

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: December 16, 2019

RE: Void 2019 Tax Sale
Derek & Kimberly Young, Parcel No. 072C-06B-003/17.00

I am requesting you allow me to void parcel no. 072C-06B-003/17.00 from the August 26, 2019 tax sale against Derek and Kimberly Young. Mr. and Mrs. Young sold said parcel and a deed is on file in my office dated January 9, 2017. On July 16, 2018, the Tax Assessor filed a notice to increase real property on the above referenced parcel upon discovering the owner/applicants had filed homestead in Yazoo County.

Pursuant to Attorney General Opinion and Miss. Code Ann. § 27-33-37(I) no lien may attach against such subsequent purchasers, although the sale and the lien is valid as a personal liability of the original assessed owner.

Therefore, I respectfully suggest that you authorize me to void the August 26, 2019 tax sale on parcel number 072C-06B-003/17.00 against Derek and Kimberly Young and direct the Tax Collector to issue a refund accordingly.

PTAX0I - B
Tax Year 2019

County of Madison
TAX RECEIPT INQUIRY
12/03/2019

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F M Software

Receipt	Parcel Number	Tax Distr Num	Ex Code	Mills
R 990404	072C-06B-003/17.00	250		116.5300
PTAX0I-24 PARCEL HAS UNREDEEMED TAX SALE - SEE CHANCERY CLERK				*SEVERE*
				DELINQUENT TAX DUE - CHANCERY CLERK

Name	Total Valuation. .	Value	Tax
YOUNG DEREK T & KIMBERLY D		13378	1,558.94
Description	Exempt Credit. . .	7500-	300.00-
-----	All Exempt Credit.		
10870 COX FERRY RD	Net Ad Valorem Tax.		1,858.94
BENTONIA MS 39040			

-----	Total Tax	1,858.94
LOT 16 DEVEREAUX PLANTATION C@7	Total Paid (see below).	1,973.48
2017 INCREASE:	Interest Due.00
13378 X .11653= 1558.94 + 300 HS	Amount Due.	*PRINTED*
TOTAL DUE \$1858.94		

INSTALLMENTS			
	Date	Interest	Batch
1	8/26/19	111.54	SAL
2			
3			
			Taxes
			1,858.94

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

*Christian
Christopher Reed
303 Lac Cypress
Luling LA 70070*

BOOK 3431 PAGE 944 DOC 01 TY W
INST # 803528 MADISON COUNTY MS.
This instrument was filed for
record 1/09/17 at 9:26:49 AM
RONNY LOTT, C.C. BY: ILB D.C.

Prepared by:

R. Cratin Lockett, Jr., Esq.
10 Lakeland Circle.
Jackson, Mississippi 39216
(601) 414-4141
MS BAR #100142

Return to:

Lockett Land Title, Inc.
10 Lakeland Circle
Jackson, Mississippi 39216
(601) 414-4141
File # 16-02336 GG

203-1200

STATE OF MISSISSIPPI
COUNTY OF MADISON

INDEXING INSTRUCTIONS: LOT 16, D'EVEREAUX PLANTATION,
MADISON COUNTY, MISSISSIPPI

WARRANTY DEED

FOR AND IN CONSIDERATION of the sum of Ten and No/100 Dollars (\$10.00), cash in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged,

DEREK T. YOUNG and KIMBERLY D. YOUNG (GRANTORS)

10870 Cox Ferry Road
Benton, MS 39040
(662) 755-8383

do hereby grant, bargain, sell, convey and warrant unto

CHRISTIAN HARPER REED and CANDICE REED, husband and wife (GRANTEES)

125 D'Evereaux Drive
Madison, MS 39110
(985) 783-5725

as joint tenants with full rights of survivorship and not as tenants in common, the following described real property lying and being situated in MADISON County, Mississippi, and being more particularly described as follows, to-wit:

LOT 16, D'EVEREAUX PLANTATION, a subdivision according to a map or plat thereof which is on file and of record in the office of the Chancery Clerk of Madison County at Canton, Mississippi, in Plat Cabinet C at Slide 7, reference to which is hereby made in aid of and as a part of this description.

This conveyance and the warranty hereof is subject to any and all prior and outstanding leases, exceptions, reservation and/or conveyances of oil, gas and/or other minerals and any geothermal energy resources lying in, on and under the above described real property.

This conveyance and the warranty hereof is subject to any environmental condition existing upon the subject property which would cause said property to be in violation of any State and/or Federal Environmental Protection Act.

This conveyance and the warranty hereof is subject to any and all other easements and rights-of-way, whether of record or of use, which affect the real property hereby conveyed.

This conveyance and the warranty hereof are subject to any and all Covenants and Restrictions of record.

IT IS AGREED and understood that the taxes for the current year have been prorated as of this date on an estimated basis. When said taxes are actually determined, if the pro-ration as of this date is incorrect, then the Grantor agrees to pay to the Grantee or his assigns any amount which is deficit on an actual pro-ration and likewise, the Grantee agrees to pay to the Grantor any amount overpaid by Grantor.

WITNESS THE SIGNATURE of the Grantors on this, the 6th day of January, 2017.



DEREK T. YOUNG, GRANTOR



KIMBERLY D. YOUNG, GRANTOR

STATE OF MISSISSIPPI
COUNTY OF HINDS

Personally appeared before me, the undersigned authority in and for the said county and state, on this 6th day of January, 2017, within my jurisdiction, the within named **DEREK T. YOUNG and KIMBERLY D. YOUNG**, who acknowledged that they executed and delivered the above and foregoing instrument.



Notary Public

My Commission Expires:





RONNY LOTT
MADISON COUNTY CHANCERY CLERK
P. O. Box 404
CANTON, MS 39046
RONNY.LOTT@MADISON-CO.COM

PHONE 601-855-5526

FAX 601-855-5759

July 20, 2018

Derek T Young
Kimberly D Young
10870 Cox Ferry Road
Benton, MS 39040

To Whom It May Concern:

This is to advise you that the Tax Assessor of Madison County has proposed the following increase to the assessed value of your real/personal property for 2017 fiscal year as follows:

<u>Parcel Number/PPIN</u>	<u>Amount of Increased Assessment</u>	<u>Reason</u>
072C-06B-003/17.00	\$see attachment	Delete Homestead

This is an increase in assessed valuation, not taxes. To determine the tax increase that this correlates to, you would have to multiply this amount of increased assessment by the tax rate at the location of the property.

Pursuant to *Miss Code Ann. §27-35-147 et seq.*, the Board has instructed me as Chancery Clerk to notify you in writing of this proposed action and notify you of the time and place of the public hearing. The hearing will be conducted on Monday, August 6, 2018 in the Board Room at the Madison County Office Complex, in Canton, Mississippi at 9:00 a.m. Should you have any questions concerning this increase, please contact the Madison County Tax Assessor, Mr. Norman Cannady or his Chief Deputy Clerk, John Fox at 601-859-1921, as his office is charged with the proper assessment of all property in Madison County and has originated this increase.

Sincerely,

Ronny Lott
Madison County Chancery Clerk

cc: Norman Cannady, Tax Assessor

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI

COUNTY MADISON

Assessed to: YOUNG DEREK T & KIMBERLY D

In _____ Road District _____ District _____ Municipality

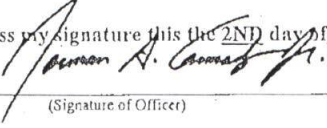
To the Board of Supervisors of MADISON County, Mississippi:
Now comes Norman A. Cannady, Jr. and gives notice as required by Section 27-35-147,
(Assessor or Defer Officer)

Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the Real Property 2017 Assessment ROLL of said County,
(Real/Personal)

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		072C-06B-003/17.00	5000	21756	26756	13378

Reason for Increase: UPON DISCOVERY OWNER/APPLICANT'S FILED ON PROPERTY IN YAZOO COUNTY IN 2017-DELETE HS/CLASS 2.

Witness my signature this the 2ND day of JULY 2018

(Signature of Officer)

NORMAN A. CANNADY, JR. TAX ASSESSOR
(Title of Officer)

Acceptance by Taxpayer: _____ Date: _____

And it affirmatively appears to the board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);
2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;

And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page _____, Line _____, be increased from \$ 26756 to \$ 40134

IT IS, FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972.

ORDERED AND ADJUDGED this the _____ day of _____, 2018

President of the Board

CLERK'S CERTIFICATE

I, Ronny Lott, Clerk of the Board of Supervisors of MADISON County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____, 2018 as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.

Witness my hand and official seal, this _____ day of _____, 2018

By _____, D.C.
Clerk of the Board of Supervisors of said County