

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors
FROM: Ronny Lott, Chancery Clerk
DATE: June 22, 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>
Smith Brothers	093D-19D-205/00.00	2018 (PATENT
Smith Brothers	093D-19D-205/00.00	2019 ISSUED)
Mississippi Land Holdings LLC	105B-10-007/00.00	2018
Mississippi Land Holdings LLC	105B-10-007/00.00	2019
McDaniel Carla	093D-17C-073/00.00	2018
McDaniel Carla	093D-17C-073/00.00	2019
Goodloe Levi Est & Gertrude Est	092F-24D-195/00.00	2018
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IMAJ LLC	082I-29-004/00.00	2018
IMAJ LLC	082I-29-004/00.00	2019
Smith Louis	092F-24A-024/00.00	2018
Smith Louis	092F-24A-024/00.00	2019
JMS Family Properties LLC	072D-17B-067/00.00	2018
Madison Mississippi City of	072D-17B-067/00.00	2019
Jaber Naser	072C-05D-003/02.15	2019
CPG Investor Service	092H-33D-024/00.00	2019