

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: January 16, 2024

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.

<u>Assessed to:</u>	<u>PPIN:</u>	<u>Parcel No.</u>	<u>Tax Year</u>
BELL CURTIS	27379	092F-24D-160/00.00	2021
BILBREW GERTRUDE	27300	092F-24D-078/00.00	2021
BILBREW GERTRUDE	27302	092F-24D-080/00.00	2021
CLARIDGE & ASSOC	31225	093D-20D-034/01.00	2022
GONZALES CARLOS	30288	093D-19D-027/00.00	2021
HGM HOLDINGS LLC	29756	093D-19B-189/00.00	2021
HUFF DEMETRICE	52165	093D-19C-001/00.00	2021
JOHNSON MARTHA	30692	093D-20A-332/00.00	2021
MCLIN MARY ET AL	29252	093D-18D-098/00.00	2021
MERIDIAN HOLDINGS LLC	30278	093D-19D-019/00.00	2021
MURPHY LOUIS L	30559	093D-20A-076/00.00	2021
NORTHGATE HOMEOWNER'S	47006	093D-18B-037/00.00	2022
NUNNERY JAMES & TRACY	28853	093D-17C-118/00.00	2021

PARKWAY EAST PUBLIC IMP	23510	082H-28 -008/01.00	2022
PATTERSON JOHNIE L	25767	092F-13D-155/00.00	2021
R AND D MANAGEM	46423	072C-05D-094/00.00	2022
SANTINO LLC	51323	072C-06A-003/09.00	2021
SANTINO LLC	51323	072C-06A-003/09.00	2022
SHORT CLAUDE	8394	072C-06A-005/00.00	2022
SIMS JAMES CURTIS	29244	093D-18D-090/00.00	2021
SIMS JAMES CURTIS	29900	093D-19C-005/00.00	2021
STATE OF MISS	51322	072C-06A-005/08.01	2022
THORNTON WILLIAM	27763	092G-25A-032/00.00	2021
TROTTER ERMON	27423	092F-24D-204/00.00	2021
YOUNG CLAUDE	27390	092F-24D-172/00.00	2022