

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: February 1, 2021

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>
ADAB LLC	082H-28-001/03.00	2018
Parkway East PU	082H-28-001/03.00	2019
Amelia Enterprises	072C-06A-005/08.00	2018
Amelia Enterprises	072C-06A-005/08.00	2019
BLC Investments	072C-05D-097/00.00	2018 (PATENT
BLC Investments	072C-05D-097/00.00	2019 ISSUED)
BLC Investments	072C-05D-094/00.00	2018
BLC Investments	072C-05D-094/00.00	2018S
R and D Management	072C-05D-094/00.00	2019
Bouldin Earnest	093D-19D-101/00.00	2018 (PATENT
Bouldin Earnest	093D-19D-101/00.00	2019 ISSUED)
Canton Connection	093I-30B-073/00.00	2018
Canton Connection	093I-30B-073/00.00	2019
Carter, Kathryn	093D-19D-029/00.00	2019

CPG Investor	092H-33D-023/00.00	2018
CPG Investor	092H-33D-023/00.00	2019
Davis, James T	092F-24C-044/00.00	2018
Davis, James T	092F-24C-044/00.00	2019
Galleria Pkwy LLC	072C-06A-003/01.00	2019
Galleria Pkwy LLC	072C-06A-003/02.00	2019
IMAJ LLC	082H-28-008/07.00	2018
IMAJ LLC	082H-28-008/07.00	2018S
Whitten Ranch	082H-28-008/07.00	2019
Landstock LLC	082I-29-006/02.00	2018
Parkway East PU	082I-29-006/02.00	2019
Madison County	082I-29-006/01.00	2019
Madison County	082H-28-001/15.00	2018
Madison County	082H-28-001/15.00	2019
Madison County	082H-28-001/16.00	2018
Madison County	082H-28-001/16.00	2019
Madison County	082H-28-001/17.00	2018
Madison County	082H-28-001/17.00	2019
Madison County	082H-28-001/01.00	2018
Madison County	082H-28-001/01.00	2019
Madison County	082H-28-001/06.00	2018
Madison County	082H-28-001/06.00	2019
Madison County	082H-28-001/07.00	2018
Madison County	082H-28-001/07.00	2019
Madison County	082H-28-001/08.00	2018
Madison County	082H-28-001/08.00	2019
Madison County	082H-28-001/09.00	2018
Madison County	082H-28-001/09.00	2019
Madison County	082H-28-001/10.00	2018
Madison County	082H-28-001/10.00	2019
Madison County	082H-28-001/11.00	2018
Madison County	082H-28-001/11.00	2019
Madison County	082H-28-001/12.00	2018
Madison County	082H-28-001/12.00	2019
Madison County	082H-28-001/13.00	2018
Madison County	082H-28-001/13.00	2019
Madison County	082H-28-001/14.00	2018
Madison County	082H-28-001/14.00	2019
Matias Rosa Nohemi Agustin	093D-18D-174/00.00	2019
MG Parkway LLC	082H-28-001/19.00	2018
Parkway East PU	082H-28-001/19.00	2019
Parkway East PU	082I-29-005/00.00	2019
Odie, Michael	092F-24D-474/00.00	2018
Odie, Michael	092F-24D-474/00.00	2019
Randolph, J II	093D-19A-238/00.00	2018
Randolph, J II	093D-19A-238/00.00	2019

Santino LLC	072C-06A-003/09.00	2018
Santino LLC	072C-06A-003/09.00	2019
Short, Claude	072C-06A-005/00.00	2018
Short, Claude	072C-06A-005/00.00	2019
Smith, Curtis	092F-24D-222/00.00	2018
Smith, Curtis	092F-24D-222/00.00	2019
State of Mississippi	072C-06A-003/05.00	2019
State of Mississippi	072C-06A-005/09.00	2019
State of Mississippi	072C-06A-003/06.00	2019
State of Mississippi	072C-06A-005/08.01	2019
State of Mississippi	072C-06A-005/09.00	2019
State of Mississippi	082H-33-031/00.00	2018
Parkway East PU	082H-33-031/00.00	2019
State of Mississippi	082H-28-001/20.00	2018
Parkway East PU	082H-28-001/20.00	2019
Landstock LLC	082H-28-008/01.00	2018
Parkway East PU	082H-28-008/01.00	2019
Terrill, Wayne W	093D-20C-181/00.00	2018
Terrill, Wayne W	093D-20C-181/00.00	2019
Watson, Taheti	105H-33-007/00.00	2018
Watson, Taheti	105H-33-007/00.00	2019
Williams, Sam	092F-24D-196/00.00	2018
Williams, Sam	092F-24D-196/00.00	2019
Williams, Mary	093F-13-007/00.00	2018
Williams, Mary	093F-13-007/00.00	2019