

THE BOARD OF SUPERVISORS OF MADISON COUNTY, MISSISSIPPI
IN THE MATTER OF THE 2016 TAX SALE OF TAX PARCEL
NO. 093D-19C-210/01, ASSESSED TO FLOYD AND OPEL
BLACKMON, FOR BOTH DELINQUENT AD VALOREM TAXES
AND A CLEANING ASSESSMENT BY THE CITY OF CANTON,
MISSISSIPPI, IN THE ADDITIONAL AMOUNT OF \$10,194.44

FILED
MADISON COUNTY
Rec'd
MAY 02 2018

RONNY LOTT, CHANCERY CLERK
BY Sorey Tolan D.C.

NADINE MASON

PETITIONER

NO. _____

**PETITION TO SET ASIDE THE 2016 TAX SALE
OF TAX PARCEL NO. 093D-19C-210/01 WITH RESPECT
TO THE \$10,194.44 CLEANING ASSESSMENT ONLY**

COMES NOW Nadine Mason, by and through her attorney, and files this Petition to Set
Aside the 2016 Tax Sale of Tax Parcel No. 093D-19C-210/01 With Respect to the \$10,194.44
Cleaning Assessment Only; and, in support thereof, the Petitioner would show the following:

1. The Petitioner is Nadine Mason, an adult, resident and citizen of Madison County, Mississippi.
2. The Petitioner is the owner of the "Subject Property," which is identified as Tax Parcel No. 093D-19C-210/01, lying and being situated in the City of Canton, Madison County, Mississippi, and is more particularly described as follows:

A parcel of land fronting 89.0 feet on the west side of South Union Street, and being part of Lot 36 when described in reference to the map of the City of Canton, Mississippi, prepared by George and Dunlap in 1898, reference to said map being hereby made in aid of and as a part of this description, and which parcel of land is more particularly described as:

Commencing at the intersection of the North right-of-way line of Lee Street and the west right-of-way line of South Union Street, and run thence North along the west line of South Union Street for 190.0 feet to an iron pipe at the southeast corner of Lot 36 and the Point of Beginning of the parcel here described; and from said Point of Beginning run thence North along the west right-of-way line of South Union Street for 89.0 feet to a point; run thence North 89° 04' West for 195.0 feet to an iron pin; run thence South 88.18 feet to an iron pin at a chain link fence; run thence South 88° 49' 31" East generally along said chain link fence for 195.01 feet to the Point of Beginning.

3. Petitioner acquired her title to the above described subject property by that certain warranty deed, dated July 7, 2015, recorded in book 3227, at page 195, in the office of the chancery clerk of Madison County, Mississippi, and executed by Floyd Blackmon and wife, Opel Blackmon, and conveyed the subject property to the Petitioner, Nadine Mason.

4. Petitioner paid the total sum of \$10,000.00 to Floyd Blackmon and wife, Opel Blackmon, as the agreed consideration for her purchase of the above described subject property.

5. Prior to her purchase of the subject property, the Petitioner had a competent real estate attorney to examine the land records and certify as to the title of Floyd and Open Blackmon in and to the subject property, and said attorney's Certificate of Title failed to disclose any lien held by the City of Canton, Mississippi, upon the subject property, because the City, contrary to the provisions of Miss. Code Ann., § 21-19-11, altogether failed to enroll its order of assessment in the office of the circuit clerk of Madison County, Mississippi. Accordingly, there was nothing of record to evidence the alleged lien or assessment of the City of Canton for cleaning work performed upon the subject property.

6. Therefore, Petitioner claims to be and is in fact an innocent purchaser for value of the subject property, without any notice of any cleaning assessment or lien in the amount of \$10,194.44 asserted by the City of Canton, Mississippi, for expenses incurred by the City in the late Summer of 2014 for removing a dilapidated building and other trash and miscellaneous debris from the subject property, being Tax Parcel No. 093D-19C-210/01, and for cutting the overgrown grass and weeds upon the subject property. Petitioner would not have paid good money to purchase the subject property if she had known of the City's assessment of \$10,194.44 for cleaning services performed upon the subject property, pursuant to the provisions of Miss. Code Ann., §21-19-11.

7. Accordingly, the Petitioner had no actual or constructive knowledge of any of the facts, as hereinafter set forth in this Petition, because there was nothing of record to notify her of any alleged assessment or lien against the subject property for cleaning work performed by the City upon the subject property.

8. On or about May 21, 2014, the City of Canton, Mississippi, acting by and through its Building Official, Donald Lawrence, sent a letter, via the United States Postal Service, to Floyd Blackmon and wife, Opel Blackmon, at their business address, located at 421 South Union Street, Canton, Mississippi 39046, and notifying Mr. and Mrs. Blackmon, pursuant to the terms and provisions of Miss. Code Ann., §21-19-11, that a hearing would be held by the Board of Aldermen of the City of Canton, at 4:00 o'clock p.m. on Tuesday, June 17, 2014, in the City Hall of Canton, Mississippi, to determine whether the property owned by and assessed to them, being Tax Parcel No. 093D-19C-210/01, was in such a state of uncleanness as to be a menace to the public health and safety of the community, in accordance with Section 21-19-11 of the Mississippi Code of 1972, as amended, and directing them to appear at such time and place to show just cause why the City of Canton, Mississippi, should not proceed to clean the subject property, by cutting grass and weeds, removing trash and miscellaneous debris, and removing a dilapidated building from the subject property, and assessing the actual cost, including a 25% penalty as provided by law, against the subject property to be a lien against said property, to be collected as provided by law for the sale of lands for delinquent municipal taxes. A true and correct copy of said letter is attached hereto as Exhibit A.

9. However, contrary to the provisions of Miss. Code Ann., §21-19-11, said notice letter, dated May 21, 2014, was not mailed to the address of the subject property; rather, it was only sent

to the address where the ad valorem tax notice for the subject property is sent by the office charged with collecting ad valorem tax.

10. It is unknown to Petitioner whether Mr. Floyd Blackmon and/or Mrs. Opel Blackmon, attended the June 21, 2014, hearing before the Board of Aldermen of the City of Canton, Mississippi, but, in any event, at such hearing the Petitioner alleges on information and belief that the Board of Aldermen determined that the subject property owned by and assessed to Floyd and Opel Blackmon, being Tax Parcel No. 093D-19C-210/01, was in such a state of uncleanness as to be a menace to the public health and safety of the community, in accordance with Section 21-19-11 of the Mississippi Code of 1972, as amended, and authorized the employees of the City of Canton to proceed to clean the subject property, by cutting the over-grown grass and weeds, and removing trash, miscellaneous debris, and the dilapidated building from the subject property.

11. The Petitioner alleges upon information and belief that the Board of Aldermen of the City of Canton, Mississippi, never entered any order declaring that the costs incurred in connection with their clean-up of the subject property, being Tax Parcel No. 093D-19C-210/01, was to be a lien upon the subject property, but in any event the Order of the Board of Aldermen of the City of Canton, if any, was never enrolled in the office of the circuit clerk of Madison County, Mississippi, as other judgments are enrolled, and providing that said assessment of \$10,194.44 was to be collected by the Tax Collector of the municipality, upon presentation of the Order, by selling the land to satisfy the lien as now provided by law for the sale of lands for delinquent municipal taxes.

12. In any event, on or about September 17, 2014, the City of Canton sent to the Madison County Tax Collector an invoice addressed to Floyd and Opel Blackmon in the amount of \$10,194.44, as an assessment for the cleaning of their subject property assessed to them as Tax Parcel No. 093D-19C-210/01. Petitioner alleges on information and belief that no order for any such

assessment was ever presented to the Madison County Tax Collector authorizing its collection by selling the land to satisfy the lien as provided by law for the sale of land for payment of delinquent municipal taxes. True and correct copies of such invoice and attachments are attached hereto as Exhibit B.

13. Nevertheless, upon her receipt of such invoice and attachments, the Madison County Tax Collector included such assessment in the 2015 tax bill upon the subject property, and the same was mailed to Floyd and Open Blackmon in late November or early December, 2015.

14. The 2015 tax statement did not become a part of the public and available for inspection by all interested parties until either late November or early December, 2015, which was approximately five (5) months after the Petitioner has purchased the subject property, being Tax Parcel No. 093D-19C-210/01.

15. Neither the 2015 ad valorem taxes of \$507.88 nor the City's cleaning assessment of \$10,194.44 upon the subject property was paid, and the property was sold by the Madison County Tax Collector at the 2016 Tax Sale to Black Belt Resources, LLC.

16. Out of the proceeds of the 2016 Tax Sale, the Madison County Tax Collector has paid to the City of Canton the sum of \$10,194.44, together with interest thereon, as payment in full of the City's cleaning assessment.

17. Petitioner is unable to redeem her property from the 2016 Tax Sale without payment of said cleaning assessment, together with interest thereon.

WHEREFORE, Petitioner requests that this Board will declare void and set aside the 2016 Tax Sale of Tax Parcel No. 093D-19C-210/01, but only with respect to the cleaning assessment, with Petitioner being required to pay the ad valorem tax amount, and with Tax Collector being authorized and directed to pay to Black Belt Resources, LLC, the amount of the City of Canton's

cleaning assessment, together with all interest and assessments thereon, and to collect all such sums from the City of Canton by shorting all future payments to the City of Canton until such time as Madison County has recouped such payment in full from the City of Canton.

RESPECTFULLY SUBMITTED,

NADINE MASON, Petitioner

By:  _____
J. M. RITCHEY, Her Attorney

J. M. Ritchey
Attorney at Law
MS Bar No. 5369
P. O. Box 286
Canton, MS 49046
601.859.4141 – Telephone
601.859.4178 – Facsimile
jakeritchey@comcast.net
Attorney for Petitioner, Nadine Mason

Copypasted 8/29/14 Rachel Stewart



CANTON

Rich History. Bright Future.

Valerie T. Smith
CITY CLERK

ALDERMEN:
Rodriguez Brown
Eric Gilkey
Andrew Grant
Dilvia Harrell
Reuber Myers
Les A. Penn
Daphne Johnson Sims

Floyd & Opel Blackmon
421 South Union Street
Canton, MS 39046

Cases # 093D-19C-210/01
DATE 5-21-2014

NOTICE

REQUESTED
THE CITY

REMOVE
BUILDING

You are hereby notified of a hearing before the Board of Aldermen of the City of Canton to determine whether or not that parcel of land situated in the City of Canton, Mississippi, and being more particularly as:

Parcel# 093D-19C-210/01 lots on South Union Street

Canton, Mississippi in such a state of uncleanness as to be a menace to the public health and safety of the community in accordance with Section 21-19-11, Mississippi Code of 1972 Annotated, as amended.

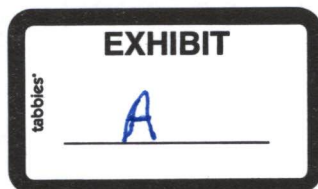
- Cut grass and weeds, remove trash and miscellaneous debris
- Remove dilapidated building
- Remove junk cars and parts and tires
- Board-up windows, doors
- Other (trash from side and back yard)

Your hearing date is hereby scheduled for Tuesday, June 17, 2014 at 4:00 P.M., in the City Hall of the City of Canton, located at 226 East Peace Street. Said hearing is at the regular meeting of the Board of Aldermen of Canton, Mississippi, and you are hereby directed to appear, and show just cause why the City of Canton, Mississippi should not proceed to clean the herein described parcel, adjudicating the actual cost of cleaning said property and assessing the actual cost, including a 25% penalty as provided by law, against the parcel of land to be a lien against said property to be collected as provided by law for the sale of lands for delinquent municipal taxes.

If the corrections have been made prior to this letter, PLEASE INFORM THIS OFFICE,
601-391-7708

Respectfully,

CITY OF CANTON
Donald Lawrence
Building Official



City of Canton

INVOICE

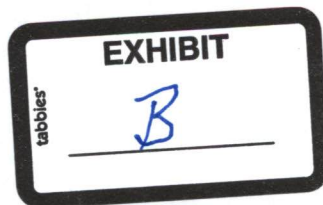
City of Canton

DATE: SEPTEMBER 17, 2014

P.O. Box 1605
Canton, MS 39046
601-859-4331
vsmithcityclerk@gmail.com

TO Floyd & Opel Blackmon
421 S. Union Street
Canton, MS 39046

| QUANTITY | DESCRIPTION | UNIT PRICE | LINE TOTAL |
|-----------|--|------------|------------|
| | Assessment for Cleaning of Property Parcel # 93D-19C-210/01 | | 10,194.44 |
| SUBTOTAL | | | 10,194.44 |
| SALES TAX | | | N/A |
| TOTAL | | | 10,194.44 |



Make all checks payable to City of Canton

*pd
Sept 2016
collected
By
county*

Assessment for Cleaning Property

Street Address 424 South Union Street

Property Owner Floyd + Opel Blackmon

Address of Owner _____

Parcel Number 093D-19C-210/01

Approved by Mayor and Board of Aldermen date June 17, 2014

Billing Date September 17, 2014

Filed on Tax roll date _____

signature _____

Cost of Cleaning Property

Administrative Cost \$ 25.00

Cleaning Costs

Labor

| | <u>Empis hrs.</u> | <u>Rate</u> | <u>total</u> |
|------------|-------------------|-------------|--------------|
| Employee 3 | <u>96hr</u> | \$ 20.00 | <u>1,920</u> |

total labor 1,920

Equipment

| | <u>Hours</u> | <u>Rate</u> | <u>total</u> |
|-----------|---------------|-------------|--------------|
| Track hoe | <u>12.8hr</u> | \$ 150.00 | <u>1,920</u> |

| | | | |
|------------|-----------------|-----------|--------------|
| Dump truck | <u>39 loads</u> | \$ 100.00 | <u>3,900</u> |
|------------|-----------------|-----------|--------------|

total equipment 5,820

landfill disposal cost 93.44 ^{tons} \$ 26.00 2,429.44

total cost

Penalty - 25% 10,194.44

Total Assessment 10,194.44

Cost approved _____
Date _____

Completed 8/29/14 Rich Street



CANTON

Rich History. Bright Future.

Valerie T. Smith
CITY CLERK

ALDERMEN:
Rodriguez Brown
Eric Gilkey
Andrew Grant
Olivia Harrel
Reuben Myers
Les A. Penn
Daphne Johnson Sims

Floyd & Opel Blackmon
421 South Union Street
Canton, MS 39045

Cases # 093D-19C-210/01
DATE 5-21-2014

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Donald Lawrence
Building Official