

WARREN COUNTY TAX ASSESSOR'S OFFICE



1009 Cherry St. Vicksburg MS 39180
(601) 638-6161
Monday – Friday
8 am – 5 pm

In the Warren County Tax Assessor's Office, we have the following 4 divisions:

1. Real Property
2. Personal Property
3. Mapping
4. Homestead

Dates to Remember:

- Homestead – January 2nd thru April 1st
- Tax Rolls are turned over to the Board of Supervisors for approval – First Monday in July
- Personal Property Renditions – to be turned in by April 1st (after will accrue a penalty of 10%) – **MUST be signed and dated**
- Appeal Deadline – First Monday in August

Available websites include:

- www.warren.msmaps.org
- www.deltacomputersystems.org
- <https://co.warren.ms.us/tax-assessor/>

1. Real Property

- (1A) Definition of Real Property – fixed property, principally land and buildings.
- (1B) The 3 items we consider when classing a building are quality of design, materials, and workmanship.
- (1C) There are 7 classes of residences: S (being the highest), A, B, C, D, E, and F (being the lowest)
- (1D) Real Property is assessed at either a 10% rate or 15% rate.
 - 10% rate is used when the property is owner occupied, Class I
 - 15% rate is used when the property is not owner occupied, Class II
- (1E) Real Property is reappraised based on a 4 year cycle unless there is a reason to do so before, such as a new construction or by owners request.
- (1F) Agricultural Land may be appraised differently from other types of land in Mississippi. In particular, if a parcel of land is used in the commercial production of an agricultural commodity, then the landowner may request to have the parcel classified as agricultural land. Upon the approval of the county tax assessor, the parcel's use value is used for appraisal purposes.
- (1G) A landowners tax bill on a parcel of Agricultural Land depends on 3 factors: its appraised value, the assessment rate set by the state law, and the mileage rate set by the county, its assessed value is set at 15% of its appraised value.
- (1H) Our office sends out notices each year if a property in Warren County has increased or decreased, you would be getting them around June/July of each year.

We have attached a sheet to show how we determine the amount of property taxes, it is based on the mileage rate that we receive from the Board of Supervisors and if the property is being assessed with the 10% (Class I) or 15% (Class II). We also consider if the homeowner has filed homestead, which you will learn more about in Section 4, also attached are the Land Classes and how those taxes are determined.

DETERMINING THE AMOUNT OF PROPERTY TAXES

Formula:

- *true value (x) assessment % = assessed value*
- *assessed value (x) mileage rate = property taxes*
- *property taxes (-) homestead credit*
(if homeowner has homestead)

Class I – True Value of 200,000
 $\frac{\quad \times 10\%}{\quad}$
assessed value 20,000

Class II – True Value of 200,000
 $\frac{\quad \times 15\%}{\quad}$
assessed value 30,000

Total Taxes Due?

Example : True Value 100,000
 $\frac{\quad \times 10\%}{\quad}$ (Class I)
assessed value 10,000

mileage rate 110 mills or .110 (*example mileage rate*)

assessed value 10,000
mileage rate $\frac{\quad \times .110}{\quad}$
property tax due \$1,100.00

AGRICULTURAL LAND

<i>LAND CAPABILITY CLASS</i>	<i>DESCRIPTION</i>
Class 1	Few limitations on management process
Class 2	Requires moderate conservation practices
Class 3	Requires special conservation practices
Class 4	Requires very careful management
Class 5-8 (Other)	Generally unsuitable for crop production

A	120 or more
B	80 to 119
C	50 to 79
D	Less than 50
E	Nonproductive wasteland

SITE CLASS DESCRIPTION (CUBIC FEET OF WOOD PER ACRE PER YEAR)

DETERMINING TAXES DUE FOR AGRICULTURAL LAND:

<u>ITEM</u>	<u>VALUE</u>
Size of Parcel	55 acres
Appraised value per acre	<u>x 645/acre</u>
Appraised value of parcel	\$35,475
Assessment rate (15%)	<u>x 0.15</u>
Assessed value of parcel	\$5,321.25
County mileage rate (98 mills)	<u>x 0.098</u>
Tax bill for parcel	\$521.48
Tax bill per acre	\$9.48/acre

2. Personal property

- (2A) Definition of Personal Property -- generally considered property that is movable, as opposed to real property or real estate.
- (2B) Personal Property is assets contributing to the income of a business.
- (2C) Personal Property; how to be assessed:
--The Tax Assessor shall annually appraise all personal property subject to taxation at value and assess and it in proportion thereto.
-- Personal Property is taxed at 15%
- (2D) Personal Property lien date is Prior to March 1- per statute : except Heavy Equipment (taxable whenever its brought into the State) (Heavy Equipment: motorized, over 16000 lbs)
- (2E) Just a few Personal Property Examples:
- Aircraft
 - Billboards
 - Car Washes
 - Casino/Gaming
 - Concrete Plants
 - Heavy Equipment
 - Photographic Equipment
 - Multi-family Housing
 - Laundry and Dry Cleaning Equipment
 - Theatres
 - Towers, Cell
 - Vending Machines
 - Signs

For more on Personal Property (Rules and Regulations) you may go to:

MDOR WEBSITE

www.dor.ms.gov

Follow these steps:

1. click property tab
2. under laws and regulations select property tax regulations
3. subpart 2 equalization select chapter 6 or chapter 8

3. Mapping

- (4A) A map may be defined as a representation, usually on a flat surface, of all or part of the Earth's surface. A cadastral map is often referred to as "Tax Maps". In cadastral mapping, aerial photography is used as a base map.
- (4B) Aerial photography provides a complete, documentary, visual record of all real property and improvements. Every square foot of land should be accounted for.
- (4C) Aerial photography is necessary for mapping roads and drives, hydrographic features such as rivers, creeks, lakes, and ponds, and any other features which may represent property boundaries or indicate parcel access.
- (4D) A few duties of our mapping department are as follows:
1. The Mapping Department reads all deeds of record. Some of these deeds are transfers, others require a map change or the creation of a new parcel.
 2. Assist property owners with various questions regarding their properties.
 3. Assist the general public, for example attorneys, surveyors, realtors or abstractors, with their requests for information and map copies.

On the first page of this pamphlet, we have listed websites you may use to view our maps, we have also attached a few examples. Also one below (Walmart Super Center)



4. Homestead Exemption

Warren County Homeowners may apply for **Basic Homestead Exemption** on the home that they own and reside in on **January 1** of that following year. To qualify, you must own and occupy the property as your primary domicile and legal residences for all purposes whatsoever including the registration of your vehicles and filing of you state income taxes. Exemptions are not automatically granted. You must apply for the exemption only in the Tax Assessor's Office during the first three months of the year. (Changes on an existing homestead exemption are made during these months also) Exception: Over 65 or 100% Disable may be amended during the year after eligibility date. (Must be 65 or disable on January 1 of the eligible year. (APPLICATIONS WILL NOT BE PROCESSED OR APPROVED OUTSIDE OF THEIS FRAME).

Information that is needed to First time Filing for Homestead Exemption

- Warranty deed must be recorded in Chancery Clerk's office at least one year prior to applying
- TRID or HUD Statement
- Amount of Down payment if one was made
- If applying for the Over 65 Exemption: a photo id with date of birth date or a birth certificate
- If applying for disability, proof of disability will have to be presented to apply for this particular exemption (TPQY form or Notice of Awards)
- Tag Number to all registered vehicles you or your spouse own
- Social Security Number to you and your spouse

Regular Homestead Exemption

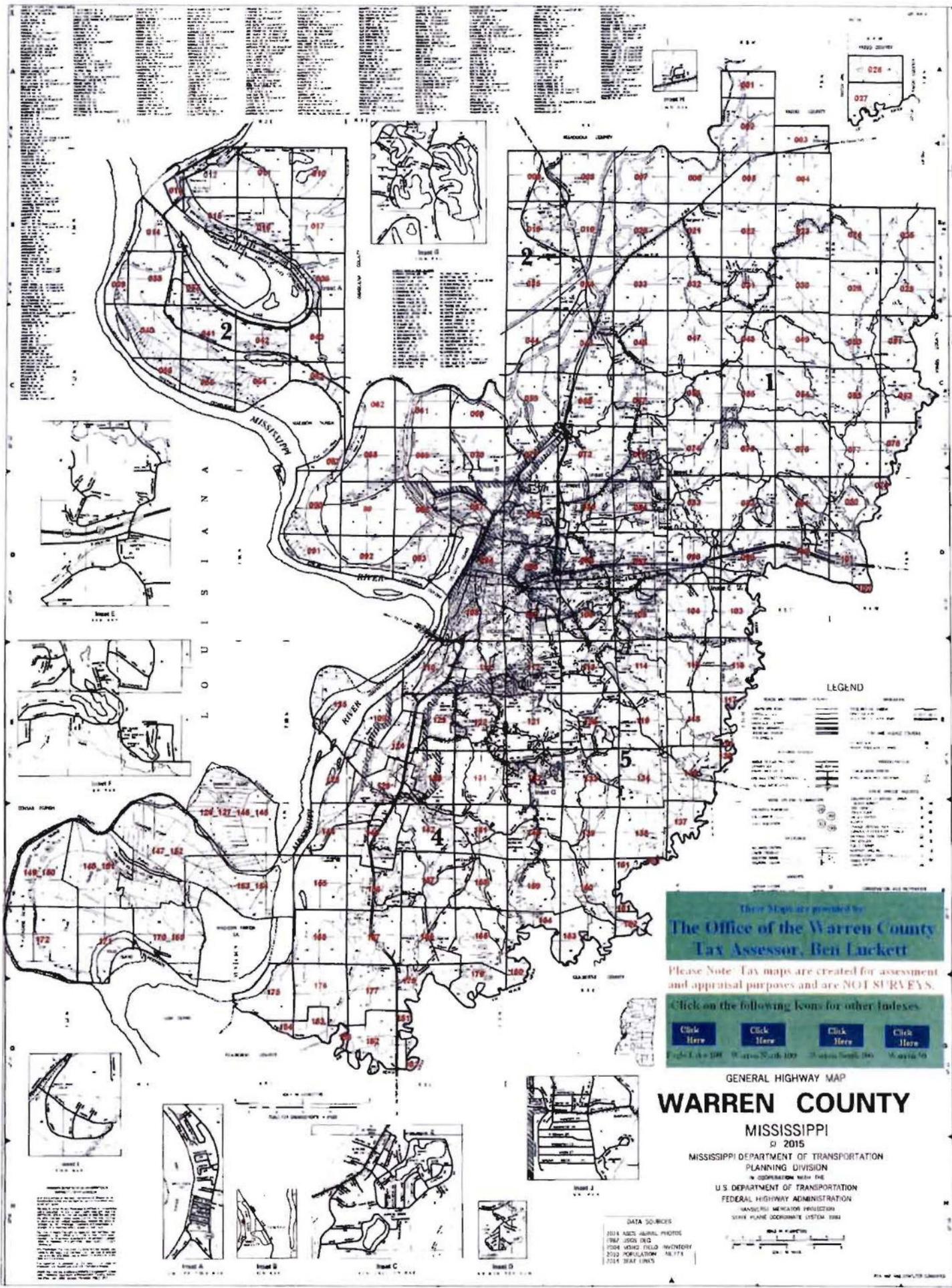
If you qualify for Homestead, the owner(s) taxes are to decrease for the annual year. The exemption is calculated based on the mill rate, assessed value of the property and with a max credit up to 300.

Over 65 Exemption & Regular Disability Exemption

These exemptions exempt the first 7500 of the assessed value. If you're property values more than 7500, you are to receive a tax bill on the remainder of the value. So for instance, if your home values at 100,000 and you have applied the Over 65 exemption, you will only be taxed on the remaining 25,000. Properties that are assessed less than 7500 will be totally exempt.

Disability for Veterans

The owner or spouse of the owner must present disability proof from the Veterans of Affairs Department with the individual's status to the office. Regardless of the assessed value, the owner will be totally exempt from property taxes. If the spouse of deceased Disabled Veteran has not remarried, he or she may also claim this exemption.



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These Maps are provided by
**The Office of the Warren County
 Tax Assessor, Ben Lockett**

Please Note: Tax maps are created for assessment and appraisal purposes and are NOT SURVEYS.

Click on the following icons for other indexes

- [Click Here](#)
 - [Click Here](#)
 - [Click Here](#)
 - [Click Here](#)
- Highway 100 Warren South 100 Warren South 100 Warren 50

GENERAL HIGHWAY MAP
WARREN COUNTY
 MISSISSIPPI
 © 2015
 MISSISSIPPI DEPARTMENT OF TRANSPORTATION
 PLANNING DIVISION
 IN COOPERATION WITH THE
 U.S. DEPARTMENT OF TRANSPORTATION
 FEDERAL HIGHWAY ADMINISTRATION
 MISSISSIPPI MILEAGE DISTANCE
 STATE PLANE COORDINATE SYSTEM 1983

DATA SOURCES
 2014 AERIAL PHOTOS
 2014 USGS DEM
 2014 USGS FIELD INVENTORY
 2010 POPULATION 18,774
 2014 STATE LINES

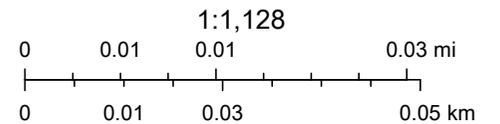
SCALE 1" = 1 MILE
 1" = 1.609344 KM

Warren County, MS



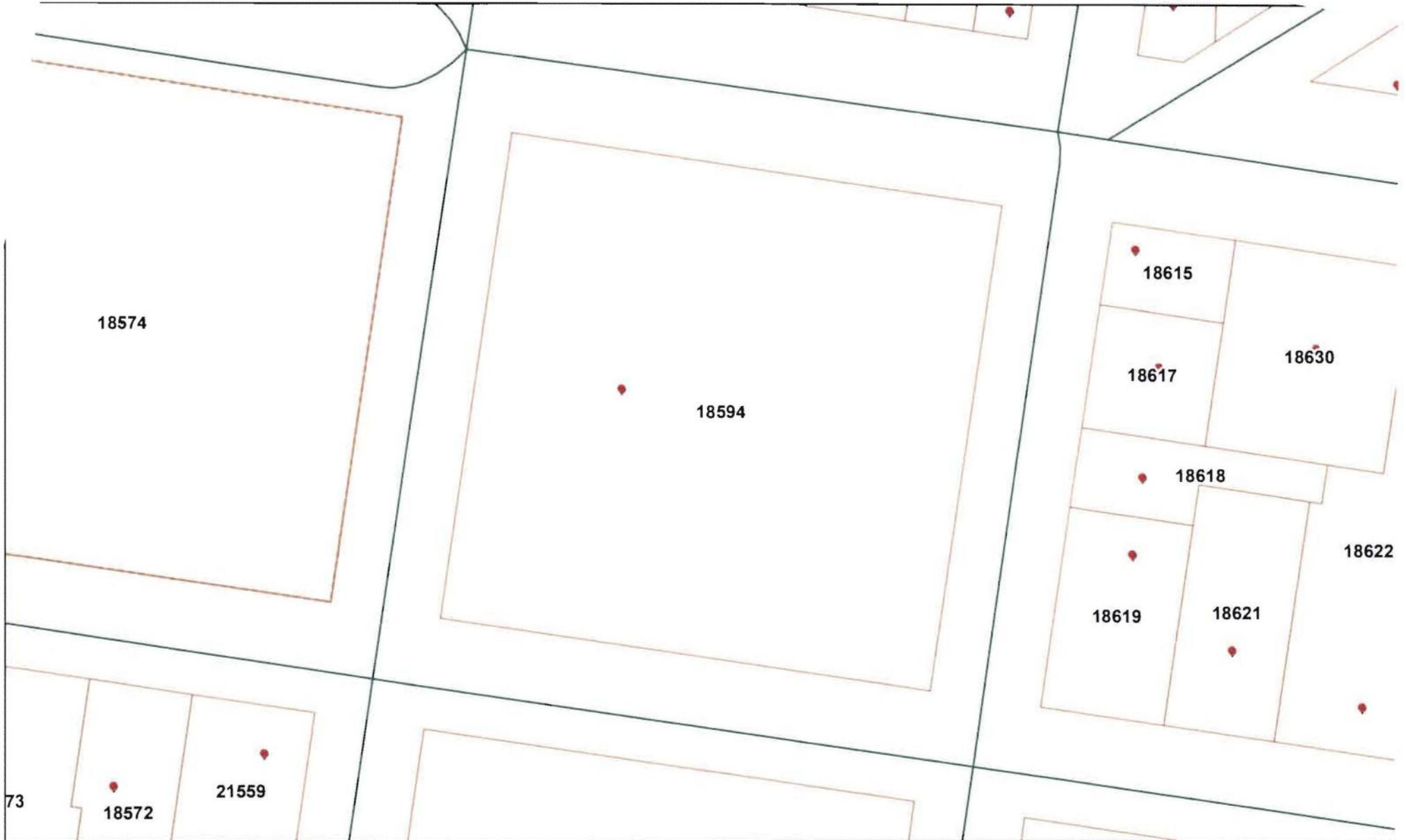
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-  County Boundary
-  Address Points
-  PLSS_Section
-  Parcels
-  Subdivisions
-  PLSS Township



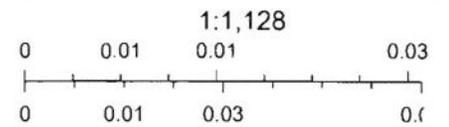
AERIAL VIEW

Warren County, MS



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-  County Boundary
-  Address Points
-  PLSS_Section
-  Parcels
-  Subdivisions
-  PLSS Township



TAX MAP