


**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  
Alan Wade Chester, Parcel No. 072E-22D-096

I am requesting you allow me to void a homestead exemption chargeback from the August 29, 2016 Tax Sale on parcel no. 072E-22D-096 against Alan Wade Chester. Mr. Chester sold said parcel and a deed is on file in my office dated April 28, 2014, before the chargeback was received from the State Tax Commission and recorded in my office on August 12, 2015.

Pursuant to Attorney General Opinion and Miss. Code Ann. § 27-33-37(I) no lien may attach against such subsequent purchasers, although the sale and the lien is valid as a personal liability of the original assessed owner.

Therefore, I respectfully suggest that you authorize me to void the August 29, 2016 tax sale on parcel number 072E-22D-096 against Alan Wade Chester.



# Notice Certification

Date: February 24, 2015  
Letter ID: L0624353408  
Period: December 31, 2014

BOOK 3241 PAGE 652

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
CHESTER ALAN WADE 550 POST ROAD #207 RIDGELAND MS 391570000	072E-22D-096/00.00	Madison County Schools

### 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 Ronny Galt, CC.  
(Board Clerk Signature)

The meeting of the MADISON Board of Supervisors was held by Cheryl Houston, DC 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.*



BOOK 3076 PAGE 718 DDC 06 TY W  
INST # 730435 MADISON COUNTY MS.  
This instrument was filed for  
record 4/28/14 at 10:25:28 AM  
CYNTHIA PARKER, C.C. BY: DAO D.C.

THIS INSTRUMENT PREPARED BY:

Mack Cameron  
Special Assistant Attorney General  
Pearl River Valley Water Supply District  
Post Office Box 2180  
Ridgeland, MS 39158 *318-13*  
601-605-6884

RETURN TO:

Amy Whiteley  
Lease Department  
Pearl River Valley Water Supply District  
Post Office Box 2180  
Ridgeland, MS 39158  
601-605-6884

REQUESTED BY:

Robert Moorehead  
601-956-4557

INDEXING INSTRUCTION:

Unit 207, Point Clear,  
Madison County, Mississippi

ASSIGNMENT OF LEASE

NAME, ADDRESS AND PHONE NUMBER OF ASSIGNOR:

ALAN W. CHESTER and PAULA NANNETTE CHESTER

*550 POST ROAD # 801*  
*Ridgeland, MS 39157*

Residence Phone No.: \_\_\_\_\_

Business Phone No.: \_\_\_\_\_

NAME, ADDRESS AND PHONE NUMBER OF ASSIGNEE:

PHILLIP TEMPLE

*P.O. Box 506*  
*Meadville, MS 39653*

Residence Phone No.: *601-532-6137*

Business Phone No.: *601-573-0950*

*866-966-2077*

ASSIGNMENT OF LEASE

FOR AND IN CONSIDERATION of the sum of Ten and No/100 (\$10.00) Dollars, cash in hand paid, and other good and valuable consideration, the receipt and sufficiency of all of which are hereby acknowledged, the undersigned ALAN W. CHESTER and PAULA NANNETTE CHESTER, Assignors, do hereby grant, convey, sell, assign, transfer, set over and warrant to PHILLIP TEMPLE, a single person, Assignee, that certain Lease Agreement with Pearl River Valley Water Supply District on the following described property, together with Assignors' title in and to said property, to-wit:

6175

UNIT 207, in the Plan of Condominium of POINT CLEAR, a condominium according to the map or plat thereof, filed for record Plat Cabinet D at Slide 5, in the office of the Chancery Clerk of Madison County, at Canton, Mississippi, as same is otherwise created, established and dedicated in a certain Plan of Condominium and Declaration of Covenants, Conditions and Restrictions, dated October 13, 1997, and of record in the office of aforesaid Chancery Clerk in Book 1060 at Page 93, together with a .8913 percentage interest in and to the Common Area of Point Clear appurtenant to said Unit, as such interest is defined in the Plan of Condominium and Declaration of Covenants, Conditions and Restrictions thereto.

Said lease was originally issued to Kenneth I. Cronin and Sue P. Cronin, by assignment dated February 26, 1998, and recorded in Book 414 at Page 372, and was subsequently assigned to Assignors' by assignment dated January 12, 2005, and recorded in Book 1874 at Page 776.

This assignment and the warranty hereof are made subject to all restrictive covenants, easements, rights of way, and mineral reservations of record affecting the above described property.

Assignee hereby accepts this assignment subject to all the terms, covenants and conditions of said lease on the part of lessee named therein to be performed and assumes and agrees to perform all the obligations of Assignors thereunder.

It is understood and agreed that taxes for the current year have been prorated as of the date of this assignment on an estimated basis. When said taxes are actually determined, if the proration is incorrect, then Assignors agree to pay to Assignee or his assigns any deficiency on an actual proration, and likewise Assignee agrees to pay to Assignors or their assigns any amount overpaid by him.

This the 25<sup>th</sup> day of March, 2014.

ASSIGNOR:

*Alan W. Chester*  
ALAN W. CHESTER

*Paula N. Chester*  
PAULA NANNETTE CHESTER

ASSIGNEE:

*Phillip Temple*  
PHILLIP TEMPLE

STATE OF MISSISSIPPI

COUNTY OF MADISON

Personally appeared before me, the undersigned authority in and for the said county and state, on this 25TH day of MARCH, 2014, within my jurisdiction, the within named ALAN W. CHESTER and PAULA NANNETTE CHESTER, duly identified before me, who acknowledged that they, as Assignors, executed the above and foregoing instrument.

*Tammy G. Kimbrell*  
NOTARY PUBLIC

My Commission Expires:





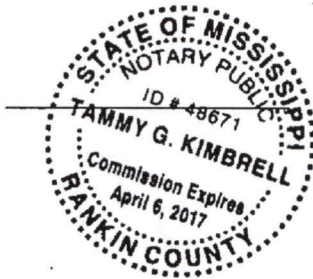
STATE OF MISSISSIPPI

COUNTY OF MADISON

Personally appeared before me, the undersigned authority in and for the said county and state, on this 25TH day of MARCH, 2014, within my jurisdiction, the within named PHILLIP TEMPLE, duly identified before me, who acknowledged that he, as Assignee, executed the above and foregoing instrument.

  
NOTARY PUBLIC

My Commission Expires: \_\_\_\_\_



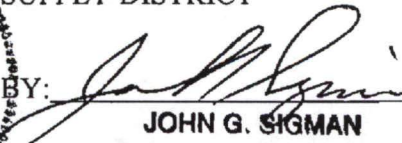
CONSENT TO ASSIGNMENT  
AND RELEASE OF ASSIGNOR

The above and foregoing Assignment is hereby approved and ALAN W. CHESTER and PAULA NANNETTE CHESTER, Assignor in the lease hereinabove assigned, is hereby released from the performance of the covenants of said lease subsequent to the date of such assignment and from any further liability thereafter arising under said lease.

This the 18<sup>th</sup> day of April, 2014.



PEARL RIVER VALLEY WATER  
SUPPLY DISTRICT

BY:   
JOHN G. SIGMAN      Lessor  
EXECUTIVE DIRECTOR