P.O. Box 113 Canton, MS 39046-0113

Canton Fax: 601-859-0322 Ridgeland Fax: 601-898-0731

Kay Pace Tax Collector Madison County

Canton: 601-859-5226 Flora: 601-879-9537 Ridgeland: 601-856-4472 Toll Free: 800-428-0584

May 4, 2016

Mr. Trey Baxter, President Madison County Board of Supervisors PO Box 608 Canton, Mississippi 39046-0608

Re: Request to void tax sale, parcel #081F-13-002/38.00 assessed to A & F Properties LLC in the amount of \$7,443.65 plus interest \$372.18, sold to Bennett Hills Inc. with an overbid of \$200.00

Dear Mr. Baxter and Board Members:

This office requests that the tax sale of parcel #081F-13-002/38.00 assessed to A & F Properties LLC and sold to Bennett Hills Inc. in the amount of \$7,443.65 plus interest, \$372.18, and an overbid of \$200.00, be voided. The parcel was entered into the August 2014 tax sale erroneously by this office and should be voided and the money totaling \$8,018.83 should be refunded to the buyer.

Evidence of the erroneous sale is attached, and should you have any questions in this regard, please contact me.

Sincerely.

Kay Pace, Tax Collector

Madison County

Enclosures Exhibit A of BOS Minutes approved July 7, 2014

REAL PROPERTY 2009, 2010, 2011 & 2012 REQUEST FOR REFUND OVER PAYMENT

Lake Carolíne Inc. Parcel: 81F-13-002/39.00

TO BOARD 07/07/14

EXHIBIT "A"

Opportulit

MADISON COUNTY

P.O. BOX 292 CANTON, MS 39046 KENT HAWKINS, C.M.S., MAE CHIEF-DEPUTY

WWW.MADISON-CO.COM

CANTON: (601) 859-1921 FAX (601) 859-2899 RIDGELAND: (601) 856-1796

FAX: (601) 856-1855

IN STATE: 1-800-428-0584 Ext 1921

June 11, 2014

To: Madison County Board of Supervisors

From: Kent Hawkins, CMS, MAE Chief Deputy Assessor

Ref: Request for Refund for overpayment of 2009, 2010, 2011, & 2012 – taxes for parcel # (081F-13-002/39)

Gentleman,

It was brought to our attention by Mr. Mark Jordan with Lake Caroline, Inc, that parcel # (081F-13-002/39) was being assessed to the wrong owner (A & F Properties, LLC), beginning with the 2009 taxes and running through the current 2013 taxes. See attached copy of Title Report dated April 14, 2014, by Mississippi Valley Title in reference to the above listed parcel (081F-13-002/39). According to the Title Report, Page 2, #4 (other matters of record) it states in the chain of title, Lake Caroline, Inc. took title to the property by virtue of Warranty Deed Book 244, Page 73, filed on August 19, 1988, and further states there were no conveyances of the property from Lake Caroline, Inc.

After researching this matter our office agrees with the Title Report from Mississippi Valley Title Insurance Company that this parcel in fact should have been assessed to: Lake Caroline, Inc. for tax years 2009, 2010, 2011, 2012, & 2013. It was also discovered by our office while researching this matter that the valuation for this parcel is incorrect. Due to this parcel being assessed to A & F Properties, LLC (incorrectly) for the years in question, it was assessed at Market Value. We had the total true value for this parcel at \$54,000 and the total assessed value or 15% of true value at \$8,100. The correct true value for this parcel had it been assessed to Lake Caroline, Inc. would have been \$1,050 (true value) and the total assessed value or 15% of true value would have been \$160. The difference in value between the two would be due to the amount of acreage that Lake Caroline, Inc. owns and the parcel receiving the Ag Use rate.

See attached copies of the 2010, 2011, 2012, & 2013 tax bills (Paid by Lake Caroline, Inc. on 4/24/14). It is confirmed by our office that parcel # (081F-13-002/39) should have been assessed to: Lake Caroline, Inc. for tax years 2010, 2011, 2012, & 2013. It is also confirmed by our office that the total true value of \$54,000 for this parcel for tax years 2010, 2011, 2012, & 2013 was incorrect and should have been \$1,050 (true value).

See attached copy of Paid tax receipt for the 2009 tax year. Please notice that parcel # (081F-13-002/39) was assessed with 72.16 total acres for the 2009 year. The acreage assessed for this parcel for the 2009 year was the total acreage for the golf course, except for 3.6 acres, which is the land owned by Lake Caroline, Inc. The total assessed value for this parcel for the 2009 year was \$52,448, being for the total acreage of 72.16 acres. The total assessed value for the 3.6 acres, owned by Lake Caroline, Inc. for the 2009 year would have been \$160. The total taxes for the 2009 year for the 3.6 acres owned by Lake Caroline, Inc. using the 2009 tax rate of 94.18 mills, would have been \$15.07. Please note that Lake Caroline, Inc. paid the entire tax bill for the 2009 year, parcel # (081F-13-002/39), assessed with the 72.16 acres in the amount of \$7,458.72, which includes interest of \$2,519.17. Now in order for us to properly refund Lake Caroline, Inc. for the difference in overpayment of 2009 taxes, and Interest, we need to deduct the total assessed value that Lake Caroline would have been assessed with for the 3.6 acres for the 2009 year from the overall total assessed value that the parcel was assessed with being 72.16 acres and apply the difference in value to another parcel that's assessed to A & F Properties, LLC for the 2009 tax year. The reason we must apply the difference in value to another parcel assessed to A & F Properties, LLC is because Lake Caroline, Inc.'s 3.6 acres is assessed with the same parcel # (081F-13-002/39) beginning with the 2010 taxes and that parcel must not show any delinquent taxes and because the balance of acreage (68.56 acres), being the golf course is a valid assessment for the 2009 year. That would be a difference of \$52,288 in assessed value, which would be the balance of acreage (68.56 acres), which should continue to be assessed to A & F Properties, LLC for the 2009 tax year.

There were three separate parcels that made up the entire golf course acreage assessed to A & F Properties, LLC, but the total valuation for the entire golf course was applied to only one parcel, which was (081F-13-002/39), for the 2009 year. The other two parcels showed up on the tax roll but an exempt code was applied to them along with a note that stated: golf course taxed on parcel # (081F-13-002/39). The Tax Collectors office can use one of the other parcel numbers (081F-13-002/38) already assessed to A & F Properties, LLC, for the 2009 tax year, remove the exempt code, and apply the difference of \$52,288 in assessed value along with the interest of \$2,519.17, with the Board of Supervisors approval.

3 parcela = golf course Only 1 parcel ooz/39 contained traluation for 2009. Other 2 parcels on tay role w/Exempt code+ note plating Entire golf Course toyelon ooz/39 In reference to the 2009, 2010, 2011, 2012, & 2013 tax years, Lake Caroline, Inc is requesting two things on this parcel. First, a value reduction based on the parcel receiving the Ag Use rate and second, the Interest refunded. On behalf of the property owner and due to this property being assessed in the wrong name and also due to the total valuation being incorrect for these years the Tax Assessor respectfully request the Board of Supervisors approve a refund in the amount of \$10,327.83, which is for the overpayment of property taxes for the 2009, 2010, 2011, & 2012 tax years and for the Interest applied for each of these years. We are going to correct the current 2013 taxes with an SB-82 (Petition for Reduction) and Name Change and submit to you (B.O.S.) for approval.

Sincerely,

Kent Hawkins

cc: Cynthia Parker, Chancery Clerk Kay Pace, Tax Collector Mark S. Jordan Companies

Parcel # 081F-13-002/39 Assessed To: A & F Properties, LLC (incorrectly) Tax years 2009,2010,2011,2012, & 2013-All Taxes redeemed/paid by Lake Caroline, Inc.

2009 taxes \$4,939.55 + interest \$2,519.17 = \$7,458.72 paid on 4/24/14 by Lake Caroline

AV \$52,448 x .09418 mills = \$4,939.55 (72.16 acres)

(3.6 acres w/ag use) AV \$160 x .09418 mills = \$15.07 - \$4,939.55 = \$4,924.48

\$52,448 AV (72.16 acres) - \$160 AV (3.6acres) = \$52,288 AV

\$52,288 AV (Diff) x .09418 = \$4,924.48 + \$2,519.17 int. = \$7,443.65

\$7,443.65 (Overpayment amount for 2009 including interest) and this is the total amount of taxes to be applied to parcel # 081F-13-002/38 for the 2009 year, assessed to A & F Properties, LLC

2010 taxes \$762.86 + interest \$297.52 = \$1,060.38 paid on 4/24/14 by Lake Caroline

(3.6acres w/ag use) AV \$160 x .09418 = \$15.07 - \$762.86 = \$747.79

\$747.79 + interest \$297.52 = \$1,045.31 (Overpayment amount for 2010 including interest)

2011 taxes \$762.86 + interest \$205.97 = \$968.83 paid on 4/24/14 by Lake Caroline

(3.6acres w/ag use) AV \$160 x .09418 = \$15.07 - \$762.86 = \$747.79

\$747.79 + interest \$205.97 = \$953.76 (Overpayment amount for 2011 including interest)

2012 taxes \$783.11 + interest \$117.47 = \$900.58 paid on 4/24/14 by Lake Caroline

(3.6acres w/ag use) AV \$160 x .09668 = \$15.47 - \$783.11 = \$767.64

\$767.64 + interest \$117.47 = \$885.11 (Overpayment amount for 2012 including interest)

2013 taxes will be corrected with an SB-82 (Petition for Reduction & Name Change)

2013 taxes \$783.11 + interest \$23.49 = \$806.60 paid on 4/24/14 by Lake Caroline

(3.6acres w/ag use) AV \$160 x .09668 = \$15.47 - \$783.11 = \$767.64

\$767.64 + interest \$23.49 = \$791.13 (Overpayment amount for 2013 including interest)

To be correct by the Tax Collector after the Board of Supervisors approve Refund letter.

Paid on 4/24/14 by Lake Caroline Inc.

2009 taxes paid	<i>\$7,458.72</i>	Overpayment	<i>\$7,443.65</i>
2010 taxes paid	\$1,060.38	Overpayment	\$1,045.31
2011 taxes paid	\$ 968.83	Overpayment	<i>\$ 953.76</i>
2012 taxes paid	\$ 900.58	Overpayment	<i>\$ 885.11</i>
Total Paid	\$10,388.51	-	\$10,327.83 = \$60.68

What the Taxes should have been each year if assessed in the correct name with the correct value.

2009 \$15.07

2010 \$15.07

2011 \$15.07

Total \$60.68

Total Refund for Lake Caroline Inc is:

 \times \$10,327.83 (Per Letter approved by BOS)

Total taxes being applied back on (2009 year)

\$ 7,443.65 (Applied to Parcel #81F-13-2/38)

Actual amount of over assessment and interest

\$ 2,884.18

Parcel # 081F-13-002/38 Total Assessed value to go back on for the 2009 year is \$52,288 \pm \$52,288 x .09418mills for 2009 = \$4,924.48 + interest \$2,519.17 = \$7,443.65.

Mississippi Valley Title Insurance Company 124 One Madison Plaza, Suite 2100 (39110) P.O. Box 2901 Madison, MS 39130-2901 (601) 969-0222

Your File No.: 2014-00248

MVT File No.: TR14101495

TITLE REPORT

TO: Montgomery, McGraw ATTENTION: Don McGraw

We have examined all the pertinent public records or the private records of the Company which pertain to the surface estate of the property covered by this report, which DOES NOT include examination of any oil, gas or other mineral rights or leases outstanding. Said examination began at least 32 years prior to the date hereof and covers property located in the County of Madison, State of Mississippi as follows:

Lot 543, Clubside of Caroline, a subdivision according to a map or plat thereof which is on file and of record in the office of the Chancery Clerk of Madison County at Canton, Mississippi, in Plat Cabinet E, Slide 193B, reference to which is hereby made in aid of and as a part of this description.

According to the records, title is vested in Lake Caroline, Inc., by virtue of Warranty Deed from Robert N. Stockett, Jr., dated August 18, 1988, filed on August 19, 1988 at 4:45 PM, and recorded in Book 244, Page 73.

Subject, however, to the following:

1. Covenants or Restrictions other than City or County Ordinances (Instruments shown should be examined by Addressee for possible forfeiture, assessments, reverters and other matters which may affect title to subject property):

Declaration of Covenants, Conditions and Restrictions for Lake Caroline recorded in Book 696, Page 609.

Supplement to Declaration of Covenants, Conditions and Restrictions for Lake Caroline Annexing Clubside of Caroline recorded in Book 3047, Page 657.

Assignment of Declarant's Rights recorded in Book 1969, Page 519.

2. Encroachments and/or Easements:

Setbacks, Easements & Reservation on plat.

Rights of Way to Entergy Mississippi, Inc. recorded in Book 520, Page 220, Book 1701, Page 801, Book 1771, Page 394 and in Book 3042, Page 743.

Mississippi Valley Title Insurance Company 124 One Madison Plaza, Suite 2100 (39110) P.O. Box 2901 Madison, MS 39130-2901 (601) 969-0222

Your File No.: 2014-00248

MVT File No.: TR14101495

Taxes and special assessments for the year 2013:

Tax Agency;

County

Receipt No:

000005

Amount:

\$783.11

Homestead Ex:

\$0.00

Net Tax:

\$783,11

Status:

Unpaid + Interest

Parcel:

081F-13-002/39.00 (Acreage)

4. Other matters of record:

According to the Tax Assessor's Map, subject property is shown as being Parcel No. 081F-13-002/39.00. However, this parcel is assessed to A & F Properties, LLC.

We note that taxes for the years 2009, 2010, 2011, 2012 & 2013 have not been paid. However, we found no tax sales of record. See copies of tax receipts.

In the chain of title, Lake Caroline, Inc. took title to the property eventually developed as Clubside of Caroline by virtue of Warranty Deed Book 244, Page 73, filed on August 19, 1988.

Subsequently, Caroline, LLC executed the Plat of Clubside of Caroline in Plat Cabinet E, Slide 193B & the Covenants in Book 3047, Page 647, and the Right of Way in Book 3042, Page 743.

However, we found no conveyance of the property from Lake Caroline, Inc. or to Caroline, LLC.

Terms & Conditions of Persimmon Burnt Corn Water Management District recorded in Minute Book 37, Page 524.

This Title Report is directed to the above named addressee, and has been prepared for said addressee's use and reliance only. No other persons, firms, corporations or entities are authorized to rely on this Title Report for any purpose whatsoever. If this Title Report is used for the issuance of title insurance from a title insurer other than Mississippi Valley Title Insurance Company, our total liability hereunder will be limited to the amount paid for this report. The above information is true, correct, and complete in accordance with its tenor. Should you need us to furnish you with any additional information in connection with the above, please do not hesitate to contact us. Any additional service will be billed at our standard hourly rate.

Mississippi Valley Title Insurance Company 124 One Madison Plaza, Sulte 2100 (39110) P.O. Box 2901 Madison, MS 39130-2901 (601) 969-0222

Your File No.: 2014-00248

MVT File No.: TR14101495

Witness our signature this 14th day of April, 2014 at 8:00 AM.

MISSISSIPPI VALLEY TITLE INSURANCE COMPANY

lacky wim/JLC

Tax Year 2,0,1,1	,		ECEIPT INQUIRY 4/29/2014		Copyright 199 F M Software
Receipt R 0000014	Parcel Number 081F-13 -002/3	9.00	Tax Distr Num	Ex Code	Mills 94.180
A & F PROPERT D 3.6 AC IN E1/	IES LLC escription		paid by BANKRUP Total Valuation Exempt Credit. All Exempt Cred	Value · · 8100 · · it.	Tax 762.86
			Net Ad Valorem '		762 06
	•		Interest Due Amount Due	below) INSTALLMENTS	1,060.38 .00 *PRINTED*
			Date In 4/24/14	$\frac{\text{nterest}}{297.52} \frac{\text{Batch}}{215}$	

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Lake Clourse Johnsel Johnsel

Tax Year 2012	TAX	RECEIPT INQUIRY		F M Software
Receipt Parcel Number 081F-13 -002/39	.00	4/29/2014 <u>Tax Distr Num</u> 424	Ex Code	Mills 94.180
Name A & F PROPERTIES LLC Description 3.6 AC IN E1/2 OF SEC		Total Valuation Exempt Credit All Exempt Credit.	Value 8100	Tax 762.86
		Net Ad Valorem Tax.		762.86
•		Total Tax	ow)	968.83 .00
		DateInter		<u>Taxes</u> 762.86
Enter=Next F1=Search F3=	End	F7=End		

Lake 2012

Tax Year 2,0,1,3,	TAX	RECEIPT INQUIRY 4/29/2014		F M Software
	cel Number F-13 -002/39.00	Tax Distr Num 424	Ex Code	Mills 96.6800
A & F PROPERTIES	ription	Total Valuation Exempt Credit All Exempt Credit. Net Ad Valorem Tax.	Value 8100	Tax 783.11 783.11
Enter=Next F1=	Search F3=End	DateInter	ow) ALLMENTS	*PRINTED*

LC4C 2013

Tax Year 20 <u>14</u>	TAX	RECEIPT INQUIRY		F M Software
Receipt Parcel Number 081F-13 -002/39	.00	4/29/2014 <u>Tax Distr Num</u> 424	Ex Code	Mills 96.680
Name A & F PROPERTIES LLC Description 3.6 AC IN E1/2 OF SEC		Total Valuation Exempt Credit All Exempt Credit.	Value 8100	Tax 783.11
		Net Ad Valorem Tax.		783.11
		Total Tax	ow)	.00
		DateInter	ALLMENTS est Batch .49 215	Taxes
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LOGC 2014

	Tax Year 2,0,1	Ο,	TAX F	RECEIPT INQUIRY 4/29/2014		Copyright 199 F M Software
•	Receipt R 0000007	Parcel Number 081F-13 -002/39.	00	Tax Distr Num 424	Ex Code	Mills 94.180
	A & F PROPERT	Description		Total Valuation. Exempt Credit. All Exempt Credit	-	Tax 4,939.55
		a		Net Ad Valorem Ta		,
				Total Tax	pelow)	7,458.72
		. :		Date Int	erest Batch 19.17 215	Taxes 4,939.55
•	Enter=Next	F1=Search F3=En	d F	3 7=End		

Tax Year 2,0,1,0	TAX RECEIPT	INQUIRY		Copyrignt 1994 F M Software
Receipt Parcel Numb R 000006 081F-13 -00		- 1	Ex Code 24	Mills
2014 Name A & F PROPERTIES LLC Description 36.05 AC IN NW1/4	Exempt	Valuation Credit	Value	Tax
GOLF COURSE-TAXED ON 81F	-13-002/39 Net Ad	empt Credit. Valorem Tax.		.00
	Intere	Tax	v)	.00 .00 .00 *PRINTED*
	Da 1 9/3 2 3		Batch 000	Taxes
Enter=Next F1=Search	F3=End F7=End			

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Tax Year ,2,0,1,0	O, TAX	RECEIPT INQUIRY		Copyright 199 F M Software
. <u>Receipt</u> .R. 000,005	Parcel Number 081A-12 -100/00.00	4/29/2014 <u>Tax Distr Num</u> 404	Ex Code 24	Mills .000
A & F PROPERT I 15.84 AC IN S	Description	Total Valuation Exempt Credit	Value	Tax
GOLF COURSE-1	TAXED ON 81F-13-002/39	All Exempt Credit. Net Ad Valorem Tax	• • • • • •	.00
		Total Tax	low)	0.0
·		Date Inter	rest Batch	Taxes
Enter=Next	F1=Search F3=End	2 3 F7=End		

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MADISON COUNTY, I GERALD R. BARBER PARCEL: 081F-13 -002/39.00 PPIN DIST: 4 M HS: NONE	TAX ASSESSOR SB82 Required? Y 25 - I SB82 Required? Y 25
Owner of Record:	P 2013-R01)
A & F PROPERTIES LLC P O BOX 1602 MADISON MS39130	Requestor: A & F PROPERTIES LLC P O BOX 1602 MADISON Ph: (h) MS 39130- (w) 601 856 0000
Reason For Request: SB-82 2013-ROLL. (DEREPORT FROM MS VALLEY TITLE IN REF TO THE SHOULD BE ASSESSED TO LAKE CAROLINE INC BETTE ADJ ACREACE THAT LAKE CAROLINE OWNS TUSE FOR THE 2013 TAXES. 2013-ROLL SB-82, Requested True Val: I Hereby under oath certify & affirm that above information is true & correct and the facts as I know them to be. I HAVE NO OUT	EMAIL ECREASE) SEE ATTACHED COPY OF TITLE E ABOVE LISTED PARCEL. THIS PARCEL FOR THE 2013 TAXES AND BECAUSE OF THIS PARCEL SHOULD ALSO RECIEVE AG NAME CHANGE AND APPLY AG USE. To the best of my knowledge the
Signed this _25TH Day of APRIL201	A DER DAVID LANCETS & TITUR PORT [Proce] Initiated by: OWNER
1	Initiated by: OWNER (ATTACKO)
1 54,000 54,000 8,100 T 54,000 54,000 8,100	><-LAND TRUE/ IMP TRUE/ TOT TR/ ASSD 1,050 / 1,050 /(00
QUALIFIED CLASS I? NO Attachments: Appraisal: X ,Screen Print:_ ,Ag use app:	10% FORT: 8,100 CHNG: 7,940
ROTTE TO ADDRAGAT	
THE 2014 ROLL AND PROCESSING SB-82 FOR TH CHANGES MADE ON 2014 ROLL BY IRBY AND APP SB-82 NAME CHANGE AND VALUE REDUCTION (AG Disposition:	ZOIS IAKES IO ANGLE (DECDENCE)
To BOS:/ BOS Action:/	
Canton: 601-859-1921 Madison: 601-856 ** IF YOU HAVE NOT BEEN CONTACTED BY THIS	-1796 printed 4/25/14 9:12:49 S OFFICE IN 30 DAYS, PLEASE CALL US **

PTAX0I - B Tax Year 2015

County of Madison TAX RECEIPT INQUIRY 5/03/2016

Copyright 1994 F M Software

	5/05/2010
Receipt Parcel Number	
R 990577 081F-13 -002/38.00	424 96.6800
PTAXOI-24 PARCEL HAS UNREDEEMED TAX	SALE - SEE CHANCERY CLERK *SEVERE*
	DELINQUENT TAX DUE - CHANCERY CLERK
Name	Value Tax
	Total Valuation 76993 7,443.65
Description	Exempt Credit
	All Exempt Credit.
P O BOX 1602	Net Ad Valorem Tax
MADISON MS 39130	· · · · · · · · · · · · · · · · · · ·
BOARD APPROVED ACTION 07/07/2014	Total Tax
2010 TAXES: \$4924.48	Total Paid (see below) 7,818.83
INTEREST : \$2519.17	Interest Due
TOTAL \$7443.65	Amount Due *PRINTED*
·	INSTALLMENTS
	Date Interest Batch Taxes
	1 8/31/15 372.18 SAL 7,443.65
	2
	3
Enter=Next F1=Search F3=End F'	7=End

Bennett Hills Inc P. D. Bek 3786 Mendian, M5 39303

200.00 over Bil

8018.83