

**RONNY LOTT  
MADISON COUNTY CHANCERY CLERK**

**MEMORANDUM**

**TO:** Madison County Board of Supervisors  
**FROM:** Ronny Lott, Chancery Clerk  
**DATE:** February 5, 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>
GILMORE MADISON	25717	092F-13D-098/00.00	2022 (Patent Issued)
JUDEK INVESTMENTS	28849	093D-17C-114/00.00	2021 (Patent Issued)
SMITH ORA LEE	26902	092F-24B-208/00.00	2021 (Patent Issued)
TRAVIS SHIRLEY	27448	092F-24D-231/00.00	2021 (Patent Issued)