

**RONNY LOTT
MADISON COUNTY CHANCERY CLERK**

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: May 21, 2026

RE: Request to Void Various Tax Sales

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.

Also, included in this memorandum are parcels of land which are in fact government entities.

I am requesting that 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 and/or is a government entity.

Assessed to: _____ PPIN: _____ Parcel No. _____ Tax Year _____

AMELIA ENTERPRISES LLC	50902	072C-06A-005/08.00	2023
AMELIA ENTERPRISES LLC	50902	072C-06A-005/08.00	2024
GALLERIA PKWY LLC	8390	072C-06A-003/01.00	2023
GALLERIA PKWY LLC	8390	072C-06A-003/01.00	2024
GALLERIA PKWY LLC	8391	072C-06A-003/02.00	2023
GALLERIA PKWY LLC	8391	072C-06A-003/02.00	2024
MADISON COUNTY ECONOMIC DEV	23535	082I-29 -006/01.00	2023
MADISON COUNTY ECONOMIC DEV	23535	082I-29 -006/01.00	2024

ODIE MICHAEL	27685	092F-24D-474/00.00	2023
ODIE MICHAEL	27685	092F-24D-474/00.00	2024
PARKWAY EAST PUBLIC IMPROV	23495	082H-28 -001/03.00	2023
PARKWAY EAST PUBLIC IMPROV	23495	082H-28 -001/03.00	2024
PARKWAY EAST PUBLIC IMPROV	23510	082H-28 -008/01.00	2023
PARKWAY EAST PUBLIC IMPROV	23510	082H-28 -008/01.00	2024
PARKWAY EAST PUBLIC IMPROV	23534	082I-29 -005/00.00	2023
PARKWAY EAST PUBLIC IMPROV	23534	082I-29 -005/00.00	2024
PARKWAY EAST PUBLIC IMPROV	23536	082I-29 -006/02.00	2023
PARKWAY EAST PUBLIC IMPROV	23536	082I-29 -006/02.00	2024
PARKWAY EAST PUBLIC IMPROV	23836	082H-33 -031/00.00	2023
PARKWAY EAST PUBLIC IMPROV	23836	082H-33 -031/00.00	2024
PARKWAY EAST PUBLIC IMPROV	51373	082H-28 -001/20.00	2023
PARKWAY EAST PUBLIC IMPROV	51373	082H-28 -001/20.00	2024
PARKWAY EAST PUBLIC IMPROV	51374	082H-28 -001/19.00	2023
PARKWAY EAST PUBLIC IMPROV	51374	082H-28 -001/19.00	2024
PARKWAY EAST PUBLIC IMPROV	23492	082H-28 -001/01.00	2023
PARKWAY EAST PUBLIC IMPROV	23492	082H-28 -001/01.00	2024
PARKWAY EAST PUBLIC IMPROV	51376	082H-28 -001/06.00	2023
PARKWAY EAST PUBLIC IMPROV	51376	082H-28 -001/06.00	2024
PARKWAY EAST PUBLIC IMPROV	51377	082H-28 -001/07.00	2023
PARKWAY EAST PUBLIC IMPROV	51377	082H-28 -001/07.00	2024
PARKWAY EAST PUBLIC IMPROV	51378	082H-28 -001/08.00	2023
PARKWAY EAST PUBLIC IMPROV	51378	082H-28 -001/08.00	2024
PARKWAY EAST PUBLIC IMPROV	51379	082H-28 -001/09.00	2023
PARKWAY EAST PUBLIC IMPROV	51379	082H-28 -001/09.00	2024
PARKWAY EAST PUBLIC IMPROV	51380	082H-28 -001/10.00	2023
PARKWAY EAST PUBLIC IMPROV	51380	082H-28 -001/10.00	2024
PARKWAY EAST PUBLIC IMPROV	51381	082H-28 -001/11.00	2023
PARKWAY EAST PUBLIC IMPROV	51381	082H-28 -001/11.00	2024
PARKWAY EAST PUBLIC IMPROV	51382	082H-28 -001/12.00	2023
PARKWAY EAST PUBLIC IMPROV	51382	082H-28 -001/12.00	2024
PARKWAY EAST PUBLIC IMPROV	51383	082H-28 -001/13.00	2023
PARKWAY EAST PUBLIC IMPROV	51383	082H-28 -001/13.00	2024
PARKWAY EAST PUBLIC IMPROV	51384	082H-28 -001/14.00	2023
PARKWAY EAST PUBLIC IMPROV	51384	082H-28 -001/14.00	2024
PARKWAY EAST PUBLIC IMPROV	51385	082H-28 -001/15.00	2023
PARKWAY EAST PUBLIC IMPROV	51385	082H-28 -001/15.00	2024
PARKWAY EAST PUBLIC IMPROV	51386	082H-28 -001/16.00	2023
PARKWAY EAST PUBLIC IMPROV	51386	082H-28 -001/16.00	2024
PARKWAY EAST PUBLIC IMPROV	51387	082H-28 -001/17.00	2023
PARKWAY EAST PUBLIC IMPROV	51387	082H-28 -001/17.00	2024
SAKS2 LLC & SAKS3 LLC	29655	093D-19B-087/00.00	2023
SAKS2 LLC & SAKS3 LLC	29656	093D-19B-088/00.00	2023

SAKS2 LLC & SAKS3 LLC	29661	093D-19B-093/00.00	2023
SAKS2 LLC & SAKS3 LLC	29662	093D-19B-094/00.00	2023
SANTINO LLC	51323	072C-06A-003/09.00	2023
SANTINO LLC	51323	072C-06A-003/09.00	2024
STATE OF MISS	50901	072C-06A-003/05.00	2023
STATE OF MISS	50901	072C-06A-003/05.00	2024
STATE OF MISS	50903	072C-06A-005/09.00	2023
STATE OF MISS	50903	072C-06A-005/09.00	2024
STATE OF MISS	50907	072C-06A-003/06.00	2023
STATE OF MISS	50907	072C-06A-003/06.00	2024
STATE OF MISS	51322	072C-06A-005/08.01	2023
STATE OF MISS	51322	072C-06A-005/08.01	2024
WATSON TAHETI	36290	105H-33 -007/00.00	2023
WATSON TAHETI	36290	105H-33 -007//00.00	2024
WILLIAMS MARY	28606	093F-13 -007/00.00	2023
WILLIAMS MARY	28606	093F-13 -007/00.00	2024