

# **Bond Case Briefs**

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## **TAX - MISSISSIPPI**

### **City of Horn Lake v. Sass Muni-V, LLC**

**Supreme Court of Mississippi - June 7, 2018 - So.3d - 2018 WL 2731592**

A year after the redemption period expired, tax sale purchaser of property sought to have the tax sale declared void and the purchase price refunded.

The Chancery Court dismissed with regard to all defendants. Purchaser appealed. The Supreme Court reversed and remanded. On remand the Chancery Court granted tax sale purchaser's motion for summary judgment. City and county appealed.

The Supreme Court of Mississippi held that tax sale of property was void ab initio, rather than just voidable.

Tax sale of property was void ab initio, rather than just voidable, where the chancery court clerk failed to comply fully with the statutory notice requirements, and statute indicated the failure to provide the requisite notice to the property owner rendered the sale void.