

**RONNY LOTT
MADISON COUNTY CHANCERY CLERK**

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: June 06, 2022

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>
Bailey Larry S	093D-20C-163/00.00	2019
Bailey Larry S	093D-20C-163/00.00	2020
Bailey Larry S	093D-20C-165/00.00	2019
Bailey Larry S	093D-20C-165/00.00	2020
Bailey Larry S	093D-20C-167/00.00	2019
Bailey Larry S	093D-20C-167/00.00	2020
Bailey Larry S	093D-20C-168/00.00	2019
Bailey Larry S	093D-20C-168/00.00	2020
Baro Doussou	093D-18D-172/00.00	2019
Baro Doussou	093D-18D-172/00.00	2020
Bates Willie Mae -Taylor-	092F-24D-105/00.00	2019
Bates Willie Mae -Taylor-	092F-24D-105/00.00	2020
Bedenfield Otis Mrs	092F-24A-134/00.00	2019
Bedenfield Otis Mrs	092F-24A-134/00.00	2020
Bell Curtis	092F-24D-160/00.00	2019
Bell Curtis	092F-24D-160/00.00	2020
Bell Curtis	092F-24D-177/00.00	2019
Bell Curtis	092F-24D-177/00.00	2020

Bilbrew Gertrude Sims	092F-24D-078/00.00	2019
Bilbrew Gertrude Sims	092F-24D-078/00.00	2020
Bilbrew Gertrude Sims	092F-24D-080/00.00	2019
Bilbrew Gertrude Sims	092F-24D-080/00.00	2020
Bradley Louise	093D-17C-093/00.00	2019
Bradley Louise	093D-17C-093/00.00	2020
Brown Anthony & Mamie L	093D-17C-113/00.00	2019
Brown Anthony & Mamie L	093D-17C-113/00.00	2020
Brown Jessie Lee & Albert	092F-24D-038/00.00	2019
Brown Jessie Lee & Albert	092F-24D-038/00.00	2020
Browne G Elizabeth	093D-19D-007/00.00	2019
Browne G Elizabeth	093D-19D-007/00.00	2020
Browne G Elizabeth	093D-19D-015/00.00	2019
Browne G Elizabeth	093D-19D-015/00.00	2020
Carson Peter	104I-32-011/01.00	2019
Carson Peter	104I-32-011/01.00	2020
Citimortgage Inc	093D-20A-381/00.00	2019
Citimortgage Inc	093D-20A-381/00.00	2020
Daniels Bobby M & Annette	093D-19A-164/00.00	2019
Daniels Bobby M & Annette	093D-19A-164/00.00	2020
Dearon Michael L	092F-24D-418/00.00	2019
Dearon Michael L	092F-24D-418/00.00	2020
Duncan Robert Ellis	093D-20B-079/00.00	2019
Duncan Robert Ellis	093D-20B-079/00.00	2020
Friends of Children of MS Inc	092F-24C-250/00.00	2019
Friends of Children of MS Inc	092F-24C-250/00.00	2020
Friends of Children of MS Inc	092F-24D-119/00.00	2019
Friends of Children of MS Inc	092F-24D-119/00.00	2020
Gilmore Madison Land and Dev	092F-13D-189/00.00	2019
Gilmore Madison Land and Dev	092F-13D-189/00.00	2020
Gonzales Carlos	093D-19D-027/00.00	2019
Gonzales Carlos	093D-19D-027/00.00	2020
Hamblin Ken	092F-13D-296/00.00	2019
Hamblin Ken	092F-13D-296/00.00	2020
Hamblin Ken	092F-24D-215/00.00	2019
Hamblin Ken	092F-24D-215/00.00	2020
Handy Jessie Lee Est & Clora T	092F-24A-005/00.00	2019
Handy Jessie Lee Est & Clora T	092F-24A-005/00.00	2020
Hardges Dexter	093D-17C-103/00.00	2019
Hardges Dexter	093D-17C-103/00.00	2020
Harrington Henry L et al	093I-29B-050/00.00	2019
Harrington Henry L et al	093I-29B-050/00.00	2020
Harris Lucille G	092F-24D-106/00.00	2019
Harris Lucille G	092F-24D-106/00.00	2020
Holden Ebony	092F-24D-408/00.00	2019
Holden Ebony	092F-24D-408/00.00	2020
Holifield Henry	092F-24D-094/00.00	2019
Holifield Henry	092F-24D-094/00.00	2020

Huff Demetrice -Clingan-	093D-19C-001/00.00	2019
Huff Demetrice -Clingan-	093D-19C-001/00.00	2020
James John W	093D-18C-154/00.00	2019
James John W	093D-18C-154/00.00	2020
Johnson Annie Melton	092F-24D-037/00.00	2019
Johnson Annie Melton	092F-24D-037/00.00	2020
Johnson John W Est & Willie M	092F-24D-415/00.00	2019
Johnson John W Est & Willie M	092F-24D-415/00.00	2020
Johnson Martha	093D-20A-332/00.00	2019
Johnson Martha	093D-20A-332/00.00	2020
Johnson Tennie	092F-24B-180/00.00	2019
Johnson Tennie	092F-24B-180/00.00	2020
Lee Andre D Sr	093D-17C-114/00.00	2019
Lee Andre D Sr	093D-17C-114/00.00	2020
Luckett L V	093D-18C-037/00.00	2019
Luckett L V	093D-18C-037/00.00	2020
McLin Mary et al	093D-18D-098/00.00	2019
McLin Mary et al	093D-18D-098/00.00	2020
McMorris Coretha L -Est-	092F-13D-162/00.00	2019
McMorris Coretha L -Est-	092F-13D-162/00.00	2020
Meridian Holdings LLC	093D-19D-019/00.00	2019
Meridian Holdings LLC	093D-19D-019/00.00	2020
Miranda Suceli Ramirez	092F-24C-201/00.00	2019
Miranda Suceli Ramirez	092F-24C-201/00.00	2020
MSTREO LLC	093D-19B-189/00.00	2019
HGM Holdings LLC	093D-19B-189/00.00	2020
Murphy Louis L	093D-20A-076/00.00	2019
Murphy Louis L	093D-20A-076/00.00	2020
Murphy Louis L	093D-20A-078/00.00	2019
Murphy Louis L	093D-20A-078/00.00	2020
Myles Mary Properties	092F-24D-169/00.00	2019
Myles Mary Properties	092F-24D-169/00.00	2020
Myles Mary Properties	093D-19D-194/00.00	2019
Myles Mary Properties	093D-19D-194/00.00	2020
Nichols Richard L & Bettye	092F-24D-157/00.00	2019
Nichols Richard L & Bettye	092F-24D-157/00.00	2020
Northgate Homeowner's Assoc	093D-18B-013/00.00	2019
Northgate Homeowner's Assoc	093D-18B-013/00.00	2020
Nunnery James & Tracy	093D-17C-118/00.00	2019
Nunnery James & Tracy	093D-17C-118/00.00	2020
Patterson Johnie L	092F-13D-155/00.00	2019
Patterson Johnie L	092F-13D-155/00.00	2020
Payton Carole	093D-18D-150/00.00	2019
Payton Carole	093D-18D-150/00.00	2020
Polk John B	092F-24A-143/00.00	2019
Polk John B	092F-24A-143/00.00	2020
Randolph J II	093D-19A-238/00.00	2020

Rogers Georgia Mae	093D-19D-018/02.00	2019
Rogers Georgia Mae	093D-19D-018/02.00	2020
Silas Billy Tom & Joyce Anders	105I-32-012/01.00	2019
Silas Billy Tom & Joyce Anders	105I-32-012/01.00	2020
Sims James Curtis	093D-18D-090/00.00	2019
Sims James Curtis	093D-18D-090/00.00	2020
Sims James Curtis	093D-19C-005/00.00	2019
Sims James Curtis	093D-19C-005/00.00	2020
Smith Ora Lee (Estate)	092F-24B-208/00.00	2019
Smith Ora Lee (Estate)	092F-24B-208/00.00	2020
Smoots Robert L	093D-18D-065/00.00	2019
Smoots Robert L	093D-18D-065/00.00	2020
Steptoe Geoffrey Johnathan	093D-19D-098/00.00	2019
Steptoe Geoffrey Johnathan	093D-19D-098/00.00	2020
Thornton William	092F-24D-156/00.00	2019
Thornton William	092F-24D-156/00.00	2020
Thornton William	092G-25A-015/01.00	2019
Thornton William	092G-25A-015/01.00	2020
Thornton William	092G-25A-019/00.00	2019
Thornton William	092G-25A-019/00.00	2020
Thornton William	092G-25A-027/00.00	2019
Thornton William	092G-25A-027/00.00	2020
Thornton William Rev	092G-25A-032/00.00	2019
Thornton William Rev	092G-25A-032/00.00	2020
Travis Shirley	092F-24D-231/00.00	2019
Travis Shirley	092F-24D-231/00.00	2020
Trotter Ermon	092F-24D-204/00.00	2019
Trotter Ermon	092F-24D-204/00.00	2020
Tyler Willie C	092F-24C-153/00.00	2019
Tyler Willie C	092F-24C-153/00.00	2020
Washington Dan (Estate)	092F-24D-227/00.00	2019
Washington Dan (Estate)	092F-24D-227/00.00	2020
Watkins Renderius	093D-17C-008/00.00	2019
Watkins Renderius	093D-17C-008/00.00	2020
White Willie & Callie Mae -Est	092F-24A-420/00.00	2019
White Willie & Callie Mae -Est	092F-24A-420/00.00	2020
White Willie & Callie Mae P	092F-24A-422/00.00	2019
White Willie & Callie Mae P	092F-24A-422/00.00	2020
Wilson Walter	092F-24A-290/00.00	2019