

# **Bond Case Briefs**

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## **TAX - MISSISSIPPI**

### **SASS Muni-V, LLC v. DeSoto County**

**Supreme Court of Mississippi - April 2, 2015 - So.3d - 2015 WL 1485013**

Tax sale purchaser brought action against city, county, and various corporate defendants, asking the court to declare tax sale void and to order a refund of the purchase price. The Chancery Court dismissed with regard to all defendants based on purchaser's lack of standing and caveat emptor. Purchaser appealed.

The Supreme Court of Mississippi held that:

- Tax-sale purchaser had standing to contest the validity of the sale under the notice statutes, and
- Doctrine of caveat emptor did not apply to bar tax sale purchaser from attempting to void its purchase and obtain a refund based on alleged defects in the sale.

Tax-sale purchaser had standing to contest the validity of the sale under the notice statutes, even if purchaser was not entitled to notice of the expiration of the redemption period under the tax-sale statutes. Chancery clerk's failure to comply with notice requirements rendered tax sale void, not simply voidable by property owner, commencement of a cause of action was not even necessary to set aside the sale, and purchaser obtained an actionable interest in the property as a statutory lienholder.

Doctrine of caveat emptor did not apply to bar tax sale purchaser from attempting to void its purchase and obtain a refund based on alleged defects in the sale, as refund of the purchase price was specifically allowed by statute when a tax sale is void for lack of notice.