

P.O. Box 113
Canton, MS 39046-0113

Canton Fax: 601-859-0322
Madison Fax: 601-898-0731

Kay Pace
Tax Collector
Madison County

Canton: 601-859-5226
Flora: 601-879-9537
Madison: 601-856-4472

Myrtle Rayburn, Chief Deputy
Canton Office 601-855-5605

Laura Sullivan, Chief Deputy
Madison Office 601-855-5601

October 13th, 2023

Dear Mr. Steen and Board Members,

The emails attached are only some of several emails from Doris Watson , tax sale buyer August 2021, to myself, Norman Cannady and others.

There was a tax sale void presented by Mike Espy and approved by the Board in March 2022 . The Tax sale was a second tax payment due and payable by owner. No void tax sale was required. The taxes redeemed were proper and would have allowed the tax sale buyer to recoup her money plus interest.

This letter is to remind the Board that the tax sale money and overbids collected help fund your budget.

If there is a legitimate reason for a tax sale void, then I agree. This tax sale void has no substantial reason to be voided. Norman Cannady, Tax Assessor , agrees with me. We suggest the Board does not want to set a precedence of this statue unless there is background study by the tax collector and tax assessor, entering in agreement.

I request that a refund in an amount certain, to be calculated by the Chancery Clerk office, be made to Doris Watson, buyer. The amount paid would include from August 2021 to March 2022 at 1 1/2 Percent interest per month, plus the amount of taxes paid at the tax sale along with any other money refund deemed necessary by the Chancery Clerk.

Sincerely,

Kay Pace

Begin forwarded message:

From: Doris P Watson <dpwatson11@gmail.com>
Date: October 10, 2023 at 4:44:25 PM CDT
To: Kay Pace <kay.pace@madison-co.com>
Subject: Re: Nancy Sanchez property 072E-16D-022

CAUTION! External Content. Please use caution when opening attachments and links. Do not provide your username and password if requested.

I appreciate your efforts. Needless to say, I think it is wrong that the county has held my money since August 2021 and only wants to pay interest through March 2022. So my money sits almost another 19 months without earning interest. I have calculated the amount. Do you realize your payment will not even cover the face plus up charge I paid? This is despicable for the county to make this kind of error and not be willing to make it right. I knew the gamble I made with the up charge and would have gladly been satisfied with the interest through March IF the payment had been properly made in April 2022.

Please let all concerned, including the board of supervisors, know that I am not satisfied with this. Surely someone has enough authority in the county government to do the right thing.

Please take this matter to the board for me. How am I supposed to "approach them myself"? Tell me how and I will gladly meet with them if necessary.

On Tue, Oct 10, 2023 at 4:24 PM Kay Pace <kay.pace@madison-co.com> wrote:

I called the Attorney General's office to ascertain the possibility of voiding the void tax sale. In Mississippi anyone is allowed to request a tax sale. It has to do with the fact that it has to be approved by the Board of Supervisors.

The only other avenue available might be that the Board grant you the payment you would have received at the time the tax sale was voided and the original amount of taxes due were paid by the owner. I have not calculated that amount, but will approach the Board for you with payment of that particular amount.

The interest accrued would be 1 1/2
Percent thru March 2022.

Let me know if you want me to ask the Board or if you had rather approach them yourself.

Kay Pace



TAX COLLECTOR
Madison County, Mississippi
www.madison-co.com/taxcollector.php
PO Box 113
Canton, Mississippi 39046
601-859-5226 Canton
601-856-4472 Madison
601-879-9537 Flora



On Oct 10, 2023, at 2:10 PM, Doris Watson <dpwatson11@gmail.com> wrote:

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requested.

What's the latest on me receiving my money?

Sent from my iPhone

On Oct 3, 2023, at 7:16 AM, Kay Pace <kay.pace@madison-co.com> wrote:

Gena, this tax sale void was entered and approved without the knowledge of the tax collector or tax assessor. There was no legal reason to void this tax sale. Therefore, the tax collector and tax assessor will need to be included in any research, studies or conversations in this regard.

The tax sale should have been redeemed, which would have allowed the tax sale buyer their right to receive the accrued proceeds.

Please include the tax collector and tax assessor in all conferences from this point on. Thank you.

<image0.png>

On Sep 29, 2023, at 5:02 PM, Gena Permenter <gena.permenter@madison-co.com> wrote:

Kay, Holli and I will have to put our heads together on this one. The Delta system won't allow us to calculate the amount since the sale was voided. We will have to get with someone at Delta to see if there is a way to override it. A manual calculation will be extremely complicated at this point. We have a few questions for you before we call Delta. I will also need to get with Mike about the legalities since the board approved for the sale to be voided. I will get back to you on this ASAP.

Thank you!!

Gena Permenter

Chief Deputy Chancery Clerk/Board Secretary

Madison County Chancery Clerk

P O Box 404

Canton, MS 39046

(601) 855-5535

Fax: (601)855-5759

From: Kay Pace <kay.pace@madison-co.com>

Sent: Friday, September 29, 2023 9:36 AM

To: Ronny Lott <Ronny.Lott@madison-co.com>; Gena Permenter <gena.permenter@madison-co.com>; Myrtle Rayburn <myrtle.rayburn@madison-co.com>; Laura Sullivan <laura.sullivan@madison-co.com>; Doris Watson <dpwatson11@gmail.com>; Norman Cannady <norman.cannady@madison-co.com>; Mike Espy - External <mike@mikespy.com>; Gerald Steen <Gerald@sprintmart.com>

Subject: Fwd: Nancy Sanchez property 072E-16D-022

Gena, I have tried to get an answer from Mike Espy in regard to the tax sale void connected with this parcel March 2022, but to no avail.

The owner should have paid the tax sale taxes plus Chancery fees due at that time. And, there should not have been a void tax sale involved.

Will you please calculate the chancery fees due at that time March 2022, which should have been paid by Nancy Sanchez. That payment would have allowed the tax sale to remain in place, the buyer to receive the money back, plus interest from the tax sale.

There was no reason for the tax sale to be voided.

Please calculate the amounts which would have been due at redemption.

I am of the opinion as Tax Collector of Madison County, Mississippi, this tax sale void should be negated and the unpaid redemption amount due the tax sale buyer be replaced again into effect. The tax sale buyer would then be able to collect the proper earnings as redemption of her tax sale buy.

Thank you for your help.

<image003.png>

Begin forwarded message:

From: Kay Pace <kay.pace@madison-co.com>
Date: September 14, 2023 at 5:23:37 PM CDT
To: Norman Cannady <norman.cannady@madison-co.com>
Subject: Fwd: Nancy Sanchez property 072E-16D-022

Letr to M Espy - In re Nancy Sanchez

Begin forwarded message:

From: Kay Pace <kay.pace@madison-co.com>
Date: September 13, 2023 at 3:20:28 PM CDT
To: Mike Espy - External <mike@mikespy.com>
Cc: Kay Pace <kay.pace@madison-co.com>, Myrtle Rayburn <myrtle.rayburn@madison-co.com>, Ronny Lott <Ronny.Lott@madison-co.com>
Subject: Nancy Sanchez property 072E-16D-022

<image004.gif>

Mike I would appreciate your calling me and giving me some background on the above listed property. You applied for and received approval from the BOS in March 2022 of a tax sale void on this same property. Since Ms Sanchez did not pay the second payment on her Taxes, the second payment due went through the tax sale. It was purchased by Doris Watson at the sale in August, 2021.

I need more background which explains the payment in the Chancery by Nancy Sanchez or a representative of

hers. And also the necessity of a tax sale void when the property was redeemed. The void prohibits the buyer from receiving the 11/2% interest due her for the redemption of the taxes by Sanchez.

Thank you for your help and explanation.

<image005.jpg>

KAY PACE

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Madison County, Mississippi

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601-856-4472 Madison

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October 21, 2023

Gerald Steen

President Madison County Board of Supervisors

142 W Peace Street

Canton, MS 39046

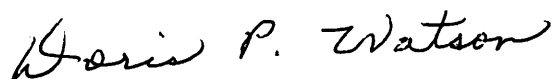
Dear Mr. Steen:

I am requesting to be added to the agenda of the November 6, 2023 board meeting. This is in reference to a tax lien I won at auction in August 2021. As you have been copied on various emails from Ms. Pace, this lien was erroneously voided and I never received my payment on this auction property.

In good faith in the Madison County tax sale, I purchased property 072E-16D-022 for face value of \$1,752.37 plus an upcharge of \$251. I was promised interest of 1.5% per month on the face until paid. By my calculation until the November 6 meeting, this amounts to \$2,441.13. I am requesting the board make good on this purchase and pay as promised.

My name is Doris P. Watson, address of 104 Charleston Circle, Madison, MS 39110.

Sincerely,

A handwritten signature in cursive script that reads "Doris P. Watson".

Doris P. Watson

CC: Mr. Mike Espy, Attorney for the Board

DATE: 11/11/2011

CC: MR. MARK GUYA ADDRESS FOR THE BOARD

JOHN E. WATSON

RECEIVED

JOHN E. WATSON ADDRESS FOR THE BOARD

DATE: 11/11/2011

RE: MR. MARK GUYA ADDRESS FOR THE BOARD

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