

IN THE CHANCERY COURT OF MADISON COUNTY, MISSISSIPPI

MIDWEST MANAGEMENT

PLAINTIFF

VS.

CIVIL ACTION NO. 18-231-C

MEDICAL WASTE SERVICES OF AMERICA, LLC;
TAX COLLECTOR OF MADISON COUNTY, MS;
TAS ASSESSOR OF MADISON COUNTY, MS;
CHANCERY CLERK OF MADISON COUNTY, MS;
STATE OF MISSISSIPPI

DEFENDANTS

ORDER GRANTING SUMMARY JUDGMENT

THIS CAUSE came on for hearing before this Court on the 22nd day of September, 2022 on the *Motion for Summary Judgment* [MEC# 23] filed by Plaintiff, Midwest Management, and Defendant, State of Mississippi's *Response in Opposition to Plaintiff's Motion for Summary Judgment* [MEC# 26] and Defendants, Tax Collector of Madison County, Mississippi; Tax Assessor of Madison County, Mississippi; Chancery Clerk of Madison County, Mississippi's *Response in Opposition to Plaintiff's Motion for Summary Judgment* [MEC# 28]. The Court having heard the arguments of counsel on the motion and the responses, hereby opines as follows, to-wit:

1. This Court has jurisdiction over the parties and the subject matter.
2. On April 15, 2022, the Plaintiff filed its *Motion for Summary Judgment* [MEC# 23] and *Corrected Memorandum in Support of Motion for Summary Judgment* [MEC# 25]. Plaintiff alleges that there is no genuine issue to any material fact concerning the requirements to void a tax sale as outlined in the Complaint.
3. On April 23, 2022, Defendant, State of Mississippi filed its *Response in Opposition to Plaintiff's Motion for Summary Judgment* [MEC# 26]. The State of Mississippi alleges that the

Plaintiff has not requested any relief against it and moves that the State be dismissed from this lawsuit as the relief requested is against the County and not the State.

4. On September 21, 2022, the Madison County Defendants filed their *Response in Opposition to Plaintiff's Motion for Summary Judgment* [MEC# 28]. Defendants allege that there are specific genuine issues of material fact which would require a trial in this matter.

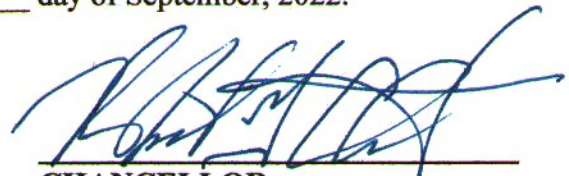
5. The Court having considered this matter finds that no genuine issue to any material fact exist concerning Midwest Management's request to set aside the 2013 tax sale related to delinquent 2012 property taxes in the amount of \$5,906.77.

IT IS, THEREFORE, ORDERED AND ADJUDGED that the Motion for Summary Judgment filed by Plaintiff, Midwest Management be and is hereby GRANTED.

IT IS, FURTHER, ORDERED AND ADJUDGED that the 2013 tax sale related to delinquent 2012 property taxes on the subject property is hereby set aside.

IT IS, FURTHER, ORDERED AND ADJUDGED that the Madison County Tax Collector, Madison County Chancery Clerk and/or Madison County, Mississippi is directed to refund to Plaintiff the amount of \$5,906.77.

SO ORDERED AND ADJUDGED this the 27th day of September, 2022.



CHANCELLOR

OCT 10 2022

IN THE CHANCERY COURT OF MADISON COUNTY, MISSISSIPPI

RONNY LOTT, CHANCERY CLERK
BY: Pete Carpenter D.C.

MIDWEST MANAGEMENT

PLAINTIFF

VS.

CAUSE NO. 18-237 B

**MEDICAL WASTE SERVICES OF AMERICA, LLC;
TAX COLLECTOR OF MADISON COUNTY, MS;
TAX ASSESSOR OF MADISON COUNTY, MS;
CHANCERY CLERK OF MADISON COUNTY, MS;
STATE OF MISSISSIPPI**

DEFENDANTS

ORDER GRANTING MOTION FOR SUMMARY JUDGMENT

THIS CAUSE having come on for hearing before this Court on the 3rd day of October 2022 on the *Motion for Summary Judgment* [MEC #22] filed by Plaintiff, Midwest Management (“Midwest”), and the Court finding it has jurisdiction over the parties and subject matter herein, having heard arguments of counsel, hereby finds as follows:

1. The property that is the subject of this civil action is described in that certain Amended Memorandum of Lease recorded in Book 0445, Page 748, being located in Madison County, Mississippi. The real property is generally referred to as Parcel No. #092G-26-008/04.00.

2. On August 31, 2015, the Madison County Tax Collector offered the property for sale (the "Tax Sale) at public auction for the purpose collecting unpaid taxes along with statutory interest, costs, penalties, fees and other charges related to the property and the Tax Sale.

3. At the Tax Sale, Midwest was the successful bidder and purchased the property for \$6,315.40 comprised of the 2014 county taxes, accrued interest, plus statutory costs, penalties, fees and costs attributable thereto.

4. The Madison County Chancery Clerk failed to strictly comply with the notice provisions of Miss. Code Ann. § 27-43-1 *et seq.* For example, redemption notices required by Miss. Code Ann. § 27-43-3, which in this instance were the certified mail notice and the notice by publication, contained the incorrect address for Medical Waste Services of America, LLC,

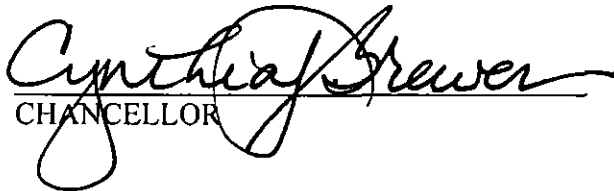
meaning Medical Waste Services of America, LLC, never received proper redemption notice under the relevant statutes. This alone is sufficient for the Court to find the August 31, 2015, tax sale to the Plaintiff is void *ab initio*.

5. Pursuant to Miss. Code Ann. § 27-73-7 (1972), as amended, the Plaintiff is entitled to a refund of the purchase price.

IT IS, THEREFORE, ORDERED AND ADJUDGED that the tax sale conducted on or about August 31, 2015, for the 2014 ad valorem property taxes (“Tax Sale”) for the Subject Property is void *ab initio*, and the Plaintiff is entitled to a refund of the purchase price pursuant to Miss. Code Ann. Section 27-73-7 (1972), as amended.

IT IS FURTHER ORDERED AND ADJUDGED that the Madison County Tax Collector, Madison County Chancery Clerk, and/or Madison County, Mississippi is directed to promptly and without delay undertake and grant any and all approvals necessary to execute any warrants, orders, or directions to refund the Plaintiff \$6,315.40.

SO ORDERED this, the 10th day of October 2022.


CHANCELLOR

As to form by:

/s/ Lance W. Martin
Lance W. Martin (MSB #105203)
ALLEN, ALLEN, BREELAND & ALLEN,
PLLC
Attorney for Madison County Defendants

Prepared and presented by:

/s/Andrew Hammond
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