

RONNY LOTT
MADISON COUNTY CHANCERY CLERK

CLERK'S NOTICE OF VOID TAX SALE

COMES NOW Ronny Lott, duly elected Chancery Clerk of Madison County, Mississippi and files this his Notice of Void Tax Sale and would show as follows:

1. On March 7, 2016, the Madison County Board of Supervisors declared void the August 26, 2013 tax sale of Parcel No. 072C-06A-005-08.01 which was taxed in the name of Gianni, LLC (“Gianni”). The basis for this decision is set forth in the materials which are attached hereto and which may be found in the Miscellaneous Appendix to the Minutes of that date.

2. In summary, the tax sale was aside because the Madison County Sheriff’s Department served process on Gianni by serving Dena McNeal an alleged controller of Gianni on July 2, 2015, fifty-five (55) days before the Maturity Date. The Mississippi Code, §§ 27-43-1 *et seq.* require personal service to be at least sixty (60) days prior to the date a tax sale matures. Any deviation from the statutorily mandated procedure renders the sale void. *Hart v. Catoe*, 390 So. 2d 1001, 1003 (Miss. 1980).

3. Due to the obvious deviation in the tax sale notice procedure, the Madison County Chancery Court has also determined that the tax sale should be set aside. Sections 27-43-3 and 27-43-11 provide that a refund is the proper remedy for a tax-sale purchaser in the event that a sale is determined to be void for lack of notice. *SASS Muni-V, LLC v. DeSoto Cty.*, 170 So. 3d 441, 446 (Miss. 2015), reh'g denied (Aug. 13, 2015).

4. In light of the obvious deviation in the notice process, and the Chancery Court’s decision, the Board hereby declares the sale void and orders a refund of the taxes paid to the

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Bennett Hills, Inc. in the amount of \$23,987.80.

5. The appropriate disbursement of these funds will occur with our office's March 2016 settlement of the Tax Sale Redemption Account.

WITNESS MY HAND AND SEAL this the ____ day of March, 2016.

RONNY LOTT
Chancery Clerk

Sworn to and subscribed before me, this the ____ day of _____, 2016.

NOTARY PUBLIC

My Commission Expires:
