

Bond Case Briefs

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Booneville Collision Repair, Inc. v. City of Booneville

Supreme Court of Mississippi - December 4, 2014 - So.3d - 2014 WL 6843483

Purchaser of property that had been sold for delinquent municipal taxes brought action against county, city, and municipal tax collector for damages incurred from failure to provide notice of tax sales. The Chancery Court granted city's and collector's motion to dismiss for failure to state a claim. Purchaser appealed.

The Supreme Court of Mississippi held that:

- Issue of statutory liability was placed in issue by consent;
- Statute imposing liability on tax collectors for failure to perform duties applied to municipal tax collectors;
- Purchaser was intended claimant under statute imposing liability on tax collectors for failure to perform duties;
- Claim under statute imposing liability on tax collectors for failure to perform duties was not subject to Mississippi Tort claims Act (MTCA);
- Purchaser was not judicially estopped from asserting that MTCA did not apply;
- On issue of apparent first impression, claims did not arise out of assessment and collection of taxes within meaning of MTCA; and
- Statutory duty to file tax-sale list was ministerial, rather than discretionary, duty.