



CYNTHIA PARKER
MADISON COUNTY CHANCERY CLERK
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February 18, 2014

TO: Madison County Board of Supervisors
FROM: Cynthia Parker, Chancery Clerk *C Parker*
RE: Request to Refund Partial Payment 2012 Tax Sale - Parcel No.105G-35-018/05.00

On July 29, 2013, Mr. Joyce Mack attempted to make a third and final installment payment on parcel no. 105G-35-018/05.00 being assessed to Felicia Mack & Labrecia Brown. However, due to an error the funds were returned to Ms. Mack stating the taxes had been paid. Since the taxes were not actually paid in full they went to the tax sale on August 26, 2013. Ms. Mack redeemed the delinquent taxes on January 31, 2104 and is requesting a refund. Ms. Mack feels that since she did submit the final payment and it was returned "paid" that she is should be refunded interest and penalties assessed.

Thank you for your consideration.

State Of Mississippi
 County Of Madison

RELEASE FROM DELINQUENT TAX SALE NUMBER 32287

PPIN 36427 Yr 2012 Entry Parcel No 105G-35 -018/05.00

In Consideration of 141.25 Dollars received from *R/O* BROWN FELICIA MACK & LABRECIA, BRANDON MS 39047, the amount necessary to redeem the following described property:
 Description of Property Section Township Range Acres
 3.0 AC IN NW1/4 NW1/4 35 10N 05E 3.00
 assessed to BROWN FELICIA MACK & LABRECIA and sold to MOORE, CORY
 at Delinquent Tax Sale on 8/26/2013, for taxes thereon for the year 2012 the said land is hereby released from all claim or title of state or purchaser under said tax sale, in accordance with Section 27-45-3, Mississippi Code of 1972 (as amended).

(BE SURE TO HAVE YOUR CHANCERY CLERK RECORD THIS RELEASE.)

STATEMENT OF AMOUNT NECESSARY TO REDEEM Tax Receipt Number 5094

I. DELINQUENT TAX AND FEES DUE INDIVIDUAL OR STATE PURCHASER:		
1. Amount of 2012 delinquent tax (Section 27-45-3)	County	26.40
	School	31.05
2. Interest on delinquent tax (Section 27-41-9)	County	1.85
	School	2.17
3. Publishers fee (per publication) (Section 25-7-21(3))		3.00
4. Subtotal lines 1, 2, and 3		64.47
5. Purchasers interest on line 4 at 1 (or 1.5 for sales after March 27, 1995) per month since sale date. (6 months x 1.5 x line 4) (Section 27-45-3)		5.80
6. Damages (only for sales prior to July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-3)	County	
7. TOTAL AMOUNT DUE TO PURCHASER (lines 4, 5, and 6)		70.27
II. DAMAGES, FEES AND ACCRUED TAXES DUE TO COUNTY:		
8. Damages (only for sales from July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-1)	County	1.32
	School	1.55
9. County actual postage fee (Section 27-43-3)		
10. Publishers actual fee (if paid by county) (Section 25-7-21)		
11. Accrued Taxes for year (Section 27-45-3)	County	
12. Interest on accrued taxes for year (Section 27-45-3) 1.5 x 55 months	County	
13. Accrued Taxes for year (Section 27-45-3)	County	
14. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months	County	
15. TOTAL AMOUNT DUE TO COUNTY (Lines 8 through 14)		2.87
III. FEES DUE TO COUNTY OFFICIALS		
Sheriffs Fees:		
16. 1st Notice (Section 27-43-3)		\$35.00
17. 2nd Notice (Section 27-43-3)		\$35.00
18. TOTAL AMOUNT DUE TO SHERIFF (lines 16 and 17)		
Chancery Clerks Fees:		
19. Identify record owners (Section 27-43-3)		\$50.00
20. Recording list, each subdivision lot (Section 25-7-21(4)(a))		\$1.00
21. Issue 1st sheriffs notice (Section 27-43-3)		\$2.00
22. Mail 1st owners notice (Section 27-43-3)		\$1.00
23. Issue 2nd sheriffs notice (Section 27-43-3)		\$5.00
24. Mail 2nd owners notice (Section 27-43-3)		\$2.50
25. Issue each lienor notice (Section 27-43-11)		\$7.00
26. Publishers actual fee, if paid by clerk (Section 27-43-3)		
27. Recording each redemption (Section 25-7-21(4)(d))		\$10.00
28. Abstracting each subdivision lot (Section 25-7-21(4)(e))		\$1.00
29. Certify amount to redeem (Section 25-7-9(1)(a))		\$1.00
30. Certify release from sale (Section 25-7-9(1)(a))		\$1.00
31. Subtotal Lines 19 through 30		64.00
32. Calculation subtotal lines 7, 15, 18 and 31		137.14
33. Redemption fee 3% x line 32 (Section 25-7-21(4)(f))		4.11
34. TOTAL AMOUNT DUE TO CHANCERY CLERK (Lines 31 and 33)		68.11
IV. AMOUNT TO RECEIVE FROM REDEEMER:		
38. GRAND TOTAL (lines 7, 15, 18, 34, 35, 36, and 37)		141.25

I certify that the above is a true and correct statement of amount necessary to redeem said property, on this day of 1/31/2014.

CYNTHIA PARKER CHANCERY CLERK

Revised by: Office of the State Auditor 6/95

By: *[Signature]* CHANCERY CLERK



These taxes are Paid


~~XXXXXXXXXX~~

JOYCE MACK 05-06
 121 VIRGIN MARY RD
 CANTON, MS 39046

4404
85-194/653

7-29-2013
Date

Pay to the Order of Tax collector \$ 57.45
fifty seven dollars & 46/100 Dollars

 PrimePlus Club
 www.BankPlus.net • 1-800-811-7687

For 1056-35-018/08 ^{3.00} Joyce Mack MP
 ⑆065301948⑆ 1420172791⑆04404



Joyce Mack
121 Virgin Mary Rd.
Canton, MS 39046

JACKSON MS 390

30 JUL 2013 PM 2 L



859-3582

Kay Pace
Tax collector
P.O. Box 113
Canton, MS

39046



PTAX01 - B
Tax Year 2013

County of Madison
TAX RECEIPT INQUIRY
1/29/2014

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<u>Receipt</u>	<u>Parcel Number</u>	<u>Tax Distr Num</u>	<u>Ex Code</u>	<u>Mills</u>
R 005094	105G-35 -018/05.00	522		100.8900
PTAX01-24 PARCEL HAS UNREDEEMED TAX SALE - SEE CHANCERY CLERK				*SEVERE*

DELINQUENT TAX DUE - CHANCERY CLERK

Name
BROWN FELICIA MACK & LABRECIA

Description
3.0 AC IN NW1/4 NW1/4

Total Valuation.	Value	Tax
Exempt Credit.	2277	229.73
All Exempt Credit.		
Net Ad Valorem Tax.		229.73
Forestry Tax (1.00Ac @ .09) :		.09
Total Tax		229.82
Total Paid (see below).		239.14
Interest Due.00
Amount Due.		*PRINTED*

INSTALLMENTS

	<u>Date</u>	<u>Interest</u>	<u>Batch</u>	<u>Taxes</u>
1	1/31/13		107	114.91
2	5/01/13	2.30	101	57.46
3	8/26/13	4.02	SAL	57.45

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