

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: June 8, 2022

RE: Void 2020 Tax Sale
Madison County Economic Development Authority
Parcel No. 082I-29-006/01.00

Pursuant to AG Opinion No. 95-0541, once property has 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 and spread upon its minutes.

I am requesting you allow me to void the 2020 Tax Sale on the above referenced parcel.

Thank you.

Andy J. Clark, Esq.

Office of the Attorney General

August 22, 2014

2014 WL 4665000 (Miss.A.G.)

Office of the Attorney General

State of Mississippi

*1

Opinion No.

2014

-00320

*1 August 22, 2014

Re: Assessments Against Property Owned by Madison County Economic Development Authority

*1 Andy J. Clark, Esq.

*1 350 Industrial Drive South

*1 Madison, MS 39110

Dear Mr. Clark:

*1 Attorney General Jim Hood has received your request for an official opinion and assigned it to me for research and response.

Facts and Issues Presented

*1 Your letter states that the Madison County Economic Development Authority ("MCEDA") owns certain real estate which is located in the Parkway East Public Improvement District ("PID"). Your letter also notes that the PID, pursuant to Section 19-31-33, is authorized to assess "benefit special assessments" and "maintenance special assessments" to property located within the boundaries of the PID. On these facts, you ask the following questions:

*1 (1) Is a "benefit special assessment" or a "maintenance special assessment" considered a tax or a lien?

*1 (2) If an assessment is considered a "tax," then can the PID levy such assessments on property within its district which is owned by MCEDA, as a political subdivision of the State?

*1 (3) If an assessment is considered a "tax," then is MCEDA, as a political subdivision of the State, exempt from paying such assessment?

Response and Legal Analysis

*1 The answer to your first question was answered by this office in MS AG Op. *Brown* (July 7, 2008). In *Brown* after citing the language in Section 19-31-33 regarding "benefit special assessments" and "maintenance special assessments," we opined as follows:

*1 The legislature thus made clear that the benefit and maintenance special assessments authorized by this statute are to be treated and considered in every respect like county ad valorem taxes. The statute states specifically that the assessments "shall be collectible and enforceable" in the same manner as county property taxes and, further, that "all statutes regulating the collection and enforcement" of county property taxes are applicable to these assessments. Section 27-31-1 provides that "all property, real and personal, belonging to the State of Mississippi or any of its political subdivisions" shall be exempt from taxation.

*1 In response to your first question, it remains our opinion that "benefit special assessments" and "maintenance special assessments" are treated as taxes and are subject to all statutes regarding the collection and enforcement of taxes. This would include Section 27-31-1 which provides that real property belonging to a political subdivision is exempt from taxation. Additionally, the enabling local and private legislation for MCEDA found at Senate Bill 3133 (Regular Session 1993) states that the "corporate purposes" of MCEDA are "for the benefit of the people ..."; constitute a "public purpose" and are an "essential government function." Senate Bill 3133 expressly states that "any property owned" by MCEDA "shall be exempt from all taxation in the State of Mississippi."¹

*2 We technically cannot answer your second question because it relates to the authority of the PID to take an action. The PID did not request an opinion and we do not opine on questions which do not relate to the duties of the requester. However, with respect to your third question, it is the opinion of this office that MCEDA is exempt from paying taxes on property owned by it that are assessed by any local or state governmental entities.

*2 If this office can be of further assistance, feel free to contact us.

Sincerely,

*2 Jim Hood
*2 Attorney General
*2 By: Ricky G. Luke
*2 Assistant Attorney General

Footnotes

- 1 No opinion of this office has ever directly addressed whether an economic development authority established by local and private legislation is a political subdivision for purposes of ad valorem taxation and Section 27-31-1. However, given that the local and private legislation at issue here grants MCEDA tax exemption as if it were a political subdivision, we need not address that issue to opine in this matter.

2014 WL 4665000 (Miss.A.G.)

END OF DOCUMENT





Your File No.:

MVT File No.: TR22118773

TITLE REPORT

TO: Jernigan Copeland Title, LLC
ATTENTION: Cathy Finch / Skip Jernigan

We have examined all the pertinent public records or the private records of the Company which pertain to the surface estate of the property covered by this report, which DOES NOT include examination of any oil, gas or other mineral rights or leases outstanding, improperly indexed documents, or the status of any Owners or Solid Waste Assessments. Said examination began at least 50 years prior to the date hereof and covers property located in the County of **Madison**, State of Mississippi as follows:

See Exhibit "D" attached hereto for legal description.

According to the records, Fee Simple title is vested in **Industrial Development Authority of Madison County**, by virtue of Warranty Deed from Glenn C. Patterson, dated January 23, 1989, filed on January 23, 1989 at 3:55 PM, and recorded in **Book 249, Page 259**.

Subject, however, to the following:

1. Covenants or Restrictions other than City or County Ordinances (Instruments shown should be examined by Addressee for possible forfeiture, assessments, reverters and other matters which may affect title to subject property):

Covenants recorded in Book 73, Page 331.

2. Encroachments and/or Easements:

Water Rights and Easements recorded in Book 84, Page 439.

Right of Way to Mississippi Power & Light Company recorded in Book 142, Page 221 and Book 167, Page 613.

Utility Easement to Madison County Wastewater in Book 2321, Page 942.

Right of Way in Book 249, Page 261.

Any and all unrecorded billboard leases. We find leases in Book 702, Page 381, Book 702, Page 383 and Book 443, Page 165 which appear to be expired.



OLD REPUBLIC TITLE

1022 Highland Colony Parkway, Suite 200 | Ridgeland, MS 39157 | T: 601.969.0222

Your File No.:

MVT File No.: TR22118773

3. Taxes and special assessments for the year **2021**:

Tax Agency:	County
Receipt No:	R-30300
Amount:	\$107,284.34 plus Parkway Maintenance of \$ 5,975.75
Homestead Ex:	N/A
Net Tax:	\$113,260.09
Status:	DUE PLUS INTEREST
Parcel:	082I-29-006/01.00

4. **2020** Tax Sale No. 29963, assessed to Madison County EDA, sold to State of Mississippi, amount to redeem being \$118,496.07, by June 30, 2022.

5. Other matters of record:

We find no conveyances from Industrial Development Authority of Madison County to Madison County Economic Development Authority.

This Title Report does not republish any covenant, condition, restriction, or limitation contained in any document referred to in this Title Report to the extent that the specific covenant, condition, restriction, or limitation violates state or federal law based on race, color, religion, sex, sexual orientation, gender identity, handicap, familial status, or national origin.

This Title Report is issued only for the use of the addressee listed above and only for the determination of the insurability of title to the property described herein in conjunction with the issuance of commitments, policies, and endorsements of Old Republic National Title Insurance Company (the "Company"). Use or reliance on this Title Report for any other purpose, including use in issuance of commitments, policies, and endorsements from a title insurer other than the Company, or by any person other than the addressee above, is not authorized. This Title Report is not to be considered a title insurance commitment and/or title insurance policy, an opinion of title, a certificate of title, an ownership and encumbrance report, a guarantee of title or any other form of guarantee, warranty or representation as to the status of title.

Any defects, liens, encumbrances, errors, omissions or other adverse matters not shown on this Title Report but known to, or discovered by, the addressee must be disclosed to the Company immediately and must be included in any subsequent title insurance commitment, policy, and/or endorsement.



OLD REPUBLIC TITLE

1022 Highland Colony Parkway, Suite 200 | Ridgeland, MS 39157 | T: 601.969.0222

Your File No.:

MVT File No.: TR22118773

The Company's liability under this Title Report is limited to the amount paid for this Title Report and is limited to the person or entity to which this Title Report is addressed. Any claim of loss or damage that arises out of the status of the title of the property described herein, or by any action to assert such claim, shall be restricted to the Company's commitment, policy, or endorsement issued in reliance on this Title Report.

Witness our signature this **27th** day of **May, 2022** at 8:00 AM.

OLD REPUBLIC NATIONAL TITLE INSURANCE COMPANY

BY: /s/ J. Scott Magee seh/ RH

Exhibit "D"

INDUSTRIAL DEVELOPMENT AUTHORITY OF MADISON COUNTY

MADISON COUNTY, MISSISSIPPI

Tax Parcel ID # 082I-29-006/01.00

The following description is based on the Mississippi State Plane Coordinate System, West Zone, NAD 83, grid values, using a combined factor of 0.999955403140 and a Convergence angle of (+) 00 degrees 07 minutes 10.98664226 seconds developed at Point of Commencement of the herein described parcel.

Being a parcel of land situated in the East half (E ½) of the East half (E ½) of Section 29, Township 8 North, Range 2 East, Madison County, Mississippi and being out of and a part of a tract of land conveyed to Industrial Development Authority of Madison County as recorded in Deed Book 249, Page 259 within the Chancery Clerk's Office of Madison County, Mississippi. Said parcel being more particularly described as follows:

Commencing at a ½" rebar found at the Southwest corner of the of the East half (E ½) of the East half (E ½) of the of said Section 29; thence along the West line of the East half of the East Half of said Section 29, run North 00°06'39" West, passing at a distance of 497.47 feet a ½" rebar found and continuing for a total distance of the 1376.59 feet to a ½" iron rebar with cap set North right of way line of Parkway East (110' wide right of way), being **N= 1093495.63, E= 2365269.55** on the above referenced coordinate system and the Southwest corner and the **Point of Beginning** of the herein described parcel;

Thence continuing along the West line of the East half of the East Half of said Section 29, run North 00°06'39" West, for a distance of 589.49 feet to a ½" iron rebar found on Southerly right of way line of Interstate 55; being on the arc of a curve to the left and also being the Northwest corner of the herein described parcel;

Thence Northeasterly, along the Southerly right of way line of Interstate 55 and the arc of a curve to the left, for a distance of 852.94 feet (deed – 842.39 feet) to a 5/8" rebar found at the Northeast corner of the herein described parcel. Said curve having a radius of 5879.58 feet, a central angle of 08°18'43" and a chord length of 852.19 bearing North 53°26'07" East;

Thence departing the Southerly right of way line of said Interstate 55, run South 02°25'11" East, for a distance of 1090.82 feet to a ½" iron rebar with cap set on the North right of way line of the aforesaid Parkway East;

Thence along the Northerly right of way line of said Parkway East, run South 89°52'58" West, for a distance of 595.56 feet to a concrete right of way monument found marking the point of curvature of a curve to the left;

Thence Southwesterly, along the Northerly right of way line of said Parkway East, and the arc of a curve to the left for a distance of 134.01 feet to the Point of Beginning and

containing 13.52 acres, (589,014 Square Feet), more or less. Said curve having a radius of 1540.65 feet, a central angle of $04^{\circ}59'01''$ and a chord length of 133.96 feet, bearing South $87^{\circ}23'28''$ West.

Less and except two (2) lease sites (60'x 100') along the North line of the above-described parcel, conveyed to Hendrick Outdoor, Inc. by Deed Book 702, Pages 381 and 383 and shown on survey prepared by Waggoner Engineering, dated 01/11/22.

The grantor also reserves a 30' wide ingress/egress easement as described below:

Being 30' wide strip of land, parallel to, adjacent to, and along the entire length of the Northerly and the Westerly boundary lines, and 225 feet in length, along the Southwesterly line as shown on survey plat prepared by Waggoner Engineering, Inc., dated 01/11/22.