

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: June 3, 2019

RE: Request to Void Various Tax 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>
ADAB LLC	082H-28-001/03.00	2016
Amelia Enterprises LLC	072C-06A-005/08.00	2016
BLC Investments	072C-05D-094/00.00	2016
BLC Investments	072C-05D-094/00.00	2017
BLC Investments	072C-05D-097/00.00	2016
BLC Investments	072C-05D-097/00.00	2017
Brown, James E.	071G-36A-033/00.00	2016
Brown, James E.	071G-36A-033/00.00	2017
Brown, Anthony	093D-17C-113/00.00	2016
Brown, Anthony	093D-17C-113/00.00	2017
Butler, Edwin	072E-22D-181/00.00	2016
Butler, Edwin	072E-22D-181/00.00	2017

Canton Connection LLC	093I-30B-073/00.00	2016
Canton Connection LLC	093I-30B-073/00.00	2017
Carter, Kathryn	093D-19D-029/00.00	2016
Carter, Kathryn	093D-19D-029/00.00	2017
Davis, Elmira -Est.-	092F-24D-154/00.00	2016
Davis, Elmira -Est.-	092F-24D-154/00.00	2017
Davis, Isiah J.	093D-19C-136/00.00	2016
Davis, Isiah J.	093D-19C-136/00.00	2017
Forever Faithful Baptist Church	092F-24D-275/00.00	2016
LandStock LLC	082H-28-008/01.00	2016
LandStock LLC	082H-28-008/01.00	2017
LandStock LLC	082I-29-006/02.00	2016
Lewis, Larry J.	082H-33-031/00.00	2016
Madison County	082H-28-001/01.00	2016
Madison County	082H-28-001/01.00	2017
Madison County	082H-28-001/06.00	2016
Madison County	082H-28-001/06.00	2017
Madison County	082H-28-001/07.00	2016
Madison County	082H-28-001/07.00	2017
Madison County	082H-28-001/08.00	2016
Madison County	082H-28-001/08.00	2017
Madison County	082H-28-001/09.00	2016
Madison County	082H-28-001/09.00	2017
Madison County	082H-28-001/10.00	2016
Madison County	082H-28-001/10.00	2017
Madison County	082H-28-001/11.00	2016
Madison County	082H-28-001/11.00	2017
Madison County	082H-28-001/12.00	2016
Madison County	082H-28-001/12.00	2017
Madison County	082H-28-001/13.00	2016
Madison County	082H-28-001/13.00	2017
Madison County	082H-28-001/14.00	2016
Madison County	082H-28-001/14.00	2017
Madison County	082H-28-001/15.00	2016
Madison County	082H-28-001/15.00	2017
Madison County	082H-28-001/16.00	2016
Madison County	082H-28-001/16.00	2017
Madison County	082H-28-001/17.00	2016
Madison County	082H-28-001/17.00	2017
Madison Parkway LLC	082H-28-001/20.00	2016
MG Parkway LLC	082H-28-001/19.00	2016
MG Parkway LLC	082H-28-001/19.00	2017
Odie, Michael	092F-24D-474/00.00	2016
Odie, Michael	092F-24D-474/00.00	2017

Randolph, J. II	093D-19A-238/00.00	2016
Randolph, J. II	093D-19A-238/00.00	2017
Santino LLC	072C-06A-003/09.00	2016
Santino LLC	072C-06A-003/09.00	2017
Sims, James Curtis	092F-24A-287/00.00	2016
Sims, James Curtis	092F-24A-370/00.00	2016
Singleton, Wilbert	105H-34-013/00.00	2015
Singleton, Wilbert	105H-34-013/00.00	2016
Smith, Curtis	092F-24D-222/00.00	2016
Smith, Curtis	092F-24D-222/00.00	2017
Stephoe, Geoffrey Johnathan	093D-18D-144/00.00	2016
Watkins, Pinkie	092F-24D-167/00.00	2016
Watson, Taheti	105H-33-007/00.00	2016
Watson, Taheti	105H-33-007/00.00	2017
Williams, Mary	093F-13-007/00.00	2016
Williams, Mary	093F-13-007/00.00	2017
Williams, Sam	092F-24D-196/00.00	2016
Williams, Sam	092F-24D-196/00.00	2017
Young Men's Christian Assoc.	082H-28-008/07.00	2016