

IN THE SUPREME COURT OF MISSISSIPPI  
NO. 2013-CA-01666

GEORGE PATRICK MCNATT, JR. AND  
BARNEY EUGENE FINCH

APPELLANTS

VS.

LESLIE TURBEVILLE, f/k/a/ LESLIE HOWELL,  
JOHN A. SULLIVAN IN HIS CAPACITY AS THE  
RANKIN COUNTY, MISSISSIPPI TAX ASSESSOR,  
JUDY FORTENBERRY IN HER CAPACITY AS  
THE RANKIN COUNTY, MISSISSIPPI  
TAX COLLECTOR AND LARRY SWALES IN HIS  
CAPACITY AS CLERK OF THE CHANCERY COURT  
OF RANKIN COUNTY, MISSISSIPPI

APPELLEES

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## BRIEF OF APPELLEES

JOHN A. SULLIVAN IN HIS CAPACITY AS THE  
RANKIN COUNTY, MISSISSIPPI TAX ASSESSOR, JUDY FORTENBERRY IN HER  
CAPACITY AS THE RANKIN COUNTY, MISSISSIPPI TAX COLLECTOR AND LARRY  
SWALES IN HIS CAPACITY AS CLERK OF THE CHANCERY COURT  
OF RANKIN COUNTY, MISSISSIPPI

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ON APPEAL FROM THE RANKIN COUNTY CHANCERY COURT

Craig L. Slay (MSB #10272)  
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Attorney for Appellees John A. Sullivan in his  
capacity as the Rankin County, Mississippi Tax  
Assessor, Judy Fortenberry in her capacity as the  
Rankin County, Mississippi Tax Collector and  
Larry Swales in his capacity as clerk of the  
Chancery Court of Rankin County

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THE RANKIN COUNTY, MISSISSIPPI  
TAX COLLECTOR AND LARRY SWALES IN HIS  
CAPACITY AS CLERK OF THE CHANCERY COURT  
OF RANKIN COUNTY, MISSISSIPPI

APPELLEES

**CERTIFICATE OF INTERESTED PERSONS**

The undersigned counsel of record certifies that the following listed persons have an interest in the outcome of this case. These representations are made in order that the justices of the Supreme Court and/or the judges of the Court of Appeals may evaluate possible disqualification or recusal.

- |  |           |
|--|-----------|
| 1. Leslie Turbeville   | Appellee  |
| 2. George Patrick McNatt, Jr.  | Appellant |
| 3. Barney Eugene Finch   | Appellant |
| 4. John A. Sullivan, in his official capacity<br>as the Tax Assessor of Rankin County,<br>Mississippi  | Appellee  |
| 5. Judy Fortenberry, in her official capacity<br>as the Tax Collector of Rankin County,<br>Mississippi | Appellee  |
| 6. Larry Swales, in his official capacity as<br>the Chancery Clerk of Rankin County,<br>Mississippi    | Appellee  |

- |                                |   |
|--------------------------------|---|
| 7. J. Edward Rainer, Esq       | Attorney for Appellants   |
| 8. Gary Lee Williams, Esq      | Attorney for Appellants   |
| 9. David Ringer, Esq           | Attorney for Appellee Leslie Turbeville   |
| 10. Brenton M. Carter, Esq     | Attorney for Appellee Leslie Turbeville   |
| 11. Craig L. Slay, Esq         | Attorney for Appellees John A. Sullivan in his capacity as the Rankin County, Mississippi Tax Assessor, Judy Fortenberry in her capacity as the Rankin County, Mississippi Tax Collector and Larry Swales in his capacity as clerk of the Chancery Court of Rankin County |
| 12. Christopher P. Palmer, Esq | Attorney for Appellees John A. Sullivan in his capacity as the Rankin County, Mississippi Tax Assessor, Judy Fortenberry in her capacity as the Rankin County, Mississippi Tax Collector and Larry Swales in his capacity as clerk of the Chancery Court of Rankin County |
| 13. Honorable Dan Fairly       | Chancellor, 20 <sup>th</sup> Chancery District  |
- /s/ Craig L. Slay  
Craig L. Slay (MSB #10272)  
Attorney for Appellees John A. Sullivan in his capacity as the Rankin County, Mississippi Tax Assessor, Judy Fortenberry in her capacity as the Rankin County, Mississippi Tax Collector and Larry Swales in his capacity as clerk of the Chancery Court of Rankin County

## **TABLE OF CONTENTS**

	<u>Page</u>
Certificate of Interested Persons .....	ii
Table of Contents .....	iv
Table of Authorities: Cases and Other Authorities .....	v
I. Summary of the Argument, Argument and Conclusion .....	1
II. Certificate.....	2

**TABLE OF AUTHORITIES**

**CASES**

None

**STATUTES**

None

I. Summary of the Argument and Argument

Because the dispute between the Appellants and Appellee Leslie Tuberville involves, in part, an effort to set aside a sale of the disputed property for unpaid taxes, the Appellees John A. Sullivan in his capacity as the Rankin County, Mississippi Tax Assessor, Judy Fortenberry in her capacity as the Rankin County, Mississippi Tax Collector and Larry Swales in his capacity as clerk of the Chancery Court of Rankin County, (hereinafter referred to collectively as “Rankin County Defendants”) were named as defendants in the chancery court litigation. However, the Rankin County Defendants have no interest in the litigation between the tax sale purchaser and the former landowner. For this reason, the Rankin County Defendants, through counsel, announced at trial that they had no interest in the litigation and assured the Court that they would abide by the decision of the court. The Rankin County Defendants were excused from trial and did not participate.

As in the trial court, the Rankin County Defendants have no interest in the outcome of the appeal and will promptly abide by the decision of the Mississippi Supreme Court.

II. Conclusion

The Rankin County Defendants respectfully submit that they have no interest in the outcome of this appeal and will promptly abide by the decision of the Mississippi Supreme Court.

Respectfully submitted on the 30<sup>th</sup> day of October, 2014.

s/ Craig L. Slay  
Craig L. Slay (MSB #10272)  
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Supervisors  
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Certificate of Service

I, Craig L. Slay, attorney for Appellees John A. Sullivan in his capacity as the Rankin County, Mississippi Tax Assessor, Judy Fortenberry in her capacity as the Rankin County, Mississippi Tax Collector and Larry Swales in his capacity as clerk of the Chancery Court of Rankin County, hereby certifies that on October 30, 2014, I electronically filed the foregoing pleading or other paper with the Clerk of the Court using the MEC system, which sent notification of such filing to the following:

J. Edward Rainer, Esq.  
Gary Lee Williams, Esq.  
David Ringer, Esq.  
Brenton Carter, Esq.

I further certify that I mailed a true and correct copy of this document by First Class, United States Mail, postage prepaid, to the following:

Honorable Dan Fairly  
Rankin County Chancery Court  
P. O. Box 1437  
Brandon, MS 39043-1437

So certified on October 30, 2014

s/ Craig L. Slay  
Craig L. Slay, (MSB # 10272)