

West's Annotated Mississippi Code  
Title 27. Taxation and Finance  
Chapter 43. AD Valorem Taxes--Notice of Tax Sale to Owners and Lienors

Miss. Code Ann. § 27-43-9

§ 27-43-9. Clerk's notation or certification concerning examination

Currentness

Upon completing the examination for said liens, the clerk shall enter upon the tax sale book upon the page showing the sale a notation to the effect that such examination had been made, giving the names and addresses, if known, of said lienors, the book and page where the liens are created, and the date of mailing by registered mail the notice to the lienors. If the clerk finds no liens of record, he shall so certify on said tax sale book. In each instance the clerk shall date the certificate and sign his name thereto.

Notes of Decisions (13)

Miss. Code Ann. § 27-43-9, MS ST § 27-43-9

The Statutes and Constitution are current with laws from the 2021 Regular Session effective through July 1, 2021. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

## Notes Of Decisions

### Construction and application

Statutes dealing with land forfeitures for delinquent taxes should be strictly construed in favor of the landowners and any deviation from the statutorily-mandated procedure renders the sale void. *Bennett Tax Co. Inc. v. Newton County*, 2020, 298 So.3d 440 . Taxation 2901 ; Taxation 3072(1)

As regards question as to whether tax deed vests perfect title to lands, statute prescribing form of deed must be construed with other sections, particularly provision that failure to give notice to lienors renders tax sale void as to them (Code 1930, §§ 3259-3262, 3273). *Lamar Life Ins. Co. v. Billups* (Miss. 1936) 175 Miss. 771, 169 So. 32 . Taxation 3087

### Duties of clerk

Defective acknowledgment of deed of trust did not relieve chancery clerk of statutory duty to give mortgagee notice of tax sale (Code 1930, §§ 3261, 3262). *Roebuck v. Bailey* (Miss. 1936) 176 Miss. 234, 166 So. 358 . Taxation 🗝️ 2948

### Notations

The date "August 19, 1936," apparently written or typed under a printed heading "Notices mailed by registered mail", without signature, was insufficient to comply with statutory requirement that chancery clerk enter upon tax sale book notation showing search for lienors, their names and addresses if known, book and page where liens were created and date of mailing notice of sale to the lienors by registered mail. Code 1942, §§ 9943-9946. *Pace v. Wedgeworth* (Miss. 1945) 198 Miss. 1, 20 So.2d 842 . Taxation 🗝️ 2953

Where chancery clerk's notation on record did not show that notice of tax sale had been sent by registered mail to city holding lien on land in manner required by statute, tax sale was void as to city. Code 1942, §§ 9943-9946. *Pace v. Wedgeworth* (Miss. 1945) 198 Miss. 1, 20 So.2d 842 . Taxation 🗝️ 2953

Where chancery clerk's notation on record of mailing of notice of tax sale to lienor failed to set forth that notice was sent by registered mail as required by statute, failure to comply with statute rendered tax title void as to that lienor. Code 1930, §§ 3259-3262. *Lamar Life Ins. Co. v. Mente & Co.* (Miss. 1938) 181 Miss. 479, 178 So. 89 . Taxation 🗝️ 3072(4)

A notice to lien holders of lands being sold for taxes should be by certified mail, with return receipt requested, in accordance with Section 27-43-5 . In making the notation required by 27-43-9, the clerk should notate the date that the notice was mailed by certified mail, return receipt requested. Op.Atty.Gen. No. 2011-00518, Holleman, January 20, 2012, 2012 WL 679153 .

### Electronic tax book

The county chancery clerk may keep the tax book in electronic format, and any certification required may be certified by electronic signature. Op.Atty.Gen. No. 2018-00388, Barber, December 7, 2018, 2018 WL 7078055 .

### **Receipt of notice**

Where chancery clerk in obedience to statute sends required notice of tax sale by registered mail to lienor, whether lienor receives it or not is of no consequence as respects validity of sale. Code 1930, §§ 3259-3262. Lamar Life Ins. Co. v. Mente & Co. (Miss. 1938) 181 Miss. 479, 178 So. 89 . Taxation 🗝️ 2950

### **Failure to give notice**

Tax sale held void as to mortgagee whose deed of trust was recorded, for failure of chancery clerk to give mortgagee statutory notice of tax sale, notwithstanding defective acknowledgment of deed of trust (Code 1930, §§ 3261, 3262). Roebuck v. Bailey (Miss. 1936) 176 Miss. 234, 166 So. 358 . Taxation 🗝️ 3072(4)

### **Procedure after failure to give notice**

Where a tax sale cannot be certified because of the failure to give proper notice to a lienholder, proper notice should then be provided by means of service described in Section 27-43-7 , and the property should be sold at the next tax sale if the taxes are not paid. Op.Atty.Gen. No. 2003-0506, Dew, October 17, 2003.

### **Assignment**

Where assignment of note and trust deed was entered on bottom of trust deed on record together with certificate of clerk stating that assignment was filed and recorded, assignment was valid under statute requiring that in case of assignment of indebtedness secured by deed of trust, assignee should enter fact of assignment on margin of record of lien. Code 1942, § 871. Pace v. Wedgeworth (Miss. 1945) 198 Miss. 1, 20 So.2d 842 . Mortgages And Deeds Of Trust 1425

### **Pleadings**

In proceeding to confirm tax title, clerk's tax sale books should be made exhibits to bill, or bill should allege that required notice was given to parties whose interests are affected, so that court may see that there are no outside liens (Code 1930, §§ 402, 3259-3262). Lamar Life Ins. Co. v. Billups (Miss. 1936) 175 Miss. 771, 169 So. 32 . Taxation 🗝️ 3168