


RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk 

DATE: March 16, 2015

RE: Request to Declare Certain Homestead Chargebacks Invalid

(1) On January 23, 2015, a homestead chargeback for the 2013 Tax Year was filed of record in my office on parcel no. 072E-15D-088/05.00 against Kay Arcuragi. However, this parcel was purchased by Rosemary Coletta Drake Medlock and filed in my office with a recording date of May 30, 2013, before the chargeback was recorded.

(2) On July 14, 2014, a homestead chargeback for the 2013 Tax Year was filed of record in my office on parcel no. 071E-22-077/00.00 against Pam Bowen Cox. However, this parcel was purchased by Stancie D. Ley and filed in my office with a recording date of July 2, 2013, before the chargeback was recorded.

(3) On July 15, 2014, a homestead chargeback for the 2013 Tax Year was filed of record in my office on parcel no. 082D-19-055/00.00 against Megan Dolores Sanders. However, this parcel was purchased by David and Deedee Gainwell and filed in my office with a recording date of September 5, 2013, before the chargeback was recorded.

(4) On January 23, 2015, a homestead chargeback for the 2013 Tax Year was filed of record in my office on parcel no. 082D-17-161/00.00 against Heather Coltharp Breland. However, this parcel was purchased by Robert and Fay Stephenson and filed in my office with a recording date of April 8, 2013, before the chargeback was recorded.

(5) On January 23, 2015, a homestead chargeback for the 2013 Tax Year was filed of record in my office on parcel no. 072E-16A-022/00.00 against Vicki Wooden Brusn. However, this parcel was purchased by Abdul and Mays Bahro and filed in my office with a recording date of March 5, 2013, before the chargeback was recorded.

(6) On June 20, 2014, a homestead chargeback for the 2013 Tax Year was filed of record in my office on parcel no. 072E-16B-091/00.00 against David Phillip Wright. However, this parcel was purchased by David and Margie Fondren and filed in my office with a recording date of May 17,

2013, before the chargeback was recorded.

Pursuant to Attorney General Opinion and Miss. Code Ann. § 27-33-37(I) no lien may attach against such subsequent purchasers, although the sale and the lien is valid as a personal liability of the original assessed owner.

Therefore, it is my recommendation that you declare the homestead chargebacks listed above invalid and direct me to notify the Tax Collector that this charge does not run with the property but the individual and make any necessary marginal notations in the public land records.