C.J. GARAVELLI
Tax Collector
Madison County

Post Office Box 113
Canton, Mississippi 39046
Toll Free: 1-800-428-0584

Date: September 7, 2026
To: Madison County Board of Supervisors
From Laura Sullivan, Chief Deputy

Re: Void Tax Sales for Parcel No. 072D-17A-109/00.00 (Tax Years 2022, 2023 & 2024)

Tax Sales Requested to be Voided

Tax Year	Property Owner	Tax Sale Buyer	Refund Amount
2022	Martin, Ann W.	Fig 20, LLC	$20,795.26
2023	Martin, Ann W.	Fig 20, LLC	$2,182.06
2024	Martin, Ann W.	Gulf TL, LLC	$2,223.06

The request to void the above tax sales for parcel number 072D-17A-109/00.00 for tax years 2022 through 2024, is based upon an executed Agreed Order entered by the Chancery Court of Madison County, Mississippi, in Cause No. 2025-1013, a copy of which is attached for your review. Please approve and contact me if you have any questions or require additional information.

Sincerely,

Laura Sullivan

IN THE CHANCERY COURT OF MADISON COUNTY, MISSISSIPPI

THE ESTATE OF ANN LEE WRIGHT MARTIN, DECEASED, by and through Executor, Nathanial Simmons

V. CAUSE NO. 2025-1013

CITY OF MADISON, *et al.*

AGREED ORDER

THIS MATTER HAVING COME BEFORE THE COURT, on the Complaint for Injunctive and for Other Relief (the "Complaint"), filed herein by Nathaniel Simmons, as the duly qualified and acting successor Executor of the Estate of Ann Lee Writght Martin, Deceased ("Plaintiff" or the "Estate"); and the Court finding it has jurisdiction of the parties and subject matter hereto and being fully advised in the premises, for good cause shown, finds as follows:

I. PARTIES AND JURISDICTION

1. Plaintiff is the duly appointed Executor of the Estate of Ann W. Martin, pursuant to Letters Testamentary issued December 13, 2021.
2. Respondent **Madison County Tax Collector** administers the collection of property taxes and redemption payments.
3. Respondent **Madison County Tax Assessor** maintains the tax rolls, upon which assessments are placed.
4. Respondent **Madison County Chancery Clerk** issued the Notice of Forfeiture for the subject parcel and is custodian of the redemption process.
5. Respondent **City of Madison** is the municipality which levied "Cleaning Assessments," which included actual costs of $3,750 and penalties of $1,500 for tax year 2021 and costs of $1,120 and penalties of $15,000 for tax year 2022.

FILED
MADISON COUNTY
SEP 09 2025
RONNY LOTT CHANCERY CLERK
BY D.C.

6. Respondent **FIG 20, LLC FBO Sec. Pty** is the third-party purchaser listed on the Notice of Forfeiture, whose claimed interest is contingent upon the running of the redemption period.
7. Venue and jurisdiction are proper in this Court, which has full equitable powers to restrain unlawful tax sales, protect redemption rights, and declare void ultra vires assessments.

II. BACKGROUND

Ann Lee Wright Martin, Deceased (the "Decedent'), departed this life on January 2, 2021, as a resident of Hinds County, Mississippi; leaving a Last Will and Testament dated March 7, 2013, duly signed, published and attested pursuant to the laws of the State of Mississippi (the "Last Will and Testament"). The Decedent owned at the time of her death real property in Madison County, MS; Being Parcel 072D-17A-109; more commonly known as 123 Meadowdale Drive, Madison, Mississippi (the "Property").

The crux of this case relates to the Estate disputing the City of Madison Cleaning Assessments for the Property added to the 2021 and 2022 Tax Bills in the amount $5,250 and $16,120; respectively; and for the Estate's inability to pay the 2022-2024 ad valorem taxes without also paying said assessments and incurring additional penalties, interest, and other charges related to are arising from the foregoing.

On June 27, 2025, the Chancery Clerk issued a **Notice of Forfeiture**, stating that unless redeemed by August 28, 2025, title would vest in **FIG 20, LLC FBO Sec. Pty**. The Executor was unable to redeem by paying ad valorem taxes alone; rather was also required to pay the disputed assessments, penalties, and interest in the amount of $27,487.48 to redeem tax year 2022; and therefore, filed the Complaint herein.

The Court granted a Temporary Restraining Order on August 28, 2025 and held an emergency hearing on August 29, 2025; at which time the Court granted a Preliminary Injunction effective through September 9, 2025 for good cause shown, including, but not limited to failure to provide the statutory notice prior to assessing costs and penalties against the Property and set a hearing for September 9, 2025 at the Madison County Chancery Courthouse, in Canton, Mississippi at 10:00 a.m.

III. Settlement Agreement

The Court has been advised that the City of Madison and Plaintiff have reached a settlement of the issues herein, and the parties who have executed this Agreed Order have ratified and approved said settlement, waived service and notice requirements, and consented to the entry of this Agreed Order.

The terms of the Settlement Agreement are as follows:

1. The City of Madison shall waive the penalties of $1,500 and $15,000 for tax years 2021 and 2022 and shall remit payment thereof to the appropriate County office;
2. Plaintiff has agreed to the payment of the $3,750 and $1,120 for actual costs paid by the City of Madison and the actual assessed ad valorem taxes for the tax years 2021 through 2024, in the amount of $7,521.43 for tax years 2021-2024;
3. Any tax sales related to the 2022 through 2024 tax years shall be set aside and voided and the amount paid by FIG 20, LLC shall be refunded;
4. Plaintiff shall be reimbursed in an amount equal to the amounts paid by the Executor and one of its beneficiaries for the redemption of said tax years less $4,870 for the City of Madison Cleaning Assessments and Ad Valorem taxes in the amount

of $7,521.43 as set forth herein above. The funds shall be issued to and held in the IOLTA of McCall Stern, PLLC.

5. Any other fees, penalties, interest, assessments or other charges related to or arising from the tax sales or Plaintiff being unable to pay the ad valorem taxes ~~due to the penalties being treated as a Special~~ Tax, shall be waived, and allocated to the entities to which they were attributed.

6. Plaintiff agrees to release and waive any and all claims against Defendants, who have executed this Agreed Order, as to the claims and matters resolved herein; and

7. Each of the parties agrees to take such actions necessary to effectuate the intent of this Settlement Agreement and confirm that they have the authority to execute this Agreed Order.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED, that the Court being fully advised in the premise, finds it has jurisdiction over the parties and the subject matter contained herein and finding that the terms of the Settlement Agreement are reasonable and in the public best interest, hereby ratifies and confirms the Settlement Agreement and adopts same as the ruling of this Court, as to the parties who have acknowledged their consent by signing hereinbelow.

IT IS FURTHER ORDERED, to the extent that any of the Defendants have not joined in this Agreed Order by signing hereinbelow, this Court will set a final hearing as to the claims against those parties and Plaintiff shall ensure any service or notice requirements related thereto are met.

IT IS FURTHER ORDERED AND ADJUDGED, as follows:

A) The tax sales conducted for 2022 and 2023 and penalties assessed by the City of Madison are held invalid and hereby declared to be null and void;

B) The City of Madison shall transfer to the Madison County Tax Collector the funds necessary to effectuate the refund and adjustments described hereinabove;

C) FIG 20, LLC shall be refunded all amounts it paid related to the 2022 and 2023 tax sales related to the Property;

D) All penalties, interest, fees, and expenses assessed against the Property for the years 2021 through 2024; arising from the foregoing or related matters are hereby abated and shall be waived;

E) Payments made by the Estate or its beneficiaries related to the Property for the years 2021 through 2024 shall be credited toward ad valorem taxes assessed for those years, without the additional penalties, fees, interest or other charges.

F) That the balance of the payments made by the Estate or one of it's beneficiaries shall be refunded and made payable to McCall Stern, PLLC IOLTA; in the amount specified in the Settlement Agreement

G) That the law firm of McCall Stern, PLLC shall hold said funds in trust on behalf of the Estate and the beneficiary of the Property under the Last Will and Testament, pending further Court Order by the Hinds County Chancery Court in the Estate proceedings;

H) That each party who has executed this Agreed Order shall bear their own attorneys' fees and costs and waives any claims for reimbursement thereof against the other parties to the agreement; and

I) That all parties shall execute and perform any actions reasonably necessary to effectuate the terms of this Agreed Order.

SO ORDERED AND ADJUDGED, this the 9th day of September 2025.

CHANCELLOR

AGREED AND APPROVED: By Executing hereinbelow, each party accepts and approves the terms contained herein and consents to the entry of this Agreed Order. This Agreed Order reflects a compromise of disputed claims. No party admits liability, wrongdoing, or fault by consenting to this Order. The undersigned counsel and parties represent and warrant that they have authority to bind the entities they represent to the terms of this Agreed Order.

Estate of Ann Lee Wright Martin, Deceased
By Nathanial Simmons as Executor; by attorney
For Plaintiff, T. McCall Stern, J.D. (MSB 104440)

/s/ *Chelsea Brannon*
The City of Madison, by and through its attorney, Chelsea Brannon (MSB 102805)

Attended via teleconference

Madison County Tax Assessor, by and through its Attorney, John Rouse (MSB 101586)

- Attended Hearing via teleconference

Madison County Tax Collector, by and through

- Attended Hearing via teleconference

Madison County Chancery Clerk, by and through

FIG 20, LLC, by and through its attorney Kamesha Mumford (MSB 102627)

Date Purch	Entity Name	Buyer Addr Address2	City	State	Zip	Primary Owner	Parcel Number	Face Value	Overbid Amount	Total
8/28/2023	FIG 20, LLC FBO SEC PTY	PO BOX 12225	NEWARK	NJ	07101-3411	MARTIN ANN W	072D-17A-109/00.00	18649.26	2146	20795.26
8/27/2024	FIG 20, LLC	PO BOX 12225	NEWARK	NJ	07101-3411	MARTIN ANN W	072D-17A-109/00.00	1965.06	217	2182.06
8/25/2025	GULF TL LLC	PO Box 30539	Tampa	FL	33630-3539	MARTIN ANN W	072D-17A-109/00.00	1965.06	258	2223.06

Madison County
PRIOR YEAR RECEIPT

Kay Pace, Collector
PO Box 113
Canton, MS 39046-113

REAL ESTATE TAX RECEIPT
FOR THE TAX YEAR 2022

TAXES PAYABLE NOW
*** DELINQUENT February 1, 2023

THE HOLDER OF THIS RECEIPT IS REQUESTED TO EXAMINE IT THOROUGHLY AND SHOULD THERE BE A MISTAKE, RETURN IT IMMEDIATELY TO THIS OFFICE FOR CORRECTION OR THIS OFFICE IS NOT RESPONSIBLE

MARTIN ANN W
6018 FERNCREEK DR
JACKSON, MS 39211

** PRIOR YEAR TAXES DUE **

Account Number: 12336

Parcel Number:	Receipt Number:	Land Owner Name:
072D-17A-109/00.00	31603	MARTIN ANN W *ESTATE* 123 MEADOWDALE DR

Legal Description: LOT 11 MEADOW DALE SUB PT2

Sec-Twn-Rng: 17 - 7 - 02E **Acres:** **Forestry Acres:**

Subdivision: **Deed Book:** 171 **Deed Page:** 774

District: 250		Land Value:	Building Value:	Total Value:	Millage Rate:	Gross Tax:
BEAT 2 MADSCHL	True:	35,000	73,450	108,450		
MADISON	Assessed:	5,250	11,018	16,268	0.1165300	$1,895.71

Homestead Credit Amount:

Tax Entities:	Millage:	Percent:	Tax:
MADISON TAX:	0.0331800	28.47%	$539.77
CITY TAX:	0.0288000	24.71%	$468.52
COUNTY SCHOOLS TAX:	0.0545500	46.81%	$887.42
Totals:	0.1165300	100.00%	$1,895.71

Drainage/Special Taxes:	Tax Amount:
M2	$16,120.00

Interest:
Publication Cost:

Gross Tax Amount:	$1,895.71
LESS Credit:	
PLUS Special Tax:	$16,120.00
Forestry Tax:	
NET TAX AMOUNT:	$18,015.71
Penalties/Interest:	$633.55
Total Amount:	$18,649.26

CITY TAXES INCLUDED

Date	Taxes	Special	Interest/Fees	Total	Paid By	Clerk	Reference	Method
08/28/2023	$1,895.71	$16,120.00	$633.55	$18,649.26	BATCH	SAL		CK
Total Paid:	$1,895.71	$16,120.00	$633.55	$18,649.26				

* TAXES PAID IN FULL *

Madison County
DUPLICATE RECEIPT

C.J. Garavelli, Collector
PO Box 113
Canton, MS 39046-113

REAL ESTATE TAX RECEIPT
FOR THE TAX YEAR 2023

TAXES PAYABLE NOW
*** DELINQUENT February 1, 2024

THE HOLDER OF THIS RECEIPT IS REQUESTED TO EXAMINE IT THOROUGHLY AND SHOULD THERE BE A MISTAKE, RETURN IT IMMEDIATELY TO THIS OFFICE FOR CORRECTION OR THIS OFFICE IS NOT RESPONSIBLE

MARTIN ANN W
P O BOX 18001
NATCHEZ, MS 39122

** PRIOR YEAR TAXES DUE **

Account Number: 12336

Parcel Number:	Receipt Number:	Land Owner Name:
072D-17A-109/00.00	31944	MARTIN ANN W *ESTATE* 123 MEADOWDALE DR

Legal Description: **Sec-Twn-Rng:** 17 - 7 - 02E **Acres:** **Forestry Acres:**

LOT 11 MEADOW DALE SUB PT2

Subdivision: **Deed Book:** 171 **Deed Page:** 774

District: 150		Land Value:	Building Value:	Total Value:	Millage Rate:	Gross Tax:
BEAT 1 MADSCHL	True:	35,000	73,450	108,450		
MADISON	Assessed:	5,250	11,018	16,268	0.1165300	$1,895.71

Homestead Credit Amount:

Tax Entities:	Millage:	Percent:	Tax:
MADISON TAX:	0.0331800	28.47%	$539.77
CITY TAX:	0.0288000	24.71%	$468.52
COUNTY SCHOOLS TAX:	0.0545500	46.81%	$887.42
Totals:	0.1165300	100.00%	$1,895.71

Drainage/Special Taxes: **Tax Amount:**

Interest:
Publication Cost:

Gross Tax Amount:	$1,895.71
LESS Credit:	
PLUS Special Tax:	
Forestry Tax:	
NET TAX AMOUNT:	$1,895.71
Penalties/Interest:	$286.35
Total Amount:	$2,182.06

CITY TAXES INCLUDED

Date	Taxes	Special	Interest/Fees	Total	Paid By	Clerk	Reference	Method
09/12/2024	$1,895.71		$286.35	$2,182.06	FIG 20, LLC FBO SEC PTY (12	TAXSALE		CK
Total Paid:	$1,895.71		$286.35	$2,182.06				

* TAXES PAID IN FULL *

Madison County
DUPLICATE RECEIPT

C.J. Garavelli, Collector
PO Box 113
Canton, MS 39046-113

REAL ESTATE TAX RECEIPT
FOR THE TAX YEAR 2024

TAXES PAYABLE NOW
*** DELINQUENT February 4, 2025

MARTIN ANN W
P O BOX 18001
NATCHEZ, MS 39122

THE HOLDER OF THIS RECEIPT IS REQUESTED TO EXAMINE IT THOROUGHLY AND SHOULD THERE BE A MISTAKE, RETURN IT IMMEDIATELY TO THIS OFFICE FOR CORRECTION OR THIS OFFICE IS NOT RESPONSIBLE

** PRIOR YEAR TAXES DUE **

Account Number: 12336

Parcel Number:	**Receipt Number:**	**Land Owner Name:**
072D-17A-109/00.00	32380	MARTIN ANN W *ESTATE* 123 MEADOWDALE DR, MADISON

Legal Description: **Sec-Twn-Rng:** 17 - 7 - 02E **Acres:** **Forestry Acres:**

LOT 11 MEADOW DALE SUB PT2

Subdivision: **Deed Book:** 171 **Deed Page:** 774

District: 150		**Land Value:**	**Building Value:**	**Total Value:**	**Millage Rate:**	**Gross Tax:**
BEAT 1 MADSCHL	**True:**	35,000	73,450	108,450		
MADISON	**Assessed:**	5,250	7,345	16,268	0.1165300	$1,895.71

Homestead Credit Amount:

Tax Entities:	**Millage:**	**Percent:**	**Tax:**
MADISON TAX:	0.0331800	28.47%	$539.77
CITY TAX:	0.0288000	24.71%	$468.52
COUNTY SCHOOLS TAX:	0.0545500	46.81%	$887.42
Totals:	0.1165300	100.00%	$1,895.71

Drainage/Special Taxes: **Tax Amount:**

Interest:
Publication Cost:

Gross Tax Amount:	$1,895.71
LESS Credit:	
PLUS Special Tax:	
Forestry Tax:	
NET TAX AMOUNT:	$1,895.71
Penalties/Interest:	$327.35
Total Amount:	$2,223.06

CITY TAXES INCLUDED

Date	Taxes	Special	Interest/Fees	Total	Paid By	Clerk	Reference	Method
09/11/2025	$1,895.71		$327.35	$2,223.06	CHECK	GOVEASE		CK
Total Paid:	$1,895.71		$327.35	$2,223.06				

' TAXES PAID IN FULL '