



ARTHUR JOHNSTON
MADISON COUNTY CHANCERY CLERK
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PHONE 601-855-5526

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January 7, 2013

MEMORANDUM

TO: MADISON COUNTY BOARD OF SUPERVISORS

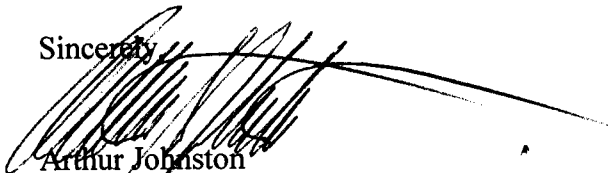
RE: REQUEST TO VOID TAX SALE, STRUCK TO THE STATE, PARCEL
NUMBERS 113D-20-021 AND 113D-17-006

MESSAGE:

These two parcels struck to the State for 2009 taxes and matured to the State due to the owner or lienholder's failure to redeem.

It has come to our attention that notice to the lienor of record was not given proper notice and according to Attorney General Opinion no. 2008-0658, the Board of Supervisors may void the sale and require the record owner or lienor to pay all delinquent and current taxes, plus any interest and penalties.

Sincerely,



Arthur Johnston
Chancery Clerk
Madison County, Mississippi



Community Trust Bank

December 6, 2012

Madison County Chancery Clerk
Attn: Donnie Caughman
VIA HAND DELIVERY BY NW PROPERTIES LLC

Re: Paid 2009 & 2010 Delinquent Tax Notices

Dear Mr. Caughman:

Community Trust Bank f/k/a Madison County Bank received three Notice of Lienors dated May 11, 2012 from the Chancery Clerk regarding Delinquent taxes for the following parcels:

113D-17-005/01.00

113D-17-005/02.00

113D-20-020/00.00

Community Trust Bank then paid the Delinquent taxes for 2009 in the amount of \$456.96 with Check # 097986 as well as Delinquent taxes for 2010 in the amount of \$333.67 with Check # 097987 for the above listed parcels on August 9, 2012. Community Trust Bank does not have a lien against these 3 parcels of land but paid the notices accordingly to get the property current. If you have any questions please feel free to contact me at 601-856-3380.

Sincerely,

COMMUNITY TRUST BANK

Leigh M. Pace
Sr. Vice President

PTAX0I - B
Tax Year 2013

County of Madison
TAX RECEIPT INQUIRY
12/26/2012

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F M Software

Receipt	Parcel Number	Tax Distr Num	Ex Code	Mills
R 032578	113D-17 -006/00.00	520		92.6800
PTAX0I-24 PARCEL SOLD FOR TAXES IN 2010/2011/2012 - SEE CHANCERY CLERK *SEVERE*				
DELINQUENT TAX DUE - CHANCERY CLERK				

Name	Total Valuation.	Value	Tax
NW PROPERTIES LLC		252	23.36
Description	Exempt Credit.		
7.6A IN E/S SW1/4 SE1/4 SEC 17 T11N	All Exempt Credit.		
R3E	Net Ad Valorem Tax.		23.36
	Forestry Tax (7.60Ac @ .09) .		.68
	Total Tax		24.04
	Total Paid (see below).00
	Interest Due.00
	Amount Due.		24.04

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

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

Land sale year 2010 Code Receipt# 042912

TOWER LOAN OF MISSISSIPPI INC

ACCRUED TAXES IN SUBSEQUENT YEARS

Sale Year 2011 Code Rcpt# 43318
Sale Year 2012 Code Rcpt# 32144

SHERIFFS FEES

4.00 Serving 1st notice
.00 Serving 2nd notice

DELO TAXES & FEES DUE TO INDIVIDUAL OR STATE

37.25 Amount of delq taxes for year 2009
2.61 Int from Feb 1 to date of sale
3.00 Pub fee @ 1.50 per publication
19.29 Purch int at 1.50 % for 30 months
.00 Damages on sales prior to 1994

CLERKS FEES

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

DAMAGES, FEES & ACCRUED TAXES DUE TO COUNTY

1.86 Damages on sales after 1994
5.75 County actual postage
3.00 Publishers actual fee
44.99 Accrued taxes for year 2010
8.10 Int at 1% for 18 months(accrud tax1)
47.39 Accrued taxes for year 2011
2.84 Int at 1% for 6 months(accrud tax2)

F12 = Cancel

Press Enter To Update

PTAX0I - B
Tax Year 2013

County of Madison
TAX RECEIPT INQUIRY
12/26/2012

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F M Software

<u>Receipt</u>	<u>Parcel Number</u>	<u>Tax Distr Num</u>	<u>Ex Code</u>	<u>Mills</u>
R 032580	113D-20 -021/00.00	520		92.6800
PTAX0I-24 PARCEL SOLD FOR TAXES IN 2010/2011/2012 - SEE CHANCERY CLERK *SEVERE*				
DELINQUENT TAX DUE - CHANCERY CLERK				

<u>Name</u>	<u>Total Valuation.</u>	<u>Value</u>	<u>Tax</u>
NW PROPERTIES LLC		6248	579.06
<u>Description</u>	<u>Exempt Credit.</u>		
12A ON E/S NW1/4 NE1/4 SEC 20 T11N	All Exempt Credit.		
R3E	Net Ad Valorem Tax.		579.06
	Forestry Tax (10.00Ac @ .09).		.90
	Total Tax		579.96
	Total Paid (see below)		.00
	Interest Due		.00
	Amount Due		579.96

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

2234.29 TOTAL DUE

12/26/12

Land sale year 2010 Code Receipt# 042913

09:05:12

TOWER LOAN OF MISSISSIPPI INC

ACCRUED TAXES IN SUBSEQUENT YEARS

SHERIFFS FEES

Sale Year 2011 Code Rcpt# 43319
Sale Year 2012 Code Rcpt# 32146

4.00 Serving 1st notice
.00 Serving 2nd notice

DELO TAXES & FEES DUE TO INDIVIDUAL OR STATE

CLERKS FEES

410.09 Amount of delq taxes for year 2009
28.71 Int from Feb 1 to date of sale
3.00 Pub fee @ 1.50 per publication
198.81 Purch int at 1.50 % for 30 months
.00 Damages on sales prior to 1994

50.00 Identify record owners
.00 Recordng list, ea subd
.00 Issue 1st Sherf notice
1.00 Mail 1st notice to ownr
.00 Issue 2nd Sherf notice
.00 Mail 2nd notice to ownr

DAMAGES, FEES & ACCRUED TAXES DUE TO COUNTY

20.50 Damages on sales after 1994
5.75 County actual postage
3.00 Publishers actual fee
633.24 Accrued taxes for year 2010
113.98 Int at 1% for 18 months(accrud tax1)
637.86 Accrued taxes For year 2011
38.27 Int at 1% for 6 months(accrud tax2)

7.00 Issue each leinr notice
1.00 Publishers actual fee
10.00 Recordng each redemptn
1.00 Abstractng each subdvn
1.00 Cert amt to redeem
1.00 Cert release from sale
65.08 Redemption fee of 3%

F12 = Cancel

Press Enter To Update