


RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk 

DATE: February 21, 2017

RE: Void 2016 Tax Sale of Homestead Chargeback Disallowance and
Reverse 2014 Homestead Chargeback Disallowance
Ora Lee Farmer, Parcel No. 072B-10D-064

I am requesting permission to void the 2016 Tax Sale of Homestead Chargeback Disallowance and authorization to reverse the 2014 Homestead Chargeback Disallowance on Ora Lee Farmer, parcel no. 072B-10D-064. Ms. Farmer passed away in February, 2013. Mr. Farmer has filed an amended application. Per DOR, the chargeback should have been objected.

Thank you in advance for your consideration to allow me to void this tax sale and reverse this chargeback.

Homestead Notice of Adjustment

DEPARTMENT OF REVENUE STATE OF MISSISSIPPI



5551/E-162

Date: February 24, 2015
Letter ID: L1743904896
Period: December 31, 2014
Account #: 1027-8683



CYNTHIA PARKER
MADISON COUNTY BOARD OF SUPERVISORS
PO BOX 404
CANTON MS 39046-0404

FARMER ORA LEE
105 FIELDCREST PLACE
MADISON MS 391100000

BOOK 3242 PAGE 211 DOC 79 TY W
INST # 764293 MADISON COUNTY MS.
This instrument was filed for
record 8/13/15 at 1:54:42 PM
RONNY LOTT, C.C. BY: KAA D.C.

Reimbursement Year: 2014
Parcel#: 072B-10D-064/00.00
School District: Madison County Schools

This is notice that the Department is making an adjustment to the Countys Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

05. Applicant is not a natural person. §27-33-13 - ORCI-(spouse) Deceased 2/6/2013 Upon Discovery

If the applicant has any questions about the income tax debt, they may review their account information online through the Taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call (601) 923-7700 for assistance.

Please complete the enclosed Notice Certification and forward to the appropriate offices as directed. per Walkin By spouse John on 6/29/2015

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the Clerk of the MADISON County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,
Tax Administrator

Enclosure: Notice Certification

- This one could have been Reversed - By Chancery -

DB 2317/853
"WROS" to JOHN (spouse)

information was emailed to Cynthia P. on 9/8/2013.

per phone call w/ Felicia WINDOR - JOHN has called concerning to charge his RETURN # is.

P.O. Box 1033 Jackson, MS 39215-1033 Phone: (601) 923-7700 Fax: (601) 923-7714

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Respectfully, Emily (1/23/17)

Notice Certification

Date: February 24, 2015
Letter ID: L1743904896
Period: December 31, 2014

This certifies that the Board of Supervisors for MADISON County considered the Notice of the Department of Revenue of its disallowance of the Homestead Exemption for the below applicant. The Board entered into its minutes its determination concerning whether to accept or object to this action.

Applicant Name	Parcel #	School District
FARMER ORA LEE 105 FIELDCREST PLACE MADISON MS 391100000	072B-10D-064/00.00	Madison County Schools

BOOK 3242 PAGE 212
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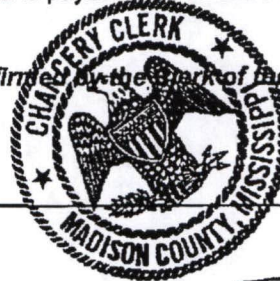
Agree and Accept

The Board has met and entered into its minutes an order directing that the MADISON County Tax Collector re-assess and list the above property as subject to all taxes. The tax is due and payable on or before the next February 1, following the date of this notice.

So certified and confirmed by the Clerk of the MADISON Board of Supervisors,

Clerk _____

R. L. Lott
by R. L. Lott
(Board Clerk Signature)



The meeting of the MADISON Board of Supervisors was held _____

7-20-15
(Enter date)

If in agreement, a copy of this completed document must be provided to the MADISON County Tax Collector.

Disagree and Object

The Board has met and entered into its minutes an order of its intent to file an objection with the Department of Revenue concerning this action.

So certified and confirmed by the Clerk of the MADISON Board of Supervisors,

Clerk _____

(Board Clerk Signature)

The meeting of the MADISON Board of Supervisors was held _____

(Enter date)

If in disagreement, a copy of this completed document must be provided to the Department of Revenue, Office of Property Tax. A copy of the order of the Board of Supervisors providing the reason for the objection must be attached along with any documentation necessary to support the objection.

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*** THIS IS A STATEMENT ONLY. THIS IS NOT A RELEASE. THIS IS NOT A RELEASE.

PPIN 10847 Yr 2015 Entry Parcel No 072B-10D-064/00.00
Description of Property Section Township Range Acres
LOT E-162 NORTHBAY ANNEX
PH 4 PT C C@109
**2014 HS CHGBK:APPLICANT
OR APPLI-CANT'S SPOUSE HAS FAILED
TO COMPLY WITH THE INCOME TAX LAWS
OF MS**
assessed to FARMER ORA LEE and sold to TTLBL, LLC
STATEMENT OF AMOUNT NECESSARY TO REDEEM Tax Receipt Number 99999

I. DELINQUENT TAX AND FEES DUE INDIVIDUAL OR STATE PURCHASER:

1. Amount of 2015 delinquent tax (Section 27-45-3)	County	150.00	
	School	150.00	
2. Interest on delinquent tax (Section 27-41-9)	County	10.50	
	School	10.50	
3. Publishers fee (per publication) (Section 25-7-21(3))		3.00	
4. Subtotal lines 1, 2, and 3			324.00
5. Purchasers interest on line 4 at 1 (or 1.5 for sales after March 27, 1995) per month since sale date. (7 months x 1.5 x line 4) (Section 27-45-3)			34.02
6. Damages (only for sales prior to July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-3)	County		
7. TOTAL AMOUNT DUE TO PURCHASER (lines 4, 5, and 6)			358.02

II. DAMAGES, FEES AND ACCRUED TAXES DUE TO COUNTY:

8. Damages (only for sales from July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-1)	County	7.50	
	School	7.50	
9. County actual postage fee (Section 27-43-3)			
10. Publishers actual fee (if paid by county) (Section 25-7-21)			
11. Accrued Taxes for year (Section 27-45-3)	County		
12. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months	County		
13. Accrued Taxes for year (Section 27-45-3)	County		
14. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months	County		
15. TOTAL AMOUNT DUE TO COUNTY (Lines 8 through 14)			15.00

III. FEES DUE TO COUNTY OFFICIALS

Sheriffs Fees:			
16. 1st Notice (Section 27-43-3)			
17. 2nd Notice (Section 27-43-3)			
18. TOTAL AMOUNT DUE TO SHERIFF (lines 16 and 17)			
Chancery Clerks Fees:			
19. Identify record owners (Section 27-43-3)	\$50.00	50.00	
20. Recording list, each subdivision lot (Section 25-7-21(4) (a))	\$1.00	1.00	
21. Issue 1st sheriffs notice (Section 27-43-3)	\$2.00		
22. Mail 1st owners notice (Section 27-43-3)	\$1.00		
23. Issue 2nd sheriffs notice (Section 27-43-3)	\$5.00		
24. Mail 2nd owners notice (Section 27-43-3)	\$2.50		
25. Issue each lienor notice (Section 27-43-11)	\$7.00		
26. Publishers actual fee, if paid by clerk (Section 27-43-3)			
27. Recording each redemption (Section 25-7-21(4) (d))	\$10.00	10.00	
28. Abstracting each subdivision lot (Section 25-7-21(4) (e))	\$1.00	1.00	
29. Certify amount to redeem (Section 25-7-9(1) (a))	\$1.00	1.00	
30. Certify release from sale (Section 25-7-9(1) (a))	\$1.00	1.00	
31. Subtotal Lines 19 through 30			64.00
32. Calculation subtotal lines 7, 15, 18 and 31	437.02		
33. Redemption fee 3% x line 32 (Section 25-7-21(4) (f))			13.11
34. TOTAL AMOUNT DUE TO CHANCERY CLERK (Lines 31 and 33)			77.11

IV. AMOUNT TO RECEIVE FROM REDEEMER:

38. GRAND TOTAL (lines 7, 15, 18, 34, 35, 36, and 37)			450.13
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*** THIS IS A STATEMENT ONLY. THIS IS NOT A RELEASE. THIS IS NOT A RELEASE.

Redemption amount valid until 02/28/2017 Statement printed 2/14/2017 Effective 2/14/2017

May be subject to additional fees if notices or defaults become effective after this date.

Submit Payment to:
RONNY LOTT, CHANCERY CLERK
P.O. BOX 404
CANTON, MS 39046

*memo to BOS
VOID Tax Sale
Person Deceased*

HCMHS001 HC-EDIT 2014 HOMESTEAD EXEMPTION MASTER FILE MAINTENANCE HCWHS001/M5
 Account 59953 Renewed Y Print Flag (Y/N) Application Date 3 31 2009
 Applicant FARMER JOHN CURTIS (blank=SSN, I=ITIN, E=Exempt)
 Spouse _____

Street Addr 105 FIELDCREST PLACE Added 20090331 DSSE
 City/St/Zip MADISON MS 39110 Changed 20150629 DSEA
 Percent - Over 65 DAV DIS Reg 100.00 Joint Owner 2
 Exemption 1 1=Reg 2=065 3=S/RR Act 4=Dis Plan 5=DAV 6=Comb Adj Cnty 2
 Marital 2 1=Married 2=Widowed 3=Separated 4=Divorced 5=Single 3
 Title I 1=Fee 2=Joint Occ 3=Joint Non-Oc 4=Life Est 5=Undiv 6=Lease 7=Trust
 Addl Use I 1=None 2=Rental 3=Business Adjoining County

Previous Acct No:	Parcel Number	Owner	Y/N	1	Value	Value	Reg	100	Not Alwd
	1) <u>072B-10D-064/00.00</u>	<u>100.00</u>	<u>N</u>	<u>Y</u>	<u>5000</u>	<u>16854</u>	<u>300</u>	<u>100</u>	<u>14354</u>
	2) _____	_____	_____	_____	_____	_____	_____	_____	_____
	3) _____	_____	_____	_____	_____	_____	_____	_____	_____
	4) _____	_____	_____	_____	_____	_____	_____	_____	_____
	5) _____	_____	_____	_____	_____	_____	_____	_____	_____
	6) _____	_____	_____	_____	_____	_____	_____	_____	_____
	7) _____	_____	_____	_____	_____	_____	_____	_____	_____

After change
6/29/15

F1-7 PARCEL DETAIL F9-PPIN F13-HEIRS/COMMENTS F14-PAPERLINK F21-SEARCH LANDROLL

(6)

PREPARED BY AND RETURN TO:
Steve S. Ratchiff, III, P.A.
2630 Courthouse Circle
Suite A
Flowood, MS 39232

BOOK 2317 PAGE 0853

Including Instructions: Lot E-162, Northbay Annex, Phase 4, Part C
Madison County, Mississippi

WARRANTY DEED

564284

STATE OF MISSISSIPPI
COUNTY OF MADISON

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 all of which is hereby acknowledged, Ronald N. Carroll, Jr. and wife, Susanne O. Carroll do hereby sell, convey and warrant unto John Farmer and wife, Ora Lee Farmer, as joint tenants with the right of survivorship, a certain lot or parcel of land lying and being situated in Madison County, Mississippi, more particularly described as follows, to-wit:

ORA
Deceased.
Feb. 6, 2013

5551 Lot E-162, Northbay Annex, Phase 4, Part C, 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 C at Slot 109, reference to which map or plat is hereby made in aid of and as a part of this description.

IT IS AGREED AND UNDERSTOOD that the taxes for the current year have been prorated as of this date based on an estimated basis, and when said taxes are actually determined, if the proration as of this date is incorrect, then the grantors agree to pay to said grantees or their assigns any deficit on actual proration and likewise, the grantees agree to pay to grantors any amount overpaid by them.

THIS conveyance is subject to any and all protective covenants, building restrictions, rights of way, easements, mineral reservations, unrecorded servitudes and conveyances applicable to the above described property.

WITNESS OUR SIGNATURES, on this 30th day of April, 2008.

Ronald N. Carroll, Jr. (SEAL)
Ronald N. Carroll, Jr.
Susanne O. Carroll (SEAL)
Susanne O. Carroll

STATE OF MISSISSIPPI
COUNTY OF MADISON

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the aforesaid jurisdiction, the within named Ronald N. Carroll, Jr. and Susanne O. Carroll who acknowledged to me that they signed and delivered the above and foregoing instrument of writing on the day and year therein mentioned, for the purposes therein stated, as their own free act and deed.

GIVEN UNDER MY HAND AND OFFICIAL SEAL OF OFFICE, this 30th day of April, 2008.

Stephanie A. Collins
Notary Public
My Commission Expires: _____



GRANTORS:
Ronald N. Carroll, Jr. and Susanne O. Carroll
414 MacLindholm Lane
Madison MS 39110
(601) 573-0258

GRANTEES
John Farmer and Ora Lee Farmer
105 Fieldcrest Place
Madison MS 39110
(601) 560-5879

MADISON COUNTY MS This instrument was
filed for record May 21, 2008, at 2:00 A.M.
Book 2317 Page 853
ARTHUR JOHNSTON, C. C.

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STATE OF MISSISSIPPI

MISSISSIPPI STATE DEPARTMENT OF HEALTH VITAL RECORDS



10621379

FILING DATE FEB 13 2013 CERTIFICATE OF DEATH STATE FILE NUMBER 123-2013-052742

1. DECEASED'S LEGAL NAME (Print, Last, First, Middle Initial) Ora Lee Farmer		3. SEX F	4. DATE OF BIRTH (Month, Day, Year) 12-8-47	5. DATE OF DEATH (Month, Day, Year) February 6, 2013
6. RACE (Check one or more boxes to indicate when the decedent considered himself or herself to be) <input type="checkbox"/> White <input type="checkbox"/> Black or African American <input type="checkbox"/> Chinese <input type="checkbox"/> Filipino <input type="checkbox"/> Japanese <input type="checkbox"/> Korean <input type="checkbox"/> Vietnamese <input type="checkbox"/> Native Hawaiian <input type="checkbox"/> Samoan <input type="checkbox"/> Indian Indian <input type="checkbox"/> descendant or Chinese <input type="checkbox"/> Other Asian (Specify): _____ <input type="checkbox"/> American Indian or Alaska Native (Name of the certified tribe or principal chief) _____ <input type="checkbox"/> Other (Specify): _____				
7. AGE AT LAST BIRTHDAY 65	8. DATE OF BIRTH (Month, Day, Year) 12-8-47	9. BIRTH PLACE (State or Foreign Country) MS		
10. PLACE OF DEATH (Check only one box) <input checked="" type="checkbox"/> At home <input type="checkbox"/> In a hospital <input type="checkbox"/> In a nursing home <input type="checkbox"/> In a hospice <input type="checkbox"/> In a long-term care facility <input type="checkbox"/> In a correctional institution <input type="checkbox"/> In a military facility <input type="checkbox"/> In a nursing home and care facility <input type="checkbox"/> In a doctor's home <input type="checkbox"/> Other (Specify): _____				
11. FACILITY NAME (If not a hospital, give address, street number, or other location) Emory Health System 25B Jackson 39202 Hinds				
12. DECEASED'S EDUCATION - Check all that apply (Indicate the highest degree or level of school completed at time of death) <input type="checkbox"/> 8 th grade or less <input type="checkbox"/> 9 th -12 th grade or diploma <input type="checkbox"/> High school graduate or GED certificate <input type="checkbox"/> Some college, no degree <input type="checkbox"/> Associate degree (A.S., A.A., A.S.) <input type="checkbox"/> Bachelor's degree (B.S., B.A., B.F., B.S.) <input type="checkbox"/> Master's degree (M.S., M.A., M.B.A., M.F.A., M.S.W., M.P.A.) <input type="checkbox"/> Doctorate (D.D., Ph.D., M.D., D.O., D.V.M., D.B.S., D.S.) <input type="checkbox"/> Unknown				
13. MARITAL STATUS AT TIME OF DEATH: <input checked="" type="checkbox"/> Married, but separated <input type="checkbox"/> Widowed <input type="checkbox"/> Divorced <input type="checkbox"/> Never married <input type="checkbox"/> Unknown 14. SURVIVING SPOUSE (If with, give relationship) John Farmer No 15. WAS UNCLE/AUNT EVER BY U.S. ARMY FORCE? (Yes or No)				
16. DECEDENT OF HISPANIC ORIGIN? (Check the box that most accurately describes the decedent or Spanish/Hispanic/Latino. Check the "Yes" box if decedent is not of Hispanic or Latino origin.) <input type="checkbox"/> Yes, Spanish/Hispanic/Latino <input type="checkbox"/> Yes, Mexican American, Chicano <input type="checkbox"/> Yes, Puerto Rican <input type="checkbox"/> Yes, Cuban <input type="checkbox"/> Yes, other Spanish/Hispanic/Latino (Specify): _____				
17. SOCIAL SECURITY NUMBER: 18. USUAL OCCUPATION (Name of work done most of working life) Homemaker 19. KIND OF BUSINESS OR INDUSTRY Domestic				
20. STATE MS	21. COUNTY Hinds	22. CITY OR TOWN Madison	23. ZIP CODE 39202	24. STREET AND NUMBER OR RURAL LOCATION 105 Fieldcrest Pl.
25. FATHER'S NAME (Print, Last, First, Middle Initial) Fresman Williams				
26. MOTHER'S NAME (Print, Last, First, Middle Initial) Bertha Hamilton				
27. DECEASED'S RELATIONSHIP TO DECEDENT Husband				
28. MARITAL ADDRESS (Street and number, City or town, State, ZIP Code) 105 Fieldcrest, Madison, MS				
29. DEPOSITION OF BODY (Specify burial, entombment, cremation, donation, etc.) Burial				
30. CEMETERY (Name) Holly Grove Cem. Cantreville, MS				
31. FUNERAL HOME (Who first contacted regarding funeral) Hesthaven 25E				
32. FUNERAL HOME LICENSE FE-208				
33. FUNERAL HOME ADDRESS (Street and number, City or town, State, ZIP Code) P.O. Box 10405, Jackson, MS				
34. PERSON WHO PRONOUNCED DEATH - NAME AND TITLE (Type or print) Doris A. Johnson MD				
35. PRONOUNCED DEATH (Month, Day, Year) February 6, 2013				
36. PRONOUNCED DEAD (Time) at 1630 hr				
37. NAME OF CERTIFYING PHYSICIAN OR CORONER (Type or print) Doris A. Johnson				
38. MARITAL ADDRESS (Street and number, City or town, State, ZIP Code) 971 Lakeland Dr SE 1052 Jackson MS 39216				
39. On the basis of my knowledge, I have pronounced this as the cause and manner of death.				
40. SIGNATURE OF PHYSICIAN OR CORONER (Type or print) Doris A. Johnson				
41. DATE SIGNED (Month, Day, Year) 2/6/13				
42. STATE LICENSE NUMBER 07134				
43. NAME OF ATTENDING PHYSICIAN OR OTHER LICENSED CERTIFIER (Type or print) Dr. James Moore				
44. DATE SIGNED (Month, Day, Year)				
45. SIGNATURE OF CERTIFIER (Type or print)				
46. DATE SIGNED (Month, Day, Year)				
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197. STATE LICENSE NUMBER				
198. SIGNATURE OF PHYSICIAN OR CORONER (Type or print)				
199. DATE SIGNED (Month, Day, Year)				
200. STATE LICENSE NUMBER				

ANY ALTERATION OR ERASE REVOIDS THIS CERTIFICATE

ANY ALTERATION OR ERASE REVOIDS THIS CERTIFICATE

THIS IS TO CERTIFY THAT THE ABOVE IS A TRUE AND CORRECT COPY OF THE CERTIFICATE ON FILE IN THIS OFFICE

2/14/2013

Judith Moulder

Judith Moulder
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