


RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors
FROM: Ronny Lott, Chancery Clerk 
DATE: May 30, 2017
RE: Reverse Homestead Chargeback Disallowance
Donetha Ann Neal, Parcel No. 072B-09C-160

I am requesting you allow me to reverse a homestead exemption chargeback on parcel 072B-09C-160 against Donetha Ann Neal. Ms. Neal sold said parcel to Mr. Kenneth Harris in February 2015. The deed is on file in my office dated February 13, 2015, before the chargeback was received from the Department of Revenue and recorded in my office on August 9, 2016.

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

Thank you in advance for your consideration.

Homestead Notice of Adjustment

713/42

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Date: June 01, 2016
Letter ID: L1337409920
Period: December 31, 2015
Account #: 1027-8683



RONNY LOTT
MADISON COUNTY BOARD OF SUPERVISORS
PO BOX 404
CANTON MS 39046-0404

NEAL DONETHA ANN
312 BRISAGE PL
MADISON MS 391100000

BOOK 3376 PAGE 241 DOC 79 TY W
INST # 790312 MADISON COUNTY MS.
This instrument was filed for
record 8/09/16 at 2:36:43 PM
RONNY LOTT, C.C. BY: KAA D.C.

Reimbursement Year: 2015
Parcel#: 072B-09C-160/00.00

School District: Madison County Schools

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

12. Applicant or applicant's spouse was allowed exemption on other property. §27-33-21 (c)

If the applicant has any questions about an 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 601-923-7618 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

Notice Certification

Date: June 01, 2016
Letter ID: L1337409920
Period: December 31, 2015

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
NEAL DONETHA ANN 312 BRISAGE PL MADISON MS 391100000	072B-09C-160/00.00	Madison County Schools

BOOK 3376 PAGE 242
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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 Ronny Lott, cc by K. Arnold
(Board Clerk Signature)



The meeting of the MADISON Board of Supervisors was held 7-1
(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.

PTAX01 - B
Tax Year 2017

County of Madison
TAX RECEIPT INQUIRY
5/30/2017

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F M Software

Receipt	Parcel Number	Tax Distr Num	Ex Code	Mills
R 990297	072B-09C-160/00.00	250		116.5300

Name	Description	Value	Tax
NEAL DONETHA ANN		Total Valuation. . .	
		Exempt Credit. . .	7500-
		All Exempt Credit.	873.98-
312 BRISAGE PL		Net Ad Valorem Tax.	873.98
MADISON	MS 39110		

LOT 42 BRISAGE	Total Tax	873.98
***	Total Paid (see below).00
**	Interest Due.	34.96
*2015 HS CHGBK; APPLICANT OR APPLICANT'S SPOUSE HAS FAILED TO COMPLY WITH INCOME TAX LAWS OF MS**	Amount Due.	908.94

INSTALLMENTS

	Date	Interest	Batch	Taxes
	1			
	2			
	3			

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

BOOK 3173 PAGE 37 DOC 01 TY W
INST # 752071 MADISON COUNTY MS.
This instrument was filed for
record 2/13/15 at 11:34:50 AM
RONNY LOTT, C.C. BY: CWH D.C.

Prepared By:
Robert E. Moorehead, Attorneys at Law, PLLC
220 W. Jackson Street
Ridgeland, Mississippi 39157
601-956-4557
(15002)

Record and return to:
Robert E. Moorehead, Attorneys at Law, PLLC
220 W. Jackson Street
Ridgeland, Mississippi 39157
601-956-4557

12.00
5/16

WARRANTY DEED

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

D. Ann Neal
312 Brisage Place
Madison, MS 39110
(601)613-8917

GRANTOR, does hereby sell, grant, convey, and warrant unto

Kenneth F. Harris and Pamela M. Harris
312 Brisage Place
Madison, MS, 39110
(601) 842-5483

GRANTEES, as joint tenants with full rights of survivorship and not as tenants in common, the land and property lying and being situated in Madison County, State of Mississippi, and being more particularly described as follows, to-wit:

Lot 42, Brisage, 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 D at Slide 152, reference to which is hereby made in aid of and as a part of this description.

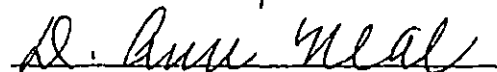
INDEXING INSTRUCTIONS: Lot 42, Brisage, Madison County, MS

SAID GRANTORS do hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.

IT IS AGREED AND UNDERSTOOD that the taxes for the current year have been prorated as of this date 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 said Grantee's or their assigns any deficit on an actual proration.

THIS CONVEYANCE IS SUBJECT TO any and all building restrictions, restrictive covenants, easements, rights-of-way, and mineral reservations of record, affecting said property.

WITNESS MY/OUR SIGNATURE(S), on this the 12th day of January, 2015.


D. Ann Neal

STATE OF MISSISSIPPI

COUNTY OF MADISON

Personally appeared before me, the undersigned authority in and for the said county and state, within my jurisdiction, the within named D. Ann Neal, who acknowledged that he/she/they executed the above and foregoing instrument as his/her/their own voluntary act and deed on this the 12th day of January, 2015.

My Commission Expires:

