

**RONNY LOTT**  
**MADISON COUNTY CHANCERY CLERK**

**MEMORANDUM**

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: June 1, 2020

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>
Galleria Pkwy LLC	072C-06A-003/01.00	2017
Galleria Pkwy LLC	072C-06A-003/01.00	2018
Galleria Pkwy LLC	072C-06A-003/02.00	2017
Galleria Pkwy LLC	072C-06A-003/02.00	2018
Madison County Economic Dev Authority	082I-29-006/01.00	2017
Madison County Economic Dev Authority	082I-29-006/01.00	2018
Matias Rosa Nohemi Agustin	093D-18D-174/00.00	2017
Matias Rosa Nohemi Agustin	093D-18D-174/00.00	2018
State of Mississippi	082I-29-005/00.00	2017
State of Mississippi	082I-29-005/00.00	2018
State of Mississippi	072C-06A-003/05.00	2017
State of Mississippi	072C-06A-003/05.00	2018
State of Mississippi	072C-06A-005/09.00	2017
State of Mississippi	072C-06A-005/09.00	2018

State of Mississippi	072C-06A-003/06.00	2017
State of Mississippi	072C-06A-003/06.00	2018
State of Mississippi	072C-06A-005/08.01	2017
State of Mississippi	072C-06A-005/08.01	2018