



ARTHUR JOHNSTON
MADISON COUNTY CHANCERY CLERK
P. O. BOX 404
CANTON, MS 39046
JOHNSTON@MADISON-CO.COM

PHONE 601-855-5526

FAX 601-855-5759

October 7, 2013

MEMORANDUM

TO: MADISON COUNTY BOARD OF SUPERVISORS

RE: REQUEST TO VOID TAX SALE, PARCEL NUMBER 114H-34-003/03.00

MESSAGE:

The Record Owner phoned the Chancery Clerk's Office in early August, 2013, to determine the delinquent tax amounts due for 2010 and 2011. He also spoke with the Tax Collector's Office who gave him the amount due for the 2012 taxes. The Record Owner forwarded to our office a check which included amounts for 2010, 2011 and 2012 taxes with no explanation. We executed releases for 2010 and 2011 and refunded him \$2.90 on August 21, 2013. On Monday, August 26, 2013, the Tax Collector sold the parcel at the Land Sale for delinquent taxes in the amount of \$5.53 (\$2.36 raw taxes). The Owner spoke with me by telephone after receiving the refund from our office and explained that the additional money which had been refunded was to pay the 2012 taxes before the tax sale.

Since the tax payer made every reasonable effort to pay his 2012 taxes prior to the Land Sale, It is my request that the Board void the 2012 sale as it relates to this particular parcel; refund the purchaser, and direct the Tax Collector to accept payment from the land owner for 2012 taxes owed the county before the Land Sale in the amount of \$2.36.

Refund to the Purchaser should be made as follows:

Imagine 401 LLC
P O Box 321
Jackson, MS 39205

Amount Due \$5.53

Sincerely,

Arthur Johnston
Chancery Clerk
Madison County, Mississippi

PTAX01 - B
Tax Year 2013

County of Madison
TAX RECEIPT INQUIRY
10/02/2013

Copyright 1994
FM Software

Receipt Parcel Number Tax Distr Num Ex Code Mills
R 012675 114H-34 -003/03.00 523 94.6800

PTAX01-24 PARCEL HAS UNREDEEMED TAX SALE - SEE CHANCERY CLERK
DELINQUENT TAX DUE - CHANCERY CLERK
SEVERE

Name
DURHAM JAMES L
Description
1.0AC IN NE1/4 SE1/4

| | | | |
|---------------------------------------|----|-------|------|
| Total Valuation. | 24 | Value | Tax |
| Exempt Credit. | | | 2.27 |
| All Exempt Credit. | | | |
| Net Ad Valorem Tax. | | | 2.27 |
| Forestry Tax (1.00Ac @ .09) | | | .09 |
| Total Tax | | | 2.36 |
| Total Paid (see below): | | | 5.53 |
| Interest Due. | | | .00 |
| Amount Due. | | | |

PRINTED

| INSTALLMENTS | | | |
|--------------|---------|----------|-------|
| | Date | Interest | Batch |
| 1 | 8/26/13 | .17 | SAL |
| 2 | | | |
| 3 | | | |

| | | | |
|--|--|--|-------|
| | | | Taxes |
| | | | 2.36 |

Enter=Next | F1=Search | F3=End | F7=End

State Of Mississippi
County Of Madison

*** THIS IS A REPRINT ***

RELEASE FROM DELINQUENT TAX SALE NUMBER 31293

PPIN 37409 Yr 2010 Entry Parcel No 114H-34 -003/03.00

In Consideration of 84.58 Dollars received from DURHAM JAMES L
4081 PARKCHESTER MEMPHIS TN 38118

, the amount necessary to redeem the following described property:

Description of Property Section Township Range Acres
1.0AC IN NE1/4 SE1/4 34 11N 04E

DEED BOOK- PAGE-655163

assessed to DURHAM JAMES L

and sold to ANTHONY, WILLIAM S.

at Delinquent Tax Sale on 8/29/2011, for taxes thereon for the year 2010 the said land is hereby released from all claim or title of state or purchaser under said tax sale, in accordance with Section 27-45-3, Mississippi Code of 1972 (as amended).

Witness my hand and official seal of office, as of 8/21/2013

ARTHUR JOHNSTON

CHANCERY CLERK

By: _____ D.C.

(BE SURE TO HAVE YOUR CHANCERY CLERK RECORD THIS RELEASE.)

STATEMENT OF AMOUNT NECESSARY TO REDEEM Tax Receipt Number 12301

I. DELINQUENT TAX AND FEES DUE INDIVIDUAL OR STATE PURCHASER:

| | | | |
|--|--------|------|------|
| 1. Amount of 2010 delinquent tax (Section 27-45-3) | County | 3.87 | |
| 2. Interest on delinquent tax (Section 27-41-9) | County | .27 | |
| 3. Publishers fee (per publication) (Section 25-7-21(3)) | | 3.00 | |
| 4. Subtotal lines 1, 2, and 3 | | | 7.14 |
| 5. Purchasers interest on line 4 at 1 (or 1.5 for sales after March 27, 1995) per month since sale date. (25 months x 1.5 x line 4) (Section 27-45-3) | | | 2.68 |
| 6. Damages (only for sales prior to July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-3) | County | | |
| 7. TOTAL AMOUNT DUE TO PURCHASER (lines 4, 5, and 6) | | | 9.82 |

II. DAMAGES, FEES AND ACCRUED TAXES DUE TO COUNTY:

| | | | |
|---|--------|------|------|
| 8. Damages (only for sales from July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-1) | County | .19 | |
| 9. County actual postage fee (Section 27-43-3) | | 6.11 | |
| 10. Publishers actual fee (if paid by county) (Section 25-7-21) | | | |
| 11. Accrued Taxes for year (Section 27-45-3) | County | | |
| 12. Interest on accrued taxes for year (Section 27-45-3) 1.5 x 50 months | County | | |
| 13. Accrued Taxes for year (Section 27-45-3) | County | | |
| 14. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months | County | | |
| 15. TOTAL AMOUNT DUE TO COUNTY (Lines 8 through 14) | | | 6.30 |

III. FEES DUE TO COUNTY OFFICIALS

Sheriffs Fees:

| | | | |
|--|---------|-------|-------|
| 16. 1st Notice (Section 27-43-3) | \$4.00 | | |
| 17. 2nd Notice (Section 27-43-3) | \$4.00 | | |
| 18. TOTAL AMOUNT DUE TO SHERIFF (lines 16 and 17) | | | |
| Chancery Clerks Fees: | | | |
| 19. Identify record owners (Section 27-43-3) | \$50.00 | 50.00 | |
| 20. Recording list, each subdivision lot (Section 25-7-21(4)(a)) | \$1.00 | 1.00 | |
| 21. Issue 1st sheriffs notice (Section 27-43-3) | \$2.00 | | |
| 22. Mail 1st owners notice (Section 27-43-3) | \$1.00 | 1.00 | |
| 23. Issue 2nd sheriffs notice (Section 27-43-3) | \$5.00 | | |
| 24. Mail 2nd owners notice (Section 27-43-3) | \$2.50 | | |
| 25. Issue each lienor notice (Section 27-43-11) | \$7.00 | | |
| 26. Publishers actual fee, if paid by clerk (Section 27-43-3) | | 1.00 | |
| 27. Recording each redemption (Section 25-7-21(4)(d)) | \$10.00 | 10.00 | |
| 28. Abstracting each subdivision lot (Section 25-7-21(4)(e)) | \$1.00 | 1.00 | |
| 29. Certify amount to redeem (Section 25-7-9(1)(a)) | \$1.00 | 1.00 | |
| 30. Certify release from sale (Section 25-7-9(1)(a)) | \$1.00 | 1.00 | |
| 31. Subtotal Lines 19 through 30 | | | 66.00 |
| 32. Calculation subtotal lines 7, 15, 18 and 31 | 82.12 | | |
| 33. Redemption fee 3% x line 32 (Section 25-7-21(4)(f)) | | | 2.46 |
| 34. TOTAL AMOUNT DUE TO CHANCERY CLERK (Lines 31 and 33) | | | 68.46 |

IV. AMOUNT TO RECEIVE FROM REDEEMER:

| | | | |
|---|--|--|-------|
| 38. GRAND TOTAL (lines 7, 15, 18, 34, 35, 36, and 37) | | | 84.58 |
|---|--|--|-------|

I certify that the above is a true and correct statement of amount necessary to redeem said property, on this day of 8/21/2013.

ARTHUR JOHNSTON

CHANCERY CLERK

CH

21173385058

Revised by: Office of the State Auditor 6/95 By: _____ D.C.

State Of Mississippi
County Of Madison

*** THIS IS A REPRINT ***

RELEASE FROM DELINQUENT TAX SALE NUMBER 31294

PPIN 37409 Yr 2011 Entry Parcel No 114H-34 -003/03.00

In Consideration of 74.52 Dollars received from DURHAM JAMES L
4081 PARKCHESTER MEMPHIS TN 38118

, the amount necessary to redeem the following described property:

Description of Property Section Township Range Acres
1.0AC IN NE1/4 SE1/4 34 11N 04E

DEED BOOK- PAGE-683789

assessed to DURHAM JAMES L and sold to SIMPSON, BILLY P.

at Delinquent Tax Sale on 8/27/2012, for taxes thereon for the year 2011 the said land is hereby released from all claim or title of state or purchaser under said tax sale, in accordance with Section 27-45-3, Mississippi Code of 1972 (as amended).

Witness my hand and official seal of office, as of 8/21/2013

ARTHUR JOHNSTON

CHANCERY CLERK

By: _____ D.C.

(BE SURE TO HAVE YOUR CHANCERY CLERK RECORD THIS RELEASE.)

STATEMENT OF AMOUNT NECESSARY TO REDEEM Tax Receipt Number 12385

I. DELINQUENT TAX AND FEES DUE INDIVIDUAL OR STATE PURCHASER:

| | | | |
|--|--------|------|------|
| 1. Amount of 2011 delinquent tax (Section 27-45-3) | County | 3.59 | |
| 2. Interest on delinquent tax (Section 27-41-9) | County | .25 | |
| 3. Publishers fee (per publication) (Section 25-7-21(3)) | | 3.00 | |
| 4. Subtotal lines 1, 2, and 3 | | | 6.84 |
| 5. Purchasers interest on line 4 at 1 (or 1.5 for sales after March 27, 1995) per month since sale date. (13 months x 1.5 x line 4) (Section 27-45-3) | | | 1.33 |
| 6. Damages (only for sales prior to July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-3) | County | | |
| 7. TOTAL AMOUNT DUE TO PURCHASER (lines 4, 5, and 6) | | | 8.17 |

II. DAMAGES, FEES AND ACCRUED TAXES DUE TO COUNTY:

| | | | |
|---|--------|-----|-----|
| 8. Damages (only for sales from July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-1) | County | .18 | |
| 9. County actual postage fee (Section 27-43-3) | | | |
| 10. Publishers actual fee (if paid by county) (Section 25-7-21) | | | |
| 11. Accrued Taxes for year (Section 27-45-3) | County | | |
| 12. Interest on accrued taxes for year (Section 27-45-3) 1.5 x 50 months | County | | |
| 13. Accrued Taxes for year (Section 27-45-3) | County | | |
| 14. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months | County | | |
| 15. TOTAL AMOUNT DUE TO COUNTY (Lines 8 through 14) | | | .18 |

III. FEES DUE TO COUNTY OFFICIALS

Sheriffs Fees:

| | | | |
|--|---------|-------|-------|
| 16. 1st Notice (Section 27-43-3) | \$35.00 | | |
| 17. 2nd Notice (Section 27-43-3) | \$35.00 | | |
| 18. TOTAL AMOUNT DUE TO SHERIFF (lines 16 and 17) | | | |
| Chancery Clerks Fees: | | | |
| 19. Identify record owners (Section 27-43-3) | \$50.00 | 50.00 | |
| 20. Recording list, each subdivision lot (Section 25-7-21(4)(a)) | \$1.00 | 1.00 | |
| 21. Issue 1st sheriffs notice (Section 27-43-3) | \$2.00 | | |
| 22. Mail 1st owners notice (Section 27-43-3) | \$1.00 | | |
| 23. Issue 2nd sheriffs notice (Section 27-43-3) | \$5.00 | | |
| 24. Mail 2nd owners notice (Section 27-43-3) | \$2.50 | | |
| 25. Issue each lienor notice (Section 27-43-11) | \$7.00 | | |
| 26. Publishers actual fee, if paid by clerk (Section 27-43-3) | | | |
| 27. Recording each redemption (Section 25-7-21(4)(d)) | \$10.00 | 10.00 | |
| 28. Abstracting each subdivision lot (Section 25-7-21(4)(e)) | \$1.00 | 1.00 | |
| 29. Certify amount to redeem (Section 25-7-9(1)(a)) | \$1.00 | 1.00 | |
| 30. Certify release from sale (Section 25-7-9(1)(a)) | \$1.00 | 1.00 | |
| 31. Subtotal Lines 19 through 30 | | | 64.00 |
| 32. Calculation subtotal lines 7, 15, 18 and 31 | 72.35 | | |
| 33. Redemption fee 3% x line 32 (Section 25-7-21(4)(f)) | | | 2.17 |
| 34. TOTAL AMOUNT DUE TO CHANCERY CLERK (Lines 31 and 33) | | | 66.17 |

IV. AMOUNT TO RECEIVE FROM REDEEMER:

| | | | |
|---|--|--|-------|
| 38. GRAND TOTAL (lines 7, 15, 18, 34, 35, 36, and 37) | | | 74.52 |
|---|--|--|-------|

I certify that the above is a true and correct statement of amount necessary to redeem said property, on this day of 8/21/2013.

ARTHUR JOHNSTON

CHANCERY CLERK

CH

21173385058

Revised by: Office of the State Auditor 6/95

By: _____ D.C.