

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: January 23, 2026

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.

ASSESSED TO: PPIN/ENTRY NO.: PARCEL NO.: TAX YEAR:

ALVA LUIS	30290	093D-19D028/02.00	2023
ALVA LUIS	30290	093D-19D028/02.00	2024
ANTHONY WILLIAM S	23283	082G-25A-015/02.00	2023
ANTHONY WILLIAM S	23283	082G-25A-015/02.00	2024
BILBRO CHESTER	25992	092F-13D-436/00.00	2023
BILBRO CHESTER	25992	092F-13D-436/00.00	2024
BUFFINGTON & FORTENBERRY LL	27388	092F-24D-170/00.00	2023
BUFFINGTON & FORTENBERRY LL	27388	092F-24D-170/00.00	2024
CHAMBERS MOLLIE P EST	32011	093I-30B-081/00.00	2023
CHAMBERS MOLLIE P EST	32011	093I-30B-081/00.00	2024
CLIMONS CATHERINE *ESTATE*	27043	092F-24C-065/00.00	2023

CLIMONS CATHERINE *ESTATE*	27043	092F-24C-065/00.00	2024
EDGEWATER 7130 LLC	15924	072H-28C-122/00.00	2023
EDGEWATER 7130 LLC	15924	072H-28C-122/00.00	2024
FELIX FIDEL MATIAS	27156	092F-24C-181/00.00	2023
FELIX FIDEL MATIAS	27156	092F-24C-181/00.00	2024
FERRERAS SONIA	27440	092F-24D-221/00.00	2023
FERRERAS SONIA	27440	092F-24D-221/00.00	2024
FOE INVESTMENT	26482	092F-24A-294/00.00	2023
FOE INVESTMENT	26482	092F-24A-294/00.00	2024
GARRETT JESSIE -EST- & BETTY	28857	093D-17C-122/00.00	2023
GARRETT JESSIE -EST- & BETTY	28857	093D-17C-122/00.00	2024
GEORGE RONNIE	29157	093D-18D-003/00.00	2023
GEORGE RONNIE	29157	093D-18D-003/00.00	2024
HARRIS EDWARD H III & DAVID	26208	092F-24A-019/00.00	2023
HARRIS EDWARD H III & DAVID	26208	092F-24A-019/00.00	2024
IMAJ LLC	23533	082I-29 -004/00.00	2023
IMAJ LLC	23533	082I-29 -004/00.00	2024
MERRIWEATHER WALTER JR -EST-	26490	092F-24A-302/00.00	2023
MERRIWEATHER WALTER JR -EST-	26490	092F-24A-302/00.00	2024
PARTIN DANNY DUANE	26620	092F-24A-426/00.00	2023
PARTIN DANNY DUANE	26620	092F-24A-426/00.00	2024
PEREIRA IVONE	25972	092F-13D-412/00.00	2023
PEREIRA IVONE	25972	092F-13D-412/00.00	2024
PIVOT POINT INVESTMENTS	26229	092F-24A-038/00.00	2023
PIVOT POINT INVESTMENTS	26229	092F-24A-038/00.00	2024
REBUILDING JACKSON LLC	25913	092F-13D-341/00.00	2023
REBUILDING JACKSON LLC	25913	092F-13D-341/00.00	2024
REBUILDING JACKSON LLC	26176	092F-23D-002/00.00	2023
REBUILDING JACKSON LLC	26176	092F-23D-002/00.00	2024
REBUILDING JACKSON LLC	27022	092F-24C-044/00.00	2023
REBUILDING JACKSON LLC	27022	092F-24C-044/00.00	2024
REBUILDING JACKSON LLC	27385	092F-24D-167/00.00	2023
REBUILDING JACKSON LLC	27385	092F-24D-167/00.00	2024
REBUILDING JACKSON LLC	27386	092F-24D-168/00.00	2023
REBUILDING JACKSON LLC	27386	092F-24D-168/00.00	2024
REBUILDING JACKSON LLC	28060	092H-33D-067/00.00	2023
REBUILDING JACKSON LLC	28060	092H-33D-067/00.00	2024
REBUILDING JACKSON LLC	30744	093D-20A-398/00.00	2023
REBUILDING JACKSON LLC	30744	093D-20A-398/00.00	2024
REBUILDING JACKSON LLC	32006	093I-30B-075/00.00	2023
REBUILDING JACKSON LLC	32006	093I-30B-075/00.00	2024
REBUILDING JACKSON LLC	32482	094C-08C-040/00.00	2023
REBUILDING JACKSON LLC	32482	094C-08C-040/00.00	2024
SHAVERS YOLANDA RENEE	33936	102G-36-011/01.12	2023
SHAVERS YOLANDA RENEE	33936	102G-36-011/01.12	2024

SOUTHERN VITAL	40077	061E-22-007/00.00	2023
SOUTHERN VITAL	40077	061E-22-007/00.00	2024
USA AFFORDABLE PROPERTIES	30451	093D-19D-192/00.00	2023
USA AFFORDABLE PROPERTIES	30451	093D-19D-192/00.00	2024
VARNER LEO	29924	093D-19C-028/00.00	2023
VARNER LEO	29924	093D-19C-028/00.00	2024
WILLIAMS WILLIE & CORA LEE	26491	092F-24A-303/01.00	2023
WILLIAMS WILLIE & CORA LEE	26491	092F-24A-303/01.00	2024
YOUNG CLAUDE	27716	092F-24D-504/05.00	2023
YOUNG CLAUDE	27716	092F-24D-504/05.00	2024