


**ARTHUR JOHNSTON**  
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Arthur Johnston, Ch. C. 

DATE: November 14, 2013

RE: Request to Void 2013 tax sale of re-assessments  
Parcel # 072C-06C-116/01.39  
Elizabeth Holcombe

Gentlemen:

This matter has been before you several times, and I believe several of you have been contacted by the taxpayer, Dr. Holcombe.

On May 20, 2013, after first giving notice to Dr. Holcombe, you increased the ad valorem taxes associated with this parcel on the basis that the taxpayer was not entitled to homestead exemption because the property was being rented. You directed the Tax Collector to re-bill the taxpayer certain amounts based on the change in class of real estate (10% to 15%) and to re-bill the amount of the homestead exemption (\$300.00). This re-assessment was made for the years 2009, 2010, 2011, and 2012 and was made in one lump sum. The Tax Collector did this on June 5, 2013. Payment was not received in advance of the August 2013 tax sale. Consequently, the re-assessed amounts were sold to an individual purchaser at that sale.

On September 6, 2013, you went back and rescinded your re-assessments for 2009 and 2010 but re-affirmed the total increase of \$1,900.48 for the years of 2011 and 2012. The taxpayer then tried to pay this amount but was not allowed to do so because the amounts had already gone to the sale.

However, in reviewing MISS. CODE ANN. § 27-33-37 (L), it appears that the taxpayer in fact had until February 1, 2014 (which would be "February 1<sup>st</sup> of the year following the notice") to make payment of the re-assessed amounts. So, as it turns out, this additional amount was not in fact delinquent and should not have gone to the tax sale.

As a result, in my judgment at least, the 2013 tax sale of these amounts was and is void. I ask that you (1) declare it so, (2) authorize the Tax Collector to issue a refund in the appropriate amount to the purchaser at the sale, and (3) allow the taxpayer to pay the precise amounts of the reassessments – \$1,900.48. (Indeed, by law she has until February 1, 2014 to do so.)