

Miss. Code Ann. § 27-43-3

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Mississippi Code 1972 Annotated Title 27. Taxation and Finance (Chs. 1 – 117) Chapter 43. Ad Valorem Taxes—Notice of Tax Sale to Owners and Lienors (§§ 27-43-1 – 27-43-11)

§ 27-43-3. Notice to owners; service of notice; fees.

The clerk shall issue the notice to the sheriff or a constable of the county of the reputed owner's residence, with prior approval by the board of supervisors with the acknowledgement that the board will cover any incurred costs of any initial system updates required to facilitate this action if the owner is a resident of the State of Mississippi, and the sheriff or constable shall also be required to serve notice as follows:

- (a) Upon the reputed owner personally, if he can be found in the county after diligent search and inquiry, by handing him a true copy of the notice;
- (b) If the reputed owner cannot be found in the county after diligent search and inquiry, then by leaving a true copy of the notice at his usual place of abode with the spouse of the reputed owner or some other person who lives at his usual place of abode above the age of sixteen (16) years, and willing to receive the copy of the notice; or
- (c) If the reputed owner cannot be found after diligent search and inquiry, and if no person above the age of sixteen (16) years who lives at his usual place of abode can be found at his usual place of abode who is willing to receive the copy of the notice, then by posting a true copy of the notice on a door of the reputed owner's usual place of abode.

The sheriff or constable shall make his return to the chancery clerk issuing the notice. The clerk shall also mail a copy of the notice to the reputed owner at his usual street address, if it can be ascertained after diligent search and inquiry, or to his post-office address if only that can be ascertained, and he shall note such action on the tax sales record. The clerk shall also be required to publish the name and address of

the reputed owner of the property and the legal description of the property in a public newspaper of the county in which the land is located, or if no newspaper is published as such, then in a newspaper having a general circulation in the county. The publication shall be made at least forty-five (45) days prior to the expiration of the redemption period.

If the reputed owner is a nonresident of the State of Mississippi, then the clerk shall mail a copy of the notice to the reputed owner in the same manner as set out in this section for notice to a resident of the State of Mississippi, except that notice served by the sheriff or constable shall not be required.

Notice by mail shall be by registered or certified mail. In the event the notice by mail is returned undelivered and the notice as required in this section to be served by the sheriff or constable is returned not found, then the clerk shall make further search and inquiry to ascertain the reputed owner's street and post-office address. If the reputed owner's street or post-office address is ascertained after the additional search and inquiry, the clerk shall again issue notice as set out in this section. If notice is again issued and it is again returned not found and if notice by mail is again returned undelivered, then the clerk shall file an affidavit to that effect and shall specify in the affidavit the acts of search and inquiry made by him in an effort to ascertain the reputed owner's street and post-office address and the affidavit shall be retained as a permanent record in the office of the clerk and that action shall be noted on the tax sales record. If the clerk is still unable to ascertain the reputed owner's street or post-office address after making search and inquiry for the second time, then it shall not be necessary to issue any additional notice but the clerk shall file an affidavit specifying the acts of search and inquiry made by him in an effort to ascertain the reputed owner's street and post-office address and the affidavit shall be retained as a permanent record in the office of the clerk and that action shall be noted on the tax sale record.

For examining the records to ascertain the record owner of the property, the clerk shall be allowed a fee of Fifty Dollars (\$50.00); for issuing the notice the clerk shall be allowed a fee of Two Dollars (\$2.00) and, for mailing the notice and noting that action on the tax sales record, a fee of One Dollar (\$1.00); and for serving the notice, the sheriff or constable shall be allowed a fee of Forty-five Dollars (\$45.00). For issuing a second notice, the clerk shall be allowed a fee of Five Dollars (\$5.00) and, for mailing the notice and noting that action on the tax sales record, a fee of Two Dollars and Fifty Cents (\$2.50), and for serving the second notice, the sheriff or constable shall be allowed a fee of Forty-five Dollars (\$45.00). The clerk shall also be allowed the actual cost of publication. The fees and cost shall be taxed against the owner of the land if the land is redeemed, and if not redeemed, then the fees are to be taxed as part of the cost against the purchaser. The failure of the landowner to actually receive the notice herein required shall not render the title void, provided the clerk and sheriff or constable have complied with the duties prescribed for them in this section.

Should the clerk inadvertently fail to send notice as prescribed in this section, then the sale shall be void and the clerk shall not be liable to the purchaser or owner upon refund of all purchase money paid.

History

Codes, 1892, § 3818; 1906, § 4333; Hemingway's 1917, § 6967; 1930, § 3258; 1942, § 9942; Laws, 1922, ch. 241; Laws, 1968, ch. 514, § 1; Laws, 1975, ch. 517, § 2; Laws, 1981, ch. 375, § 1; Laws, 1995, ch. 468, § 12; Laws, 2007, ch. 364, § 1; Laws, 2013, ch. 365, § 1, eff from and after July 1, 2013; Laws, 2021, ch. 370, § 1, eff from and after July 1, 2021.

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