

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: June 16, 2025

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>
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AMELIA ENTERPRISES LLC	50902	072C-06A-005/08.00	2022
BAILEY ROBERT L	32027	093I-30B-100/00.00	2022
BEZERA DA SILVA JOSE Z	27630	092F-24D-419/00.00	2022
BLACKMON GEORGIA MAE	28829	093D-17C-096/00.00	2022
BOULDIN MICHAEL	27164	092F-24C-189/00.00	2022
CLARIDGE & ASSOC ET AL	31221	093D-20D-032/01.00	2022
CLARIDGE & ASSOC ET AL	31226	093D-20D-035/01.00	2022
GALLERIA PKWY LLC	8390	072C-06A-003/01.00	2022
GALLERIA PKWY LLC	8391	072C-06A-003/02.00	2022
GILMORE MADISON LAND AND DE	25658	092F-13D-036/00.00	2022
GILMORE MADISON LAND AND DE	25659	092F-13D-037/00.00	2022

GILMORE MADISON LAND AND DE	25718	092F-13D-099/00.00	2022
GILMORE MADISON LAND AND DE	25719	092F-13D-100/00.00	2022
HUGHES W F	30029	093D-19C-131/01.00	2022
HUGHES W F	30033	093D-19C-132/02.00	2022
JPF BUSINESS LLC	29254	093D-18D-100/00.00	2022
MADISON COUNTY ECONOMIC DEV	23535	082I-29 -006/01.00	2022
ODIE MICHAEL	27685	092F-24D-474/00.00	2022
PARKWAY EAST PUBLIC IMPROV	23495	082H-28 -001/03.00	2022
PARKWAY EAST PUBLIC IMPROV	23534	082I-29 -005/00.00	2022
PARKWAY EAST PUBLIC IMPROV	23536	082I-29 -006/02.00	2022
PARKWAY EAST PUBLIC IMPROV	23836	082H-33 -031/00.00	2022
PARKWAY EAST PUBLIC IMPROV	51373	082H-28 -001/20.00	2022
PARKWAY EAST PUBLIC IMPROV	51374	082H-28 -001/19.00	2022
PARKWAY EAST PUBLIC IMPROV	23492	082H-28 -001/01.00	2022
PARKWAY EAST PUBLIC IMPROV	51376	082H-28 -001/06.00	2022
PARKWAY EAST PUBLIC IMPROV	51377	082H-28 -001/07.00	2022
PARKWAY EAST PUBLIC IMPROV	51378	082H-28 -001/08.00	2022
PARKWAY EAST PUBLIC IMPROV	51379	082H-28 -001/09.00	2022
PARKWAY EAST PUBLIC IMPROV	51380	082H-28 -001/10.00	2022
PARKWAY EAST PUBLIC IMPROV	51381	082H-28 -001/11.00	2022
PARKWAY EAST PUBLIC IMPROV	51382	082H-28 -001/12.00	2022
PARKWAY EAST PUBLIC IMPROV	51383	082H-28 -001/13.00	2022
PARKWAY EAST PUBLIC IMPROV	51384	082H-28 -001/14.00	2022
PARKWAY EAST PUBLIC IMPROV	51385	082H-28 -001/15.00	2022
PARKWAY EAST PUBLIC IMPROV	51386	082H-28 -001/16.00	2022
PARKWAY EAST PUBLIC IMPROV	51387	082H-28 -001/17.00	2022
PARTIN DANNY DUANE	30706	093D-20A-357/00.00	2022
PHAT CUSTOM CONVERSIONS	28022	092H-33D-023/00.00	2022
SOUTHERN VITAL RECORDS CEN	40077	061E-22 -007/00.00	2022
STATE OF MISS	46422	072C-05D-093/00.00	2022
THORNTON WILLIAM REV	27764	092G-25A-033/00.00	2022
USA AFFORDABLE PROPERTIES LLC	24374	083E-15C-042/00.00	2022
USA AFFORDABLE PROPERTIES LLC	27381	092F-24D-162/00.00	2022
WATSON TAHETI	36290	105H-33 -007/00.00	2022
WILLIAMS MARY	28606	093F-13 -007/00.00	2022
WILSON CARRIE	27503	092F-24D-288/00.00	2022
WOODARD JOSEPH	27120	092F-24C-143/00.00	2022
WOODARD JOSEPH	27121	092F-24C-144/00.00	2022
YOUNG CARL W JR	18676	072I-31C-149/00.00	2022
YOUNG CLAUDE	25896	092F-13D-324/00.00	2022
201 PROPERTY FL LLC	27155	092F-24C-180/00.00	2022