


RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors
FROM: Ronny Lott, Chancery Clerk 
DATE: May 6, 2019
RE: *Request for Refund from Void Tax Sale
Various Parcels*

On June 18, 2018, you, the Board of Supervisors, approved voiding the 2016 Tax Sale for the 2015 taxes on the following parcels pursuant to a request from me, attached as Exhibit 1, to this memo:

<u>Parcel No.</u>	<u>Amount</u>
092G-36-046/00.00	\$202.38
093D-18D-072/00.00	203.07
093D-18D-103/00.00	85.38
092F-24D-368/00.00	120.69
092F-24D-344/00.00	120.69
092F-24D-104/00.00	<u>38.31</u>
	\$770.52

I have received an email from Allodium, LLC, the Tax Purchaser, requesting their refund in the amount of \$770.52. Allodium's email is attached as Exhibit 2 to this memo.

Therefore, I am requesting you allow me to issue a pay warrant from the General Fund to Allodium, LLC for \$770.52 as a refund due to the void tax sale.

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors
FROM: Ronny Lott, Chancery Clerk *RL*
DATE: June 18, 2018
RE: Request to Void Various Taxes Sales Stricken to the State

Pursuant to AG Opinion No. 95-0541, once property has been struck off to the state at a tax sale, the property should not be sold again. Therefore, once the land was struck to the state, all subsequent sales are void. The Board of Supervisors should so adjudicate by Order spread upon its minutes. Because all tax sales subsequent to the land being struck to the state were void, the purchaser, upon request, is entitled to a refund of the purchase price paid at the tax sales, but is not entitled to payment of interest, except that portion of the purchase price that represented interest due on the taxes due prior to the tax sale.

I am requesting you allow me to void tax sales on the following parcels being struck to the state or matured to the state and should not have sold again.

<u>Assessed to:</u>	<u>Parcel No.</u>	<u>Tax Year</u>
Galleria Pkwy LLC	072C-06A-003/01.00	2015
Galleria Pkwy LLC	072C-06A-003/01.00	2016
Galleria Pkwy LLC	072C-06A-003/02.00	2015
Galleria Pkwy LLC	072C-06A-003/02.00	2016
Gianni LLC	072C-06A-005/08.01	2015
Gianni LLC	072C-06A-005/08.01	2016
Graeber, Angela	092G-36-046/00.00	2015
Graeber, Angela	092G-36-046/00.00	2016
Harrington, Moses	092F-24D-344/00.00	2015
Harrington, Moses	092F-24D-344/00.00	2016
Logan, Matthew A. & Tammy M.	105D-17-018/07.00	2015
Logan, Matthew A. & Tammy M.	105D-17-018/07.00	2016
Marella Enterprises LLC	072C-06A-003/05.00	2015
Marella Enterprises LLC	072C-06A-003/05.00	2016
Marella Enterprises LLC	072C-06A-003/06.00	2015
Marella Enterprises LLC	072C-06A-003/06.00	2016
Martin, Jacqueline	092F-24A-095/00.00	2015
Martin, Jacqueline	092F-24A-095/00.00	2016

Assessed to:	Parcel No.	Tax Year
Mims, Carolyn Brown et al	082A-01-011/01.00	2015
Mims, Carolyn Brown et al	082A-01-011/01.00	2016
Mossy Creek Plantation	091E-22-004/00.00	2015
Mossy Creek Plantation	091E-22-004/00.00	2016
Ratliff, Ruth Helen	092F-24D-104/00.00	2015
Ratliff, Ruth Helen	092F-24D-104/00.00	2016
Reed, Mary Alice & Minnie Lou	094C-08C-040/00.00	2015
Reed, Mary Alice & Minnie Lou	094C-08C-040/00.00	2016
Rolling Meadows LP	082I-29-005/00.00	2015
Rolling Meadows LP	082I-29-005/00.00	2016
Sims, James Curtis	113H-28-005/00.00	2015
Sims, James Curtis	113H-28-005/00.00	2016
Sims, James Curtis -et al-	093D-18D-072/00.00	2015
Sims, James Curtis -et al-	093D-18D-072/00.00	2016
Sims, James Curtis -McLin-	093D-18D-103/00.00	2015
Sims, James Curtis -McLin-	093D-18D-103/00.00	2016
Sims, James Curtis -MS Realty T	092F-24D-368/00.00	2015
Sims, James Curtis -MS Realty T	092F-24D-368/00.00	2016
Sophia Holdings LLC	072C-06A-005/09.00	2015
Sophia Holdings LLC	072C-06A-005/09.00	2016
891B Properties	082I-29-004/00.00	2016
BLC Investments	072C-05D098/00.00	2016

Cynthia Parker

From: Work <vicki@parlti.com>
Sent: Wednesday, April 24, 2019 8:32 AM
To: Nick Miller
Cc: Cynthia Parker; Brittany Renkel
Subject: Re: Request for refund on voided tax liens

Thank you

Sent from my iPhone

On Apr 23, 2019, at 3:01 PM, Nick Miller <nmiller@vikinginv.com> wrote:

Ms. Parker,

We are requesting a refund for below parcels due to voided sale – properties were struck to state and should not have been included in the sale. These are the 2015 tax liens purchased by Allodium, LLC at the August 29, 2016 tax sale:

<u>Parcel</u>	<u>PPIN</u>	<u>Tax Amount</u>
092G-36-046/00.00	28163	\$202.38
093D-18D-072/00.00	29227	\$203.07
093D-18D-103/00.00	29257	\$85.38
092F-24D-368/00.00	27580	\$120.69
092F-24D-344/00.00	27557	\$120.69
<u>092F-24D-104/00.00</u>	<u>27326</u>	<u>\$38.31</u>
Total		\$770.52

Please let me know if you need anything else in order to expedite the refund.

Thanks,

Nick Miller
Viking Investments
P. O. Box 321
Jackson, MS 39205
601-326-1639
www.vikinginv.com
<image002.jpg>

Download the Viking Investments Mobile App:

<image003.jpg> <image004.jpg> <image005.jpg>