

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: May 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>
BAILEY LARRY	31017	093D-20C-163/00.00	2021
BARO DOUSSOU	29310	093D-18D-172/00.00	2021
BEDENFIELD OTIS MRS	26324	092F-24A-134/00.00	2021
BELL CURTIS	27395	092F-24D-177/00.00	2021
BRADLEY LOUISE	28826	093D-17C-093/00.00	2021
BROWN JESSIE LEE & ALBERT	27260	092F-24D-038/00.00	2021
BROWNE G ELIZABETH	30265	093D-19D-007/00.00	2021
BROWNE G ELIZABETH	30273	093D-19D-015/00.00	2021
CITIMORTGAGE INC	30728	093D-20A-381/00.00	2021
DANIELS BOBBY M & ANNETTE	29470	093D-19A-164/00.00	2021
DEARON MICHAEL	27629	092F-24D-418/00.00	2021
DUNCAN ROBERT ELLIS	30820	093D-20B-079/00.00	2021
FRIENDS OF CHILDREN OF MS INC	27222	092F-24C-250/00.00	2021

FRIENDS OF CHILDREN			
OF MS INC	27341	092F-24D-119/00.00	2021
HAMBLIN KEN	25868	092F-13D-296/00.00	2021
HAMBLIN KEN	27434	092F-24D-215/00.00	2021
HANDY JESSIE LEE EST &			
CLORA T	26194	092F-24A-005/00.00	2021
HARDGES DEXTER	28836	093D-17C-103/00.00	2021
HARRINGTON HENRY L ET AL	31768	093I-29B-050/00.00	2021
HARRIS LUCILLE G	27328	092F-24D-106/00.00	2021
HGM HOLDINGS LLC	28067	092H-33D-073/00.00	2021
HOLDEN EBONY	27619	092F-24D-408/00.00	2021
HOLIFIELD HENRY	27316	092F-24D-094/00.00	2021
IMAJ LLC	23533	082I-29-004/00.00	2022
JAMES JOHN W	29130	093D-18C-154/00.00	2021
JOHNSON ANNIE MELTON	27259	092F-24D-037/00.00	2021
JOHNSON TENNIE	26877	092F-24B-180/00.00	2021
LOPEZ ESTUARDO TOMAS			
MIRANDA	27626	092F-24D-415/00.00	2021
LUCKETT L V	28993	093D-18C-037/00.00	2021
MCMORRIS CORETHA L -EST	25774	092F-13D-162/00.00	2021
MIRANDA SUCELI RAMIREZ	27176	092F-24C-201/00.00	2021
MURPHY LOUIS L	30560	093D-20A-078/00.00	2021
MYLES MARY PROPERTIES	27387	092F-24D-169/00.00	2021
MYLES MARY PROPERTIES	30453	093D-19D-194/00.00	2021
NICHOLS RICHARD L & BETTYE	27376	092F-24D-157/00.00	2021
NORTHGATE HOMEOWNER'S			
ASSOC INC	28929	093D-18B-013/00.00	2021
PAYTON CAROLE	29299	093D-18D-150/00.00	2021
PITTMAN BEULAH	23365	082G-25D-033/03.00	2021
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POLK JOHN B	26333	092F-24A-143/00.00	2021
REBUILDING JACKSON LLC	28848	093D-17C-113/00.00	2021
SILAS BILLY TOM & JOYCE			
ANDERS	36233	105I-32-012/01.00	2021
SMITH RICKY	26614	092F-24A-420/00.00	2021
STATE OF MISSISSIPPI	50901	072C-06A-003/05.00	2022
STATE OF MISSISSIPPI	50903	072C-06A-005/09.00	2022
STATE OF MISSISSIPPI	50907	072C-06A-003/06.00	2022
SMOOTS ROBERT L	29220	093D-18D-065/00.00	2021
STEPTOE GEOFFREY JOHNAT	30366	093D-19D-098/00.00	2021
THORNTON WILLIAM	27375	092F-24D-156/00.00	2021
THORNTON WILLIAM	27745	092G-25AA-015/01.00	2021
THORNTON WILLIAM	27750	092G-25A-019/00.00	2021
THORNTON WILLIAM	27758	092G-25A-027/00.00	2021
TYLER WILLIE C	27130	092F-24C-153/00.00	2021
WATKINS RENDERIUS	28739	093D-17C-008/00.00	2021
WHITE WILLIE & CALLIE MA	26616	092F-24A-422/00.00	2021