

**RONNY LOTT
MADISON COUNTY CHANCERY CLERK**

MEMORANDUM

TO: Madison County Board of Supervisors
FROM: Ronny Lott, Chancery Clerk
DATE: February 2, 2023
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.

Akins W D & Eddie	092F-24D-135/00.00	2020
Akins W D & Eddie	092F-24D-135/00.00	2021
Bailey Larry S	093D-20C-168/00.00	2021
Bailey Robert L	093I-30B-100/00.00	2020
Bailey Robert L	093I-30B-100/00.00	2021
Bates Willie Ma	092F-24D-105/00.00	2021
Blackmon Georgia Mae	093D-17C-096/00.00	2020
Blackmon Georgia Mae	093D-17C-096/00.00	2021
Bouldin Michael	092F-24C-189/00.00	2020
Bouldin Michael	092F-24C-189/00.00	2021
Carson Peter	104I-32-011/01.00	2021
Claridge & Associates	093D-20D-032/01.00	2020
Claridge & Associates	093D-20D-032/01.00	2021
Claridge & Associates	093D-20D-033/01.00	2020
Claridge & Associates	093D-20D-033/01.00	2021
Claridge & Associates	093D-20D-034/01.00	2020
Claridge & Associates	093D-20D-034/01.00	2021
Claridge & Associates	093D-20D-035/01.00	2020

Claridge & Associates	093D-20D-035/01.00	2021
Gilmore Madison Land and Dev	092F-13D-036/00.00	2020
Gilmore Madison Land and Dev	092F-13D-036/00.00	2021
Gilmore Madison Land and Dev	092F-13D-037/00.00	2020
Gilmore Madison Land and Dev	092F-13D-037/00.00	2021
Gilmore Madison Land and Dev	092F-13D-098/00.00	2020
Gilmore Madison Land and Dev	092F-13D-098/00.00	2021
Gilmore Madison Land and Dev	092F-13D-099/00.00	2020
Gilmore Madison Land and Dev	092F-13D-099/00.00	2021
Gilmore Madison Land and Dev	092F-13D-100/00.00	2020
Gilmore Madison Land and Dev	092F-13D-100/00.00	2021
Gilmore Madison Land and Dev	092F-13D-189/00.00	2021
Hughes W F	093D-19C-131/01.00	2020
Hughes W F	093D-19C-131/01.00	2021
Hughes W F	093D-19C-132/02.00	2020
Hughes W F	093D-19C-132/02.00	2021
Northgate Homeowner's Assoc Inc	093D-18B-037/00.00	2020
Northgate Homeowner's Assoc Inc	093D-18B-037/00.00	2021
Parkway East	082H-28-008/01.00	2020
Parkway East	082H-28-008/01.00	2021
Partin Danny Duane	093D-20A-357/00.00	2020
Partin Danny Duane	093D-20A-357/00.00	2021
R and D Management	072C-05D-094/00.00	2020
R and D Management	072C-05D-094/00.00	2021
Thornton William	092G-25A-033/00.00	2020
Thornton William	092G-25A-033/00.00	2021
Tucker Michael & Dianna	103C-06-025/00.00	2020
Tucker Michael & Dianna	103C-06-025/00.00	2021
USA Affordable	083E-15C-042/00.00	2020
USA Affordable	083E-15C-042/00.00	2021
USA Affordable	092F-24D-162/00.00	2020
USA Affordable	092F-24D-162/00.00	2021
Washington Dan	092F-24D-227/00.00	2021
Watson Taheti	105H-33-007/00.00	2020
Watson Taheti	105H-33-007/00.00	2021
Wilder Jimmie	105I-29-007/02.00	2020
Wilder Jimmie	105I-29-007/02.00	2021
Williams Mary	093F-13-007/00.00	2020
Williams Mary	093F-13-007/00.00	2021
Wilson Carrie	092F-24D-288/00.00	2020
Wilson Carrie	092F-24D-288/00.00	2021
Woodard Joseph	092F-24C-143/00.00	2020
Woodard Joseph	092F-24C-143/00.00	2021
Woodard Joseph	092F-24C-144/00.00	2020
Woodard Joseph	092F-24C-144/00.00	2021
Young Claude	092F-13D-324/00.00	2020

Young Claude	092F-13D-324/00.00	2021
Young Claude	092F-24D-172/00.00	2020
Young Claude	092F-24D-172/00.00	2021