

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors
FROM: Ronny Lott, Chancery Clerk
DATE: August 26, 2020
RE: Request to Void Tax Sale 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.

The below listed Parcel was struck to the State for the 2011 and 2012 taxes and should not have been put through the tax sale again by Tax collector's office. Also, on February 5, 2019, a Tax Land Patent No. 88706 was issued on the below listed parcel of land to Rebuilding Jackson, LLC by the State of Mississippi Secretary of State's Office and filed in my office in Book 3696 Page 649 on March 4, 2019. As stated on the letter attached to the patent, the amount of taxes that were paid cover through tax year 2019. Pursuant to Miss. Code Ann §29-1-81 (1972), land conveyed by this patent shall be assessed for taxes January 1st of the next year following the issued date of the patent (February 5, 2019). I am requesting you allow me to void this 2017 tax sale effective August 26, 2020.

Thank you.

<u>Assessed to:</u>	<u>Parcel No.</u>	<u>Tax Year</u>
Davis, James T.	092F-24C-044/00.00	2017



DELBERT HOSEMANN
Secretary of State

February 05, 2019

Tax Assessor:

As provided in Miss. Code Ann. §29-1-81, I hereby notify you I have issued Patent No(s). 88706 covering the following described property:

**Rosebud Park Subd 25 TD 410
Madison County, Mississippi
Parcel No.: 092F-24C-044/00.00, PPIN: 27022
Section 24, Township 9N, Range 2E**

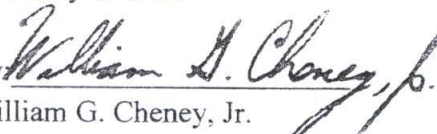
Situated in Madison County, Mississippi to:

**Rebuilding Jackson, LLC
P.O. Box 1248
Jackson, MS 39215
(601) 353-2724**

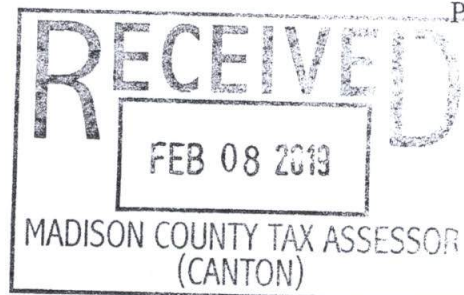
for the sum of \$450.00 covering tax years through 2019.

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 88706



No. 88706

FORFEITED TAX LAND PATENT

State of Mississippi

PURSUANT to Mississippi Code Annotated §29-1-1(1972 as amended), providing for the sale of Forfeited Tax Lands of the State of Mississippi, and

As said lands are now held by the State and the patentee hereinafter named has complied with all the requirements of the law in such cases made and provided;

The State of Mississippi, in consideration of the premises and the sum of \$450.00, being the amount required to purchase said lands, does hereby grant and convey to:

Rebuilding Jackson, LLC

the following described land, to-wit:

BOOK 3696 PAGE 649 DOC 27
INST # 859471 MADISON COUNTY MS
This instrument was filed for
record 3/04/19 at 2:23:18 PM
RONNY LOTT, C.C. BY: KAA D.C.
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Rosebud Park Subd 25 TD 410
Subdivision: Rosebud Park
Section 24, Township 9N, Range 2E
Parcel No.: 092F-24C-044/00.00 PPIN: 27022
Madison County, Mississippi

This the 5th day of February, 2019



Phil Bryant

Phil Bryant
GOVERNOR

C. Delbert Hosemann, Jr.

C. Delbert Hosemann, Jr.
SECRETARY OF STATE

Grantor and Prepared By:
State of Mississippi
Post Office Box 136
Jackson, MS 39205
Tele: (601) 359-5156

Grantee(s):
Rebuilding Jackson, LLC
P.O. Box 1248
Jackson, MS 39215
(601) 353-2724

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