71-008

2023 July
Supervisor's Court 2023 Term

206
032
366

STATE OF MISSISSIPPI
Pearl River County,

ORDER OF THE BOARD OF SUPERVISORS
RE: REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS

This day came on to be considered by the Board of Supervisors of Pearl River County, the matter of the assessment of personal property for the year 2023 and of real property for the year 2023 and it appearing affirmatively to this Board that Gary Beech, Tax Assessor of said County, has completed the assessment of both real and personal property for the said year; that the said assessor filed the real and personal property assessment rolls with the clerk of this Board of Supervisors on or before the 3rd of July, 2023 as provided by law; and that said assessor made an affidavit and appended it to each of said rolls; that said affidavit showed that he/she has faithfully endeavored to ascertain and assess all the persons and property in said county; that he/she did not omit any person or thing, and did not place upon, or accept, an under-valuation of any property, through fear, favor or partiality; that he/she required every taxpayer to make the oath required to be taken by the person rendering a list of his/her taxable property, wherever possible; that the said assessor filed with the rolls, under oath, a list showing the name of every taxpayer who failed or refused to make oath to his/her tax list; that this Board of Supervisor, immediately at its July 17, 2023 meeting proceeded to equalize the said rolls, and has completed such equalization at least ten (10) days before its August 7, 2023 meeting; That said Tax Assessor attended the meeting of this Board of Supervisors, while it was considering said assessments of persons and property, from day to day ,and that he/she rendered all assistance which his/her knowledge and information enabled him/her to give; and that at the said meeting, this Board of Supervisors did then and there cause to be assessed all persons and things, found to be omitted from said rolls, and caused to be correctly valued all property found to be under-valued; that this Board carefully examined the land roll and saw that it embraced all the land in said county, and that it represented said lands as being the property of individuals, or the State, or the United States, according to the fact; that it was taxable or not taxable according to law; that all such property is correctly described so as to be identified with certainty; that there are no double assessments; that all land improperly omitted from the real property rolls has been added thereto by this Board of Supervisors, or under it direction; that all land incorrectly and insufficiently described has been properly described; that all land which was not classed correctly or was under-valued has been classified and valued properly; that all corrections have been made in said rolls; and that all things required by law, have been done;

IT IS THEREFORE, ORDERED by the Board of Supervisors of the said County, that the said assessment rolls, and the assessments therein contained, be, and they are hereby approved, with corrections, subject to the right of parties in interest to be heard on all objections hereafter made by them, and subject to further changes and corrections by this Board, as Authorized by law.

It is further ordered by this Board of Supervisors that a notice be posted at the Courthouse, or Courthouses, in said County, and be Published in The Picayune Item, a newspaper published at Picayune, Mississippi, notifying the public and taxpayers of said county:

1. That the said assessment rolls, so equalized, are ready for inspection and examination, and
2. This Board will be in session for the purpose of hearing objections to the said assessments which may be file, at the Courthouse in the town of Poplarville, said county and state, on the 7th day, of August, 20 23; and
3. This Board will remain in session from day to day until all objections, lawfully files, shall have been disposed of, and all proper correction have been made in the roll.

It is further ordered by this Board that notice shall be given to the public and to the taxpayers of said county in the following form:

"PUBLIC NOTICE"

TO THE PUBLIC AND TO THE TAXPAYERS OF Pearl River County COUNTY, MISSISSIPPI:
"You are hereby notified that the real and personal property assessment rolls of the above named county, for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 7th of August, 2023 at his/her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

"1. This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the Court house in the town of Poplarville, said County and State on the 7th day of August, 2023; and

"2. This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.

"Witness the signature and seal of the said Board of Supervisors the 17th day of July, 2023, and, "THE BOARD OF SUPERVISORS OF Pearl River COUNTY

CLERK'S CERTIFICATE

I, Melinda Smith Bowman, Clerk of the Board of Supervisors of Pearl River County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of and order of said Board of Supervisors, passed on the 17th date of July, 2023 as the same appears on Page of Minute Book 234 of said Board, now on file in the office of said Clerk in the town of Poplarville in said County.
Witness my hand and official seal, the 17th day of July, 2023

Clerk of the Board of Supervisors of said County.

By Melinda Bowman, DC

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

CHANCERY CLERK · PEARL RIVER COUNTY MISS.

~~207~~
~~033~~
367

PUBLIC NOTICE

To the Public and to the Taxpayers of Pearl River County, Mississippi:

You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 7th of August, 2023, at her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

1. **This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Poplarville, said County and State on the 7th day of August 2023.**

2. **This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.**

Witness the signature and seal of the said Board of Supervisors this the 17th day of July 2023, and,

The Board of Supervisors of Pearl River County,

By: Sandy Kane Smith
President, Board of Supervisors
Melinda Smith Bowman
Clerk, Board of Supervisors

Publish: July 19, 2023

PUBLIC NOTICE

To the Public and to the Taxpayers of Pearl River County, Mississippi:

You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 7th of August, 2023, at her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

1. This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Poplarville, said County and State on the 7th day of August 2023.

2. This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.

Witness the signature and seal of the said Board of Supervisors this the 17th day of July 2023, and, The Board of Supervisors of Pearl River County,

By: Sandy Kane Smith
President, Board of Supervisors
Melinda Smith Bowman
Clerk, Board of Supervisors

July 19, 2023

Cindy Lee

035
369

From:	Public Notices <public.notices@picayuneitem.com>
Sent:	Friday, July 28, 2023 8:20 AM
To:	Adrain Lumpkin
Cc:	Cindy Woods; Cindy Lee
Subject:	Re: 2023 tax rolls
Attachments:	LUMPKIN-61-1686279-1 (1).pdf

Good Morning,
My apologies Adrain. I have zeroed out the cost for the notice that was never published. I have scheduled the updated notice to publish on August 2nd, Proof is attached. I will send this over to the local office to get placed in the main section of the newspaper.
Thank you!

***We will reply to your email within 24 hours. If you have not received confirmation within 24 hours, please email again or call us.**

Thank you,
Brittany Schofield
Public Notices Department
Phone: 205-280-5667

Picayune Item | Pearl River County

DEADLINE SCHEDULE
Regular Line Ad - Classified Section
Wednesday Publication - DL: Friday at 2pm
Display - Classified or Regular Section
Wednesday Publication - DL: Friday at 9am

Unless otherwise specified by the client, the attached public notice will publish in the public notice section of the classifieds on the dates specified on the proof.

On Thu, Jul 27, 2023 at 4:05 PM Adrain Lumpkin <alumpkin@pearlrivercounty.net> wrote:

I have searched the July 19th paper and can not find where the add was run. Would you please publish the attached add in the Picayune Item on August 2, 2023?

I am required by law to publish the public hearing notice 10 days before the meeting and there is no way to get the same notice published in the correct time.

Please publish the revised notice in the regular section of the paper and send proof.

Thanks,

Adrain Lumpkin, Jr.

County Administrator

Pearl River County

~~036~~
370

PUBLIC NOTICE

To the Public and to the Taxpayers of Pearl River County, Mississippi:

You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 14th of August, 2023, at her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

1. **This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Poplarville, said County and State on the 14th day of August 2023.**

2. **This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.**

Witness the signature and seal of the said Board of Supervisors this the 17th day of July 2023, and,

The Board of Supervisors of Pearl River County,

By: Sandy Kane Smith

~~037~~
371

President, Board of Supervisors

Melinda Smith Bowman

Clerk, Board of Supervisors

Publish: August 2, 2023

From: Public Notices <public.notices@picayuneitem.com>
Sent: Wednesday, July 26, 2023 2:40 PM
To: Adrain Lumpkin <alumpkin@pearlrivercounty.net>
Cc: Cindy Woods <cindy.woods@picayuneitem.com>
Subject: Re: 2023 tax rolls

Good afternoon,

I have CC'd Cindy in the local office to attach the tearsheet for the notice since it ran in the main body of the newspaper.

Cindy can you please send the tearsheets for the 19th?

***We will reply to your email within 24 hours. If you have not received confirmation within 24 hours, please email again or call us.**

Thank you,

Brittany Schofield

Public Notices Department

Phone: 205-280-5667

Picayune Item | Pearl River County

DEADLINE SCHEDULE

~~038~~
372

Regular Line Ad - Classified Section

Wednesday Publication - DL: Friday at 2pm

Display - Classified or Regular Section

Wednesday Publication - DL: Friday at 9am

Unless otherwise specified by the client, the attached public notice will publish in the public notice section of the classifieds on the dates specified on the proof.*

On Wed, Jul 26, 2023 at 2:35 PM Adrain Lumpkin <alumpkin@pearlrivercounty.net> wrote:

I am trying to verify that the below referenced notice was published on the 19th.

Thanks,

Adrain

From: Public Notices <public.notices@picayuneitem.com>
Sent: Thursday, July 13, 2023 7:28 AM
To: Adrain Lumpkin <alumpkin@pearlrivercounty.net>
Subject: Re: 2023 tax rolls

Great, Thanks!

***We will reply to your email within 24 hours. If you have not received confirmation within 24 hours, please email again or call us.**

Thank you,

039
373

Brittany Schofield

Public Notices Department

Phone: 205-280-5667

Picayune Item | Pearl River County

DEADLINE SCHEDULE

Regular Line Ad - Classified Section

Wednesday Publication - DL: Friday at 2pm

Display - Classified or Regular Section

Wednesday Publication - DL: Friday at 9am

Unless otherwise specified by the client, the attached public notice will publish in the public notice section of the classifieds on the dates specified on the proof.

On Thu, Jul 13, 2023 at 7:26 AM Adrain Lumpkin <alumpkin@pearlrivercounty.net> wrote:

Please publish. Proof accepted

Thanks

Adrain Lumpkin

County Administrator

Sent from my iPhone

040
374

On Jul 13, 2023, at 7:10 AM, Public Notices <public.notices@picayuneitem.com> wrote:

Good Morning,

I have attached a new proof as a display for the regular section. The other ad has been deleted.

Proof attached for review and approval.

The cost of this notice is $135.00. Please review the billing information on page one of the proof, the account # is203119, the ad # is 1677769.

Please note: If there are any special instructions (ex. tearsheets, additional affidavit copies), please let us know prior to the deadline and we will do our best to accommodate you!

***We will reply to your email within 24 hours. If you have not received confirmation within 24 hours, please email again or call us.**

Thank you,

Brittany Schofield

Public Notices Department

Phone: 205-280-5667

Picayune Item | Pearl River County

DEADLINE SCHEDULE

Regular Line Ad - Classified Section

Wednesday Publication - DL: Friday at 2pm

Display - Classified or Regular Section

Wednesday Publication - DL: Friday at 9am

Unless otherwise specified by the client, the attached public notice will publish in the public notice section of the classifieds on the dates specified on the proof. ~~044~~ 375

On Wed, Jul 12, 2023 at 4:01 PM Adrain Lumpkin <alumpkin@pearlrivercounty.net> wrote:

Please publish this in the non-legal section of the paper as required by law.

Thanks,

Adrain

From: Public Notices <public.notices@picayuneitem.com>
Sent: Wednesday, July 12, 2023 12:32 PM
To: Adrain Lumpkin <alumpkin@pearlrivercounty.net>
Subject: Re: 2023 tax rolls

Good Afternoon,

Proof attached for review and approval.

The cost of this notice is $38.28. Please review the billing information on page one of the proof, the account # is 203119, the ad # is 1677469.

Please note: If there are any special instructions (ex. tearsheets, additional affidavit copies), please let us know prior to the deadline and we will do our best to accommodate you!

***We will reply to your email within 24 hours. If you have not received confirmation within 24 hours, please email again or call us.**

Thank you,

~~042~~
376

Brittany Schofield

Public Notices Department

Phone: 205-280-5667

Picayune Item | Pearl River County

DEADLINE SCHEDULE

Regular Line Ad - Classified Section

Wednesday Publication - DL: Friday at 2pm

Display - Classified or Regular Section

Wednesday Publication - DL: Friday at 9am

Unless otherwise specified by the client, the attached public notice will publish in the public notice section of the classifieds on the dates specified on the proof.

On Wed, Jul 12, 2023 at 10:47 AM Adrain Lumpkin <alumpkin@pearlrivercounty.net> wrote:

Please publish the attached notice on July 19, 20203 in the Picayune Item. Please send proof of publication and invoice to Pearl River County Board of Supervisors, P.O. Box 569, Poplarville, MS 39470. I have the notice attached in a word document as well as posted into the body of the email.

Thanks,

Adrain Lumpkin, Jr.

County Administrator

~~043~~
377

PUBLIC NOTICE

To the Public and to the Taxpayers of Pearl River County, Mississippi:

You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 7th of August, 2023, at her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

1. **This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Poplarville, said County and State on the 7th day of August 2023.**

2. **This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.**

Witness the signature and seal of the said Board of Supervisors this the 17th day of July 2023, and,

The Board of Supervisors of Pearl River County,

~~044~~
378

By: Sandy Kane Smith

President, Board of Supervisors

Melinda Smith Bowman

Clerk, Board of Supervisors

Publish: July 19, 2023

<LUMPKIN-75-1677769-1.pdf>

045
379

PUBLIC NOTICE

To the Public and to the Taxpayers of Pearl River County, Mississippi:

You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 14th of August, 2023, at her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Poplarville, said County and State on the 14th day of August 2023.

This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.

Witness the signature and seal of the said Board of Supervisors this the 17th day of July 2023, and,

The Board of Supervisors of Pearl River County,

By: Sandy Kane Smith President, Board of Supervisors

Melinda Smith Bowman Clerk, Board of Supervisors

August 2, 2023

~~046~~
380

Proof

Client	PEARL RIVER COUNTY BOARD OF SUPERVISORS	Phone	(601) 403-2300
Address	ADRAIN LUMPKIN P.O. BOX 569	EMail	alumpkin@pearlrivercounty.net
		Fax	

AD #	1686279	Requested By	PEARL RIVER COUNTY BOARD OF SUPERVISORS
Account	203119		
Class	0	PO #	ADRAIN LUMPKIN
Start Date	08/02/23	Created By	
End Date	08/02/23	Creation Date	BRITTANY.SCH
Run Dates	1	Dimensions	07/28/2023
Pubs	The Picayune Item	**Price**	3 X 4.0
Order #	1686279		**$135.00**

Sales Rep	Brittany Schofield	Phone	
		EMail	brittany.schofield@shelbycountyreporter.com
		Fax	

PUBLIC NOTICE

To the Public and to the Taxpayers of Pearl River County, Mississippi:

You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 14th of August, 2023, at her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors: and that,

This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Poplarville, said County and State on the 14th day of August 2023

This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls

Witness the signature and seal of the said Board of Supervisors this the 17th day of July 2023, and,

The Board of Supervisors of Pearl River County,
By: Sandy Kane Smith President, Board of Supervisors
Melinda Smith Bowman Clerk, Board of Supervisors
August 2, 2023

Publisher's Certificate of Publication

~~048~~
382

STATE OF MISSISSIPPI
COUNTY OF PEARL RIVER

Dan Phelan, being duly sworn, on oath says he is and during all times herein stated has been an employee of Picayune Newsmedia, LLC publisher and printer of the Picayune Item and The Poplarville Democrat (the "Newspaper"), has full knowledge of the facts herein stated as follows:

1. The Newspaper printed the copy of the matter attached hereto (the "Notice") was copied from the columns of the Newspaper and was printed and published in the English language on the following days and dates:

08/02/23

2. The sum charged by the Newspaper for said publication is the actual lowest classified rate paid by commercial customer for an advertisement of similar size and frequency in the same newspaper in which the Notice was published.

3. There are no agreements between the Newspaper, publisher, manager or printer and the officer or attorney charged with the duty of placing the attached legal advertising notice whereby any advantage, gain or profit accrued to said officer or attorney.

Dan Phelan

Dan Phelan, publisher

Subscribed and sworn to before me this
2nd Day of August, 2023

Cindy K Woods

STATE OF MISSISSIPPI NOTARY PUBLIC
ID # 93052
CINDY K. WOODS
Commission Expires May 11, 2025
PEARL RIVER COUNTY

Cindy Woods, Notary Public
State of Mississippi, County of Pearl River
My commission expires 05-11-2025

Account # 203119
Ad # 1686279

PEARL RIVER COUNTY BOARD OF SUPERVISORS
P.O. BOX 569
POPLARVILLE MS 39470

PUBLIC NOTICE

To the Public and to the Taxpayers of Pearl River County, Mississippi:

You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 14th of August, 2023, at her office in the Courthouse of said county, and that all assessments to which no objection is then and there made, will be finally approved by said Board of Supervisors, and that all assessments to which objection is made, and which may be corrected and properly determined by this Board, will be made final by this Board of Supervisors, and that said rolls and the assessments contained therein will be approved by this Board of Supervisors; and that,

This Board will be in session, for the purpose of hearing objections to the said assessments which may be filed, at the courthouse in the City of Poplarville, said County and State on the 14th day of August 2023.

This Board of Supervisors will remain in session from day to day until all objections, lawfully filed, shall have been disposed of and all proper corrections made in the said rolls.

Witness the signature and seal of the said Board of Supervisors this the 17th day of July 2023, and,

The Board of Supervisors of Pearl River County,

By: Sandy Kane Smith President, Board of Supervisors

Melinda Smith Bowman Clerk, Board of Supervisors

August 2, 2023

383
~~049~~

PICAYUNE NEWSMEDIA, LLC
P.O. BOX 947
COLUMBIANA, AL 35051
(769) 717-5087

Advertising Invoice

PEARL RIVER COUNTY BOARD OF SUPERVI
P.O. BOX 569
POPLARVILLE MS 39470

Acct #:	203119
Date:	8/2/2023
Ad #:	1686279
Sales Rep:	Brittany Schofield

Notes:

DESCRIPTION	START	STOP	INSERTS	AMOUNT
2023 TAX ROLLS	8/2/2023	8/2/2023	1	135.00

Ad Text

PUBLIC NOTICETo the Public and to the Taxpayers of Pearl River County, Mississippi: You are hereby notified that the real and personal property assessment rolls of the above named county for the year 2023 have been equalized according to law, and that said rolls are ready for inspection and examination and that any objections to said rolls or any assessment therein contained, shall be made in writing and filed with the clerk of the Board of Supervisors of said County, on or before the 14th of August, 2023, at her office in the Courthouse of said

Total:	$135.00
Tax:	$0.00
Net:	$135.00
Paid:	$0.00
Total Due:	$135.00

ORDER TO ACKNOWLEDGE RECEIPT OF TAX OBJECTIONS
TO THE 2023 TAX ASSESSMENT ROLLS

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter to acknowledge Tax Objections received to the 2023 Tax Assessment Rolls.

Upon motion made by Malcolm Perry and seconded by Hudson Holliday, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to acknowledge receipt of attached Tax Objections to the 2023 Tax Assessment Rolls. (See attached)

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday,
Jason Spence, and Sandy Kane Smith
Voting NAY: None

385

PROPERTY
TAX ASSOCIATES INC.
JERRY B WARD

info@ptainc.net
Office: 601.206.1433
Fax: 601.206.1435

VIA FedEx / Email

August 3, 2023

Ms. Melinda Smith Bowman
Chancery Clerk, Pearl River County
100 South Main Street
Poplarville, MS 39470

Dear Ms. Smith:

The owners of the below-referenced properties would like to appeal the value for the 2023 year. These properties fall under the assessment guidelines of SB3100, passed into law in 2005.

Property	PPIN
Ozark Associates	6930
Picayune Apartments	25538
Elmwood	32253
Cedarstone	32478

Please file, docket, and preserve with the tax roll this written objection.

Sincerely,

William Ward

RECEIVED
AUG 04 2023
BY:

Cindy Lee 386

From: Latisha Johnson
Sent: Tuesday, July 25, 2023 10:42 AM
To: Adrain Lumpkin; Cindy Lee
Subject: FW: Grand Oake Apts - PPIN 37745
Attachments: 2022 Section 42 Form_Grande Oak Apartments, LP.pdf; 2022 Final Audit_Grande Oak Apartments, LP.pdf

Please find attached a protest to the value for Grand Oak Apartments

Tisha Johnson
Pearl River County Tax Assesor/Collector's Office
601-403-2223 Phone
601-403-2229 Fax
ljohnson@pearlrivercounty.net email

From: William <william@ptainc.net>
Sent: Friday, July 21, 2023 1:08 PM
To: Latisha Johnson <ljohnson@pearlrivercounty.net>; Gary Beech <gbeech@pearlrivercounty.net>
Subject: Grand Oake Apts - PPIN 37745

Hello Gary/Latisha,

I hope both of you are doing well. Can you review the calculation of the 2023 value for Grande Oak? According to the year-end financials and Section 42 reporting form provided by the owner, the value should be 955,053. The landroll printout we recently received shows a value of 4,102,830.

Can you provide me with the detail of how you calculated the value for 2023?

Thanks,

William Ward | President
Property Tax Associates, Inc.
795 Woodlands Pkwy, Ste 110
Ridgeland, MS 39157
Office (601) 206-1433
Fax (601) 206-1435
PROPERTY
TAX ASSOCIATES INC.

SECTION 42 - REPORTING FORM – 2023 ASSESSMENT

PROPERTY NAME:	Grande Oak Apartments, L.P.			
PROPERTY ADDRESS:	715 S. Haugh Ave. Picayune, MS 39466			
PARCEL IDENTIFICATION:	6176140030601400			
PERSON COMPLETING FORM:	Frank Farley		TELEPHONE	601-938-5755
PREPARER'S E-MAIL ADDRESS:	jfrankfarley@bellsouth.net			
PROPERTY PROGRAM TYPE:	SECTION 42	SECTION 515	SECTION 8	OTHER
(CHECK CORRECT BOX)	X			

INCOME	Reporting Period 2022	Expense Ratio
Potential Gross Apartment Income	$1,174,245	
Other (attach detail)	$0	
POTENTIAL GROSS INCOME	**$1,174,245**	100%
Vacancy & Collection loss		
Vacancy	$18,646	
Uncollected Rent (1)	$18,031	
Other (Concessions, Utility Allowance)	$281,041	
Other (Insurance Proceeds-Rent Loss)	$0	
Other (Project Rent Allowance)	$0	
TOTAL VACANCY & COLL. LOSS	**$317,718**	27%
Miscellaneous Income		
Interest Income	$36	
Garage/Parking Income	$0	
Storage Income	$0	
Late Fees (2)	$10,430	
Laundry Income	$0	
Security Deposit Forfeits	$0	
Application Fees	$1,293	
Management Rental Unit	-$14,850	
Terminiation/NSF Fees	$3,238	
Miscellaneous Income (3)	$14,608	
Other (Transfers)	$0	
TOTAL MISCELLANEOUS INCOME	**$14,755**	1%
EFFECTIVE GROSS INCOME	**$871,282**	74%
EXPENSES*		
Administrative		
Marketing / Advertising/Signage	$624	
Telephone/Answering Service/Pagers	$4,021	
Bank Charges	$2,469	
Office Supplies/Equip/Postage	$25,996	
Admnistrative Expense	$33,594	
Dues & Subscriptions	$0	
Licenses / Fees / Permits	$0	
Mileage/Automobile/Vehicle/Travel	$1,085	
Credit / Tenant Investigation Fees	$3,109	
Collection Expenses	$0	
Legal and Accounting	$9,835	
Training and Compliance Training	$0	
Bad Debt	$20,033	
Utility Allowance	$0	
Misc Expense (4)	$0	
Other (attach detail)	$0	
TOTAL ADMINISTRATIVE EXPENSE	**$100,766**	9%

SECTION 42 - REPORTING FORM – 2023 ASSESSMENT

PROPERTY NAME:	Grande Oak Apartments, L.P.		
Management			
Management Fee	$72,366		
Asset Management Fee	$0		
Manager/Asst Mgr On-site	$33,212		
Managers/Employees Unit Discount	$0		
Maintenance Employee Expense	$42,988		
Contract Labor	$0		
Employee Benefits	$0		
Payroll Taxes/Processing	$7,916		
Other (Maint Man's Rent Free Unit)	$0		
TOTAL MGMT/PAYROLL EXPENSE	**$156,482**	13%	
Services			
Trash Removal	$22,423		
Exterminating	$7,626		
Security/Fire Monitoring	$2,349		
Other (Community Services)	$200		
TOTAL SERVICES EXPENSES	**$32,598**	3%	
Repairs & Maintenance			
Heating / HVAC Repairs (5)	$51,241		
Maintenance Supplies	$33,082		
Cleaning and Cleaning Supplies (6)	$3,736		
Repairs/Maintenance (7)	$36,431		
Fire Protection	$0		
Painting / Decorating	$5,413		
Pool Repair / Supplies / Equipment	$0		
Landscape/ Mowing	$29,734		
Street Repair	$0		
Other- Maintenance Travel & Recreatic	$380		
TOTAL REPAIRS & MAINT. EXPENS	**$160,017**	14%	
Utilities			
Electricity	$29,219		
Cable	$412		
Water / Sewer	$6,621		
Other (attach detail)	$0		
TOTAL UTLITIES EXPENSE	**$36,252**	3%	
Insurance			
Property Insurance	$223,790		
Other - Workmens Compensation	$1,963		
TOTAL INSURANCE EXPENSE	**$225,753**	19%	
Real Estate Taxes			
Property Taxes	$66,639		
Special Assessment Taxes	$0		
Other (Miscellaneous Taxes)	$3,000		
TOTAL REAL ESTATE TAXES	**$69,639**	6%	
TOTAL EXPENSES	**$781,507**	67%	
NET OPERATING INCOME	**$89,775**	8%	**$89,775**
		CAPITALIZATION RATE:	**0.0940**
		INDICATED VALUE:	**$955,053**

389

SECTION 42 - REPORTING FORM – 2023 ASSESSMENT

PROPERTY NAME: **Grande Oak Apartments, L.P.**

THIS COMPLETED REPORT IS TO BE FILED WITH THE LOCAL ASSESSOR BY APRIL 1 OF EACH YEAR.

Notes to Statement:

(1) Uncollected rent includes collection loss, bad debt and uncollectibles. It should also include any past rent collection income.
(2) Late Fees include NSF charges and late rent payment fees.
(3) Misc Income also includes vending income, utility reimbursements, clubhouse income and any other income not reported in other category.
(4) Misc Expenses also includes entertainment and uniforms.
(5) Heating/HVAC repairs also includes air conditioning repairs.
(6) Cleaning and Cleaning Supplies include apartment and common area cleaning expenses.
(7) Repairs include carpentry, plumbing, electrical, roof repairs (not replacement), repairs to boilers and water heaters (not replacement), appliance repairs (not replacement), and exterior repairs.
(8) *Gross income defined as the rental income from all sources and includes other income directly attributable to the property, such as income from parking, laundry, vending, insurance proceeds, and rental of common areas for private functions, e.g. a clubhouse. (Department of Revenue Appraisal Manual VI-52 (1).)
(9) *Improper expenses include, but are not limited to, depreciation, debt service, income tax, capital improvements, owner's business expenses, third party expenses and reserves for replacement. (Department of Revenue Appraisal Manual VI-52 (2).)

Other Requirements:

(1) All documentation associated with the accurate statement of operation that has been prepared in accordance with generally acceptable accounting principles must be provided in addition to the above information.

Reconciliation of Tax Return and Audit Report with SECTION 42 REPORTING FORM

Description of Reconciling Item:	Tax Return	Audit
Taxable Income per Tax Return / Net Income per Audit	$ (658,050.00)	$ (305,138.00)
Add/Deduct Unallowable Items:		
Depreciation & Amortization	$ 581,411.00	$ 385,630.00
Income Tax	$ -	$ -
Capital Improvements	$ -	$ -
Owner's Business Expenses	$ -	$ -
Interest Expense	$ 108,960.00	$ 108,960.00
Reserves for Replacements	$ -	$ -
Other: Investor Services Fees	$ 10,000.00	$ 10,000.00
Other: Asset Management Fees	$ 10,000.00	$ 10,000.00
Other: Partnership Management Fees	$ 37,453.00	$ 37,453.00
Other: Casualty Gain	$ -	$ (157,130.00)
Other: Rounding	$ 1.00	$ -
NET OPERATING INCOME per REPORTING FORM	$ 89,775.00	$ 89,775.00

Note: All adjusting items above must be accompanied by complete explanation and supporting documentation.

Development Owners Name **Grande Oak Apartments, L.P.**

I, Christopher H. Hughes, Member of General Parnter of Owner hereby certify that the information submitted in this report is accurate and complete. I further certify that there are no depreciable expenses include in the expense categories within this report. Under penalties of perjury, I declare that I have examined this report and accompanying schedules and statements, and to the best of my knowledge and belief,they are true, correct, and complete.

Development Owner: **Grande Oak Apartments, L.P.**

Signed ______________________ **Date** __________

Member of General Partner
General Partner or Title ______________________

390

GRANDE OAK APARTMENTS, LP

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

GRANDE OAK APARTMENTS, LP

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1-2
BALANCE SHEETS	3-4
STATEMENTS OF OPERATIONS	5
STATEMENTS OF PARTNERS' EQUITY (DEFICIT)	6
STATEMENTS OF CASH FLOWS	7-8
NOTES TO FINANCIAL STATEMENTS	9-17
SUPPLEMENTAL INFORMATION	
SCHEDULE OF EXPENSES	18

Little & Assoc.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Partners and Management
of Grande Oak Apartments, L.P.
Louisville, Mississippi

Opinion

We have audited the accompanying financial statements of Grande Oak Apartments, L.P. (a Louisiana Limited Partnership), which comprise the balance sheets as of December 31, 2022 and 2021 and the related statements of operations, partners' equity (deficit), and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grande Oak Apartments, L.P. as of December 31, 2022 and 2021, and the results of its operations, changes in partners' equity (deficit) and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Grande Oak Apartments, L.P. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Grande Oak Apartments, L.P.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Grande Oak Apartments, L.P.'s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Grande Oak Apartments, L.P.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Little & Associates, LLC

Monroe, LA
March 1, 2023

GRANDE OAK APARTMENTS, L.P.
BALANCE SHEETS
DECEMBER 31,

394

ASSETS

	2022	2021
CURRENT ASSETS		
Cash - Operations	$ 9,313	$ 58,852
Accounts Receivable - Tenants	-	5,133
Accounts Receivable - Subsidy	4,130	4,335
Accounts Receivable - Payroll Tax and Workers Compensation	-	4,002
Accounts Receivable - Other Tenant Charges	5,332	29,944
Prepaid Expenses	64,564	24,854
Prepaid Investor Services Fee	2,500	-
Total Current Assets	85,839	127,120
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Repairs Escrow	-	1,875
Replacement Reserve	29,685	314,454
Operating Deficit Reserve	205,761	205,761
Tax and Insurance Escrow	135,034	124,335
Tenants' Security Deposits	19,867	26,082
Total Restricted Deposits and Funded Reserves	390,347	672,507
PROPERTY AND EQUIPMENT		
Buildings	11,334,896	11,206,281
Site Improvements	1,880,354	1,716,627
Furniture and Equipment	1,218,781	1,173,987
Total	14,434,031	14,096,895
Less: Accumulated Depreciation	(6,306,257)	(6,053,353)
Net Depreciable Assets	8,127,774	8,043,542
Land	1,018,125	1,018,125
Total Property and Equipment	9,145,899	9,061,667
Total Assets	$ 9,622,085	$ 9,861,294

The accompanying notes are an integral part of these financial statements.

GRANDE OAK APARTMENTS, L.P.
BALANCE SHEETS
DECEMBER 31,

395

LIABILITIES AND PARTNERS' EQUITY

	2022	2021
CURRENT LIABILITIES		
Accounts Payable - Trade	$ 10,752	$ 13,706
Management Fees Payable	53,402	6,550
Overdraft in Operating Account	47,486	-
Deferred Rental Income	27,142	37,695
Property Taxes Payable	66,639	72,598
Due to Related Party	16,869	-
Insurance Payable	9,438	-
Accrued Interest Payable	9,883	9,883
Utility Allowances	-	164
Current Portion of Note Payable	45,500	42,218
Total Current Liabilities	287,111	182,814
DEPOSITS		
Gate Card Deposits	1,325	1,325
Tenants' Security Deposits	26,707	26,082
Total Deposits	28,032	27,407
LONG-TERM LIABILITIES		
Note Payable - Greystone, Net of Unamortized Debt Issuance Costs	1,369,438	1,411,818
Deferred Siding Warranty	17,567	17,567
Total Long-Term Liabilities	1,397,005	1,429,385
Total Liabilities	1,712,148	1,639,606
PARTNERS' EQUITY		
Partners' Equity	7,909,937	8,221,688
Total Partners' Equity	7,909,937	8,221,688
Total Liabilities and Partners' Equity	$ 9,622,085	$ 9,861,294

The accompanying notes are an integral part of these financial statements.

396

GRANDE OAK APARTMENTS, L.P.
STATEMENTS OF OPERATIONS
FOR THE YEARS ENDED DECEMBER 31,

	2022	2021
REVENUE		
Rental Income	$ 1,156,214	$ 1,149,004
Vacancies	(18,646)	(16,330)
Concessions	(20)	(2,880)
Utility Allowances	(281,021)	(279,416)
Late Fees, Forfeited Deposits, Etc.	27,148	40,173
Employee Units	(14,850)	(15,216)
Interest Income	36	126
Other Income	2,421	-
Total Revenue	871,282	875,461
EXPENSES		
Maintenance and Repairs	213,180	225,285
Utilities	58,263	55,861
Administrative	134,390	131,398
Management Fees	72,366	76,345
Taxes	77,555	84,466
Insurance	225,753	96,119
Total Expenses	781,507	669,474
Net Income (Loss) from Operations	89,775	205,987
OTHER INCOME (EXPENSE)		
Interest	(108,960)	(115,125)
Depreciation and Amortization	(385,630)	(372,210)
Casualty Gain (Loss)	157,130	-
Forgiveness of Debt	-	22,700
Partnership Management Fee	(37,453)	(53,472)
Investor Services Fees	(10,000)	(10,000)
Asset Management Fees	(10,000)	(10,000)
Total Other Income (Expense)	(394,913)	(538,107)
Net Income (Loss)	$ (305,138)	$ (332,120)

The accompanying notes are an integral part of these financial statements.

GRANDE OAK APARTMENTS, L.P.
STATEMENTS OF PARTNERS' EQUITY (DEFICIT)
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	Total	General Partner Grande Oak TCD, LLC	Special Limited Partner RB Affordable Housing, Inc.	Investment Limited Partner Regions Bank
Partners' Equity (Deficit), December 31, 2020	$ 8,563,251	$ (65,410)	$ (53)	$ 8,628,714
Distributions	(9,443)	-	-	(9,443)
Net Income (Loss)	(332,120)	(30)	(3)	(332,087)
Partners' Equity (Deficit), December 31, 2021	8,221,688	(65,440)	(56)	8,287,184
Distributions	(6,613)	-	-	(6,613)
Net Income (Loss)	(305,138)	(27)	(3)	(305,108)
Partners' Equity (Deficit), December 31, 2022	$ 7,909,937	$ (65,467)	$ (59)	$ 7,975,463
Profit and Loss Percentages	100.000%	0.009%	0.001%	99.990%

The accompanying notes are an integral part of these financial statements.

398

GRANDE OAK APARTMENTS, L.P.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31,

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Income (Loss)	$ (305,138)	$ (332,120)
Adjustments to Reconcile Net Loss to Cash		
Provided by Operating Activities:		
Depreciation and Amortization	385,630	375,330
Forgiveness of Debt	-	(22,700)
(Gain) Loss on Casualty	(157,130)	-
(Increase)Decrease in Accounts Receivable	33,952	24,886
(Increase)Decrease in Prepaid Expenses	(39,710)	(2,410)
(Increase)Decrease in Prepaid Investor Services Fee	(2,500)	-
Increase(Decrease) in Accounts Payable - Trade	(2,954)	13,703
Increase(Decrease) in Deferred Rental Income	(10,553)	16,216
Increase(Decrease) in Management Fees Payable	46,852	546
Increase(Decrease) in Asset Management Fee Payable	10,000	(60,000)
Increase(Decrease) in Property Taxes Payable	(5,959)	(2,796)
Increase(Decrease) in Insurance Payable	9,438	-
Increase(Decrease) in Utility Allowances	(164)	164
Increase(Decrease) in Security Deposit Liability	625	(4,501)
Total Adjustments	267,527	338,438
Net Cash Provided by (Used in) Operating Activities	(37,611)	6,318
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for Property and Equipment	(208,522)	(45,189)
Acquisition/Construction of Property & Equipment - Hurricane Restoration	(492,422)	-
Proceeds from Insurance - Hurricane Restoration	391,332	-
Net Cash Provided by (Used in) Investing Activities	(309,612)	(45,189)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of Debt	(42,218)	(39,173)
Net Change in Due to Related Party	16,869	-
Distributions Paid to Partners	(6,613)	(9,443)
Net Cash Provided by (Used in) Financing Activities	(31,962)	(48,616)
Net Increase (Decrease) in Cash and Cash Equivalents	(379,185)	(87,487)
Cash and Cash Equivalents at Beginning of Year	731,359	818,846
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 352,174	$ 731,359

The accompanying notes are an integral part of these financial statements.

GRANDE OAK APARTMENTS, L.P.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31,

		2022		2021
Supplemental Disclosures of Cash Flow Information:				
Cash and Cash Equivalents				
Cash - Operations	$	9,313	$	58,852
Cash - Operations - Overdraft		(47,486)		-
Repairs Escrow		-		1,875
Replacement Reserve		29,685		314,454
Operating Deficit Reserve		205,761		205,761
Tax and Insurance Escrow		135,034		124,335
Tenants' Security Deposits		19,867		26,082
Total Cash and Cash Equivalents	$	352,174	$	731,359
Supplemental Disclosures of Cash Flow Information (Continued):				
Cash Paid During the Year for Interest	$	108,960	$	112,005

The accompanying notes are an integral part of these financial statements.

GRANDE OAK APARTMENTS, LIMITED PARTNERSHIP
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE A – ORGANIZATION

Grande Oak Apartments Limited Partnership (the Partnership) was organized in 2006 as a limited partnership to develop, construct, own, maintain, and operate a 136-unit rental housing apartment complex for persons of low and moderate income. The apartment complex is located in the City of Picayune, Mississippi, and is currently known as Grande Oak. Each building of the apartment complex has qualified and been allocated low income housing tax credits pursuant to Internal Revenue Code Section 42 (Section 42) which regulates the use of the apartment complex as to occupant eligibility and unit gross rent, among other requirements. The major activities of the Partnership are governed by the Amended and Restated Partnership agreement, as amended (the Partnership Agreement) and are subject to the administrative directives, rules, and regulations of federal and state regulatory agencies, including but not limited to, the state housing finance agency. Such administrative directives, rules, and regulations are subject to change by federal and state agencies.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Basis of Accounting

The financial statements of the Partnership are prepared on the accrual basis of accounting and in accordance with U.S. generally accepted accounting principles.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, cash and cash equivalents represent unrestricted cash, restricted deposits, funded reserves and all highly liquid and unrestricted and restricted debt instruments purchased with a maturity of three months or less.

Cash and Other Deposits

The Company has various checking and other deposits at various financial institutions. All interest-bearing and noninterest-bearing accounts, in total at each financial institution, are insured by the Federal Deposit Insurance Corporation up to $250,000. As of December 31, 2022, there were uninsured deposits of $13,759.

GRANDE OAK APARTMENTS, LIMITED PARTNERSHIP
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating Deficit Reserve

In accordance with the Partnership Agreement, the General Partner shall establish and maintain an Operating Deficit Reserve Account to fund any operating deficits in an amount that is required by the first mortgage lender. As of December 31, 2022 and 2021, the balance in this account was $205,761 and $205,761, respectively.

Replacement Reserve

Also, in accordance with the Partnership Agreement, the General Partner shall establish and maintain a Replacement Reserve Account in an interest bearing account to provide for working capital needs, improvements, and replacements. According to the agreement, the General Partner shall cause the Partnership to deposit yearly an amount not less than the greater of (i) $250 per unit per year or (ii) the amount required by the Construction Lender or Permanent Mortgage Lender, whichever is greater. For the year ended December 31, 2022, $34,000 was required to be funded to the Replacement Reserve account. The actual amount funded during the year ended December 31, 2022 was $8,640, which resulted in the account being underfunded by $25,360 for the year ended December 31, 2022. For the year ended December 31, 2021, $34,000 was required to be funded to the Replacement Reserve account. The actual amount funded during the year ended December 31, 2021 was $34,000, which resulted in the account being adequately funded for the year ended December 31, 2021. As of December 31, 2022, the account was underfunded by a total amount of $25,360. As of December 31, 2022 and 2021, the balance in this account was $29,685 and $314,454, respectively.

Replacement Reserve Account activity for the years ended December 31, 2022 and 2021 is as follows:

Beginning Balance 12/31/2020	$ 302,944
Deposits	34,000
Interest	126
Withdrawals	(22,616)
Ending Balance 12/31/2021	314,454
Deposits	8,640
Interest	36
Withdrawals	(293,445)
Ending Balance 12/31/2022	$ 29,685

Credit Risk Collateralization Policy

The Partnership does not require collateral to support financial instruments subject to credit risk.

GRANDE OAK APARTMENTS, LIMITED PARTNERSHIP
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, Equipment and Depreciation

Land, buildings, improvements, and equipment are recorded at cost. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations using the straight-line method over their estimated service lives as follows:

Buildings	40 years
Furniture, Fixtures and Equipment	10 years
Site Improvements	20 years

Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property, the appropriate property accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statements of operations.

Amortization

Organization costs are expensed as incurred. Tax credit costs are amortized over the ten year tax credit period using the straight-line method. Tax credit costs have been fully amortized as of December 31, 2018.

Debt Issuance Costs

Debt issuance costs, net of accumulated amortization, are reported as a direct reduction of the obligation to which such costs relate. Amortization of debt issuance costs is reported as a component of interest expense and is computed using the interest method.

Tenants' Security

Tenants' security deposits are to be held in a separate bank account in the name of the apartment complex. At December 31, 2022, this account was funded in an amount less than the security deposit liability.

Rental Income and Accounts Receivable

Rental income is recognized as rentals become due. Rental payments received in advance are deferred until earned. All leases between the Partnership and the tenants of the property are operating leases.

Tenant rent charges for the current month are due on the first of the month. Tenants who are evicted or move out are charged with damages and cleaning fees, if applicable. Tenant receivable consists of amounts due for rental income, other tenant charges and charges for damages and cleaning fees in excess of forfeited security deposits. The Partnership does not accrue interest on the tenant receivable balances.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Rental Income and Accounts Receivable (Continued)

The Partnership uses the direct write-off method to provide for uncollectible accounts. Use of this method does not result in a material difference from the valuation method required by accounting principles generally accepted in the United States of America.

Income Taxes

No provision or benefit for income taxes has been included in these financial statements since taxable income or loss passes through to, and is reportable by, the partners individually. The time limit for taxing authorities to examine the Partnership's income tax returns is generally three years from the date of filing or the due date, whichever is later, unless civil or criminal fraud is proven, for which there is no time limit. The Partnership files income tax returns in the U.S. federal jurisdiction, and various state jurisdictions. The Partnership is no longer subject to U.S. federal and state income tax examinations by tax authorities for years before 2019.

FASB ASC 360, *Property, Plant, and Equipment*

FASB ASC 360, *Property, Plant, and Equipment* requires that long-lived assets and certain identifiable intangibles held and used by an entity be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Application of the impairment provisions of FASB ASC 360, *Property, Plant, and Equipment* has not materially affected the Partnership's reported earnings, financial condition or cash flows.

NOTE C – PARTNERS AND CAPITAL CONTRIBUTIONS

The Partnership has one General Partner – Grande Oak TCD, LLC, a Mississippi limited liability company, an Investment Limited Partner – Regions Bank, an Alabama banking corporation, and a Special Limited Partner – RB Affordable Housing, Inc., an Alabama corporation. The Partnership records capital contributions as received and distributions as paid. No capital contributions were made during the years ended December 31, 2022 and 2021. Total capital contributions from the Investment Limited Partner amounted to $14,083,327 through December 31, 2018. There were distributions of $6,613 and $9,443 to the Investment Limited Partner and no distributions were made to the General Partner and the Special Limited Partner during the years ended December 31, 2022 and 2021, respectively.

NOTE D – LONG-TERM DEBT

Permanent Loan

On May 5, 2009, the Partnership obtained permanent financing in the amount of $1,800,000 through Greystone Servicing Corporation, Inc. (Greystone). The loan will mature on June 1, 2027. Interest on the loan is based on a fixed rate of 7.51% per annum. The loan is primarily collateralized by a mortgage on real property. The loan is to be paid in monthly installments of principal and interest in the amount of $12,598. As of December 31, 2022 and 2021, the balance of the loan was $1,427,737 and $1,469,955, respectively.

GRANDE OAK APARTMENTS, LIMITED PARTNERSHIP
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE D – LONG-TERM DEBT (CONTINUED)

Permanent Loan (Continued)

	2022	2021
Note Payable – Greystone	$ 1,427,737	$ 1,469,955
Less: Unamortized Debt Issuance Costs	(12,799)	(15,919)
Note Payable – Greystone, Net	$ 1,414,938	$ 1,454,036

Note Payable – Regions Bank – PPP

On April 30, 2020, the Partnership entered into a Paycheck Protection Program (PPP) Loan with Regions Bank. The loan is guaranteed by the Small Business Administration, an agency of the Government of the United States of America (SBA). The interest rate is a fixed rate of 1% per annum. The Partnership is required to pay eighteen (18) equal monthly installments of principal and interest, with the first payment being due on October 30, 2020 and continuing on the same day of each month thereafter until and including the date of maturity of this Note, April 30, 2022. Regions Bank and SBA shall have no recourse against any individual shareholder, member or partner of the Partnership for non-payment of the loan, except to the extent that such shareholder, member or partner uses the loan proceeds for an unauthorized purpose. The Note may be prepaid by the borrower at any time prior to maturity with no prepayment penalties. Funds from the loan may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other debt obligations incurred before February 15, 2020. The Partnership intends to use the entire loan amount for qualifying expenses. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described in the CARES Act. As of December 31, 2021, the loan had a balance of $0. During the year end December 31, 2021, the loan was forgiven by the SBA in the amount of $22,700. In accordance with PPP guidelines, forgiveness of debt on the PPP loan is tax exempt.

Maturities of Long-Term Debt

Aggregate maturities of long-term debt for the next five years and thereafter are as follows:

Year Ending December 31	Amount
2023	$ 45,500
2024	$ 49,037
2025	$ 52,850
2026	$ 56,958
2027	$ 1,223,392
Thereafter	$ -

GRANDE OAK APARTMENTS, LIMITED PARTNERSHIP
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE E – TRANSACTIONS WITH AFFILIATES AND RELATED PARTIES

Investor Services Fee

According to the Partnership Agreement, the Partnership shall pay to the Special Limited Partner or an affiliate thereof so designated by the Special Limited Partner a fee commencing in the month the buildings are placed in service (pro rata for the number of months in such year) for its services in connection with the Partnership's accounting matters relating to its Tax Credits and its limited partners, as well as assisting with the preparation of the Partnership's tax returns and the reports required by Section 9.7, in the annual amount of $10,000. This fee shall be payable in the manner set forth in Section 6.12. As of December 31, 2022 and 2021, there were no Investor Services Fees payable. For the years ended December 31, 2022 and 2021, respectively, the Partnership incurred Investor Services Fees of $10,000 and $10,000.

Management Fees

The Partnership has entered into a management agreement with Hughes Management, Inc., an affiliate of the General Partner, to conduct services in connection with the leasing, management and operation of the apartment complex. The Base Management Fee for 2022 and 2021 is computed on 8.5% of monthly gross receipts and is payable no later than five days after the last day of such month. For the years ended December 31, 2022 and 2021, the Partnership incurred management fees in the amount of $72,366 and $76,345, respectively, and owed $53,402 and $6,550 in management fees as of December 31, 2022 and 2021, respectively.

Partnership Management Fee

The Partnership shall accrue and pay a Partnership Management Fee to the General Partner in the amount equal to 84.990% of Net Cash Flow for such year remaining after the payment of any such items under section 4.2(a) through 4.2(e) of the Partnership Agreement hereof for such year. For the years ended December 31, 2022 and 2021, partnership management fees in the amount of $37,453 and $53,472 were incurred and paid, respectively.

Asset Management Fee

The Partnership shall pay an Asset Management Fee annually to the General Partner, for property management oversight, tax credit compliance monitoring, and related services. The Asset Management Fee is an annual fee in the amount of $10,000 and accrues on a cumulative basis. For the years ended December 31, 2022 and 2021, the Partnership incurred Asset Management Fees in the amount of $10,000 and $10,000, respectively. At December 31, 2022 and 2021, Asset Management Fees payable totaled $10,000 and $0, respectively.

Due to Related Party

During the year ended December 31, 2022, Hughes Management Inc., paid operating costs in the amount of $16,869 on behalf of the partnership. As of December 31, 2022, the partnership owed $16,869 to Hughes Management Inc.

GRANDE OAK APARTMENTS, LIMITED PARTNERSHIP
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE E – TRANSACTIONS WITH AFFILIATES AND RELATED PARTIES (CONTINUED)

Amounts Due To Related Parties

Amounts due to related parties as of December 31, 2022 and 2021 consist of the following:

	2022	2021
Hughes Management, Inc., for Management Fees	$ 53,402	$ 6,550
Hughes Management, Inc., for operating costs	16,869	–
Grande Oak TCD, LLC, for Asset Management Fees	10,000	–
	$ 80,271	$ 6,550

NOTE F – PARTNERSHIP PROFITS AND LOSSES AND DISTRIBUTIONS

All profits and losses, other than from certain transactions detailed in the Partnership Agreement, are allocated .009% to the General Partner, 99.990% to the Investor Limited Partner and .001% to the Special Limited Partner. Distributable cash flow is defined in The Partnership Agreement as the excess of operating revenues over the sum of operating expenses and debt service.

Distributable cash flow is payable annually as follows:

(1) to the payment of any Adjustment Amount under Section 3.5(d) hereof, together with any accrued interest thereon, with respect to the Partnership;

(2) to the Developer an amount equal to the Deferred Developer Fee until such time as the Deferred Developer Fee shall be satisfied;

(3) to the Special Limited Partner or any Affiliate thereof, for payment of any other fees, debts, liabilities, or obligations owed to any such Person including Special Additional Capital Contribution and Limited Partner Advances;

(4) to the repayment of any outstanding Operating Deficit Loans and GP Loans made with respect to the Partnership;

(5) to the Investment Limited Partner, an amount equal to 40% of the taxable income, if any, reflected on the total of lines 1 through 7 of the Form K-1 received by the Investment Limited Partner with respect to such year as a result of an allocation under Section 4.1 hereof, and any amount which would have been distributed under this

(6) Section 4.2(e) in prior years but for there being insufficient Net Cash Flow;

(7) to the General Partner for the Partnership Management Fee, in an amount equal to 89.990% of Net Cash Flows for such year remaining after the payment of any items under Section 4.2(a) through 4.2(e) hereof for such year;

GRANDE OAK APARTMENTS, LIMITED PARTNERSHIP
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE F – PARTNERSHIP PROFITS AND LOSSES AND DISTRIBUTIONS (CONTINUED)

(8) any remaining Net Cash Flow shall be distributed 99.990% to the Investment Limited Partner, .001% to the Special Limited Partner and .009% to the General Partner.

NOTE G – DEFERRED SIDING WARRANTY

During the year ended December 31, 2018, the Partnership submitted a warranty claim to Aleris Rolled Products, Inc. and was granted settlement proceeds in the amount of $17,567 in connection with early deterioration noted in the property siding. The settlement received represents the total amount to be received in connection to this warranty claim. As the property fascia repairs are made, those costs will be recorded against the Deferred Siding Warranty until funds are fully expended. As of December 31, 2022 and 2021, the balance in Deferred Siding Warranty was $17,567 and $17,567, respectively.

NOTE H – TAXABLE INCOME (LOSS)

A reconciliation of financial statement net income (loss) to taxable income (loss) of the Partnership for the years ended December 31, 2022 and 2021 is as follows:

	2022	2021
Financial Statement Net Income (Loss)	$ (305,138)	$ (332,120)
Adjustments:		
Excess of depreciation for income tax purposes over financial reporting Purposes	(195,782))	59,337
Other Book/Tax Timing Differences	(157,130)	(30,200)
Taxable income (loss) as shown on tax return	$(658,050)	$ (302,983)

NOTE I – ADVERTISING

Advertising costs are expensed as incurred. For the years ended December 31, 2022 and 2021, advertising expense was $624 and $565, respectively.

NOTE J – PROPERTY TAXES

The Partnership incurred property taxes totaling $66,639 and $72,598 for the years ended December 31, 2022 and 2021, respectively. Property taxes payable at December 31, 2022 and 2021 were $66,639 and $72,598, respectively.

NOTE K – CONTINGENCY

The Partnership's Low Income Housing Tax Credits are contingent on its ability to maintain compliance with applicable sections of Section 42. Failure to maintain compliance with the occupant eligibility, and/or unit gross rent, or to correct noncompliance within a specified time period could result in recapture of previously taken tax credits plus interest.

GRANDE OAK APARTMENTS, LIMITED PARTNERSHIP
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE L – CURRENT VULNERABILITY DUE TO CERTAIN CONCENTRATIONS

The Partnership's sole asset is Grande Oak. The Partnership's operations are concentrated in the low-income real estate market. In addition, the Partnership operates in a heavily regulated environment. The operations of the Partnership are subject to the administrative directives, rules and regulations of federal and state regulatory agencies, including but not limited to, the state housing financing agency. Such administrative directives, rules and regulations are subject to change by federal and state agencies. Such changes may occur with little notice or inadequate funding to pay for related cost, including the additional administrative burden, to comply with a change.

NOTE M – CASUALTY CLAIM

During the year ended December 31, 2022, the apartment complex was damaged by a hurricane. The apartment complex filed a claim with the insurance company and received insurance proceeds of $391,332. The apartment complex incurred costs related to the hurricane in the amount of $492,422. During the year ended December 31, 2022, the Partnership disposed of fixed asset costs related to the claim in the amount of $363,808 with an unrecoverable book value of $234,202, which resulted in a net casualty gain of $157,130 from the damage of the hurricane.

NOTE N – SUBSEQUENT EVENTS

The Partnership has evaluated subsequent events through March 1, 2023, the date which the financial statements were available for issue.

409

SUPPLEMENTAL INFORMATION

410

GRANDE OAK APARTMENTS, L.P.
SCHEDULE OF EXPENSES
FOR THE YEARS ENDED DECEMBER 31,

	2022	2021
MAINTENANCE AND REPAIRS		
Grounds Maintenance	$ 29,734	$ 26,887
Payroll	42,988	49,702
Travel	380	482
Contract	91,450	96,826
Supplies	38,453	38,444
Pest Control	7,626	9,146
Fire Protection	2,349	1,507
Miscellaneous Expenses	200	2,291
Total Maintenance and Repairs	$ 213,180	$ 225,285
UTILITIES		
Electricity	$ 29,219	$ 26,960
Water and Sewer	6,621	5,962
Garbage and Trash Removal	22,423	22,939
Total Utilities	$ 58,263	$ 55,861
ADMINISTRATIVE		
Manager's Salary	$ 33,212	$ 29,585
Advertising	624	565
Bad Debt	20,033	28,293
Legal and Accounting	9,835	8,052
Office Expenses	36,701	35,108
Telephone	4,021	4,042
Bank Service Charges	2,469	1,973
Training and Travel	1,085	386
Miscellaneous Administrative Expenses	26,410	23,394
Total Administrative	$ 134,390	$ 131,398
TAXES		
Payroll Taxes	$ 7,916	$ 9,000
Property Taxes	66,639	72,598
Miscellaneous Taxes	3,000	2,868
Total Taxes	$ 77,555	$ 84,466
INSURANCE		
Property and Liability Insurance	$ 223,790	$ 97,818
Workmans Compensation Insurance	1,963	(1,699)
Total Insurance	$ 225,753	$ 96,119
INTEREST EXPENSE		
Mortgage Interest Expense	$ 108,960	$ 115,125
Total Interest Expense	$ 108,960	$ 115,125

ORDER TO ISSUE BURN BAN FOR PEARL RIVER COUNTY
UNTIL FURTHER NOTICE

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter of burn ban for Pearl River County.

Upon motion made by Malcolm Perry and seconded by Jason Spence, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to issue burn ban for Pearl River County until further notice.
(See attachment)

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday,
Jason Spence, and Sandy Kane Smith
Voting NAY: None

State of Mississippi
Request, Extension or Lifting
Outdoor Burn Ban

412

To: Region 4 - Jim Hancock Regional Forester, Mississippi Forestry Commission

From: Pearl River County Board of Supervisors

Re:

- [x] Request issuance of burn ban
- [ ] Request exemption to current burn ban
- [ ] Request the extension of current burn ban
- [ ] Request the lifting of current burn ban

- The Board of Supervisors of the above stated county has approved implementing a burn ban upon approval by the State Forester, due to extremely dry conditions in the county and/or as a result of recent wildfires.

  Exempted from this burn ban are: (Check all that apply)

  - [ ] No exemptions from this burn ban
  - [x] Mississippi Forestry Commission
  - [x] Certified Burn Managers
  - [x] County Fire Services
  - [x] Commercial contractors with heavy construction equipment, providing that said burn meets the State's DEQ regulations. MDEQ regulations regarding open burning of brush piles require a separation distance of 1,500 feet from a residence without forced air assistance and 500 feet with forced air assistance.
  - [ ] Agriculture field burn
  - [ ] Other ____________

  This burn ban will be in effect from 8.15.23 to 9.30.23.
  The burn ban will expire on the above stated end date at midnight and no further action is needed.

- The Board of Supervisors of the above stated county has approved extending the current burn ban upon approval by the State Forester. This burn ban is to be extended until ____________.

- The Board of Supervisors of the above stated county has approved the lifting of the current burn ban upon approval by the State Forester. This burn ban is to be lifted on ____________.

President, Board of Supervisors or Designee

8.15.23
Date

Instructions:

Step1:

- To Request a Burn Ban and/or to Make an Exemption to Current Burn Ban:
  - Complete the following fields above: To, From, Re and first bullet.
- To Extend a Current Burn Ban
  - Complete the following fields above: To, From, Re and second bullet.
- To Lift or Cancel a Current Burn Ban Before Expiration Date
  - Complete the following fields above: To, From, Re and third bullet.

Step 2: Sign and date form.

Step 3: Email or fax completed form to MFC local Regional Office.

MFC Regional information can be found at the link below:

http://www.mfc.ms.gov/offices

Official MFC Use Only

Regional Forester or Designee	Date	☐ Approved ☐ Rejected
State Forester or Designee	Date	☐ Approved ☐ Rejected

ORDER TO RECESS FOR LUNCH

Upon motion made by Jason Spence and seconded by Malcolm Perry, the following order was adopted, to-wit:

Be It Ordered that this Board does now take a recess at 1:30 p.m. for lunch until 2:30 p.m.

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday,
Jason Spence, and Sandy Kane Smith
Voting NAY: None

THIS BOARD DOES NOW RETURN TO REGULAR SESSION AT 2:30 P.M.

ORDER TO ACCEPT QUOTES FOR TRACTOR ENGINE REPAIR AT ROAD DEPARTMENT

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter of engine repair on tractor at Road Department.

Upon motion made by Malcolm Perry and seconded by Hudson Holliday, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to accept attached quotes for engine repair for tractor at Road Department. (quotes attached)

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday, and Sandy Kane Smith
Voting NAY: None
Absent: Jason Spence

ORDER TO AWARD QUOTE TO PARISH TRACTOR OVER CRAIN TRACTOR & EQUIPMENT FOR TRACTOR ENGINE REPAIR BECAUSE CRAIN TRACTOR & EQUIPMENT CANNOT START REPAIR ON TRACTOR FOR TWO (2) MONTHS AND PARISH TRACTOR CAN START NEXT WEEK

There came on this day to be considered by the Board of Supervisors of Pearl River County, Mississippi, the matter of engine repair on tractor at Road Department.

Upon motion made by Malcolm Perry and seconded by Donald Hart, the following order was adopted, to-wit:

Be It Ordered by the Pearl River County Board of Supervisors to award quote to Parish Tractor over Crain Tractor & Equipment for tractor engine repair because Crain Tractor & Equipment cannot start repair on tractor engine for two (2) months and Parish Tractor can start next week. (quotes attached)

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE: Donald Hart, Malcolm Perry, Hudson Holliday, and Sandy Kane Smith
Voting NAY: None
Absent: Jason Spence

415

PARISH TRACTOR

7065 U.S. Highway 49
Hattiesburg, MS 39402
Phone: (601) 261-2670

Ship To: IN STORE PICKUP

Invoice To: PEARL RIVER CO. ROAD DEPT
8953 HWY. 11
POPLARVILLE MS 39470

Branch		
01 - POPLARVILLE		
Date: 08/15/2023	Time: 14:53:24 (O)	Page: 1
Account No: PEARL002	Phone No: 6017958038	Est No 03: 002480
Ship Via:	Purchase Order:	
Tax ID No: GOVT		
	Salesperson: AS2	

QUOTE EXPIRY DATE: 08/19/2023

SERVICE ESTIMATE - NOT AN INVOICE

Stock #: COMPNTS COMPONENTS MS #: COMPONENTS
Make: MI Model: COMPNTS
Is to have the following work done

SERVICE
ADDITIONAL DESCRIPTION:
This repair will take around 2 and a half weeks. This is for parts to come in and for use to make the repairs and with out unforeseen issues. When the parts are placed on order we will need the tractor within a weeks time to ensure this time frame is met. Thank you.

Part#	Description	Qty	Price	Amount
1J574-00001	REPL ENG V38DIC	1	18601.97	18601.97
70000-10201	1 GAL 10W-30	3	29.73	89.19
70040-0L014	ANTIFREEZE,1 GA	3	26.85	80.55
ANTIFREEZE,1 GAL 100% ETH				
HH166-43560	ELEMENT, FUEL F	1	24.11	24.11
ELEMENT, FUEL FILTER				
HH1C0-32430	CARTRIDGE, OIL	1	18.96	18.96
CARTRIDGE, OIL FILTER *				
59700-26112	ASSY FILTE	1	29.12	29.12
55231-26150	FILTER, AI	1	16.30	16.30

MISCELLANEOUS CHARGES:	Description	Price	Amount
	SHOP SUPPLIES	200.00	200.00
	FRT	150.00	150.00

Parts:	18860.20
Labor:	1710.00
Miscellaneous:	350.00
TOTAL:	20920.20

Authorization: ______________________

Title and risk of loss passes to Purchaser at Seller's location as of the date hereof. Purchaser is responsible for making arrangement for transfer of purchased items, which may include use of an affiliate trucking company of the Seller pursuant to a separate contract with said company. Parts can not be returned for a refund after 30 days. A 15% restocking fee will be incurred by the Purchaser for any special order returns. No electrical components can be returned. In the event of a payment method provided to the Seller with insufficient funds, a $40 fee will be incurred by the Purchaser. If a Purchaser has been granted credit by the Seller, payment terms are net 30. A $20 penalty will be incurred by the Purchaser monthly for any past due balances, in addition to interest being accrued on any past due balance at 1.5% per month.

Thank You For Your Business!

CTE CRAIN TRACTOR & EQUIPMENT

508 Highway 98 By Pass
P.O. Box 88
Columbia MS 39429
Phone (601)736-4527 Fax (601)736-5212
Closed on Saturday November Thru February

SOLD TO
CRPE09 PEARL RIVER COUNTY
P. O. BOX 569
POPLARVILLE, MS 39470

SHIP TO
PEARL RIVER COUNTY COURTHOUS
8953 HWY 11
POPLARVILLE, MS 39470

Sold By: DB PO #: Date 8/09/23 QUOTE QT15433
Ship By: Tax #: 13:34:58 PRT: 2 Open

Tax	D	Qty	Description		Price	Amount
	PRTS CUST/INT/W					
N		1	HKT 1J574-32001	REPL ENG V3	15486.16	15486.16

QUOTE PRICES GOOD FOR 30 DAYS

** SUBTOTAL 15486.16

Charge Sale

Phone: (601)403-2300

PAY THIS AMOUNT $15486.16

417

CRAIN TRACTOR & EQUIPMENT

508 Highway 98 By Pass
P.O. Box 88
Columbia MS 39429
Phone (601)736-4527 Fax (601)736-5212
Closed on Saturday November Thru February

SOLD TO
CRPE09 PEARL RIVER COUNTY
P. O. BOX 569
POPLARVILLE, MS 39470

SHIP TO
PEARL RIVER COUNTY COURTHOUS
8953 HWY 11
POPLARVILLE, MS 39470

Sold By: JJ PO #: Tax #: Date 8/15/23 QUOTE 13:59:07 PRT: 3 QT15440 Open
Ship By:

Tax	D	Qty	Description	Price	Amount
			MISC DESCRIPT		
N			REMOVE AND REPLACE ENGINE		
N			MAY BE A LITTLE LESS OR MORE		
N			DEPENDING IF ANY BOLTS AND PIN		
N			ARE FROZE UP AND HAD TO GET OUT		
N			PLUS IS THEY INCLUDED ENGINE OIL		
N			AND ANTIFREEZE AND OTHER MISC		
N			ITEMS YOU NEED WHEN YOU SPLIT		
N			TRACTOR		
			LABOR CUST/INT		
N		22.00	Date 8/09/23 Employee DARRM	115.00	2530.00
			MISC DESCRIPTN		
			we are currently about 2 months out before we can start on this repair. Estimated time of repair start Sept 20, 2023		

QUOTE PRICES GOOD FOR 30 DAYS

** SUBTOTAL 2530.00

Charge Sale

Phone: (601)403-2300

PAY THIS AMOUNT $2530.00

ORDER TO RECESS

Upon motion made by Malcolm Perry and seconded by Donald Hart, the following order was adopted, to-wit:

Be It Ordered to direct County Administrator to post a notice of this recess meeting within one hour after such meeting is called in a prominent place available to examination and inspections by the general public at the Board of Supervisors meeting room in the Pearl River County Courthouse Complex and make attached notice as part of minutes.

Be It Further Ordered that this Board does now take a recess until the next scheduled meeting to be held at 9:00 a.m., Wednesday, the 23rd day of August, 2023, at the Board of Supervisors meeting room in the Pearl River County Courthouse Complex in the City of Poplarville.

Ordered and adopted, this the 15th day of August, 2023.

Voting AYE:	Donald Hart, Malcolm Perry, Hudson Holliday, and Sandy Kane Smith
Voting NAY:	None
Absent:	Jason Spence

PRESIDENT

CLERK OF THE BOARD

SANDY KANE SMITH
President, District Five
MALCOLM PERRY
Vice-President, District Two
DONALD HART
District One

PEARL RIVER COUNTY
MISSISSIPPI
Est. 1890

HUDSON HOLLIDAY
District Three
JASON SPENCE
District Four
MELINDA BOWMAN
Clerk of Board

419

BOARD OF SUPERVISORS
PEARL RIVER COUNTY
P.O. BOX 569
POPLARVILLE, MS 39470
(601) 403-2300
(601) 403-2309 Fax
ADRAIN LUMPKIN, JR.
County Administrator

NOTICE OF SUPERVISOR'S MEETING

You are hereby notified
Pursuant to
THE MISSISSIPPI OPEN MEETINGS LAW
that the next meeting of the
Board of Supervisors of Pearl River County, Mississippi,
will be held on August 23, 2023 at 9:00 o'clock a.m.
in the Board of Supervisors Meeting Room
in the Board Room Building
at the Courthouse in Poplarville, Pearl River County, Mississippi

BOARD OF SUPERVISORS
PEARL RIVER COUNTY, MISSISSIPPI

By: ______________________
Adrain Lumpkin, Jr., County Administrator