

Townsend, McWilliams & Holladay, LLP

A LIMITED LIABILITY PARTNERSHIP

P.J. TOWNSEND, JR (1919-1996)
TOMMY M. McWILLIAMS (1944-1993)

ROBERT LAWSON HOLLADAY
JOHN H. McWILLIAMS
JAMES N. SHERMAN, JR.

Attorneys at Law

105 SOUTH MAIN STREET

POST OFFICE BOX 288

DREW, MISSISSIPPI 38737-0288

TELEPHONE: (662) 745-8517

FACSIMILE: (662) 745-8518

July 19, 2023

INDIANOLA OFFICE
220 SECOND STREET
POST OFFICE BOX 107
INDIANOLA, MISSISSIPPI 38751
TELEPHONE: (662) 887-5418
FACSIMILE: (662) 887-5419

Mr. Leroy Ware
Leflore County Tax Assessor
P.O. Box 1957
Greenwood, Ms 38935-1957

Re: North Sunflower Medical Center

Dear Mr. Ware:

In response to your letter to me of June 5, 2023, I will inform you that the North Sunflower Medical Center is owned entirely by Sunflower County, Mississippi, a political subdivision of the State of Mississippi. Dr. Gloria S. McIntosh, Chancery Clerk and Clerk for the Board of Supervisors of Sunflower County, has confirmed this to you by her letter of July 19, 2023.

Earlier, when I requested the tax exemption for 2024 and years thereafter, I sent you a copy of an Attorney General's Opinion No. 96-0468 to George H. Dulin.

This Opinion of the Attorney General of this State says clearly that:

"Property and the income derived from property of a political subdivision is tax exempt. A community hospital (which North Sunflower Medical Center is) is a political subdivision. (Citation Omitted)"

Therefore, North Sunflower Medical Center is a political subdivision of the State of Mississippi and is fully owned by Sunflower County, Mississippi, a political subdivision of the State.

All property and income derived from property of North Sunflower Medical Center is tax exempt. Please provide me a written response to my earlier request that this property be put on the exempt rolls of Leflore County, Mississippi, and the City of Greenwood.

Very truly yours,

TOWNSEND, McWILLIAMS & HOLLADAY, LLP



ROBERT LAWSON HOLLADAY

RLH:gp

cc: Mr. Billy Marlow, Executive Director

Riley Rice,
President
District 2, Indianola
Telephone 662-347-4030 cell
Email: rrice@sunflowerms.net

Gloria Dickerson,
Vice President
District 5, Drew
Telephone 601-832-3253
Email: gdickerson@sunflowerms.net

Glenn M. Donald,
Supervisor
District 1, Moorhead
Telephone 662-207-0398 cell
Email: glennadonald@bellsouth.net

SUNFLOWER COUNTY, MISSISSIPPI
THE BOARD OF SUPERVISORS
SUNFLOWER COUNTY COURTHOUSE

Post Office Box 988
Indianola, Mississippi 38751
Telephone (662) 887-4703
Telephone (662) 887-2881
Fax Telephone (662) 887-7054

July 19, 2023

Ben Gaston,
Supervisor
District 3, Indianola
Telephone 662-207-2561 cell
Email: bgaston@sunflowerms.net

Anthony Clark,
Supervisor
District 4, Indianola
Telephone 662-303-9108 cell
Email: aclark@sunflowerms.net

Dr. Gloria McIntosh
Chancery Clerk and County Administrator
Telephone 662-887-4703 office
Telephone 662-887-2881 office
Facsimile 662-887-7054
Email: gmcintosh@sunflowerms.net

Stephanie Washington,
Comptroller
Telephone 662-887-2881 office
Facsimile 662-887-7054
Email: swashington@sunflowerms.net

Mr. Leroy Ware
Leflore County Tax Assessor
P. O. Box 1957
Greenwood, MS 38935-1957

Re: North Sunflower Medical Center

Dear Mr. Ware:

Your correspondence of June 5 to Robert Lawson Holladay has been directed to me and I am attaching a copy of that correspondence for your ready reference.

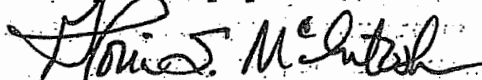
Please be advised that the North Sunflower Medical Center is a Community Hospital established under the provisions of §41-13-15 of the Mississippi Code of 1972, as Amended, and further that the North Sunflower Medical Center is wholly owned by Sunflower County, Mississippi. There are no joint owners of this Community Hospital, and the sole owner is Sunflower County, Mississippi. Sunflower County is established as a political subdivision of the State of Mississippi under Mississippi Constitution §170.

Pursuant to §27-31-1 of the Mississippi Code, all property, real or personal, belonging to the State of Mississippi, or any of its political subdivisions are exempt from taxation, and this exemption flows to property of North Sunflower Medical Center, which is operated as a Community Hospital and is solely owned by Sunflower County, Mississippi.

I trust that this will answer your questions, but if you need to, please contact our Board Attorney, John H. McWilliams, P. O. Box 107, Indianola, MS, 38751, telephone number 662-887-5418.

Thank you very much for your help and cooperation.

Very truly yours,



GLORIA S. MCINTOSH

Chancery Clerk and Clerk for Board
of Supervisors, Sunflower County

District 2, Indianola
Telephone 662-347-4030 cell
Email: rrice@sunflowerms.net

Gloria Dickerson,
Vice President
District 5, Drew
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Supervisor
District 1, Moorhead
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Email: gmcintosh@sunflowerms.net

Stephanie Washington,
Comptroller
Telephone 662-887-2881 office
Facsimile 662-887-7054
Email: swashington@sunflowerms.net

July 19, 2023

Mr. Leroy Ware
Leflore County Tax Assessor
P. O. Box 1957
Greenwood, MS 38935-1957

Re: North Sunflower Medical Center

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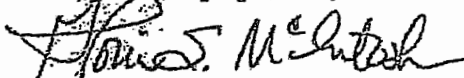
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Pursuant to §27-31-1 of the Mississippi Code, all property, real or personal, belonging to the State of Mississippi, or any of its political subdivisions are exempt from taxation, and this exemption flows to property of North Sunflower Medical Center, which is operated as a Community Hospital and is solely owned by Sunflower County, Mississippi.

I trust that this will answer your questions, but if you need to, please contact our Board Attorney, John H. McWilliams, P. O. Box 107, Indianola, MS, 38751, telephone number 662-887-5418.

Thank you very much for your help and cooperation.

Very truly yours,



GLORIA S. MCINTOSH

Chancery Clerk and Clerk for Board
of Supervisors, Sunflower County



LEROY WARE
TAX ASSESSOR,
LEFLORE COUNTY, MISSISSIPPI

P.O. BOX 1957
GREENWOOD, MS 38935-1957
TELEPHONE: 662-455-7900
FAX: 662-455-8752

June 5, 2023

Robert Lawson Holladay
105 South Main Street
Drew, MS 38737

Dear Mr. Holladay,

The Greenwood Leflore Hospital is jointly owned by the City of Greenwood & Leflore County which are political subdivisions in the State of Mississippi. We need more documentation showing that the North Sunflower Medical Center is owned by a political subdivision in the State of Mississippi. If you have any questions or concerns, please contact our office.

Leroy Ware

Tax Assessor
Leflore County



Townsend, McWilliams & Holladay, LLP

A LIMITED LIABILITY PARTNERSHIP

Attorneys at Law

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July 24, 2023

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JAMES N. SHERMAN, JR.

Mr. Leroy Ware
Leflore County Tax Assessor
P.O. Box 1957
Greenwood, Ms 38935-1957

Re: North Sunflower Medical Center:

Dear Mr. Ware:

This letter is in addition to the prior letters that I have sent you requesting a tax exemption for the property that North Sunflower Medical Center owns in the City of Greenwood, Leflore County, Mississippi. In my original letter, I stated that I thought that the 2023 taxes would have to be paid in full, even though the Medical Center purchased the property in 2023.

I was in error with this statement. I enclose a copy of an Attorney General's Opinion to Ramona Blackledge dated March 4, 1992, and published as 1992 WL 614600. This Opinion deals with the acquisition of property by a medical center with prior years taxes due. The Opinion cites two Mississippi Supreme Court decisions. The citation for the City of Laurel case is incorrect in this Opinion. The citation is 56 So. 451. This Opinion states that the two Mississippi Supreme Court Opinions cited "provide for the exemption of all tax liens on property once conveyed to a political subdivision." Thus, if there were prior tax sales on this property, they would be extinguished once the North Sunflower Medical Center purchased the property. The Attorney General stated that the holdings of City of Laurel v. Weems and Davis v. the City of Biloxi turn on the fact that the property in both cases was acquired by a political subdivision of the State.

In Davis v. City of Biloxi, 184 So. 76 (Miss. 1938) the City of Biloxi acquired real property for school purposes, and the then owners made a deed to the City, but this deed was not placed of record at the time the sale was made for unpaid taxes. The City Biloxi relied upon the earlier case of City of Laurel v. Weems, 100 Miss. 335, 56 So. 451, in which the Court held that although the taxes had been assessed to and accrued on property in the hands of the private owner before the City acquired title, the City acquired title prior to the sale of the land for taxes, the tax lien was discharged by reason of the acquisition of title by the City. The Court further said that the property being exempt from taxes when owned by the City, the exemption in favor of the City being made because of the public use of the property, and in furtherance of the public policy, displaced the tax lien which accrued against the private owner and the property in the hands of such owner.

The Court further said “The exemption of the property of a municipality is founded on the fact that the municipality is a governmental agency of the State, vested by the State with a part of its sovereignty and employed in aiding the State in matters of government and the execution of its laws.” The Court further ruled that there was a distinction between the case then before it and an earlier case and held that a tax sale, made after the City had acquired title, was void and that the purchaser at the tax sale secured no title.”

The Court in Davis v. City of Biloxi, supra, also cited a prior Opinion called Alvis, et al v. Hicks, (Citation Omitted), where the title of the municipality arose through its tax sale which had matured when the property was sold by the Sheriff and Tax Collector for unpaid County and State taxes. The Court in Alvis affirmed the doctrine that when the City had acquired title before the sale for taxes was made, the acquirement of the title by the City extinguished the assessment, and the purchaser at such tax sale secured no title as against the City. It was held in that case that it made no difference whether the property was acquired by the City for governmental purposes or in its proprietary capacity – that the property of the City was exempt from taxation under the law. The Court in the Davis case also relied upon the case of City of Meridian v. Phillips (Citation Omitted). Here, the City had purchased a tract of land, but the land was later sold to the State for taxes claimed to be due thereon. The Court in this case held in favor of the City. The Court in City of Meridian v. Phillips also held that: “The City had title when it procured its deed, and the property then became exempt from taxation under the cases referred to. The failure to put the deed on record so far as the tax title is concerned is, in our opinion, of no consequence. It turns upon the question of ownership, and the title to the City was complete without its recording Under the cases cited, the acquirement of title by the City extinguished the assessment, and thereafter it had no force or validity so far as tax proceedings were concerned.”

Thus, it is clear that once a political subdivision of the State acquires title to property, the power of taxation is extinguished at that point. Recently, Sunflower County, Mississippi, purchased property from a private entity, and in this case, the private entity and Sunflower County prorated the taxes for the year 2022, and the private owner would then pay \$1,955.48 as its prorated portion of ad valorem taxes for the current year. The Sunflower County Board of Supervisors Order (a copy of which is enclosed) provided that the prorated portion of the current years taxes of \$1,955.48 should be delivered to the Sunflower County Tax Collector on behalf of the private owner as payment of its portion of the 2022 ad valorem taxes. The Board Order further provides that the County Tax Collector is authorized and directed to receive such sum as payment in full of ad valorem taxes on the property for the year 2022, and that the Warranty Deed to Sunflower County should be filed in the land records of the County and the property is accordingly declared as exempt from this date forward, since the same is now owned by Sunflower County.

July 24, 2023

North Sunflower Medical Center purchased the subject property from the private owner on March 31, 2023. A copy of the HUD-1 Uniform Settlement Statement is enclosed for your review. County and City taxes from January 1, 2023 to March 31, 2023, were \$3,420.00. Since the tax exemption occurred on March 31, 2023, the date of the deed and the recording of the deed, the City of Greenwood and Leflore County are entitled to taxes for 2023 in the total amount of \$3,420.00. This amount should be paid and received by Leflore County and the City of Greenwood in full payment of all ad valorem taxes due on the subject property for the year 2023. This is true because from and after March 31, 2023, this property was totally tax exempt, as it was owned by North Sunflower Medical Center, a political subdivision of the State.

If you have any questions or need any further information, please let me know. Please provide me a written response to my earlier requests that this property be put on the exempt rolls of Leflore County, Mississippi, and the City of Greenwood as of April 1, 2023.

Very truly yours,

TOWNSEND, McWILLIAMS & HOLLADAY, LLP



ROBERT LAWSON HOLLADAY

RLH:gp
Enclosures

cc: Mr. Billy Marlow, Executive Director

1992 WL 614600 (Miss.A.G.)

Office of the Attorney General

State of Mississippi

March 4, 1992

*1 Re: TAX EXEMPTIONS

Ms. Ramona Blackledge
Tax Assessor-Collector
Post Office Box 511
Laurel, Mississippi 39441

Dear Ms. Blackledge:

Attorney General Mike Moore has received your letter of request and has assigned it to me for research and reply. Your letter poses the following matter for consideration:

Section 31-1-1 of the Mississippi Code and its Judicial Decisions set forth the allowable exemptions of properties. In the past our local county hospital, South Central Regional Medical Center, has acquired property with prior years taxes due. I have been furnished copies of two Mississippi Supreme Court decisions, CITY OF LAUREL V. WEEMS #56 SO. 451, MISS.1911) and DAVIS V. CITY OF BILOXI (184 So. 76, Miss.1938), that provide for the exemption of all tax liens on property once conveyed to a political subdivision.

There are instances where other tax exempt organizations acquire property with prior year taxes due and ask to be released from the tax liability. My questions are these: Are tax exempt organizations, excluding political subdivisions, required to pay all tax liens that are due on property acquired? If the property was purchased after January 1, does the exemption apply for that year or become effective January 1 of the following year?

→ We are of the opinion that the holdings of City of Laurel v. Weems and Davis v. City of Biloxi turn on the fact that the property in both cases was acquired by a political subdivision of the state. Property acquired by other tax exempt but nonpublic entities is acquired subject to any and all tax liens that have attached and accrued. As such, any applicable property tax exemption, except that on motor vehicles, will be effective January 1 next or subsequent to the purchase of the property. The taxes attaching and accruing as of January 1 of the year of purchase must be paid.

Sincerely yours,

Mike Moore
Attorney General

1992 WL 614600 (Miss.A.G.)

End of Document

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IN RE: COUNTY ADMINISTRATION - PURCHASE OF BUILDING

WHEREAS, this Board has previously authorized a contract for purchase of the building located at [REDACTED] Court Street, Indianola, Mississippi, from [REDACTED] a Partnership, for the sum of [REDACTED], and

WHEREAS, the Board Attorney has examined the title to such property, and the transaction is now ready for closing, and

WHEREAS, the Closing Statement provided by the Board Attorney shows a proration of taxes by which [REDACTED] would pay \$1,955.48 as its prorated portion of ad valorem taxes for the current year, which taxes have accrued from January 1, 2022, through this date, and

WHEREAS, the Board Attorney has advised that a check for the balance of [REDACTED] should be delivered to [REDACTED] in exchange for the Warranty Deed previously approved,

NOW, THEREFORE, on motion of Supervisor Donald, seconded by Supervisor Gaston, and unanimously approved, the Board authorizes delivery of a warrant to [REDACTED] in the sum of [REDACTED], and the remainder of the purchase price, being \$1,955.48, shall be delivered to the Sunflower County Tax Collector on behalf of [REDACTED] as payment of its portion of the 2022 ad valorem taxes. The County Tax Collector is authorized and directed to receive such sum as payment in full of ad valorem taxes on such property for the year 2022, and to issue a receipt therefor to [REDACTED]. The Warranty Deed shall be received and filed in the land records of Sunflower County, and the property is accordingly declared as exempt from this date forward, since the same is now owned by Sunflower County.

SO ORDERED, this the 20th day of June, 2022.

PRESIDENT

A. U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT SETTLEMENT STATEMENT

B. TYPE OF LOAN 1. <input type="checkbox"/> FHA 2. <input type="checkbox"/> FmHA 3. <input type="checkbox"/> CONV. UNINS. 4. <input type="checkbox"/> VA 5. <input type="checkbox"/> CONV. INS.	6. File Number:	7. Loan Number
	8. Mortgage Insurance Case Number:	

C. NOTE: This form furnishes a statement of settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(p.o.c.)" were paid outside the closing; they are shown for informational purposes and are not included in the totals.

NOTE: TIN=Taxpayer's Identification Number.

D. NAME & ADDRESS OF BORROWER:		E. NAME, ADDRESS & TIN OF SELLER:		F. NAME AND ADDRESS OF LENDER:	
Name:	North Sunflower Medical Center	Name:	The Mercantile, Inc.	N/A	
Street:	P. O. Box 369	Street:	P. O. Box 8407		
City:	Ruleville	City:	Greenwood	H. SETTLEMENT AGENT: NAME, ADD. & TIN	
St&Zip:	MS 38771	St. & Zip:	MS 38930	Townsend, McWilliams & Holladay, LLP P.O. Box 288, Drew, Ms 38737	
		Transferor's Identification Number:			

G. PROPERTY LOCATION: Lots 1 and 2 of Block 5 of the Boulevard Addition to North Greenwood, Greenwood, MS	PLACE OF SETTLEMENT: Townsend, McWilliams & Holladay, LLP 105 Main Street, Drew, MS 38737	I. SETTLEMENT DATE: March 31, 2023
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J. SUMMARY OF BORROWER'S TRANSACTION	
100. GROSS AMOUNT DUE FROM BORROWER:	
101. Contract sales price	823,000.00
102. Personal Property	
103. Borrower's settlement charges (line 1400)	
104.	
105.	
Adjustments for items paid by seller in advance	
106. City/town taxes to	
107. County taxes to	
108. Assessments to	
109.	
110.	
111.	
112.	
120. GROSS AMOUNT DUE FROM BORROWER	823,000.00

K. SUMMARY OF SELLER'S TRANSACTION	
400. GROSS AMOUNT DUE TO SELLER:	
401. Contract sales price	823,000.00
402. Personal Property	
403.	
404.	
405.	
Adjustments for items paid by seller in advance	
406. City/town taxes to	
407. County taxes to	
408. Assessments to	
409.	
410.	
411.	
412.	
420. GROSS AMOUNT DUE TO SELLER	823,000.00

200. AMOUNTS PAID BY OR IN BEHALF OF BORROWER:	
201. Deposits or earnest money	
202. Principal amount of new loan(s)	
203. Existing loan(s) taken subject to	
204.	
205.	
206.	
207.	
208.	
209.	
210.	
211.	
212.	
Adjustments for items unpaid by seller	
213. City/town taxes to	
214. County taxes 1/1/23 to 3/31/23	3,420.00
215. Assessments to	
216.	
217.	
218.	
219. TOTAL PAID BY/FOR BORROWER	3,420.00

500. REDUCTIONS IN AMOUNT DUE TO SELLER:	
501. Excess deposit (see instructions)	
502. Settlement charges to seller (line 1400)	
503. Existing loan(s) taken subject to	
504. Payoff of first mortgage loan Southern Bancorp Bank	839,609.10
505. Payoff of second mortgage loan	
506.	
507.	
508.	
509.	
510.	
511.	
512.	
Adjustments for items unpaid by seller	
513. City/town taxes to	
514. County taxes 1/1/23 to 3/31/23	3,420.00
515. Assessments to	
516.	
517.	
518.	
519. TOTAL REDUCTION AMOUNT DUE SELLER	843,029.10

300. CASH AT SETTLEMENT FROM/TO BORROWER	
301. Gross amount due from borrower (line 120)	823,000.00
302. Less amounts paid by/for borrower (line 219)	3,420.00
303. CASH [X] FROM [] TO BORROWER	819,580.00

600. CASH AT SETTLEMENT TO/FROM SELLER	
601. Gross amount due to seller (line 420)	823,000.00
602. Less reductions in amount due seller (line 519)	843,029.10
603. CASH [X] TO [] FROM SELLER	-20,029.10

L. SETTLEMENT CHARGES

		@	%	PAID FROM BORROWER'S FUNDS AT SETTLEMENT	PAID FROM SELLERS FUNDS AT SETTLEMENT
700. Total Sales/Broker's Commission (based on price)					
Division of Commission (line 700) as follows:					
701.\$	to				
702.\$	to				
703. Commission paid at Settlement					
704.					
800. ITEMS PAYABLE IN CONNECTION WITH LOAN					
801. Loan Origination Fee to					
802. Loan Discount					
803. Appraisal Fee to					
804. Credit Report					
805. Lender's Inspection Fee					
806. Flood Certification Fee					
807. Tax Service Fee					
808.					
809.					
900. ITEMS REQUIRED BY LENDER TO BE PAID IN ADVANCE					
901. Interest					
902. Mortgage Insurance Premium					
903. Hazard Insurance Premium to					
904.					
1000. RESERVES DEPOSITED WITH LENDER					
1001. Hazard insurance	months @ \$		per month	0.00	//////////
1002. Mortgage insurance	months @ \$		per month	0.00	//////////
1003. City property taxes	months @ \$		per month	0.00	//////////
1004. County property taxes	months @ \$		per month	0.00	//////////
1005. Annual assessments	months @ \$		per month	0.00	//////////
1006. Aggregate Adjustment					
1007.					
1100. TITLE CHARGES					
1101. Settlement/closing fee to					
1102. Abstract/title search to					
1103. Title examination to					
1104. Title insurance binder to					
1105. Attorney's fees to Townsend, McWilliams & Holladay, LLP					P.O. C.
1106. Notary fees to					
1107. Attorney's fees to					
(Includes above item numbers				//////////	
1108. Title insurance to					
(Includes above item numbers)	
1109. Lender's coverage \$					
1110. Owner's coverage \$					
1111.					
1200. GOVERNMENT RECORDING AND TRANSFER CHARGES					
1201. Recording fees: Deed \$ Mortgage \$ Release \$					
1202. City/county tax/stamps: Deed \$ Mortgage \$					
1203. State tax/stamps: Deed \$ Mortgage \$					
1204.					
1300. ADDITIONAL SETTLEMENT CHARGES					
1301. Survey to					
1302. Pest Inspection to					
1303.					
1304.					
1400. TOTAL SETTLEMENT CHARGES (this number transfers to lines 103 & 502 above)				0.00	

CERTIFICATION

I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I have received a copy of the HUD-1 Settlement Statement.

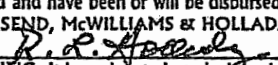
THE MERCANTILE, INC.

NORTH SUNFLOWER MEDICAL CENTER

BY:  Seller
PRESIDENT

BY:  Borrower
AUTHORIZED OFFICER

To the best of my knowledge the HUD-1 Settlement Statement which I have prepared is true and accurate account of the funds which were received and have been or will be disbursed by the undersigned as part of the settlement of this transaction.
TOWNSEND, McWILLIAMS & HOLLADAY, LLP

BY:  Settlement Agent Date 3/31/2023

WARNING: It is a crime to knowingly make false statements to the United States on this or any other similar form. Penalties upon conviction can include a fine and imprisonment. For details see: Title 18 U.S. Code Section 1001 and Section 1010.

Section Township Range
 09 01 19 1E
 Account: 16704 DIST: 1110
 NO HOMESTEAD ON FILE
 Property Address
 201 WEST PARK AVENUE, GREENWOOD

Sales Information
 Date Acquired Consideration Book Page

LEFLORE PROPERTY RECORD CARD - 2023
 CARD # 1 OF 1
 Tax Year: 2023
 Printed By: LW
 Date Printed: 7/27/2023

Owner Name and Mailing Address
 MERCANTILE INC THE
 P O BOX 8407
 GREENWOOD, MS 38930
 Legal Description
 LOTS 1 & 2 BLOCK 5 BOULEVARD
 ADDITION
 200' X 190'
 302 W PARK AVE

Card Appraisal Summary Taxable

Land	Building	T. Apprd	T. Assd
Curr 117600	412895	530495	79574
Prev 117600	412895	530495	79574

Subdivision: BOULEVARD ADDITION Lot: 182 Block: 5 Neighborhood Code: GM025
 Land Information Breakdown Tract: Location:
 Method Acreage Class Quantity Size Unit Price Depth Adjustment Price Per Front Foot Actual True Value
 CF L 200 X 190 1200 .98 1176.00 117600

100% VALUE	LAND	BUILDINGS	TOTAL
TRUE	117,600	412,895	530,495
ASSESSED	17,640	61,934	79,574
DEED DATE	DEED INFORMATION	DEED DATE	BOOK PAGE
4/04/2005	389 20 12/30/2004	386	551

Bid No	Structure Type	Number of Rooms		Foundation	Class	Scale	Class	Units	Total	Base	Area	Adjusted	Adjusted Rate	Cost Per Square Foot	Replacement Cost	Cond %	Year Built	Actual True Value	
		Apartment	Bath																
1	COMMERCIAL			SLAB	LCE	M11	24	113	137	14718	28100	15042	38.10	42.67	771276	50	1967	385638	
2	CONCRETE PAVN									28100		28100	3.46	3.88	109028	25	1967	27257	
TOTAL VALUE																			412895

Building Information																		
FIELD WORK BY: JTE DATE: 1997-10-02																		
Construction Information																		
Exterior Walls																		
Bid No	Description	Units	Bid No	Roof Type	Description	Units	Bid No	Roof Materials	Description	Units	Bid No	Floors	Description	Units	Extra Features	Description	Value	
1	C. B. PLAIN BRICK & MASONR	10	1	B. J. & RIGID IN	14	1	1	SHINGLES, ASP	4	1	1	CPT. & V.	12				94342	
1	DRYWALL	15	1	SUSP. ACC. CEIL	17	1	1	GOOD	11	MAXIMUM	5	1					5760	
1																	8010	
1																	6800	
1																	654	

Data Systems Management, Inc. 2023

State of Mississippi
County of Leflore
I certify this document was filed
recorded on
03/31/2023 10:37:00 AM
In DEED BOOK
DEED
Book 2023 Page 1031 Pages 1031-10
2
Johnny L. Gary Jr., Chancery Clerk

INDEXING INSTRUCTIONS:

Lots 1 and 2 of Block Five (5) of the Boulevard Addition to North Greenwood in the City of Greenwood, Leflore County, Mississippi. *By: [Signature]* D.C.

GRANTOR:

GRANTEE:

The Mercantile, Inc.
Post Office Box 8407
Greenwood, MS 38935
662-453-3000

North Sunflower Medical Center
Post Office Box 369
Ruleville, MS 38771
662-721-7370

WARRANTY DEED

FOR AND IN CONSIDERATION of the sum of Ten and No/100 Dollars (\$10.00), cash in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, I, The Mercantile, Inc., a Mississippi corporation, the undersigned Grantor, do hereby sell, convey and warrant unto North Sunflower Medical Center, Grantee, the following described property lying and being situate in the City of Greenwood, Leflore County, Mississippi, *to-wit:*

Lots One and Two (1) and (2) of Block Five (5) of the Boulevard Addition to North Greenwood, in the City of Greenwood, Leflore County, Mississippi, as same are shown on the map of said addition, recorded in Plat Book 2, Page 19 of the records of the maps of said County.

There is excepted from the warranty of this instrument and the property described herein is conveyed subject to the following:

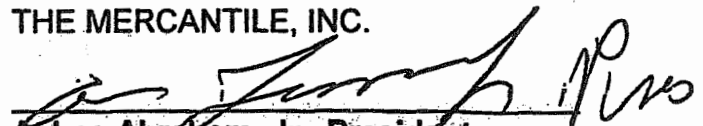
- 1) The land, contents and all improvements are "sold as is" without warranty whatsoever except warranty of title;

[Handwritten signature]

- 2) The taxes levied or assessed against said property for the year 2023 and subsequent years, which taxes are not yet due and payable;
- 3) The effect, if any, of the zoning regulations of the City of Greenwood, Leflore County, Mississippi, and all amendments thereto;
- 4) Rights of parties in possession of Mississippi Delta Community College through June 30, 2023, and Honest Abe's Donuts through September 30, 2023;
- 5) All easements, if any, for utilities, drainage and roadways on, over and across the above described property;

WITNESS my signature, this the 31 day of March, 2023.

THE MERCANTILE, INC.



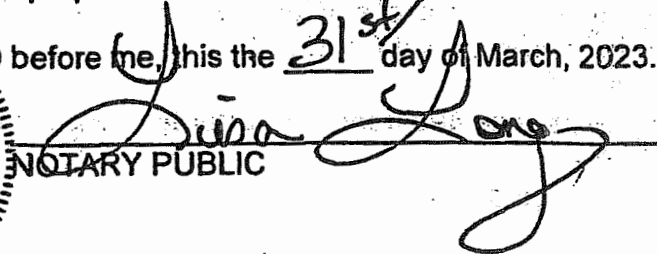
 A. Lee Abraham, Jr., President

STATE OF MISSISSIPPI
COUNTY OF LEFLORE

PERSONALLY APPEARED BEFORE ME, the undersigned notary public in and for the state and county aforesaid, A. Lee Abraham, Jr., President signing for and on behalf of the Grantor, The Mercantile, Inc., a Mississippi corporation, as its act and deed, who being by me first duly sworn on his oath stated that he signed and delivered the above and foregoing instrument of writing on the day and year and for the purposes therein mentioned.

SWORN TO AND SUBSCRIBED before me, this the 31st day of March, 2023.





 NOTARY PUBLIC

My Commission Expires

PREPARED BY: A. Lee Abraham, Jr., Esq., Abraham & Associates, 305 W. Market Street, Post Office Box 8405, Greenwood, MS 38935-8405; 662-453-3000.

Parcel 085-0901-04-001-00

The Mercantile Inc
201 Wood Park Avenue

2023 Value 530,495

2023 Assessed Value 79,574

Sold March 31, 2023

North Sunflower Medical Center

2023 Pro Rated Value 132,623

2023 Pro Rated Assessed Value 19,893