# CYNTHIA PARKER MADISON COUNTY CHANCERY CLERK

#### **MEMORANDUM**

TO:

Madison County Board of Supervisors

FROM:

Cynthia Parker, Chancery Clerk Cofarlle

DATE:

June 2, 2014

RE:

Void 2013 Tax Sale of Homestead Chargeback Disallowances

Sandra M Walker Estate, Parcel No. 072E-16B-008/01.05

Request to void 2013 Tax Sale of Homestead Chargeback Disallowance on Sandra M Walker Estate, Parcel No. 072E-16B-008/01.05. This deed for this property was recorded in my office on February 15, 2012 and the chargeback was filed on June 19, 2013 As you have approved to void others in the past, this is in accordance with the AG's Opinion dated September 29, 2006. Furthermore, this parcel pertaining to the chargeback was struck to the State.

Thank you.

## **Homestead Notice of Adjustment**



Date:

February 26, 2013

Letter ID:

L1948090880

Period: December 31, 2012

Account #:

1027-8683



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WALKER SANDRA M 16 JENNIFER COURT MADISON MS 391100000

Reimbursement Year: 2012 Parcel#: 072E-16B-008/01.15

School District: Madison County Schools

BOOK 2963 PAGE 784 DOC 79 TY W INST # 706636 MADISON COUNTY MS. This instrument was filed for record 6/19/13 at 2:27:00 PM ARTHUR JOHNSTON, C.C. BY: KAA D.C.

This is notice that the Department is making an adjustment to the County's Homestead Exemption reimbursement. The above applicant is not qualified for Homestead Exemption.

05. Applicant is not a natural person. §27-33-13

If the applicant has any questions about the income tax debt, they may review their account information online through the Taxpayer Access Point at www.dor.ms.gov. If the applicant has any questions about residency status or does not have internet access, they may call (601) 923-7700 for assistance.

Please complete the enclosed Notice Certification and forward to the appropriate offices as directed.

You may provide a copy of this notice to the applicant. Please note that the applicant must file any objection to this action with the MADISON Board of Supervisors, not the Department. The applicant has 30 days from the date of this letter to file the objection with the Board. If not filed in the time provided, the decision to disallow the applicant's homestead exemption is final.

Sincerely, Tax Administrator

**Enclosure: Notice Certification** 

#### \*Notice Certification

Date: Letter ID: February 26, 2013

Period:

L1948090880 December 31, 2012

This certifies that the Board of Supervisors for MADISON County considered the Notice of the Department of Revenue of its disallowance of the Homestead Exemption for the below applicant. The Board entered into its minutes its determination concerning whether to accept or object to this action.

**Applicant Name** Parcel # School District WALKER SANDRA M 072E-16B-008/01.15 Madison County Schools 16 JENNIFER COURT 08030/14 MADISON MS 391100000 BOOK 2963 PAGE 785 Agree and Accept The Board has met and entered into its minutes an order directing that the MADISON County Tax Collector re-assess and list the above property as subject to all taxes. The tax is due and payable on or before the next February 1, following the date of this notice. So certified and confirmed by the Clerk of the Supervisors. By ARTHUR JOHNSON The meeting of the MADISON Board of Supervisors was held (Enter date) If in agreement, a copy of this completed document must be provided to the MADISON County Tax Collector and the Department of Revenue, Property Bureau. Disagree and Object The Board has met and entered into its minutes an order of its intent to file an objection with the Department of Revenue concerning this action. So certified and confirmed by the Clerk of the MADISON Board of Supervisors, By ARTHUR JOHNSON, Clerk -(Board Clerk Signature) The meeting of the MADISON Board of Supervisors was held (Enter date)

If in disagreement, a copy of this completed document must be provided to the Department of Revenue, Property Bureau. A copy of the order of the Board of Supervisors providing the reason for the objection must be attached along with any

documentation necessary to support the objection.

BOOK 2756 PAGE 493 DOC 06 TY W INST # 666902 MADISON COUNTY MS. This instrument was filed for record 2/15/12 at 10:06:44 AM ARTHUR JOHNSTON, C.C. BY: DAD D.C.

INDEXING INSTRUCTIONS: Lot 14, St. Augustine Park Subdivision, Part 2, City of Madison, Madison County, Mississippi per Plat Cabinet B at Slide No. 85 (Parcel #072E-16B-008/01.05).

ASSIGNOR:

Tressa Walker Guynes, Executrix 330 Semoia Lane Ridgeland, MS 39157 Telephone: (601)622-1895

Prepared by: Madison County School District 117 Fourth Street Post Office Box 159 Flora, MS 39071 Telephone: 601/879-3000 ASSIGNEE:

10) MORTHLAND DRU

Madison, MS 39110

Telephone: (681) 594-6248

RETURN TO: ROBERT D. HARRISON P.O. BOX 16389 JACKSON, MS 39236-6389 (601) 957-0002

### ASSIGNMENT OF LONG TERM RESIDENTIAL LEASE CONTRACT

FOR AND IN CONSIDERATION of the sum of Ten and no/100 Dollars (\$10.00), and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the undersigned, Tressa Walker Guynes, Executrix of the Estate of Sandra Moak Walker (also known as Sandra M. Walker), Deceased, Madison County, Mississippi, Chancery Court Cause No. 2010-2428-B ("Assignor"), does hereby set over and assign unto willson Investment Properties, LLC,

#### a Mississippi limited liability company

("Assignee"), all of her/his/its/their right, title and interest in and to that certain 16th Section Long Term Residential Lease Contract from the Madison County, Mississippi, Board of Education dated February 15, 1993 and recorded in Book 817 at Page 6 and amended in Book 825 at Page 723 and Book 832 at Page 216, in the records in the office of the Chancery Clerk of Madison County, Mississippi (hereinafter the "Long Term Residential Lease"), which leasehold was assigned to Sandra M. Walker (also known as Sandra Moak Walker) by document dated August 18, 1993 and recorded in Book 333 at Page 284 in the office of the hereinbefore mentioned Chancery Clerk, insofar as, and only insofar as, same pertains to the following described property located within the City of Madison, Madison County, Mississippi, to wit:

Lot 14, St. Augustine Park Subdivision, Part 2, a subdivision according to the map or plat thereof on file and of record in the office of the Chancery Clerk of Madison County at Canton, Mississippi as now recorded in Plat Cabinet B at Slide No. 85, reference to which is hereby made in aid of and as a part of this description.

This instrument is subject to the covenants and conditions contained in the hereinabove Long Term Residential Lease, and Assignee does hereby agree and covenant that he/she/it/they will do and perform all of the covenants required in said Long Term Residential Lease.

Assignee accepts this assignment and agrees to be obligated and bound to the Madison County Board of Education, Trustees of the Madison County 16th Section School Lands Trust, for the performance of all of the covenants contained in the Long Term Residential Lease mentioned above.

This assignment is subject to the zoning and subdivision regulation ordinances of the City of Madison, Mississippi, Madison County, Mississippi and to those certain Protective Covenants recorded in Book 576 at Page 711 in the records in the office of the Chancery Clerk of Madison County, Mississippi.

IN WITNESS WHEREOF, this the 10 day of February, 2012

ASSIGNOR:

Tressa Walker Guynes, Executrix of The Estate of Sandra Moak Walker, Deceased, Madison County Mississippi Chancery Court Cause No. 2010-2428-B

ASSIGNEE:

This Assignment is approved this the TH day of November, 2011.

**Madison County Board of Education** 

Ken McCoy, President

ATTEST:

Ronnie L. McGehee, Interim Superintendent Of Madison County School District

STATE OF MISSISSIPPI COUNTY OF MADISON

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the said county and state, on this 77 day of Natural 2011, within my jurisdiction, the within named Ken McCoy and Ronnie L. McGehee, who acknowledged to me that they are President and Interim Superintendent, respectively, of the Madison County Board of Education, and that for and on behalf of the said Madison County Board of Education, and as its act and deed, they executed the above and foregoing instrument, after first having been duly authorized so to do.

My NC & ADM Resion Expires:

LETITIA H. REEVES

Sommission Expires.

STATE OF MISSISSIPPI COUNTY OF \_\_\_\_\_\_

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the said county and state, on this <u>lo</u> day of <u>reversey</u>, 2012, within my jurisdiction, the within named Tressa Walker Guynes, in her capacity as Executrix of the Estate of Sandra Moak Walker, Deceased, Madison County, Mississippi, Chancery Court Cause No. 2010-2428-B, and as her act and deed, she executed the above and foregoing instrument, after first having been duly authorized so to dp.

NOTARY UBLIC

STATE OF MISSISSIPPI

assignments\2011\#43 Walker Estate to Blank

COUNTY OF MADISON

THIS DAY personally appeared before me, the undersigned authority in and for said County and State, within my jurisdiction, on this the <a href="#">10</a> day of February, 2012, the within named CYNTHIA WILLSON, who acknowledged that she is a/the Manager of WILLSON INVESTMENT PROPERTIES, LLC, a Mississippi limited liability company, and that for and on behalf of said company, and as its act and deed, she executed the above and foregoing instrument on the day and year therein mentioned, after being first duly authorized by said company so to do.

My Commission Expires

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