


RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk 

DATE: January 22, 2019

RE: Homestead Chargeback (over 65) - Margaret Ann Brame

On March 11, 2017, a notice from Department of Revenue was mailed to Ms. Margaret Ann Brame for a homestead chargeback. Meaning, Department of Revenue (DOR) was reversing Ms. Brame's credit for homestead that she received for tax year 2016 due to a Code 02 - Applicant or applicant's spouse claims to be a resident of another state when assessed with income tax, Miss. Code Ann. §27-33-63.

Ms. Brame's accountant filed an amended income tax to clear the matter. DOR did accept her amended tax return and reversed the chargeback. However, the Tax Collector placed the chargeback through the August 28, 2017 tax sale.

Therefore, I am requesting you authorize me to void the Tax Sale for August 28, 2017 assessed to Margaret Ann Brame, bearing parcel no.072I-30C-079/00.00

Thank you for your consideration to this matter.

Homestead Notice of Adjustment

3300/6P

DEPARTMENT OF REVENUE STATE OF MISSISSIPPI



Date: February 25, 2017
Letter ID: L1266103168
Period: December 31, 2016
Account #: 1027-8683



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

BRAME MARGARET ANN
430 MILLETT STREET
RIDGELAND MS 391570000

BOOK 3500 PAGE 954 DOC 79 TY W
INST # 816597 MADISON COUNTY MS.
This instrument was filed for
record 7/19/17 at 9:11:13 AM
RONNY LOTT, C.C. BY: KAA D.C.

Reimbursement Year: 2016
Parcel#: 0721-30C-079/00.00
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.

02. Applicant or applicant's spouse claims to be a resident of another state when assessed with income tax. §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 25, 2017
Letter ID: L1266103168
Period: December 31, 2016

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
BRAME MARGARET ANN 430 MILLETT STREET RIDGELAND MS 391570000	0721-30C-079/00.00	Madison County Schools

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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 Lonny Lott
(Board Clerk Signature) by Kande



The meeting of the MADISON Board of Supervisors was held 6/5/17
(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.

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FOR MARGINAL NOTATIONS ONLY

Instrument # 816597
For Book 3500 Page 954

RELEASE FROM
HOMESTEAD DISALLOWANCE

This 15 Day of August, 2015.

Ronny Lott, Chancery Clerk

By: KA, D.C.

3300/6P

All DOR letter 8/8/18
in HSE reversal file

Homestead Exemption Chargeback



Date: August 08, 2018
Letter ID: L1317452864



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

BRAME MARGARET ANN
430 MILLETT STREET
RIDGELAND MS 39157

Parcel Number: 072I-30C-079/00.00
Reimbursement Year: 12/31/2016
School District: Madison County Schools

We received your request to adjust and allow the Homestead Exemption reimbursement for the applicant listed above.

Your request is approved. The charges against your reimbursement are reversed.

If you should have any questions, please contact us at 601-923-7618 for assistance. Please have a copy of this letter with you when you call.

Sincerely,
Tax Administrator