


ARTHUR JOHNSTON
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Arthur Johnston, Ch. C. 

DATE: January 11, 2013

RE: Request to Void Tax Sale – 2010 Taxes/2011 Sale and 2011 Taxes/2012 Sale
Parcel No.105I-32-011/03.00

Gentlemen:

Parcel Number 105I-32-011/03.00, presently assessed to Jo Ann VaughnI, was struck to the State when no person made a bid for it in the 2010 tax sale for the 2009 taxes. Since the parcel was struck to the State, all subsequent years taxes should have also been struck to the state by virtue of MISS. CODE ANN. § 27-35-63 and the Attorney General's OPINION TO JIM WILKINSON, Docket NO. 1995-0541 (August 23, 1995).

This was not done for the 2011 sale of the 2012 taxes and the 2012 sale of the 2011 taxes. In fact, the property sold to individual purchasers for both of these years taxes. Consequently, again by virtue of said code section and Attorney General's Opinion, those sales are void.

Accordingly, I would respectfully suggest you enter an order declaring the 2011 and 2012 Tax Sales of Parcel No.105I-32-011/03.00 as void and directing the Tax Collector to issue a refund to the tax sale purchasers in the appropriate amount and short her next settlement to the county accordingly.

Thank you.