



ARTHUR JOHNSTON
MADISON COUNTY CHANCERY CLERK
P. O. BOX 404
CANTON, MS 39046
JOHNSTON@MADISON-CO.COM

PHONE 601-855-5526

FAX 601-855-5759

MEMORANDUM

February 18, 2013

TO: MADISON COUNTY BOARD OF SUPERVISORS

RE: REQUEST TO VOID LAND SOLD FOR TAXES, 2012 STRUCK TO STATE,
PARCEL NO.'S 082A-01-065 AND 094I-32-003/02.03

MESSAGE:

Both parcels were individually sold by previous owners who received homestead chargebacks for failing to comply with the income tax laws of Mississippi.

According to Attorney General Opinion Docket No. 2006-480 (September 29, 2006), the homestead chargeback is a personal liability and would not be applicable to Trayon M. and Barbara T. George (parcel no. 094I-32-003/02.03) and Nandra L. Barnes (parcel no. 082A-01-065). It is therefore my recommendation that the sales be voided and consideration be made to pursue the re-payment from the proper parties.

Arthur Johnston
Madison County
Chancery Clerk

45315

MISSISSIPPI DEPARTMENT OF REVENUE
HOMESTEAD EXEMPTION
JACKSON, MISSISSIPPI
NOTICE OF ADJUSTMENT
IN
HOMESTEAD EXEMPTION TAX LOSS ALLOWANCES

###

To the Governing authorities of
MADISON COUNTY
C/O ARTHUR JOHNSTON, CHANCERY CLERK
CANTON, MISSISSIPPI

07/14/11

2010 Supplemental Roll

Notice is hereby given of an adjustment by the Mississippi Department of Revenue in the Homestead Exemption listed below, pursuant to the provisions of Section 27-33-41 Mississippi Code of 1972 as amended, as it is shown on the recapitulation of Homestead Exemptions, or Supplement to the Land Assessment Roll, of the taxing unit named above for the year stated.

Parcel Number
0941 32 003 02 03

Name of Applicant
TIBBIT MICHAEL A

School District: COUNTY

Reason for Disallowance:

Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. 27-33-63 (2)
If this income tax liability has been satisfied, proof of payment (Letter of Release Dated prior to February 1, 2011) must be presented to the Clerk of the Board of Supervisors so that objection may be made to this charge.

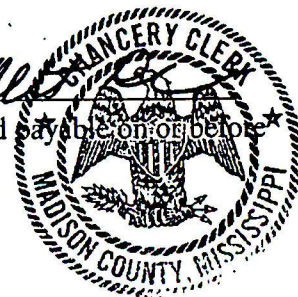
(To be delivered to Tax Collector after Board has taken final action.)

To Madison County Tax Collector

This is to certify that the board of Supervisors of Madison Co at a meeting held on the 6 day of Sept 2011 has entered an order directing that you re-assess and list as subject to all taxes, the property represented by the above shown reference for the year shown. This the

Arthur Johnston day of Sept 2011 Clerk by M. Secrest

Board of Supervisors Note: This tax is due and payable on or before Feb. 1st following Jan. 1st next after date of this notice.



ORIGINAL - To Governing Authority

ORIGINAL - To Governing Authority

LRMAINT2

262.06 TOTAL DUE

2/05/13

Land sale year 2012 Code - Receipt# 990112

08:59:13

TIBBIT MICHAEL A

ACCRUED TAXES IN SUBSEQUENT YEARS

Sale Year	Code	Rcpt#
_____	_____	_____
Sale Year	Code	Rcpt#
_____	_____	_____

SHERIFFS FEES

.00	Serving 1st notice
.00	Serving 2nd notice

DELO TAXES & FEES DUE TO INDIVIDUAL OR STATE

162.00	Amount of delq taxes for year 2011
.00	Int from Feb 1 to date of sale
3.00	Pub fee @ 1.50 per publication
17.33	Purch int at 1.50 % for 7 months
.00	Damages on sales prior to 1994

CLERKS FEES

50.00	Identify record owners
1.00	Recording list, ea subd
.00	Issue 1st Sherf notice
.00	Mail 1st notice to ownr
.00	Issue 2nd Sherf notice
.00	Mail 2nd notice to ownr
.00	Issue each leinr notice
.00	Publishers actual fee
10.00	Recording each redemptn
1.00	Abstractng each subdvn
1.00	Cert amt to redeem
1.00	Cert release from sale
7.63	Redemption fee of 3%

DAMAGES, FEES & ACCRUED TAXES DUE TO COUNTY

8.10	Damages on sales after 1994
.00	County actual postage
.00	Publishers actual fee
.00	Accrued taxes for year
.00	Int at 1% for ___ months(accrud tax1)
.00	Accrued taxes for year
.00	Int at 1% for ___ months(accrud tax2)

F12 = Cancel

Press Enter To Update

*HOMESTEAD CHARGE BACK
STRUCT TO STATE
PARCEL No. 94E-32-003/02.03*

INDEXING INSTRUCTION:

SE 1/4 and SW 1/4, Section 32
T-9-N, R-4-E
Madison County, Mississippi

PREPARED BY AND RETURN TO:

F. Kirk Nelson (MSB# 3802)
1675 Lakeland Drive, Suite 301
Jackson, Mississippi 39216
(601) 981-1115

#113
12-
E

**STATE OF MISSISSIPPI
COUNTY OF MADISON**

WARRANTY DEED

For and in consideration of the sum of Ten Dollars (\$10.00), cash in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged,

Michael A. Tibbit and Armelda J. Tibbit

186 RAMAGE
CANTON MS
39046
955-7591

herein after referred to as "Grantors", do hereby sell, convey, bargain and warrant to

Trayon M. George and Barbara T. George

1179 Barnes Road
Canton, Mississippi 39046
(601) 201-1215

as joint tenants with full rights of survivorship, and not as tenants in common, herein after referred to as "Grantees", the following described real property situated and located in Madison County, Mississippi, more particularly and certainly described as follows:


See Exhibit "A" attached


IT IS AGREED AND UNDERSTOOD that the ad valorem taxes for the current year shall be prorated between the Buyer and Seller as of the closing date.

IT IS AGREED that Grantors reserve any and all mineral rights in the subject property.

THIS CONVEYANCE IS SUBJECT to any and all recorded building restrictions, covenants, easements, rights-of-way, oil, gas and other mineral reservations applicable to the above described property.

WITNESS THE SIGNATURE OF THE GRANTORS on this the 29th day of December, A.D., 2010.




Michael A. Tibbit


Armelda J. Tibbit

STATE OF MISSISSIPPI
COUNTY OF HINDS

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the said county and state, on this 29th day of December, 2010, within my jurisdiction, the within named Michael A. Tibbit and Armelda J. Tibbit, who acknowledged that they executed the above and foregoing **WARRANTY DEED**.



NOTARY PUBLIC

MY COMMISSION EXPIRES:

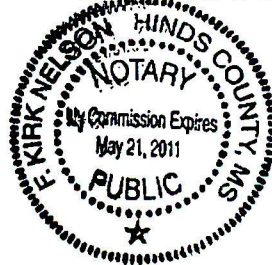


Exhibit "A"

5.5 ACRE TRACT ADJACENT TO CREEK

A TRACT OF LAND SITUATED IN THE SOUTHEAST QUARTER AND THE SOUTHWEST QUARTER OF SECTION 32, TOWNSHIP 9 NORTH, RANGE 4 EAST, MADISON COUNTY, MISSISSIPPI AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS, TO-WIT:

COMMENCING AT A CONCRETE MONUMENT NUMBER 111 ON THE NORTHERN RIGHT OF WAY LINE OF NATCHEZ TRACE PARKWAY AND RUN SOUTH 71 DEGREES 39 MINUTES WEST ALONG SAID NORTHERN RIGHT OF WAY FOR A DISTANCE OF 1301.86 FEET TO THE EASTERN RIGHT OF WAY LINE OF BARNES ROAD; RUN THENCE ALONG THE EASTERN AND SOUTHERN RIGHT OF WAY LINE OF SAID BARNES ROAD THE FOLLOWING COURSES: NORTH 00 DEGREES 12 MINUTES 52 SECONDS WEST FOR A DISTANCE OF 1251.47 FEET; THENCE NORTH 01 DEGREE 16 MINUTES 13 SECONDS EAST FOR A DISTANCE OF 204.55 FEET; THENCE NORTH 00 DEGREES 09 MINUTES 18 SECONDS EAST FOR A DISTANCE OF 943.34 FEET; THENCE NORTH 00 DEGREES 26 MINUTES 38 SECONDS WEST FOR A DISTANCE OF 239.29 FEET TO THE BEGINNING OF A CURVE; THENCE NORTHERLY CLOCKWISE ALONG THE ARC OF SAID CURVE FOR A DISTANCE OF 151.87 FEET TO THE POINT OF TANGENCY, SAID CURVE HAVING A CENTRAL ANGLE OF 04 DEGREES 39 MINUTES 11 SECONDS AND A RADIUS OF 1870.07 FEET AND A CHORD DISTANCE AND BEARING OF NORTH 01 DEGREE 52 MINUTES 57 SECONDS EAST 151.80 FEET; THENCE NORTH 04 DEGREES 12 MINUTES 35 SECONDS EAST FOR A DISTANCE OF 276.61 FEET TO THE BEGINNING OF A CURVE; THENCE NORTHERLY COUNTERCLOCKWISE ALONG THE ARC OF SAID CURVE FOR A DISTANCE OF 460.61 FEET TO THE POINT OF TANGENCY OF SAID CURVE, SAID CURVE HAVING A CENTRAL ANGLE OF 03 DEGREES 14 MINUTES 21 SECONDS AND A RADIUS OF 8147.60 FEET AND A CHORD DISTANCE AND BEARING OF NORTH 02 DEGREES 35 MINUTES 24 SECONDS EAST, 460.6 FEET; THENCE NORTH 01 DEGREE 03 MINUTES 42 SECONDS EAST FOR A DISTANCE OF 340.81 FEET; THENCE NORTH 00 DEGREES 37 MINUTES 39 SECONDS EAST FOR A DISTANCE OF 310.05 FEET TO THE BEGINNING OF A CURVE; THENCE NORTHEASTERLY CLOCKWISE ALONG THE ARC OF SAID CURVE FOR A DISTANCE OF 190.74 FEET TO THE POINT OF TANGENCY, SAID CURVE HAVING A CENTRAL ANGLE OF 88 DEGREES 12 MINUTES 43 SECONDS AND A RADIUS OF 123.89 FEET AND A CHORD DISTANCE AND BEARING OF NORTH 44 DEGREES 44 MINUTES 00 SECONDS EAST 172.45 FEET; THENCE NORTH 89 DEGREES 09 MINUTES 37 SECONDS EAST 467.45 FEET; THENCE NORTH 89 DEGREES 59 MINUTES 09 SECONDS EAST 308.7 FEET; THENCE CONTINUE NORTH 89 DEGREES 59 MINUTES 09 SECONDS EAST ALONG SAID ROAD 212.65 FEET; THENCE SOUTH 89 DEGREES 22 MINUTES 59 SECONDS EAST ALONG SAID ROAD 216.36 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE ALONG SAID ROAD SOUTH 89 DEGREES 28 MINUTES 01 SECONDS EAST A DISTANCE OF 383.15 FEET; THENCE LEAVING SAID ROAD AND RUN THE FOLLOWING BEARINGS AND DISTANCES ALONG THE CENTER LINE OF A CREEK; THENCE SOUTH 15 DEGREES 09 MINUTES 39 SECONDS EAST, 104.03 FEET; THENCE SOUTH 16 DEGREES 15 MINUTES 14 SECONDS EAST, 196.69 FEET; THENCE SOUTH 21 DEGREES 04 MINUTES 48 SECONDS EAST, 227.49 FEET; THENCE SOUTH 25 DEGREES 21 MINUTES EAST, 13.49 FEET; THENCE LEAVING SAID CENTER LINE RUN NORTH 89 DEGREES 37 MINUTES 40 SECONDS WEST A DISTANCE OF 359.71 FEET; THENCE NORTH 00 DEGREES 37 MINUTES 39 SECONDS EAST A DISTANCE OF 517.51 FEET TO THE POINT OF BEGINNING AND CONTAINING 5.5 ACRES, MORE OR LESS.

Library MADISON COUNTY TAX 2013

GEORGE TRAYON M & BARBARA T

1179 BARNES RD

Parcel 094I-32 -003/02.03 PPIN 38573

Alt Parcel 0943

Exempt Code JD 0 Tax District 5 M

Subdivision

Neighborhood

Map

C/S/Z CANTON

MS 39046

Sect/Twn/Rng 32 09N 04E Blk St Addr 1249 BARNES RD

Cls C-Acres C-Value U-Acres U-Value T-Acres Improved True Assessed

1 2.00 20000 2.00 20000 3000

2 .19 100 3.31 640 3.50 1720 2460 369

2.19 20100 3.31 640 5.50 1720 22460 3369

Homestead Type 1=O65 2=DAV 3=DIS 4=Regular Regular 100

Mtg Eligible for Class 1 N (Y/N)

New Value Added F-Fire O-Override Deed Book 2627 Page 21

Drainage Code Benefit Price Total Deed Date 12 / 30 / 2010

Current 2010 Yr Added 11 12 2001

L 20740 CNV

B 1720 Chged 6 29 2012

Levee Benefits X .05 = Use1 1110 Use2 DSEA

F3 NEXT PARCEL, F5 LEGAL, F6 ADDENDUM, F7 DEEDS, F8 FLAGS, F9 OPTIONS

F3 next record, Page-Up prev record, F13 Paperlink

LRMAINT2

383.41 TOTAL DUE

2/05/13

Land sale year 2012 Code - Receipt# 938534

13:23:28

SHELTON DERRICK

ACCRUED TAXES IN SUBSEQUENT YEARS

Sale Year	Code	Rcpt#
_____	_____	_____
Sale Year	Code	Rcpt#
_____	_____	_____

SHERIFFS FEES

.00	Serving 1st notice
.00	Serving 2nd notice

DELO TAXES & FEES DUE TO INDIVIDUAL OR STATE

<u>264.00</u>	Amount of delq taxes for year <u>2011</u>
<u>.00</u>	Int from Feb 1 to date of sale
<u>3.00</u>	Pub fee @ 1.50 per publication
<u>28.04</u>	Purch int at <u>1.50</u> % for <u>7</u> months
<u>.00</u>	Damages on sales prior to 1994

CLERKS FEES

<u>50.00</u>	Identify record owners
<u>1.00</u>	Recording list, ea subd
<u>.00</u>	Issue 1st Sherf notice
<u>.00</u>	Mail 1st notice to ownr
<u>.00</u>	Issue 2nd Sherf notice
<u>.00</u>	Mail 2nd notice to ownr
<u>.00</u>	Issue each leinr notice
<u>.00</u>	Publishers actual fee
<u>10.00</u>	Recording each redemptn
<u>1.00</u>	Abstractng each subdvn
<u>1.00</u>	Cert amt to redeem
<u>1.00</u>	Cert release from sale
<u>11.17</u>	Redemption fee of 3%

DAMAGES, FEES & ACCRUED TAXES DUE TO COUNTY

<u>13.20</u>	Damages on sales after 1994
<u>.00</u>	County actual postage
<u>.00</u>	Publishers actual fee
<u>.00</u>	Accrued taxes for year
<u>.00</u>	Int at 1% for ___ months (accrud tax1)
<u>.00</u>	Accrued taxes for year
<u>.00</u>	Int at 1% for ___ months (accrud tax2)

F12 = Cancel

Press Enter To Update

*Homestead Chargeback
STUCK TO STATE
PARCEL NO. 082A-01-065*

Prepared by:
Shannon Elliott (MBN 100795)
ELLIOTT LAW FIRM, P.L.L.C.
200 East Government Street, Suite 300
Brandon, Mississippi 39042
(601) 591-2713 - Telephone
(601) 591-2714 - Facsimile

Return to:
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ELLIOTT LAW FIRM, P.L.L.C.
200 East Government Street, Suite 300.
Brandon, Mississippi 39042
(601) 591-2713 - Telephone
(601) 591-2714 - Facsimile

5946
**INDEXING INSTRUCTIONS: LOT 25, PARKSIDE AT EASTGATE, PHASE ONE,
MADISON COUNTY, MISSISSIPPI**

WARRANTY DEED

FOR AND IN CONSIDERATION of the sum of Ten Dollars (\$10.00) cash in
hand paid and other good and valuable consideration, the receipt and sufficiency of which is
hereby acknowledged I,

DERRICK SHELTON
1451 Babs Drive
West Point, MS 39773
(601) 624-2606

do hereby grant, bargain, sell, convey and warrant to

NANDRA L. BARNES
222 Alice Scott Drive
Canton, MS 39046
(662) 417-5538

a single person, the following described property situated in Madison County, Mississippi, to-
wit:

LOT 25, PARKSIDE AT EASTGATE, PHASE ONE, a subdivision according
to a map or plat thereof on file and of record in the office of the Chancery Clerk
of Madison County at Canton, Mississippi, in Plat Cabinet D at Slot 64 thereof,
reference to which map or plat is hereby made in aid of and as a part of this
description.

This conveyance is subject to all zoning ordinances, protective covenants, building
restrictions, mineral reservations and conveyances, and rights-of-way or easements of record
affecting said property.

It is understood and agreed that ad valorem property taxes for the current year have been prorated as of the date of this conveyance on an estimated basis. When said taxes are actually determined, if the proration is incorrect, then Grantor agrees to pay to Grantee or her successors any deficiency on an actual proration, and likewise Grantee agree to pay to Grantor or his successors any amount overpaid by them. Grantor by executing this deed and Grantee by accepting this deed, agree that if the proration of taxes, homeowners assessments, or the like are incorrect or omitted, then they agree to immediately reimburse the party to whom reimbursement is due outside of and after closing and without any assistance from the firm/attorney preparing this deed.

Grantee has been advised that if she desires to file for homestead exemption, then she should immediately contact the Madison County Tax Assessor's Office.

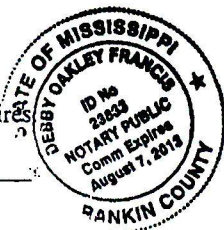
WITNESS MY SIGNATURE, this the 27th day of October, 2010

Derrick Shelton
DERRICK SHELTON

STATE OF MISSISSIPPI
COUNTY OF RANKIN

PERSONALLY appeared before me, the undersigned authority in and for the said county and state, on this 27th day of October, 2010, within my jurisdiction, the within named **DERRICK SHELTON**, who acknowledged that he executed the above and foregoing instrument.

My Commission Expires _____



Debby Oakley Francis
NOTARY PUBLIC

PTAX01 - B
Tax Year 2013

County of Madison
TAX RECEIPT INQUIRY
2/05/2013

Copyright 1994
F M Software

<u>Receipt</u>	<u>Parcel Number</u>	<u>Tax Distr Num</u>	<u>Ex Code</u>	<u>Mills</u>
R 002323	082A-01 -065/00.00	510		137.0000

PTAX01-24 PARCEL SOLD FOR TAXES IN 2012 - SEE CHANCERY CLERK *SEVERE*
 DELINQUENT TAX DUE - CHANCERY CLERK

<u>Name</u>	<u>Value</u>	<u>Tax</u>
BARNES NANDRA L	Total Valuation.	7629 1,045.17
<u>Description</u>	Exempt Credit.	7500 300.00
LOT 25 PARKSIDE OF EASTGATE PHASE I	All Exempt Credit.	
D@64	Net Ad Valorem Tax.	745.17

Total Tax	745.17
Total Paid (see below).00
Interest Due.	7.45
Amount Due.	752.62

INSTALLMENTS			
<u>Date</u>	<u>Interest</u>	<u>Batch</u>	<u>Taxes</u>

1
2
3

Enter=Next | F1=Search | F3=End | F7=End