

**RONNY LOTT**  
MADISON COUNTY CHANCERY CLERK

**MEMORANDUM**

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: February 9, 2016

RE: Void 2014 Tax Sale of Homestead Chargeback Disallowance and  
Reverse 2015 Homestead Chargeback Disallowance  
Isaiah D Thompson, Parcel No. 082F-23-020/06.00

I am requesting permission to void the 2014 Tax Sale of Homestead Chargeback Disallowance and authorization to reverse a 2015 Homestead Chargeback Disallowance on Isaiah D Thompson, Parcel No. 082F-23-020/06.00. Mr. Thompson passed away in November, 2015. He has a life estate on said property which terminated at the time of his death and therefore, redemption is not possible.

Furthermore, this parcel pertaining to the 2014 tax sale was struck to the State.

Thank you in advance for your consideration to allow me to void this tax sale and reverse said chargeback.

Prepared by and Return to:  
Phillip M. Nelson  
1220 Highway 51 North  
Madison, Mississippi 39110  
1-601-856-8869

BOOK 1864 PAGE 0861

INDEX IN: SE 1/4  
Section 23 T8N-R2E  
Madison County, MS

12<sup>60</sup>  
#618  
**459634**

**QUITCLAIM DEED**

(Life Estate)

**FOR AND IN CONSIDERATION** of the sum of Ten Dollars (\$10.00), cash in hand paid, and other good and valuable considerations, the receipt and sufficiency of all of which is hereby acknowledged, the undersigned **GLORIA CARR THOMPSON**, Grantor, does hereby convey and quitclaim unto **ISAIAH DEWAYNE THOMPSON**, a single person, Grantee, a life estate in and to the following described land and property lying and being situated in the County of Madison, State of Mississippi, to-wit:

**A tract or parcel of land containing 1.1 acres, more or less, situated in the SE 1/4 of Section 23, T8N-R2E, Madison County, Mississippi, and being more particularly described by Exhibit "A" attached hereto and made a part hereof for all purposes.**

**AND ALSO:**

**A tract or parcel of land containing 1.0 acres, more or less, situated in the SE 1/4 of Section 23, T8N-R2E, Madison County, Mississippi, and being more particularly described by Exhibit "B" attached hereto and made a part hereof for all purposes.**

In the event that Grantee shall at anytime cease to reside in the residence situated on the property hereinabove described or if such residence should be destroyed, by an act of God or otherwise, the life estate herein conveyed to Grantee shall terminate and Grantor, or Grantor's successors or assigns, shall be entitled to immediate possession of the subject property.

Ad valorem taxes for the current year will be paid by Grantor. Ad valorem taxes

for all subsequent years during the term of Grantee's life estate shall be paid by Grantee.

The herein described property is no part of the homestead of the Grantor.

WITNESS MY SIGNATURE on this the 17<sup>th</sup> day of December, 2004.

*Gloria Carr Thompson*  
\_\_\_\_\_

GLORIA CARR THOMPSON

GRANTOR'S ADDRESS:  
219 Sunset Circle  
Madison, MS 39110  
Ph: 601-856-7208

GRANTEE'S ADDRESS:  
440 Yandell Road  
Canton, MS 39046  
Ph: 601-856-9337

STATE OF MISSISSIPPI

COUNTY OF MADISON

**PERSONALLY APPEARED BEFORE ME**, the undersigned authority in and for the said county and state, on this 17<sup>th</sup> day of December, 2004, within my jurisdiction, the within named **Gloria Carr Thompson**, who each acknowledged that she executed the above and foregoing instrument for the purposes therein set forth.

*[Signature]*  
\_\_\_\_\_

NOTARY PUBLIC

My Commission Expires:

MISSISSIPPI STATEWIDE NOTARY PUBLIC  
6



EXHIBIT 'A'

NOV. 19, 2003

1.1-ACRE TRACT WITH HOUSE

A CERTAIN PARCEL OF LAND LYING AND BEING SITUATED IN THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 23, TOWNSHIP 8 NORTH, RANGE 2 EAST, MADISON COUNTY, MISSISSIPPI AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS, TO-WIT:

COMMENCING AT THE INTERSECTION OF THE NORTH LINE OF YANDELL ROAD WITH THE EAST LINE OF SAID SECTION 23 AND RUN WEST ALONG THE NORTH LINE OF SAID YANDELL ROAD FOR DISTANCE OF 997.0 FEET TO THE POINT OF BEGINNING OF THE PROPERTY HEREIN DESCRIBED; THENCE SOUTH 89 DEGREES 47 MINUTES WEST AND CONTINUE ALONG THE NORTH LINE OF YANDELL ROAD A DISTANCE OF 179.58 FEET; THENCE LEAVING SAID YANDELL ROAD RUN NORTH 03 DEGREES 12 MINUTES 23 SECONDS EAST ALONG A FENCE AND A PROJECTION THEREOF A DISTANCE OF 268.53 FEET TO A FENCE CORNER; THENCE SOUTH 89 DEGREES 24 MINUTES 43 SECONDS EAST AND RUN ALONG A FENCE 164.57 FEET; THENCE SOUTH ALONG THE EAST LINE OF A CERTAIN 6.02 ACRE TRACT AS DESCRIBED IN DEED BOOK 197 AT PAGE 378 FOR A DISTANCE OF 265.75 FEET TO THE POINT OF BEGINNING, CONTAINING 1.1 ACRES, MORE OR LESS.

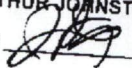



Exhibit 'B'

NOV. 19, 2003  
1.0-TRACT BEHIND HOUSE

A CERTAIN PARCEL OF LAND LYING AND BEING SITUATED IN THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 23, TOWNSHIP 8 NORTH, RANGE 2 EAST, MADISON COUNTY, MISSISSIPPI AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS, TO-WIT:

COMMENCING AT THE INTERSECTION OF THE NORTH LINE OF YANDELL ROAD WITH THE EAST LINE OF SAID SECTION 23 AND RUN WEST ALONG THE NORTH LINE OF SAID YANDELL ROAD FOR DISTANCE OF 997.0 FEET TO THE SOUTHEAST CORNER OF A CERTAIN 1.1 ACRE TRACT; THENCE SOUTH 89 DEGREES 47 MINUTES WEST AND CONTINUE ALONG THE NORTH LINE OF YANDELL ROAD A DISTANCE OF 179.58 FEET; THENCE LEAVING SAID YANDELL ROAD RUN NORTH 03 DEGREES 12 MINUTES 23 SECONDS EAST ALONG A FENCE AND A PROJECTION THEREOF A DISTANCE OF 268.53 FEET TO A FENCE CORNER MARKING THE POINT OF BEGINNING; THENCE NORTH 264.7 FEET; THENCE SOUTH 89 DEGREES 24 MINUTES 43 SECONDS EAST A DISTANCE OF 164.57 FEET; THENCE SOUTH ALONG THE EAST LINE OF A CERTAIN 6.02 ACRE TRACT AS DESCRIBED IN DEED BOOK 197 AT PAGE 378 FOR A DISTANCE OF 264.7 FEET; THENCE NORTH 89 DEGREES 24 MINUTES 43 SECONDS WEST ALONG A FENCE 164.57 FEET TO THE POINT OF BEGINNING, CONTAINING 1.0 ACRES, MORE OR LESS.

MADISON COUNTY MS This instrument was  
filed for record 2004, Dec 22, at 1:05 P.M.  
Book 1864 Page 861  
ARTHUR JOHNSON, C. C.  
BY:  D.C. 

\*\*\* THIS IS A STATEMENT ONLY. THIS IS NOT A RELEASE. THIS IS NOT A RELEASE.

PPIN 44260 Yr 2014 Entry Parcel No 082F-23 -020/06.00  
Description of Property Section Township Range Acres  
2.1A IN SE1/4 SW1/4  
\*\*2013 HS CHGBK;APPLICANT  
OR APPLI-CANT'S SPOUSE HAS FAILED  
TO COMPLY WITH THE INCOME TAX LAWS  
OF MS\*\*

assessed to THOMPSON ISAIHAH D and sold to STATE OF MISSISSIPPI  
STATEMENT OF AMOUNT NECESSARY TO REDEEM Tax Receipt Number 99999

I. DELINQUENT TAX AND FEES DUE INDIVIDUAL OR STATE PURCHASER:

1. Amount of 2014 delinquent tax (Section 27-45-3)	County	150.00	
	School	150.00	
2. Interest on delinquent tax (Section 27-41-9)	County	10.50	
	School	10.50	
3. Publishers fee (per publication) (Section 25-7-21(3))		3.00	
4. Subtotal lines 1, 2, and 3			324.00
5. Purchasers interest on line 4 at 1 (or 1.5 for sales after March 27, 1995) per month since sale date. ( 7 months x 1.5 x line 4) (Section 27-45-3)			34.02
6. Damages (only for sales prior to July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-3)	County		
7. TOTAL AMOUNT DUE TO PURCHASER (lines 4, 5, and 6)			358.02

II. DAMAGES, FEES AND ACCRUED TAXES DUE TO COUNTY:

8. Damages (only for sales from July 1, 1994) 5 on delinquent tax (5 line 1) (Section 27-45-1)	County	7.50	
	School	7.50	
9. County actual postage fee (Section 27-43-3)			
10. Publishers actual fee (if paid by county) (Section 25-7-21)			
11. Accrued Taxes for year (Section 27-45-3)	County		
12. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months	County		
13. Accrued Taxes for year (Section 27-45-3)	County		
14. Interest on accrued taxes for year (Section 27-45-3) 1.5 x months	County		
15. TOTAL AMOUNT DUE TO COUNTY (Lines 8 through 14)			15.00

III. FEES DUE TO COUNTY OFFICIALS

Sheriffs Fees:			
16. 1st Notice (Section 27-43-3)			
17. 2nd Notice (Section 27-43-3)			
18. TOTAL AMOUNT DUE TO SHERIFF (lines 16 and 17)			
Chancery Clerks Fees:			
19. Identify record owners (Section 27-43-3)	\$50.00	50.00	
20. Recording list, each subdivision lot (Section 25-7-21(4)(a))	\$1.00	1.00	
21. Issue 1st sheriffs notice (Section 27-43-3)	\$2.00		
22. Mail 1st owners notice (Section 27-43-3)	\$1.00		
23. Issue 2nd sheriffs notice (Section 27-43-3)	\$5.00		
24. Mail 2nd owners notice (Section 27-43-3)	\$2.50		
25. Issue each lienor notice (Section 27-43-11)	\$7.00		
26. Publishers actual fee, if paid by clerk (Section 27-43-3)			
27. Recording each redemption (Section 25-7-21(4)(d))	\$10.00	10.00	
28. Abstracting each subdivision lot (Section 25-7-21(4)(e))	\$1.00	1.00	
29. Certify amount to redeem (Section 25-7-9(1)(a))	\$1.00	1.00	
30. Certify release from sale (Section 25-7-9(1)(a))	\$1.00	1.00	
31. Subtotal Lines 19 through 30			64.00
32. Calculation subtotal lines 7, 15, 18 and 31	437.02		
33. Redemption fee 3% x line 32 (Section 25-7-21(4)(f))			13.11
34. TOTAL AMOUNT DUE TO CHANCERY CLERK (Lines 31 and 33)			77.11

IV. AMOUNT TO RECEIVE FROM REDEEMER:

38. GRAND TOTAL (lines 7, 15, 18, 34, 35, 36, and 37)			450.13
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\*\*\* THIS IS A STATEMENT ONLY. THIS IS NOT A RELEASE. THIS IS NOT A RELEASE.

Redemption amount valid until 02/29/2016 Statement printed 2/ 2/2016 Effective 2/ 2/2016  
May be subject to additional fees if notices or defaults become effective after this date.

Submit Payment to:  
RONNY LOTT, CHANCERY CLERK  
P.O. BOX 404  
CANTON, MS 39046



Homestead Notice of Adjustment

DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI



Date: February 24, 2015  
Letter ID: L1128456320  
Period: December 31, 2014  
Account #: 1027-8683



CYNTHIA PARKER  
MADISON COUNTY BOARD OF SUPERVISORS  
PO BOX 404  
CANTON MS 39046-0404

THOMPSON ISAIAH D  
440 YANDELL ROAD  
CANTON MS 390460000

BOOK 3252 PAGE 774 DOC 79 TY W  
INST # 766667 MADISON COUNTY MS.  
This instrument was filed for  
record 9/09/15 at 2:54:20 PM  
RONNY LOTT, C.C. BY: KAA D.C.

Reimbursement Year: 2014

Parcel#: 082F-23 -020/06.00 *see SW*  
School District: Madison County Schools

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

35. Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. §27-33-63 (2)

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](http://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 Clerk of the MADISON County Board of Supervisors (Chancery Clerk's office), not the Department. The applicant has 30 days from the date of this letter to file the objection with the Clerk. If not filed in the time provided, the decision to disallow the applicants homestead exemption is final.

Sincerely,  
Tax Administrator

Enclosure: Notice Certification

P.O. Box 1033 Jackson, MS 39215-1033 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # R0011 v. V92

Visit [www.dor.ms.gov](http://www.dor.ms.gov) for tax information and online filing. If you call, please have this letter with you.

**Notice Certification**

Date: February 24, 2015  
Letter ID: L1128456320  
Period: December 31, 2014

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.

<b>Applicant Name</b>	<b>Parcel #</b>	<b>School District</b>
THOMPSON ISAAH D 440 YANDELL ROAD CANTON MS 390460000	082F-23 -020/06.00	Madison County Schools

BOOK 3252 PAGE 775  
###

**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 MADISON Board of Supervisors,*

Clerk Benny Lee, CC.  
(Board Clerk Signature)



The meeting of the MADISON Board of Supervisors was held 7/20/15

(Enter date)

*If in agreement, a copy of this completed document must be provided to the MADISON County Tax Collector.*

**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,*

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, Office of Property Tax. 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.*



Display Device . . . . . : TCCA  
 User . . . . . : LISA

PTAX01 - B      County of Madison      Copyright 1994  
 Tax Year 2016      TAX RECEIPT INQUIRY      F M Software  
 Receipt      2/10/2016      Tax Distr Num      Ex Code      Mills  
 R 990252      082F-23 -020/06.00      424           96.6800  
 PTAX01-24 PARCEL HAS UNREDEEMED TAX SALE - SEE CHANCERY CLERK      \*SEVERE\*

DELINQUENT TAX DUE - CHANCERY CLERK      Tax  
 Name      Value  
 THOMPSON ISATAH D      Total Valuation. . . . .  
 Description      Exempt Credit. . . . . 300-      300.00-  
 440 YANDELL ROAD      All Exempt Credit.  
 CANTON      MS      39046      Net Ad Valorem Tax. . . . .      300.00

2.1 A IN SE1/4 SW1/4      Total Tax . . . . . 300.00  
 Total Paid (see below) . . . . . .00  
 Interest Due. . . . . 3-40  
 Amount Due. . . . . 303.00  
 WITH THE INCOME TAX LAWS OF MS\*\*      INSTALLMENTS  
 Date      Interest      Batch      Taxes

1  
 2  
 3

Enter=Next | F1=Search | F3=End | F5=Print Instalmt | F6=Print Final | F7=End

Current year (2015) Changeback  
 601-856-7208  
 Howard Thompson  
 Mother to  
 Isiah Thompson