

## Cynthia Parker

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**From:** David Overby  
**Sent:** Friday, January 04, 2013 3:45 PM  
**To:** Arthur Johnston (Johnston@madison-co.com); Cynthia Parker (CParker@madison-co.com)  
**Subject:** FW: Joe Edwards Homestead Exemption Matter

Please add to consent to "Restore Homestead Exemption"? Arthur, would this be correct?

David W. Overby, CPA  
Madison County Administrator  
PO Box 608  
Canton, Mississippi 39046-0608

Office: (601) 855-5580  
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Fax: (601) 859-5875

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**From:** Mike Espy [mailto:mike@mikespy.com]  
**Sent:** Friday, January 04, 2013 3:39 PM  
**To:** David Overby  
**Cc:** Arthur Johnston  
**Subject:** Re: Joe Edwards Homestead Exemption Matter

Fine with me. The TA might object. Also, Arthur would have to have input re tax sale issues.

Mike Espy  
Mike Espy, PLLC  
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[mike@mikespy.com](mailto:mike@mikespy.com)

On Jan 4, 2013, at 3:33 PM, David Overby wrote:

Mike, can we just add this to the consent agenda for Monday night?

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**From:** Mike Espy [mailto:mike@mikespy.com]  
**Sent:** Friday, January 04, 2013 3:16 PM  
**To:** [joehedwards@gmail.com](mailto:joehedwards@gmail.com)  
**Cc:** Gerald Steen; Arthur Johnston; David Overby  
**Subject:** Fwd: Joe Edwards Homestead Exemption Matter

Mr Edwards- My recommendation to the MC Board of Supervisors is below. I basically find that the Tax Assessor should not have deleted your mother's HE in 2010. The Board has to take its own action re restoring her HE and reimbursing tax sale purchasers. I will let you know after Monday's meeting what they voted to do.

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Begin forwarded message:

**From:** Mike Espy <[mike@mikespy.com](mailto:mike@mikespy.com)>  
**Subject:** Joe Edwards Homestead Exemption Matter  
**Date:** January 4, 2013 3:08:11 PM CST  
**To:** Arthur Johnston <[Johnston@madison-co.com](mailto:Johnston@madison-co.com)>, Gerald Steen <[Gerald@sprintmart.com](mailto:Gerald@sprintmart.com)>, Gerald Barber <[GBarber@madison-co.com](mailto:GBarber@madison-co.com)>, John Crosby <[johnbellcrosby@comcast.net](mailto:johnbellcrosby@comcast.net)>, David Overby <[david.overby@madison-co.com](mailto:david.overby@madison-co.com)>, Paul Griffin <[Paul.griffin@madison-co.com](mailto:Paul.griffin@madison-co.com)>, kmb921 <[kmb921@bellsouth.net](mailto:kmb921@bellsouth.net)>, Ronny Lott <[rlott@bellsouth.net](mailto:rlott@bellsouth.net)>  
**Cc:** Sharon Fleming <[sfleming@mikespy.com](mailto:sfleming@mikespy.com)>, Ron Robinson <[Ronald.Robinson@osa.ms.gov](mailto:Ronald.Robinson@osa.ms.gov)>

In an earlier communication with Joe Edwards, I asked 4 questions, the answers to which would hopefully enable me to make a recommendation to MC regarding the status of Homestead Exemption for Marguerite Edwards. Mr Edwards, after some time, fully responded with answers with proof of ownership by Marguerite Edwards. My recommendation is as follows:

Ms Marguerite Edwards, as wife of J. R. Edwards Jr., is listed on a Warranty Deed, circa 1966, as

having been conveyed certain property "as joint tenants with full right of survivorship and not as tenants in common". Therefore, when Mr. Edwards died, Ms Marguerite Edwards, as surviving widow, still qualified for the benefit of homestead exemption, even though she did not appear to update her Homestead Exemption application after his death, or if the application she made was defective, s. 27-33-31(1) states that the requirement to file a new application "shall not apply to a surviving spouse who is still eligible for homestead exemption".

Mr Edwards stated that his mother, Marguerite Edwards, was moved from the residence in Canton to Sunnybrook Home in 2004 and then later moved to Golden Living Home in Carthage on July 9, 2009 where she remains to this time. That being the case, Ms Marguerite Edwards would enjoy Homestead Exemption benefits in Madison County for a period of 10 years from the date of confinement, or until 2014 (s.27-33-19(j)). This fact of her admission to Sunnybrook Home in 2004 can be easily verified by the Madison County Tax Assessor's Office, upon investigation;

Mr. Edwards states that the home is not being rented. Even if it were, under the circumstances, I don't believe it would matter. s. 27-33-19(j) says that she should get HE notwithstanding absence of owner, not that the home has to be unoccupied. A relative might be living there, but it doesn't matter for purposes of HE, particularly because Marguerite Edwards still enjoys the benefits of her 10 year HE allowance.

The MC Tax Assessors Office should be commended for diligently attempting to collect information in its effort to determine HE eligibility under difficult circumstances. However, MS Code requires MC to take a "liberal approach" before terminating HE of elderly persons, particularly wives over the age of 60. In this case, also, we have evidence that the MC TA had "constructive knowledge" in 2009 that Marguerite Edwards was confined in a nursing home. HE was deleted in 2010.

s. 27-33-37 requires the Board of Supervisors "in light of public records, personal knowledge, information given by the assessor, and any other reliable source of information that may be available".... to "examine each application which has been delivered to the clerk by the Tax Assessor, and to pass upon its correctness and the eligibility of the property and of the person, under the law, as fully as may be done upon final approval".

**Recommendation: Ms Marguerite Edwards' HE should not have been terminated in 2010. Her HE rights should be restored until 2014 and appropriate adjustments and reimbursements should be made to the tax sale purchaser.**

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PTAX01 - B  
Tax Year 2013

County of Madison  
TAX RECEIPT INQUIRY  
1/04/2013

Copyright 1994  
F M Software

<u>Receipt</u>	<u>Parcel Number</u>	<u>Tax Distr Num</u>	<u>Ex Code</u>	<u>Mills</u>
R 013058	093D-19B-194/00.00	510		137.0000

PTAX01-24 PARCEL SOLD FOR TAXES IN 2011/2012 - SEE CHANCERY CLERK \*SEVERE\*  
DELINQUENT TAX DUE - CHANCERY CLERK

<u>Name</u>	<u>Value</u>	<u>Tax</u>
EDWARDS MARGUERITE C -LIFE EST-	Total Valuation. . . . .	1,481.52
<u>Description</u>	Exempt Credit. . . . .	
LOT 22 E FULTON ST LESS 5 FT EVENLY	All Exempt Credit.	
OFF N/S	Net Ad Valorem Tax. . . . .	1,481.52

Total Tax . . . . .	1,481.52
Total Paid (see below). . . . .	.00
Interest Due. . . . .	.00
Amount Due. . . . .	1,481.52

INSTALLMENTS

<u>Date</u>	<u>Interest</u>	<u>Batch</u>	<u>Taxes</u>
1			
2			
3			

Enter=Next | F1=Search | F3=End | F7=End

LRMAINT2

1950.12 TOTAL DUE

1/04/13

Land sale year 2012 Code Receipt# 012764

16:13:28

EDWARDS MARGUERITE C -LIFE EST-

ACCRUED TAXES IN SUBSEQUENT YEARS

Sale Year	Code	Rcpt#
_____	_____	_____
Sale Year	Code	Rcpt#
_____	_____	_____

SHERIFFS FEES

.00	Serving 1st notice
.00	Serving 2nd notice

DELO TAXES & FEES DUE TO INDIVIDUAL OR STATE

<u>1501.31</u>	Amount of delq taxes for year 2011
<u>105.09</u>	Int from Feb 1 to date of sale
<u>3.00</u>	Pub fee @ 1.50 per publication
<u>144.85</u>	Purch int at 1.50 % for 6 months
<u>.00</u>	Damages on sales prior to 1994

CLERKS FEES

<u>50.00</u>	Identify record owners
<u>1.00</u>	Recording list, ea subd
<u>.00</u>	Issue 1st Sherf notice
<u>.00</u>	Mail 1st notice to ownr
<u>.00</u>	Issue 2nd Sherf notice
<u>.00</u>	Mail 2nd notice to ownr
<u>.00</u>	Issue each leinr notice
<u>.00</u>	Publishers actual fee
<u>10.00</u>	Recording each redemptn
<u>1.00</u>	Abstractng each subdvn
<u>1.00</u>	Cert amt to redeem
<u>1.00</u>	Cert release from sale
<u>56.80</u>	Redemption fee of 3%

DAMAGES, FEES & ACCRUED TAXES DUE TO COUNTY

<u>75.07</u>	Damages on sales after 1994
<u>.00</u>	County actual postage
<u>.00</u>	Publishers actual fee
<u>.00</u>	Accrued taxes for year
<u>.00</u>	Int at 1% for ___ months (accrud tax1)
<u>.00</u>	Accrued taxes for year
<u>.00</u>	Int at 1% for ___ months (accrud tax2)

F12 = Cancel

Press Enter To Update

LRMAINT2

2225.98 TOTAL DUE

1/04/13

Land sale year 2011 Code Receipt# 012677

16:13:14

EDWARDS MARGUERITE C -LIFE EST-

ACCRUED TAXES IN SUBSEQUENT YEARS

SHERIFFS FEES

Sale Year	Code	Rcpt#
_____	_____	_____
Sale Year	Code	Rcpt#
_____	_____	_____

.00	Serving 1st notice
.00	Serving 2nd notice

DELO TAXES & FEES DUE TO INDIVIDUAL OR STATE

CLERKS FEES

<u>1485.79</u>	Amount of delq taxes for year 2010
<u>104.01</u>	Int from Feb 1 to date of sale
<u>3.00</u>	Pub fee @ 1.50 per publication
<u>430.06</u>	Purch int at 1.50 % for 18 months
<u>.00</u>	Damages on sales prior to 1994

<u>50.00</u>	Identify record owners
<u>1.00</u>	Recording list, ea subd
<u>.00</u>	Issue 1st Sherf notice
<u>.00</u>	Mail 1st notice to ownr
<u>.00</u>	Issue 2nd Sherf notice
<u>.00</u>	Mail 2nd notice to ownr
<u>.00</u>	Issue each leinr notice
<u>.00</u>	Publishers actual fee
<u>10.00</u>	Recording each redemptn
<u>1.00</u>	Abstractng each subdvn
<u>1.00</u>	Cert amt to redeem
<u>1.00</u>	Cert release from sale
<u>64.83</u>	Redemption fee of 3%

DAMAGES, FEES & ACCRUED TAXES DUE TO COUNTY

<u>74.29</u>	Damages on sales after 1994
<u>.00</u>	County actual postage
<u>.00</u>	Publishers actual fee
<u>.00</u>	Accrued taxes for year
<u>.00</u>	Int at 1% for _____ months (accrud tax1)
<u>.00</u>	Accrued taxes for year
<u>.00</u>	Int at 1% for _____ months (accrud tax2)

F12 = Cancel

Press Enter To Update