

RONNY LOTT
MADISON COUNTY CHANCERY CLERK
MEMORANDUM

TO: Madison County Board of Supervisors
FROM: Ronny Lott, Chancery Clerk
DATE: May 15, 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 minute. 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 of matured to the state and should not have sold again.

<u>Assessed To:</u>	<u>Parcel No.</u>	<u>Tax Year:</u>
Amelia Enterprises	072C-06A-005/08.00	2020
Amelia Enterprises	072C-06A-005/08.00	2021
Canton Connection	093I-30B-073/00.00	2020
CPG Investor Service	092H-33D-024/00.00	2020
Galleria Pkwy	072C-06A-003/01.00	2020
Galleria Pkwy	072C-06A-003/01.00	2021
Galleria Pkwy	072C-06A-003/02.00	2020
Galleria Pkwy	072C-06A-003/02.00	2021
Imaj	082I-29-004/00.00	2020
Imaj	082I-29-004/00.00	2021
Jubilees	092F-13D-051/00.00	2020
Jubilees	092F-13D-051/00.00	2021

Madison County	082H-28-001/01.00	2020
Madison County	082H-28-001/01.00	2021
Madison County	082H-28-001/06.00	2020
Madison County	082H-28-001/06.00	2021
Madison County	082H-28-001/07.00	2020
Madison County	082H-28-001/07.00	2021
Madison County	082H-28-001/08.00	2020
Madison County	082H-28-001/08.00	2021
Madison County	082H-28-001/09.00	2020
Madison County	082H-28-001/09.00	2021
Madison County	082H-28-001/10.00	2020
Madison County	082H-28-001/10.00	2021
Madison County	082H-28-001/11.00	2020
Madison County	082H-28-001/11.00	2021
Madison County	082H-28-001/12.00	2020
Madison County	082H-28-001/12.00	2021
Madison County	082H-28-001/13.00	2020
Madison County	082H-28-001/13.00	2021
Madison County	082H-28-001/14.00	2020
Madison County	082H-28-001/14.00	2021
Madison County	082H-28-001/15.00	2020
Madison County	082H-28-001/15.00	2021
Madison County	082H-28-001/16.00	2020
Madison County	082H-28-001/16.00	2021
Madison County	082H-28-001/17.00	2020
Madison County	082H-28-001/17.00	2021
McDaniel Carla	093D-17C-073/00.00	2020
McDaniel Carla	093D-17C-073/00.00	2021
Odie Michael	092F-24D-474/00.00	2020
Odie Michael	092F-24D-474/00.00	2021
Parkway East Public Improvement	082H-28-001/03.00	2020
Parkway East Public Improvement	082H-28-001/03.00	2021
Parkway East Public Improvement	082I-29-005/00.00	2020
Parkway East Public Improvement	082I-29-005/00.00	2021
Parkway East Public Improvement	082I-29-006/02.00	2020
Parkway East Public Improvement	082I-29-006/02.00	2021
Parkway East Public Improvement	082H-33-031/00.00	2020
Parkway East Public Improvement	082H-33-031/00.00	2021
Parkway East Public Improvement	082H-28-001/20.00	2020
Parkway East Public Improvement	082H-28-001/20.00	2021
Parkway East Public Improvement	082H-28-001/19.00	2020
Parkway East Public Improvement	082H-28-001/19.00	2021
Phat Custom Conversions	092H-33D-023/00.00	2020

Phat Custom Conversions	092H-33D-023/00.00	2021
Short Claude	072C-06A-005/00.00	2020
Short Claude	072C-06A-005/00.00	2021
Smith Curtis	092F-24D-222/00.00	2020
State of Mississippi	072C-06A-003/05.00	2020
State of Mississippi	072C-06A-003/05.00	2021
State of Mississippi	072C-06A-005/09.00	2020
State of Mississippi	072C-06A-005/09.00	2021
State of Mississippi	072C-06A-003/06.00	2020
State of Mississippi	072C-06A-003/06.00	2021
State of Mississippi	072C-06A-005/08.01	2020
State of Mississippi	072C-06A-005/08.01	2021
Whitten Ranch Inc	082H-28-008/07.00	2020
Whitten Ranch Inc	082H-28-008/07.00	2021
Whitten Ranch Inc	082H-28-008/07.00	2021(S)
Williams Sam	092F-24D-196/00.00	2020