

IN THE CHANCERY COURT OF MADISON COUNTY, MISSISSIPPI

MADISON COUNTY BOARD OF SUPERVISORS,  
TINA MCLAURIN and  
TAMEKA MCLAURIN HAMLIN, as heirs  
of law of Jeanette Jackson, deceased, and  
CORNELL JACKSON

**FILED**  
MADISON COUNTY

APR 28 2026

PLAINTIFFS

V.

RONNY LOTT, CHANCERY CLERK

BY:  D.C.

Cause No. 1:26-cv-260

MADISON COUNTY CHANCERY CLERK,  
and JANICE DIPAOLO-HAYS

DEFENDANTS

**ORDER SETTING ASIDE TAX SALE AND CANCELLING TAX DEED**

THIS CAUSE came on for hearing before the Court, and the Court, having considered the pleadings, exhibits, and applicable law, and being fully advised in the premises, finds as follows:

**FINDINGS OF FACT**

1. On August 31, 2020, the subject property (Parcel No. 082G-36A-014/00.00) was sold for delinquent 2019 ad valorem taxes to Defendant Janice Dipaola-Hays. See Clerk's Conveyance.
2. Defendant Madison County Chancery Clerk issued a tax deed to Defendant on June 23, 2023. See Clerk's Conveyance.
3. Jeanette Jackson was deceased at the time Notice of Forfeiture were issued. An heirship affidavit identifying her heirs, including Plaintiffs Cornell Jackson, Tameka McLaurin Hamlin, and Tina McLaurin, had been recorded in the land records of Madison County prior to issuance of Notice of Forfeiture. See Heirship Affidavit.
4. The Clerk concedes that he failed to provide notice to known heirs Tina McLaurin and Tameka McLaurin Hamlin.

5. The discovery of deficient notice occurred after the redemption period expired.

### **CONCLUSIONS OF LAW**

Prior to the expiration of the redemption period, the Chancery Clerk was required to provide notice of the impending forfeiture of the parcel in compliance with the processes in Mississippi Code § 27-43-3. “[A] tax deed issued when the chancery clerk did not provide the record owner of the land with proper notice and where the record owner did not receive actual notice, and where the chancery clerk did not ascertain the name of the record owner when it was clearly reflected in land records of chancery clerk [is] void. *Hammitt v. Johnson*, 624 So.2d 58 (Miss. 1983) (citing *Brown v. Riley*, 580 So.2d 1234, 1237).” Miss. Att’y Gen. Op. Yancey (September 6, 2002).

Further, “[The Madison County] Board of Supervisors may not void a tax sale after the redemption period has run. The proper venue and jurisdiction to void a matured tax sale is a court of competent jurisdiction.” Miss. Att’y Gen. Op. Riley (November 9, 2018).

**IT IS, THEREFORE, ORDERED AND ADJUDGED:**

#### **1. Voiding Tax Sale and Deed**

The tax sale conducted on August 31, 2020, is hereby set aside and declared void ab initio. The tax deed issued to Defendant, Janice Dipaola-Hays, is hereby cancelled and set aside.

#### **2. Restoration of Title**

Title to Parcel No. 082G-36A-014/00.00 is restored to the status existing immediately prior to the tax sale, subject to valid liens not inconsistent with this Judgment.

#### **3. Reimbursement Award**

5. The discovery of deficient notice occurred after the redemption period expired.

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In the case of void sales, any refund should be made only upon demand made by the tax purchaser. See e.g., Miss. Att’y Gen. Op. Holloway (September 20, 1996) (“The purchaser at a subsequent tax sale, *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.”); Miss. Att’y Gen. Op. Yancey (July 14, 2000) (“A purchaser would be entitled to a refund [upon] application initiated within the three-year statute of limitations. . .”);

**4. Tax Status**

All lawfully assessed taxes, penalties, and interest remain due and owing, and the property shall be returned to the tax rolls in the name of the proper parties.

**5. Clerk Directions**

The Madison County Chancery Clerk is hereby directed to ensure that all appropriate records for Parcel No. 082G-36A-014/00.00 reflect this Judgment and the voiding of the tax deed identified in Book W-4343, Page 464 as Instrument no. 984290.

**6. Retention of Jurisdiction**

The Court retains jurisdiction for enforcement of this Judgment and resolution of any issues related to reimbursement.

SO ORDERED AND ADJUDGED, this the 28<sup>th</sup> day of April, 2026.

  
CHANCELLOR



MADISON COUNTY, MS  
 I certify this instrument filed/recorded  
 06/23/2023 10:44:19 AM  
 Inst. 984290 Page 1 of 1  
 Book W - 4343 / 464.00  
 Witness my hand and seal  
 RONNY LOTT, C.C. BY: J.D.C.

MADISON COUNTY, MS RONNY LOTT  
 I CERTIFY THIS INSTRUMENT WAS FILED ON 6/23/2023 10:44:19 AM AND RECORDED IN W BOOK:4343 PAGE:464

Chancery Clerk s Conveyance  
 Land Sold for Taxes  
 (Title 39, Div 10, Mississippi Code 1942. As Amended)

The State of Mississippi  
 County of Madison

57666

Be it known that KAY PACE, Tax Collector of said County of Madison, did on the 31ST day of AUGUST A.D., 2020 according to law, sell the following described land, situated in said county and assessed to JACKSON CORNELL & JEANETTE to wit:

Description of Land:

.5A IN NE COR S 1/2 NE 1/ 4 SE 1/4 EOF RD  
 Parcel No: 082G-36A-014/00.00 S-T-R: 36-08N-02E PFIN 24037 YR 2019  
 Deed Book Page

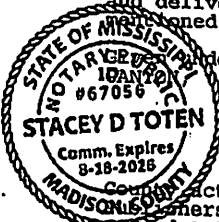
For the taxes assessed thereon for the year, A.D., 2019, when JANICE DIPAOLO-HAYS became the best bidder therefore, at and for the sum of 687.26 dollars and the same not having been redeemed I therefore sell and convey said above described land to the said JANICE DIPAOLO-HAYS 616 LIVE OAK DR MADISON MS 39157

Given under my hand and official seal of said office this 23RD day of JUNE A.D., 2023.

*Ronny Lott*  
 Chancery Clerk

The State Of Mississippi  
 County of Madison

Personally appeared before me, the undersigned authority of law in and for the county and state aforesaid, the within named RONNY LOTT, CHANCERY CLERK in and for, the said county and state, who acknowledged that he signed and delivered the foregoing instrument on the day and year therein stated.



Under my hand and official seal of office at my office at Mississippi, this 23RD day of JUNE A.D., 2023.

*Stacey D Toten*  
 NOTARY Madison County, Mississippi

County actual postage fee (Section 27-43-3)	14.50
County owners fee (if paid by county) (Section 25-7-21)	
Served 1st Sheriff Notice (Section 27-43-3)	50.00
Served 2nd Sheriff Notice (Section 27-43-3)	
Identify record owners (Section 27-43-3)	50.00
Recording list, each subdivision (Section 25-7-21(4) (a))	1.00
Issue 1st sheriffs notice (Section 27-43-3)	4.00
Mail 1st owners notice (Section 27-43-3)	2.00
Issue 2nd sheriffs notice (Section 27-43-3)	
Mail 2nd owners notice (Section 27-43-3)	
Issue each lienor notice (Section 27-43-11)	
Recording each conveyance (Section 25-7-21(4) (d))	10.00
Abstracting each subdivision (Section 25-7-21(4) (e))	1.00
Certify amount to redeem (Section 25-7-9(1) (a))	1.00
Certify release from sale (Section 25-7-9(1) (a))	1.00
Redemption fee 3% x line 32 (Section 25-7-21(4) (f))	4.04
Archive	1.00
Affidavit	42.00
TOTAL (to be collected from purchaser) Charge against said land	181.54

Grantor:  
 RONNY LOTT, CHANCERY-CLERK  
 P.O. BOX 404  
 CANTON, MS 39046

Grantee:  
 JANICE DIPAOLO-HAYS  
 616 LIVE OAK DR

MADISON, MS 39157 #181.54  
 6015407481

601-855-5522  
 Indexing Instructions:

BOOK 3216 PAGE 576 . DOC 96 TY W  
 INST # 739647 MADISON COUNTY MS.  
 This instrument was filed for  
 record 6/11/15 at 3:38:09 PM  
 RONNY LOTT, C.C. BY: CJH D.C.

This Instrument Prepared By:  
 Name: R. Ellen Matthews, Attorney  
 Address: 141 Executive Dr. Ste. 30  
Madison MS 39110  
 Telephone: 601-898-3068

If Recorded Return To:  
 Name: Denbury Onshore LLC  
 Address: 5320 Legacy Drive  
Plano TX 75024  
 Telephone: 972-673-2000  
 Other: Attorneys Nathan Stone

150-  
12-

Proof of Heirship for: DENBURY  
 Indexing Instructions: (Section, Township, Range, 1/4)  
Section 36, T8N, R2E, SE, NE  
Madison County, Mississippi

**PROOF OF HEIRSHIP**

Analyst: MWB

Jeanette Jackson

Name of Decedent

The following information is to be provided by someone who will not inherit through the estate.

Vernetta Worth a resident of Madison County/Parish, State of

MS of lawful age, being first duly sworn according to law, deposes and says that she/he was well and personally acquainted with the above named decedent during his/her lifetime; that the said decedent departed this life at or near Caston in the County of Madison, State of MS, on 11/11/2013 being 54 years of age at the time of his/her death.

Did decedent leave a will disposing of any part of his/her estate or homestead? Yes/No (Circle)

Was there an administration of estate of this decedent? Yes/No County/Parish? \_\_\_\_\_ State? \_\_\_\_\_

Have all debts against the estate been paid? Yes/No (Circle)

The affiant further swears that the following is a true, and correct and complete statement of the family history of said decedent, and shows all persons who can be heirs at law.

Decedent's Marital Status at time of death? Single/Married or Widowed (Circle) If married or widowed, give name of husband or wife Connell Jackson and address 1084 N. Old Canton Rd, Canton MS 39046

Is such husband or wife now living? Yes or No (Circle) If no, give date of death: \_\_\_\_\_

Was decedent ever married to any other person? Yes or No (Circle)

If so, give the following information: (List names in order of marriage)

Name of Spouse of Decedent	Living or Dead	Date of Marriage	Date of Death	Date of Divorce
<u>Connell Jackson</u>	<u>Living</u>	<u>July 4, 1986</u>		

If decedent had children, name all of them, showing which are adopted, illegitimate but claimed, living or \*dead. If illegitimate, state whether living in father's family or publicly acknowledged by him. (You may attach a separate piece of paper, if necessary.)

Name of Child of Decedent	Age	Address	Date of Adoption or Claim	Date of Death if Deceased
Tina M. Laurin	41	227 Decelle St. Jackson, MS 39216		
Jamika M. Laurin Hamlin	36	531 Meadowview Dr. Jackson, MS 39208		

State below whether or not \*deceased children listed above left descendants. (You may attach a separate piece of paper, if necessary.)

Name of Deceased Son or Daughter	Name of Child of Deceased Son or Daughter	Age	Address	Date of Death, if Deceased

DO NOT COMPLETE the following three questions if the decedent left a surviving spouse and surviving children (or descendants of deceased children.)

1. Did the decedent leave parent or parents?

Name of Father and Mother	Age	Address	Date of Death, if Deceased
FATHER			
MOTHER			

2. If decedent had brothers or sisters, give names, showing whether of full or half-blood, adopted or illegitimate.

Name of Brothers and Sisters	Brother or Sister	Age	Address	Date of Death, if Deceased

3. State below if any deceased brothers or sisters listed above had children. Name each one, whether living or dead.

Name of Deceased Brothers or Sisters	Name of Child of Deceased Brother or Sister	Age	Address	Date of Death, if Deceased

DO NOT COMPLETE the next three questions if the deceased left surviving parents, or surviving brothers or sisters, or children of deceased brothers and sisters, or any combination thereof.

1. Name each grandfather and grandmother, whether living or dead, and indicate whether PATERNAL or MATERNAL.

Name of Grandfather and Grandmother	Age	Address	Date of Death, if Deceased
Paternal Grandfather			
Paternal Grandmother			
Maternal Grandfather			
Maternal Grandmother			

2. Name each uncle and aunt, whether living or dead, and indicate whether PATERNAL or MATERNAL.

Name of Uncle and Aunt	Uncle or Aunt	Age	Address	Date of Death, if Deceased


3. State below if any deceased uncles or aunts had children. Name each one, whether living or dead.

Name of Deceased Uncle or Aunt	Name of Child of Deceased Uncle or Aunt	Age	Address	Date of Death, if Deceased

\*Note: If any of the heirs of decedent have died since his/her death, secure separate Proof of Heirship as to each.

Denbury Oasbore, LLC assumes no liability as to the accuracy of this Proof of Heirship completed relative to this Estate. By execution hereon Affiant and decedent's heirs, successors and assigns hereby agree to indemnify, defend and hold Denbury harmless from and against all losses, costs, expenses (including attorney's fees and court costs), claims and/or damages that may arise from Denbury's reliance on the accuracy of this Proof of Heirship.

PLEASE REVIEW THE ENTIRE DOCUMENT FOR ACCURACY BEFORE SIGNING.



Vernetta Worthy  
(Affiant - Signature of Person Filing Out Affidavit)  
(To be completed by someone who will not inherit.)

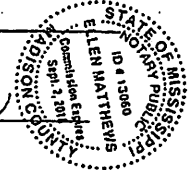
SUBSCRIBED AND SWORN to before me this 1st day of June, 2015  
My Commission expires: 1-21-2017  
Joan Westerfield  
Notary Public

**CORROBORATION AFFIDAVIT**  
(To be witnessed by someone who will not inherit.)

STATE OF Mississippi  
COUNTY/PARISH OF Madison  
Linda Wilson, a resident of Madison County/Parish, State of Mississippi  
(Name of Person Making the Corroborating Affidavit)  
of lawful age, being first duly sworn according to law, deposes and says that she/he was well and personally acquainted with the above named decedent during his/her lifetime and that the information given in the above and foregoing affidavit, made by Vernetta Worthy is true and correct.

Linda Wilson  
Corroborating Affiant

SUBSCRIBED AND SWORN to before me this 3rd day of June, 2015  
My Commission expires: Sept 2, 2018  
Ellen Matthews  
Notary Public



**CORROBORATION AFFIDAVIT**  
(To be witnessed by someone who will not inherit.)

STATE OF Mississippi  
COUNTY/PARISH OF Madison  
Larry Griffin, a resident of Madison County/Parish, State of Mississippi  
(Name of Person Making the Corroborating Affidavit)  
of lawful age, being first duly sworn according to law, deposes and says that she/he was well and personally acquainted with the above named decedent during his/her lifetime and that the information given in the above and foregoing affidavit, made by Vernetta Worthy is true and correct.

Larry Griffin  
Corroborating Affiant

SUBSCRIBED AND SWORN to before me this 3rd day of June, 2015.  
My Commission expires: Sept 2, 2018  
Ellen Matthews  
Notary Public

