

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: March 6, 2017

RE: Void 2016 Tax Sale and Reverse Homestead Chargeback Disallowance
Robert Percy Cummings, Parcel Nos. no. 072E-22A-081

I am requesting you allow me to void the 2016 tax sale and reverse a homestead exemption chargeback on parcel no.072E-22A-081 against Robert Percy Cummings. Mr. Cummings sold said parcel to Mr. Robert Jackson in February 2014. The deed is on file in my office dated February 13, 2014, before the chargeback was received from the Department of Revenue 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.

Thank you in advance for your consideration.

Homestead Notice of Adjustment

DEPARTMENT OF REVENUE STATE OF MISSISSIPPI



Date: February 24, 2015
Letter ID: L1905385600
Period: December 31, 2014
Account #: 1027-8683



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

CUMMINGS ROBERT PERCY
540 PAWNEE WAY
MADISON MS 391100000

BOOK 3241 PAGE 676 DOC 79 TY W
INST # 764136 MADISON COUNTY MS.
This instrument was filed for
record 8/12/15 at 1:28:46 PM
RONNY LOTT, C.C. BY: HRM D.C.

Reimbursement Year: 2014

Parcel#: 072E-22A-013/01.00
072E-22A-013/00.00
072E-22A-081/00.00

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.

35. Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. §27-33-63 (2)

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.

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

Robert W. Jackson

Property sold
in 2014.
SEE - DB-3049
PG-729 (1/21/14)

This charge should
go to the applicant
Not the property.

BOOK 3049 PAGE 729 DOC 01 TY W
INST # 725425 MADISON COUNTY MS.
This instrument was filed for
record 2/13/14 at 9:45:00 AM
CYNTHIA PARKER, C.C. BY: KAA D.C.

Prepared by:

W. Robert Coleman, Jr. (MBN 10312)
Coleman Title & Escrow, PLLC
774 Avery Blvd., N.
Ridgeland, Mississippi 39157
Telephone: (601) 750-1898
Telecopier: (662) 796-0215

Return to:

W. Robert Coleman, Jr. 108-9⁰⁰
Coleman Title & Escrow, PLLC P.S.
774 Avery Blvd., N.
Ridgeland, Mississippi 39157

INDEXING INSTRUCTIONS: Lot 13 and Lot 14,
Natchez Trace Village, Part 3, Madison County, Mississippi

WARRANTY DEED

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

ROBERT P. CUMMINGS AND DONNA CUMMINGS

("Grantors"),
608 Highleadon Place
Madison, MS 39110
Telephone: 601-500-2634

hereby sells, conveys and warrants unto

ROBERT W. JACKSON

a Married Man
("Grantees"),
540 Pawnee Way
Madison, MS 39110
Telephone: 662-418-9136

the following described land lying and situated in Madison County, Mississippi, being more particularly described as follows to-wit:

SEE EXHIBIT "A"

The warranty of this conveyance is subject to the following exceptions:

1. All prior oil, gas, sand, gravel, and mineral reservations, conveyances, or leases of record.
2. All recorded encumbrances, restrictive covenants, building restrictions, rights of way or easements applicable to the property described herein.
3. All matters as would be shown by an accurate survey or inspection of the subject property.
4. Ad valorem taxes for the year 2014 have been pro rated on an estimated basis by the Grantors and the Grantees as of the date of this conveyance. If actual taxes differ from the estimate, the parties shall adjust the proration and the party owing taxes shall pay such amount to the other party.

IN WITNESS WHEREOF, the Grantors have executed this instrument on this the 24th day of January 2014.



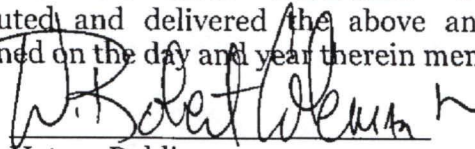
ROBERT P. CUMMINGS



DONNA CUMMINGS

STATE OF MISSISSIPPI
COUNTY OF MADISON

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the said County and State on this the 24th day of January 2014 within my jurisdiction, the within named **ROBERT P. CUMMINGS AND AUDREY CUMMINGS** acknowledged that they signed, executed and delivered the above and foregoing Warranty Deed for the purposes mentioned on the day and year therein mentioned.


Notary Public



'Exhibit A'**Lot 13**

Lot 13, Natchez Trace Village, Part 3, 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 A at Slot 172, reference to which is hereby made in aid of and as a part of this description.

and

A tract or parcel of land lying South of and adjacent to Lot 13, Natchez Trace Village, Part 3, and being situated in the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 22, Township 7 North, Range 2 East, Madison County, Mississippi, and being more particularly described as follows:

Beginning at the Southeast corner of Lot 13, Natchez Trace Village, Part 3, Madison County, Mississippi and run S 8 degrees 13 minutes E, along the Southerly projection of the East boundary of said lot 13, 27.74' to the South boundary of the NE $\frac{1}{4}$ of aforesaid Section 22; run thence N 89 degrees 54 minutes 16 seconds W, along the South boundary of the said NE $\frac{1}{4}$, 169.69' to the Intersection of the South boundary of the NE $\frac{1}{4}$ with the southerly projection of the West boundary of said Lot 13; run thence N 1 degree 39 minutes E, along the southerly projection of the West boundary of Lot 13, 24.36' to the Southwest corner thereof; run thence S 89 degrees 24 minutes E, along the South boundary of Lot 13, 35.00'; run thence N 68 degrees 35 minutes 31 seconds E, along the South boundary of Lot 13, 130.06' to the POINT OF BEGINNING. Containing 0.098 acres, more or less.

Lot 14

Lot Fourteen (14), Natchez Trace Village, Part 3, a subdivision according to the map or plat thereof of file and of record in the office of the Chancery Clerk of Madison County, Mississippi, in Plat Book 6 at page 22, reference to which map or plat is here made in aid of and as a part of this description.

and

A tract or parcel of land lying South of and adjacent to Lot 14, Natchez Trace Village, part 3, and being situated in the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 22, Township 7 North, Range 2 East, Madison County, Mississippi, and being more particularly described as follows:

Beginning at the Southeast corner of Lot 14, Natchez Trace Village, Part 3, Madison County, Mississippi and run thence S 1 degree 39 minutes W, along the Southerly projection of the East boundary of said Lot 14, 24.36' to the South boundary of the NE $\frac{1}{4}$ of aforesaid section 22; run thence N 89 degrees 54 minutes 16 seconds W, along the South boundary of the said NE $\frac{1}{4}$, 340.67' to the intersection of the South boundary of the NE $\frac{1}{4}$ with the southerly projection of the West boundary of said Lot 14; run thence N 39 degrees 58 minutes E, along the southerly projection of the West boundary of Lot 14, 42.52' to the Southwest corner thereof; run thence N 80 degrees 34 minutes 36 seconds E, along the South boundary of Lot 14, 91.13'; run thence S 79 degrees 26

minutes 47 seconds E, along the South boundary of Lot 14, 105.82'; run thence S 8
degrees 25 minutes 18 seconds E, along the South boundary of Lot 14, 59.52'; ru
thence S 89 degrees 24 minutes E, along the South boundary of Lot 14, 60.72' to th
POINT OF BEGINNING. Containing 0.25 acres, more or less.