

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors
FROM: Ronny Lott, Chancery Clerk
DATE: August 19, 2019
RE: Request to Void Various Tax Sales Struck 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>
CPG Investor Service	092H-33D-023/00.00	2014
CPG Investor Service	092H-33D-023/00.00	2016
CPG Investor Service	092H-33D-023/00.00	2017



DELBERT HOSEMANN
Secretary of State

December 28, 2018

Tax Assessor:

As provided in Miss. Code Ann. §29-1-81, I hereby notify you I have issued Patent No(s). 88582 covering the following described property:

**Lot 1 High Subdivision Blk B PPIN 28022 TD 4C
Madison County, Mississippi
Parcel No.: 092H33D023, PPIN: 28022
Section 33, Township 9N, Range 2E**

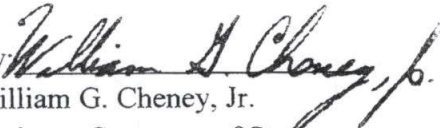
Situated in Madison County, Mississippi to:

**Phat Custom Conversions
475 Bolivar county line road
Shaw, MS 38773
(423) 251-9334**

for the sum of \$136.00 covering tax years through 2018.

Pursuant to Miss. Code Ann. §29-1-81 (1972), land conveyed by this patent shall be assessed for taxes after January 1st of the next year following the above date.

Respectfully,
C. Delbert Hosemann, Jr.
Secretary of State

By: 
William G. Cheney, Jr.
Assistant Secretary of State
Public Lands Division

Enclosure: Patent 88582

