


**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) - Carey Lafayette Moak

On March 11, 2017, a notice from Department of Revenue was mailed to Mr. Carey Moak for a homestead chargeback. Meaning, Department of Revenue (DOR) was reversing Mr. Moak's credit for homestead that he received for tax year 2016 due to a Code 05 - Applicant does not meet the definition of Head of Family, Miss. Code Ann. §27-33-13.

Mr. Moak did contact the Tax Assessor's office after receiving this notice to see why the application was denied. The Tax Assessor's office did discover that due to a clerical error, the Social Security number for Mr. Moak was entered incorrectly. At that time the Assessor's office made the correction to his application. However, the Tax Assessor only sends one file to DOR once a year, in September.

I presented Mr. Moak's objection to you on June 5, 2017, and this Board did object to Department of Revenue's removing his credit for homestead for tax year 2016. However, the DOR did not accept your objection and denied the request, as they did not receive the correction before April 1, 2017. Because DOR denied the objection, my policy is to proceed with applying the chargeback.

On August 28, 2017, Mr. Moak's homestead chargeback went through the Tax Sale.

You, the Board of Supervisors, are the only one who can reverse this chargeback and authorize me to void the Tax Sale for August 28, 2017 assessed to Carey L and Mary Moak, bearing parcel no. 081G-26-005/00.00.

Thank you for your consideration to this matter.

to BOS 6/5/17

Homestead Chargeback Objections  
 Letters Mailed 4/11/2017  
 Submitted to Board 5/15/2017

<u>Name</u>	<u>Parcel #</u>	<u>Address</u>	<u>City</u>	<u>Reason</u>
Bossier Shelia Marzoni	071a-11-086	314 Grayling Blvd	Madison	CPA Error
Cronin Edwin Patrick	081e-22-112	106 Hallmark Pl	Madison	Cust moved to MS in 2014, filed for HS in 2015 and does not have income from another state. Per Debra at DOR, dispute
Good Kutenia Tate	072l-29a-007	603 Wendover Way	Ridgeland	Cust divorced in 2014 and got behind in MS inc taxes. Asking for consideration to overturn h/s disallowance
Moak Carey Lafayette	081g-26-005	115 Chadwyck Court	Madison	Tax Assessor Error on App
Robles Joshua Michael	082d-19-399	119 Huber St	Madison	Cust moved to MS in 2015. Should not lose h/s exemption
Smelser Daniel Richard	081h-27-062	104 Greenridge Dr	Madison	Cust moved to MS in 2015. Per Debra at DOR, Object.
Scott Ronald Wayne	071g-26a-154	207 Silas Trace	Ridgeland	Cust moved to MS in 2015. Per Jo at DOR, Object
Martello Virginia Hite	072h-33a-175	1001 Camdenmill Dr	Ridgeland	Cust moved to MS in 2015. Per Debra at DOR, Object.
Ewing Joe Andrew	072e-21d-158	238 Timberland Trace	Madison	Cust returned to MS home 1st qtr 2016 and per DOR, object.
Brimson Edward Bailey Jr	072b-10d-040/85.14	123 Country Club Dr	Madison	Cust moved to MS in 2015
Hamilton Richard Joe	081h-27-061	102 Greenridge Dr	Madison	CPA filed incorrect form 2 yrs. Per Jo at DOR, reject.

The following parcels sold and billing for H/S chargeback should follow sellers, not property:

Ali Mohammed	071a-02-132
Andrus Tammy Jean	072a-01c-054/74
Biggers William Spiva	081h-27-248
Brown Robert A Jr	051i-29-006/01.04
Cherkasky Donna	072l-29a-033
Coha Lacey Nicole	081f-24-558
Delaware Raymonda	082h-34-066
Dodd Doris June	081a-11-101
Easley Shirlee Elizabeth	083d-19d-006
Fair Shantae Laparrie	093i-30a-020
Gee Agnes Muzamel	081e-15-142
Green Aaron D	092f-14d-036
Johnson Aubrey Joyce III	081a-11-143
Johnson G L	092f-24a-429/01
Pittman Randy Kenneth	081a-11-113
Remley Russell Ward	072e-21d-053
Richard Robert L	071a-12d-010
Rose Karen Denell	072l-32a-217
Schnackenberg Gregory R	072d-20c-001/01.56
Singleton Wilbert	105h-34-013
Stewart Tysha	072h-33b-001/02.17
Williamson Andrew Caston	081f-23-249

Homestead Exemption Chargeback



Date: June 28, 2017  
Letter ID: L1651391360



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

MOAK CAREY LAFAYETTE  
115 CHADWYCK COURT  
MADISON, MS 391100000

Parcel Number: 081G-26 -005/00.00  
Reimbursement Year: 2016  
School District: Madison County Schools

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

The disallowance cannot be reversed because of the following reason(s):

The application has an issue because:

- The application is incomplete, inadequate or not filed by April 1, causing eligibility to be undeterminable.

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

000023980000089020200 - 001



Homestead Notice of Adjustment

DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI



Date: February 25, 2017  
Letter ID: L0765408128  
Period: December 31, 2016  
Account #: 1027-8683



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

MOAK CAREY LAFAYETTE  
115 CHADWYCK COURT  
MADISON MS 39110000

BOOK 3502 PAGE 273 DOC 79 TY W  
INST # 818938 MADISON COUNTY MS.  
This instrument was filed for  
record 7/20/17 at 3:12:46 PM  
RONNY LOTT, C.C. BY: KAA D.C.

Reimbursement Year: 2016  
Parcel#: 081G-26 -005/00.00  
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.

05. Applicant does not meet definition of Head of Family. §27-33-13

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](http://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: L0765408128  
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
MOAK CAREY LAFAYETTE 115 CHADWYCK COURT MADISON MS 391100000	081G-26 -005/00.00	Madison County Schools

BOOK 3502 PAGE 274  
###

### 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 Lettice  
(Board Clerk Signature)



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.*

## Cynthia Parker

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**From:** Kim Arnold  
**Sent:** Thursday, January 10, 2019 11:02 AM  
**To:** Cynthia Parker; Ronny Lott  
**Subject:** FW: Request for Reversal of 2015 Property Tax for Parcel No. 081G-26-005

Cynthia is trying to make a determination on this one.

K

**From:** Moak126 <moak126@aol.com>  
**Sent:** Thursday, January 10, 2019 11:00 AM  
**To:** Ronny Lott <Ronny.Lott@madison-co.com>  
**Cc:** Kim Arnold <kim.arnold@madison-co.com>  
**Subject:** Request for Reversal of 2015 Property Tax for Parcel No. 081G-26-005

*over 65*

Reference email below. *I've made a correction to my email address. The correct email address is "[moak126@aol.com](mailto:moak126@aol.com)".*

-----Original Message-----

**From:** Moak126 <moak126@aol.com>  
**To:** ronny.lott <ronny.lott@madison-co.com>  
**Sent:** Wed, Jan 9, 2019 3:37 pm  
**Subject:** Request for Reversal of 2015 Property Tax for Parcel No. 081G-26-005

- I have been in contact with Kim Arnold of your office since July 17, 2018 regarding a Real Property Tax Notice for a 2015 chargeback notice. I purchased a home located at 115 Chadwyck Ct., Madison, Ms., 39110 in August 2015. I went to the Madison, Ms., office to fill out tax papers in August 2015. Apparently, I entered an incorrect SSA # on the initial application.
- I received a notice from Norman Cannady, Jr., dated February 22, 2017 advising me that my Homestead Exemption Application had an invalid Social Security Number. I was advised to bring proof of the correct SSA number to the Canton Office to update the application.
- On March 3, 2017 I completed a corrected Homestead Application. I thought all had been properly updated until I received a Tax Bill in the amount of \$873.98 because "Applicant does not meet definition of Head of Family". Upon receipt of this notice, I contacted the Madison County Tax Collector's Office in Canton. I was advised to to the Madison County office in Madison and they could correct the matter.
- I went to the Madison Office on July 16, 2017 and was advised that I needed to contact the Dept., of Revenue Office in Clinton. I contacted Amanda at the Clinton office and she advised that there were 2 SSA No's for me. one started with "428" which is in error and the correct one started with "426". I was advised to Contact Emily at the Canton office. I contacted Emily and after hearing my story advised that I should contact Kim Arnold at the Land Records Office. Kim verified that I had completed the proper forms to correct the incorrect SSA no. She will send a notice to the Madison County Tax Collector's Office requesting that they cancel the delinquent Tax Notice. She advised that I needed to take no further action.

I was surprised to receive a notice from your office dated Dec 19, 2018 that the property was being sold to TTLBL.

- On 1-7-2019 I again contacted Kim Arnold. She talked with a Superior and advised that The Board of Supervisors had rejected the request for a reversal because the change in SSA number was not received by April 1, 2017. I had the SSA No., change made on 3-2-2017. Kim indicated that they would re-submit a request to have the tax reversed. I have paid all taxes on this parcel under the SSA No. 426 on a current basis.

I appreciate the action that has been taken, but am concerned that this property could be sold for taxes while this issue is being resolved.

I believe that I've taken the appropriate action and am requesting that whatever action is needed will be completed. I will be happy to contact the Board of Supervisors, if you feel this is appropriate.

I can provide copies of all appropriate correspondence, and will come to your office for a meeting. My email address is: **"moak126@aol.com"**. My cell phone number is 601-405-6625. I would appreciate an update on this matter.

Sincerely,

Carey Lafayette Moak.

(Deed to property is in the name of Carey L and Mary N Moak)

Emily Anderson

email Reply From Kim

816-26-005

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**From:** Kim Arnold  
**Sent:** Monday, August 07, 2017 12:50 PM  
**To:** Emily Anderson  
**Cc:** Cynthia Parker  
**Subject:** RE: Moak- HS Chargeback 2016 - BAD SSN

I objected to this one and DOR did not approve. Sent back letter stating changes weren't made by April 1 so eligibility is undeterminable.

K

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**From:** Emily Anderson  
**Sent:** Friday, August 04, 2017 3:45 PM  
**To:** Kim Arnold  
**Subject:** RE: Moak- HS Chargeback 2016 - BAD SSN

Also believe this parcel was on the objection list to BOS on 06/5/2017

Emily Anderson  
Homestead Director  
Madison County MS  
(601)859-1921

**From:** Emily Anderson  
**Sent:** Friday, August 04, 2017 3:37 PM  
**To:** Kim Arnold <[kim.arnold@madison-co.com](mailto:kim.arnold@madison-co.com)>; Cynthia Parker <[cparker@madison-co.com](mailto:cparker@madison-co.com)>  
**Subject:** Moak- HS Chargeback 2016 - BAD SSN

On March 14, 2017 an email with information about the Moak Homestead account was emailed to you

They have now received a HS Chargeback for 2016 - in DB3502/PG 273

If you would review the information and see about removing the charge

Thanks,, Emily



PTAX0I - B  
Tax Year 2018

County of Madison  
TAX RECEIPT INQUIRY  
1/11/2019

Copyright 1994  
F M Software

<u>Receipt</u>	<u>Parcel Number</u>	<u>Tax Distr Num</u>	<u>Ex Code</u>	<u>Mills</u>
R 990237	081G-26 -005/00.00	259		116.5300
PTAX0I-24 PARCEL HAS UNREDEEMED TAX SALE - SEE CHANCERY CLERK				*SEVERE*
				DELINQUENT TAX DUE - CHANCERY CLERK

<u>Name</u>	<u>Value</u>	<u>Tax</u>
MOAK CAREY LAFAYETTE	Total Valuation. . .	
Description	Exempt Credit. . .	
-----	All Exempt Credit. . . 7500-	873.98-
115 CHADWYCK CT	Net Ad Valorem Tax. . . . .	873.98
MADISON MS 39110		
-----		
LOT J-12 WAVERLY-BLK "J" @ REUNION	Total Tax . . . . .	873.98
D@132	Total Paid (see below). . . . .	938.16
*****2016 HS CHARGEBACK*****	Interest Due. . . . .	.00
APPLICANT DOES NOT MEET	Amount Due. . . . .	*PRINTED*
DEFINITION OF HEAD OF FAMILY		

INSTALLMENTS

	<u>Date</u>	<u>Interest</u>	<u>Batch</u>	<u>Taxes</u>
1	8/27/18	61.18	SAL	873.98
2				
3				

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

PTAX0I - B  
Tax Year 2018

County of Madison  
TAX RECEIPT INQUIRY  
1/11/2019

Copyright 1994  
F M Software

<u>Receipt</u>	<u>Parcel Number</u>	<u>Tax Distr Num</u>	<u>Ex Code</u>	<u>Mills</u>
R 032573	081G-26 -005/00.00	259		116.5300
PTAX0I-24 PARCEL HAS UNREDEEMED TAX SALE - SEE CHANCERY CLERK				*SEVERE*
				DELINQUENT TAX DUE - CHANCERY CLERK

<u>Name</u>	<u>Value</u>	<u>Tax</u>
MOAK CAREY L & MARY	Total Valuation. . . . .	4,060.72
Description	Exempt Credit. . . . .	
-----	All Exempt Credit. . . . .	873.98
115 CHADWYCK CT	Net Ad Valorem Tax. . . . .	3,186.74
MADISON MS 39110	Reunion PID Debt Sv . . . . .	687.80
-----	Reunion PID Operate . . . . .	26.76
LOT J-12 WAVERLY-BLK "J" @ REUNION	Total Tax . . . . .	3,901.30
D@132	Total Paid (see below). . . . .	3,901.30
	Interest Due. . . . .	.00
	Amount Due. . . . .	*PRINTED*

INSTALLMENTS

	<u>Date</u>	<u>Interest</u>	<u>Batch</u>	<u>Taxes</u>
1	1/25/18		118	3,901.30
2				
3				

*paid real property tax*

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