


RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors
FROM: Ronny Lott, Chancery Clerk 
DATE: January 16, 2018
RE: Void 2017 Tax Sale of Homestead Chargeback Disallowance
Donna Cherkasky, Parcel No. 072I-29A-033

Request to void 2017 Tax Sale of Homestead Chargeback Disallowance on Donna Cherkasky, Parcel No. 072I-29A-033. On July 5, 2016, a Trustee's Deed to Carrington Mortgage was recorded in my office in Book 3360 at Page 191. The property has since been purchased by Anthony & Jeannine Smith and recorded in deed Book 3398 at Page 575. Pursuant to the AG's Opinion dated September 29, 2006, the homestead chargeback is a personal liability against Ms. Donna Cherkasky and would not apply to Mr. & Mrs. Smith.

Therefore, I am requesting you void the 2017 Tax Sale on the above referenced parcel.

Thank you.

Homestead Notice of Adjustment

9131 LOT 51

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



Date: February 21, 2016
Letter ID: L0603666048
Period: December 31, 2015
Account #: 1027-8683



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

CHERKASKY DONNA
603 ARBOUR COURT
RIDGELAND MS 391570000

BOOK 3339 PAGE 941 DOC 79 TY W
INST # 783352 MADISON COUNTY MS.
This instrument was filed for
record 5/17/16 at 3:30:34 PM
RONNY LOTT, C.C. BY: KAA D.C.

Reimbursement Year: 2015

Parcel#: 0721-29A-033/00.00

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.

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 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: February 21, 2016
Letter ID: L0603666048
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
CHERKASKY DONNA 603 ARBOUR COURT RIDGELAND MS 391570000	0721-29A-033/00.00	Madison County Schools

BOOK 3339 PAGE 942
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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* by *Karroll Pe*
(Board Clerk Signature)

The meeting of the MADISON Board of Supervisors was held 5-12-16
(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

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F M Software

1/11/2018

Receipt	Parcel Number	Tax Distr Num	Ex Code	Mills
R 990050	072I-29A-033/00.00	360		107.7600
PTAX01-24 PARCEL HAS UNREDEEMED TAX SALE - SEE CHANCERY CLERK				*SEVERE*
DELINQUENT TAX DUE - CHANCERY CLERK				

Name	Value	Tax
CHERKASKY DONNA	Total Valuation. . .	
Description	Exempt Credit. . . 7500-	300.00-
-----	All Exempt Credit.	
603 ARBOUR COURT	Net Ad Valorem Tax.	300.00

RIDGELAND MS 39157

LOT 51 WENDOVER PART 1 C@144	Total Tax	300.00
*	Total Paid (see below).	324.00
*	Interest Due.00
**2015 HS CHGBK:APPLICANT OR APPLI-	Amount Due.	*PRINTED*
CANT'S SPOUSE HAS FAILED TO COMPLY		
WITH THE INCOME TAX LAWS OF MS**		

INSTALLMENTS

	Date	Interest	Batch	Taxes
1	9/25/17	21.00	SAL	300.00
2				
3				

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