

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: February 4, 2019

RE: Request to Void 2018 Tax Sale
Cindy Johnson Renicker, Parcel No. 051C-08D-040/00.00

Ms. Renicker filed homestead in Yazoo County for 2017 and came to the Madison County Tax Assessor's office to advise them she was filing homestead elsewhere. The Tax Assessor did remove her homestead for the 2017 taxes. The Tax Assessor gave her an estimate of \$1516.00 of what her taxes might be without homestead. Ms. Renicker mailed a payment in the amount of \$1524.00 to the Madison County Tax Collector for the 2017 taxes. However, the Tax Collector refunded her \$808.15. Ms. Renicker contacted the Tax Collector advising that she had her homestead removed and that she did owe the \$1500.00 +/- . The Collector then put the balance of \$807.99 through the 2018 tax sale.

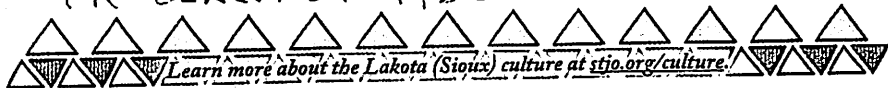
My office advised Ms. Renicker that you, the Board of Supervisors, are the only one who can authorize me to void the Tax Sale for August 27, 2018 assessed to Cindy Johnson Renicker, parcel No. 051C-08D-040/00.00

Thank you.





- 1) 2/24/17 - signed G. H. S. in Yazoo Co.
- 2) 3/24/17 - took letter from Yazoo Co. to Madison Co. Tax Assessor. they gave me tax estimate for 71516
- 3) 12/17 - rec'd notice from Madison Co. for \$115.85
- 4) 12/19/17 - talked to Argentina Brown she located documents that I took to their office on 3/24/17 - she gave me amt owed for 2017 as \$1524
- 5) she mailed to Tax office on 12/21/17 in amt. of \$1524



6) rec'd all fr. \$808.15 - talked to Myrtle she said I did over pay & they had not rec'd info from assessors office.

7) mailed all in amt of \$1544.50 & rec'd back that 2011 tax with letter of 1/17/19 that stated prior tax must be pd. first

8) now they told me I owed \$851.49 diff but amt due now is \$1069.52 which is a diff. of \$212.01

BEVERLY S LADNER
YAZOO COUNTY TAX ASSESSOR
P O BOX 108 209 EAST BROADWAY YAZOO CITY MS 39194

PHONE #: 662-746-2642


FAX #: 662-751-8734

February 24, 2017

To whom it may concern:

This is to let you know that Cindy J Renicker is filing homestead for 2017 in Yazoo County, MS
You may contact this office if you have any questions.

Sincerely,


Beverly S Ladner
Tax Assessor

Mississippi Homestead Application

Year 2017 County # 82 15524

1. Name of Taxpayer Last, F, MI: RENICKER CINDY J
2. Name of Spouse Last, F, MI:
3. Physical Address of Taxpayer: [REDACTED]
City: BENTON State: MS Zip: 39039
Municipality Code: School District Code:
SSN: [REDACTED]

4. Exemption: 1 - Regular
5. Marital Status: 5 - Single
6. Title: 1 - Fee
7. Additional Use: 1 - None
8. Adjoining County #: 00
DOB:
If Separated check the following:
File joint income tax return: Yes [] No []
Custody of minor child: Yes [] No []
Occupy marital home: Yes [] No []
1 - Married, 2 - Widowed, 3 - Separated, 4 - Divorced, 5 - Single
1 - Fee, 2 - Occ Joint, 3 - Non Occ Joint, 4 - Life Est, 5 - Undiv Est, 6 - Lease Expires, 7 - Trust
1 - None, 2 - Rental # Rooms or # Apts, 3 - Business Type, Full-time business of owner? Yes [] No []

Table with 8 columns: Parcel Number (list dwelling first), Number of Parcels Listed Below, # of Acres, In City, Join Home, In 5 Miles, Book # / Page#, DATE ACQUIRED. Row 1: 2-181W-01-063.00, 1, NO, 453A-520, 10/28/201

10. Location, name, and relationship to applicant of joint owner(s) other than spouse. If undivided estate, list heirs.
Same Residence, Different Residence, Same Property, Non-occupying Joint Owner
1.
2.
3.

11. Property was acquired by:
A. Inheritance (check one): without will with will
From (name):
who was my (relationship): Date of
whose title was acquired by: Deed Gift Other
Year: Book No. / Page No.:
B. Check one if Applicable: Deed [X] Gift Other
From (name): ROBERTS KATHY P
Date filed with Chancery Clerk: 11/07/2016
If purchased, Section 27-33-21(f) and 27-33-31(l) require:
Full Price \$ 150000.00 Down Payment \$ 30000

12. In accordance with Section 27-33-63(2), the applicant or applicant's spouse, as occupant(s) of this property
A. claims to be bona fide, legal resident(s) of Mississippi and this is the primary home. Yes [X] No []
B. has/have complied with the income tax laws of this state. Yes [X] No []
C. has/have complied with the road and bridge privilege tax laws of this state. Yes [X] No []
Must furnish all tag numbers of privately owned vehicles in your possession. How many vehicles possessed? 02
LIST TAG NUMBERS: [REDACTED] EXP'S 6/2017

IMPORTANT: Penalties are imposed upon violation of the Homestead Exemption Laws
Sections 27-33-31, 27-33-57 and 27-33-59 impose penalties on persons who violate the Homestead Exemption Laws of 1946. False statements, misrepresentation, concealment of material facts, fraudulent claims for exemption, the assistance of any of these acts, failure to notify the tax assessor of any changes to the homestead property are considered to be such violations. The penalties imposed include the additional assessment of double the amount of taxes lost due to a fraudulent claim, a misdemeanor charge, a charge of perjury, a felony charge, a fine of up to \$5,000, imprisonment of up to 2 years or a combination thereof.

Disclosure Statement and Privacy Act Notice
Social Security numbers are required to verify eligibility for the exemption under the Homestead Exemption Law. The Department of Revenue is authorized to collect the information pursuant to 42 U.S.C. § 405(c)(2)(C)(i). Any applicant who refuses to provide the required information will be denied the exemption.

FOR OFFICE USE ONLY
ELIGIBILITY: FULL [X] NONE PART
Application is a: first time [X] renewal (no change) replacement w/change
The applicant herein has, IN PERSON, attested to and signed this application before me, this the 24th day of February, 2017
By: [Signature] Attorney - Agent - Guardian
I do attest and affirm to the best of my knowledge and belief, under penalty of perjury, that the statements made and the answers given are true and correct as of January 1 of the year stated above.
If signed by anyone other than self or spouse, attach copy of authority. Section 27-33-31(o)

DEPARTMENT OF REVENUE

TAESTMF I01 Madison County, MS Tax Assessor Office - Tax Estimate 3/28/17

PPin: 000275 Parcel No: 051C-08D-040/00.00

Owner: RENICKER CINDY JOHNSON

H/S type: _

Loc: 000226 NW FOURTH ST

45 FT OFF S/S LOT 1 & 40 FT OFF N/S

Districts: County 4 City F School M Spec 00

Mills: 33.18 34.50 54.55 _____ Total: 122.2300

Appraised		Assessed			
Class I:	<u>82,670</u>	12,400 *	Assessed:		12,400
Class II:	<u> </u>	0	Exemption: -		0
Total:	<u>82,670</u>	12,400			<u>12,400</u>

X .001	X	<u>122.2300</u>
=		1,516
Credit: -		<u>0</u>
Total:		1,516 ←

Qualified for Class 1? (Y)es/(N)o: N
We provide this estimate as a service of this office. Millage and value are subject to change. This is an ESTIMATE ONLY. Millage should be verified with the Tax Collector.

F-7 To Exit

NORMAN A. CANNADY, Jr
MADISON COUNTY TAX ASSESSOR
MADISON ANNEX
171 COBBLESTONE DR.
MADISON, MS 39110

CINDY J RENICKER

FLORA, MS 39071

12823

85-194/65C

12/20/17 Date

Pay to the Order of Kay Pace Madison Co. T/C \$ 1524.00

One thousand Five hundred twenty-four & 00/100ths



PrimePlus Club

For 057C-08D-040-000275

0653019481

Harland Clarke



Please Remit To:
Kay Pace
 Madison County Tax Collector
 P.O. Box 113
 Canton, MS 39046-0113

2017 MADISON COUNTY REAL PROPERTY TAX NOTICE

RETURN SERVICE REQUESTED

SEE REVERSE SIDE FOR IMPORTANT INFORMATION AND CHANGE OF MAILING ADDRESS

Check box and notate change of mailing address on reverse side

*12/19/17
 Per Angelina Brown
 abrown@madison-co.ms.gov
 gave me total of \$1524 due*



*****AUTO**S-DIGIT 39162 106 2 24767 1 AV 0.373
 RENICKER CINDY JOHNSON
 38 ALTON CIR
 BENTON, MS 39039-8003

Account # 038924

Total Due \$715.85

Card Number

Expiration Date V-Code

Check for Debit or Credit

I hereby certify that the above information is true and correct and agree to pay a 3% convenience fee for using a card.

Signature of Cardholder

Phone #

THIS STUB OR YOUR CANCELLED CHECK IS YOUR RECEIPT

DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.

This is a *courtesy notice* of Ad Valorem taxes due. This tax notice is for Real Property located in Madison County, Mississippi. Real property is land and any permanent structure on your property.

Taxes are due February 1st, delinquent at 1% per month after February 1st 2018. It is your responsibility to ensure payment of taxes. If your mortgage company is expected to make payment, we suggest YOU confirm receipt of taxes.

Parcel Number:	051C-08D-040 000275	County Tax:	\$275.75
PPIN:	038924	School Tax:	\$453.37
Total Value:	83,110.00	City Tax:	\$286.73
Assessed Value:	8,311.00	Advalorem Tax:	\$1,015.85
Acres:		Homestead Credit:	\$300.00
Tax District:	430	Net Advalorem:	\$715.85

45 FT OFF S/S LOT 1 & 40 FT OFF N/S
 LOT 2 GADDIS ADDITION 1 & 2

Total Tax Due: \$715.85

** Homestead Credit not due
 See attached doc. #2 where I came into the office and showed proof that I was claiming homestead in Yazoo (docs #344)
 According to the tax assessor's office I owe \$1,524 which is attached. See Ch. #12823 dated 12/24/17*

Due on/before February 1, 2018

PLEASE NOTE: If you have prior year taxes, you must redeem them in the Chancery Clerk's office before paying your current taxes.

received 12/24

MAKE CHECKS PAYABLE TO:	Kay Pace Madison County Tax Collector P.O. Box 113 Canton, MS 39046-0113	MAIN OFFICE 146 W. Center Street • Canton, MS 39046 Office 601-859-5226 • Fax 601-859-1322 kpace@madison-co.com	OFFICE HOURS Monday thru Friday 8:00am - 5:00pm Excluding Holidays
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PTAX01 - B
Tax Year 2018

County of Madison
TAX RECEIPT INQUIRY
1/31/2019

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 938924	051C-08D-040/00.00	430		122.2300
PTAX01-24 PARCEL HAS UNREDEEMED TAX SALE - SEE CHANCERY CLERK				*SEVERE*
				DELINQUENT TAX DUE - CHANCERY CLERK

<u>Name</u>	<u>Value</u>	<u>Tax</u>
RENICKER CINDY JOHNSON	4156	507.99
<u>Description</u>	<u>Value</u>	<u>Tax</u>
38 ALTON CIR	7500-	300.00-
BENTON		
MS 39039		
	All Exempt Credit.	
	Net Ad Valorem Tax.	807.99

45 FT OFF S/S LOT 1 & 40 FT OFF N/S	Total Tax	807.99
LOT 2 GADDIS ADDITION 1 & 2	Total Paid (see below).	843.31
	Interest Due.00
	Amount Due.	*PRINTED*

INSTALLMENTS

	<u>Date</u>	<u>Interest</u>	<u>Batch</u>	<u>Taxes</u>
1	8/27/18	32.32	SAL	807.99
2				
3				

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

KAY PACE, TAX COLLECTOR
MADISON COUNTY
P O BOX 113
CANTON, MS 39046
601-859-5226

Date: 1/7/19

Dear Taxpayer:

Your payment for FY 2019/2018 ad valorem tax is being returned to you for the following reason:

You must show proof that all prior year(s) delinquent tax has been paid to the Chancery Clerk before current tax can be accepted by this office. If you need to verify the delinquent amount, please contact the Chancery Clerk at 601-859-1177.

The amount of your payment is incorrect. The amount due is \$ _____. This amount will be correct if payment is postmarked by the last day of this month.

We cannot identify the parcel you are attempting to pay. Please verify the 2018 parcel number and include this information when resubmitting your payment.

Interest began to accrue February 2, at the rate of 1% per month. Interest increases each month (March is 2%; April is 3%, etc.) According to the postmark on your payment _____% is due. This percentage will be correct if payment is postmarked by the last day of this month. If you are unsure of the amount you need to pay, please contact this office. Payment submitted for less than the amount due will be returned.

Other _____

Additional Comment: _____

If you have questions, please contact me. Thank you.

Sincerely,

Lori Butler

2017
\$7.

1063.50

2.35%

State Of Mississippi
 County Of Madison

*** THIS IS A STATEMENT ONLY. THIS IS NOT A RELEASE. THIS IS NOT A RELEASE.

PPIN 275 Yr 2017 Entry Parcel No 051C-08D-040/00.00
 Description of Property Section Township Range Acres
 45 FT OFF S/S LOT 1 & 40
 FT OFF N/SLOT 2 GADDIS ADDITION 1 &
 2

assessed to RENICKER CINDY JOHNSON and sold to TTLBL, LLC
 STATEMENT OF AMOUNT NECESSARY TO REDEEM Tax Receipt Number 99999

I. DELINQUENT TAX AND FEES DUE INDIVIDUAL OR STATE PURCHASER:

1. Amount of 2017 delinquent tax (Section 27-45-3)	County	287.90	
	City	143.38	
	School	376.71	
2. Interest on delinquent tax (Section 27-41-9)	County	4.09	
	City	10.04	
	School	26.37	
3. Publishers fee (per publication) (Section 25-7-21(3))		3.00	
4. Subtotal lines 1, 2, and 3			851.49
5. Purchasers interest on line 4 at 1 (or 1.5 for sales after March 27, 1995) per month since sale date. (6 months x 1.5 x line 4)(Section 27-45-3)			76.63
6. Damages (only for sales prior to July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-3)	County		
7. TOTAL AMOUNT DUE TO PURCHASER (lines 4, 5, and 6)			928.12

II. DAMAGES, FEES AND ACCRUED TAXES DUE TO COUNTY:

8. Damages (only for sales from July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-1)	County	14.40	
	City	7.17	
	School	18.84	
9. County actual postage fee (Section 27-43-3)			
10. Publishers actual fee (if paid by county) (Section 25-7-21)			
11. Accrued Taxes for year (Section 27-45-3)	County		
12. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months	County		
13. Accrued Taxes for year (Section 27-45-3)	County		
14. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months	County		
15. TOTAL AMOUNT DUE TO COUNTY (Lines 8 through 14)			40.41

III. FEES DUE TO COUNTY OFFICIALS

Sheriffs Fees:

16. 1st Notice (Section 27-43-3)			
17. 2nd Notice (Section 27-43-3)			
18. TOTAL AMOUNT DUE TO SHERIFF (lines 16 and 17)			
Chancery Clerks Fees:			
19. Identify record owners (Section 27-43-3)	\$50.00	50.00	
20. Recording list, each subdivision lot (Section 25-7-21(4)(a))	\$1.00	1.00	
21. Issue 1st sheriffs notice (Section 27-43-3)	\$2.00		
22. Mail 1st owners notice (Section 27-43-3)	\$1.00		
23. Issue 2nd sheriffs notice (Section 27-43-3)	\$5.00		
24. Mail 2nd owners notice (Section 27-43-3)	\$2.50		
25. Issue each lienor notice (Section 27-43-11)	\$7.00		
26. Publishers actual fee, if paid by clerk (Section 27-43-3)			
27. Recording each redemption (Section 25-7-21(4)(d))	\$10.00	10.00	
28. Abstracting each subdivision lot (Section 25-7-21(4)(e))	\$1.00	1.00	
29. Certify amount to redeem (Section 25-7-9(1)(a))	\$1.00	1.00	
30. Certify release from sale (Section 25-7-9(1)(a))	\$1.00	1.00	
31. Subtotal Lines 19 through 30			64.00
32. Calculation subtotal lines 7, 15, 18 and 31	1032.53		
33. Redemption fee 3% x line 32 (Section 25-7-21(4)(f))			30.98
34. TOTAL AMOUNT DUE TO CHANCERY CLERK (Lines 31 and 33)			94.98

IV. AMOUNT TO RECEIVE FROM REDEEMER:

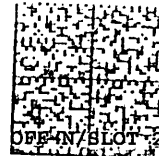
38. GRAND TOTAL (lines 7, 15, 18, 34, 35, 36, and 37)			1063.51
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*** THIS IS A STATEMENT ONLY. THIS IS NOT A RELEASE. THIS IS NOT A RELEASE.

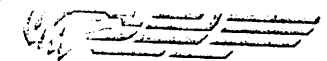
Redemption amount valid until 01/31/2019 Statement printed 1/31/2019 Effective 1/31/2019
 May be subject to additional fees if notices or defaults become effective after this date.

Submit Payment to:
 RONNY LOTT, CHANCERY CLERK
 P.O. BOX 404
 CANTON, MS 39046

RONNY LOTT
P.O. BOX 404
CANTON, MS 39046



U.S. POSTAGE >> PITNEY BOWES



ZIP 39046 \$ 000.35⁰
GADDIS ADDITION 1 & 2
0000358408 DEC 19 2018

You will take notice that
45 FT OFF S/S LOT 1 & 40 FT OFF N/SLOT 2

2
PPIN 275 Year 2017 Receipt Number 99999
Parcel Number 051C-08D-040/00.00 S/T/R/ - - Block
DEED BOOK _____ PAGE _____

assessed to you or supposed to be owned by you, was, on August 27th, 2018
sold to TTLBL, LLC for the county taxes of 2017
and that the title to said land will become absolute in
TTLBL, LLC
unless redemption from said tax sale be made by 5:00 o clock p.m.
on or before August 27th, 2020.

Witness my hand and seal of office, this the 18th day of December, 2018.

RONNY LOTT
CHANCERY CLERK

By: H MCCARRA

, D.C.

RENICKER CINDY JOHNSON
38 ALTON CIR
BENTON, MS 39039

