

*****JULY 2018*****
UPDATES
TO THE
HANDBOOK
FOR THE
MISSISSIPPI
CHANCERY COURT
CLERKS

Published by:
Mississippi Judicial College

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Handbook for Mississippi Chancery Court Clerks

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FOREWORD

The *Handbook for Mississippi Chancery Court Clerks* is drafted in such a way as to easily facilitate the addition of new material, changes in the law, and make corrections as needed.

To search for a word, phrase, or particular chapter within the *Handbook* document, please press down the “Ctrl/Control” button and then press the “F” button, and a “Find” box will open. Simply type the word, phrase, or particular chapter’s name, such as “marriage” or “Chapter 16,” in the blank and press “Enter.” Click “Next” to move through the document. To return to the front of the *Handbook* to conduct another search, please press the “Home” button.

Any suggestions that you may have to further improve the style, format, presentation, or subject matter of the *Handbook* should be addressed to:

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- (a) Monies appropriated by the Legislature for the purposes of funding the comprehensive case management and electronic filing system;
- (b) The interest accruing to the fund;
- (c) Monies received from the federal government;
- (d) Donations; and
- (e) Monies received from such other sources as may be provided by law.

(4) The Supreme Court may utilize and fund as a pilot program any case management and electronic filing system of the Three Rivers Planning and Development District or that of any county or vendor that complies with the data and case management and electronic filing policy standards adopted by the Supreme Court. No statewide comprehensive case management and electronic system shall be implemented by the Mississippi Supreme Court unless such system is approved by the Legislature.

Mississippi Judicial Advisory Study Committee

§ 9-21-21 Study committee created:

[Repealed by 2018 HB 949.]

§ 9-21-23 Object of study committee:

[Repealed by 2018 HB 949.]

§ 9-21-31 Study committee duties and powers:

[Repealed by 2018 HB 949.]

§ 9-21-37 Committee authorized to employ support personnel:

[Repealed by 2018 HB 949.]

Use of Interpreters in All Courts

§ 9-21-71 Definitions:

The following words and phrases shall have the meanings ascribed to them unless the context clearly requires otherwise:

- (a) "Non-English speaker" means any party or witness who cannot readily understand or communicate in spoken English and who consequently cannot equally participate in or benefit from the proceedings unless an interpreter is available to assist the individual. The fact that a person for whom English is a second language knows some English does not prohibit that individual from being allowed to have an interpreter.
- (b) "Interpreter" means any person authorized by a court and competent to translate or interpret oral or written communication in a foreign language during court proceedings.
- (c) "Court proceedings" means a proceeding before any court of this state or a grand jury hearing.

§ 9-21-73 Program established:

- (1) The Director of the Administrative Office of Courts shall establish a program to facilitate the use of interpreters in all courts of the State of Mississippi.
- (2)
 - (a) The Administrative Office of Courts shall prescribe the qualifications of and certify persons who may serve as certified interpreters in all courts of the State of Mississippi in bilingual proceedings. The Director of the Administrative Office of Courts may set and charge a reasonable fee for certification.
 - (b) The director shall maintain a current master list of all certified interpreters and shall report annually to the Supreme Court on the frequency of requests for and the use and effectiveness of the interpreters.
- (3) In all state court bilingual proceedings, the presiding judicial officer, with the assistance of the director, shall utilize the services of a certified interpreter to communicate verbatim all spoken or written words when the necessity therefor has been determined pursuant to Section 9-21-79.
- (4) All state courts shall maintain on file in the office of the clerk of the court a list of all persons who have been certified as interpreters in accordance with the certification program established pursuant to this section.

§ 9-21-75 Compensation:

The court may appoint either an interpreter who is paid or a volunteer interpreter.

§ 9-21-77 Oath, confidentiality and public comment:

(1) Prior to providing any service to a non-English speaking person, the interpreter shall subscribe to an oath that he or she shall interpret all communications in an accurate manner to the best of his or her skill and knowledge.

(2) The oath shall conform substantially to the following form:

INTERPRETER'S OATH

Do you solemnly swear or affirm that you will faithfully interpret from _____ (state the language) into English and from English into _____ (state the language) the proceedings before this court in an accurate manner to the best of your skill and knowledge?

(3) Interpreters shall not voluntarily disclose any admission or communication that is declared to be confidential or privileged under state law. Out-of-court disclosures made by a non-English speaker communicating through an interpreter shall be treated by the interpreter as confidential or privileged or both unless the court orders the interpreter to disclose such communications or the non-English speaker waives such confidentiality or privilege.

(4) Interpreters shall not publicly discuss, report or offer an opinion concerning a matter in which they are engaged, even when that information is not privileged or required by law to be confidential.

(5) The presence of an interpreter shall not affect the privileged nature of any discussion.

§ 9-21-79 Determination of need for an interpreter:

(1) An interpreter is needed and a court interpreter shall be appointed when the judge determines, after an examination of a party or witness, that:

(a) the party cannot understand and speak English well enough to participate fully in the proceedings and to assist counsel; or

(b) the witness cannot speak English so as to be understood directly by counsel, court and jury.

(2) The court should examine a party or witness on the record to determine whether an interpreter is needed if:

- (a) A party or counsel requests such an examination;
- (b) It appears to the court that the party or witness may not understand and speak English well enough to participate fully in the proceedings; or
- (c) If the party or witness requests an interpreter.

§ 9-21-81 Interpreter's fees and expenses:

(1) Any volunteer interpreter providing services under this act shall be paid reasonable expenses by the court.

(2) The expenses of providing an interpreter in any court proceeding may be assessed by the court as costs in the proceeding, or in the case of an indigent criminal defendant to be paid by the county.

Court Interpreter Credentialing Program

See <http://courts.ms.gov/aoc/aoc.html>

Mississippi Electronic Courts (MEC)

See <http://courts.ms.gov/mec/mec.html>

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§ 25-61-9 Records furnished by third parties:

(1) Records furnished to public bodies by third parties which contain trade secrets or confidential commercial or financial information shall not be subject to inspection, examination, copying or reproduction under this chapter until notice to third parties has been given, but the records shall be released no later than twenty-one (21) days from the date the third parties are given notice by the public body unless the third parties have filed in chancery court a petition seeking a protective order on or before the expiration of the twenty-one-day time period. Any party seeking the protective order shall give notice to the party requesting the information in accordance with the Mississippi Rules of Civil Procedure.

(2) If any public record which is held to be exempt from disclosure pursuant to this chapter contains material which is not exempt pursuant to this chapter, the public body shall separate the exempt material and make the nonexempt material available for examination or copying, or both, as provided for in this chapter.

(3) Trade secrets and confidential commercial and financial information of a proprietary nature developed by a college, university or public hospital under contract with a firm, business, partnership, association, corporation, individual or other like entity shall not be subject to inspection, examination, copying or reproduction under this chapter.

(4) Misappropriation of a trade secret shall be governed by the provisions of the Mississippi Uniform Trade Secrets Act, Sections 75-26-1 through 75-26-19.

(5) A waste minimization plan and any updates developed by generators and facility operators under the Mississippi Comprehensive Multimedia Waste Minimization Act of 1990 shall be retained at the facility and shall not be subject to inspection, examination, copying or reproduction under this chapter.

(6) Data processing software obtained by an agency under a licensing agreement that prohibits its disclosure and which software is a trade secret, as defined in Section 75-26-3, and data processing software produced by a public body which is sensitive must not be subject to inspection, copying or reproduction under this chapter.

As used in this subsection, “sensitive” means only those portions of data processing software, including the specifications and documentation, used to:

(a) Collect, process, store, and retrieve information which is exempt under this chapter.

(b) Control and direct access authorizations and security measures for automated systems.

(c) Collect, process, store, and retrieve information, disclosure of which would require a significant intrusion into the business of the public body.

(7) For all procurement contracts awarded by state agencies, the provisions of the contract which contain the commodities purchased or the personal or professional services provided, the unit prices contained within the procurement contracts, the overall price to be paid, and the term of the contract shall not be deemed to be a trade secret or confidential commercial or financial information under this section, and shall be available for examination, copying or reproduction as provided for in this chapter. . . .

§ 25-61-10 Use of sensitive software:

(1) Any public body that uses sensitive software, as defined in Section 25-61-9, or proprietary software must not thereby diminish the right of the public to inspect and copy a public record. A public body that uses sensitive software, as defined in Section 25-61-9, or proprietary software to store, manipulate, or retrieve a public record will not be deemed to have diminished the right of the public if it either:

(a) If legally obtainable, makes a copy of the software available to the public for application to the public records stored, manipulated, or retrieved by the software; or

(b) ensures that the software has the capacity to create an electronic copy of each public record stored, manipulated, or retrieved by the software in some common format such as, but not limited to, the American Standard Code for Information Interchange.

(2) A public body shall provide a copy of the record in the format requested if the public body maintains the record in that format, and the public body may charge a fee which must be in accordance with Section 25-61-7.

(3) Before a public body acquires or makes a major modification to any information technology system, equipment, or software used to store, retrieve, or manipulate a public record, the public body shall adequately plan for the provision of public access and redaction of exempt or confidential information by the proposed system, equipment or software.

§ 27-3-77 Exemption from public access requirements:

Records in the possession of a public body, as defined by paragraph (a) of Section 25-61-3 which would disclose information about a person's individual tax payment or status, shall be exempt from the provisions of the Mississippi Public Records Act of 1983.

§ 27-3-80 Drug trafficking kingpin task force; investigation and prosecution of tax evasion; definitions:

(4) Any information received by the Attorney General, the Department of Revenue, the Bureau of Narcotics or other law enforcement agency shall be confidential except to the extent that disclosure is necessary to pursue tax evasion or other criminal tax charges or unless a proper judicial order is obtained. Information received under this section is exempt from the Mississippi Public Records Act of 1983.

§ 27-77-15 Confidentiality and disclosure of information:

(5) Information that is prohibited from being disclosed in subsection (1) of this section shall be exempt from the provisions of the Mississippi Public Records Act of 1983.

§ 31-1-27 Appraisal records exempt from access:

Appraisal information in the possession of a public body, as defined by paragraph (a) of Section 25-61-3, which concern the sale or purchase of real or personal property for public purposes prior to public announcement of the purchase or sale, where the release of such records would have a detrimental effect on such sale or purchase, shall be exempt from the provisions of the Mississippi Public Records Act of 1983.

§ 33-15-11 Powers of Governor:

(12) To collect information and data for assessment of vulnerabilities and capabilities within the borders of Mississippi as it pertains to the nation and state's security and homeland defense. This information shall be exempt from the Mississippi Public Records Act, Section 25-61-1 et seq.

§ 37-11-51 Records exempt from public access:

(1) Test questions and answers in the possession of a public body, as defined by paragraph (a) of Section 25-61-3, which are to be used in future academic examinations, shall be exempt from the provisions of the Mississippi Public Records Act of 1983.

(2) Letters of recommendation in the possession of a public body, as defined by paragraph (a) of Section 25-61-3, respecting admission to any educational agency or institution, shall be exempt from the provisions of the Mississippi Public Records Act of 1983.

(3)(a) Except as provided in paragraph (b) of this subsection, documents, records, papers, data, protocols, information or materials in the possession of a community college or state institution of higher learning that are created, collected, developed, generated, ascertained or discovered during the course of academic research, shall be exempt from the provisions of the Mississippi Public Records Act of 1983.

(b) The exemption under paragraph (a) of this subsection shall not apply to a public record that has been published, copyrighted, trademarked or patented.

(4) Unpublished manuscripts, preliminary analyses, drafts of scientific or academic papers, plans or proposals for future research and prepublication peer reviews in the possession of a community college or state institution of higher learning, or submitted and accepted for publication by publishers shall be exempt from the provisions of the Mississippi Public Records Act of 1983.

(5) Nothing in this section shall otherwise create a public record right over, or shall impede or infringe upon, the copyright in any work.

(6) School safety plan documents containing preventive services listed in Section 37-3-83 shall be exempt from the provisions of the Mississippi Public Records Act of 1983.

§ 39-7-41 Records exempt from public access:

Records in the possession of the Mississippi Department of Archives and History or any other public body as defined in paragraph (a) of Section 25-61-3 which contain information about the location of any specific archaeological site and which in the opinion of any such agency possessing such records would, upon the disclosure thereof, create a substantial risk of damage or destruction to the historical value of such archaeological site or create a substantial risk of damage or destruction to private property rights, shall be exempt from the provisions of the Mississippi Public Records Act of 1983.

§ 41-9-68 Mississippi Public Records Act exemption:

(1) Except as otherwise provided in subsection (2) of this section, records maintained by public hospitals shall be exempt from the provisions of the Mississippi Public Records Act of 1983.

CHAPTER 12

COMMITMENT OF MENTALLY ILL PERSONS

Jurisdiction

§ 41-21-63 Commitment proceedings; jurisdiction of chancery court and circuit court:

(1) No person, other than persons charged with crime, shall be committed to a public treatment facility except under the provisions of Sections 41-21-61 through 41-21-107 or 43-21-611 or 43-21-315. . . .

(2) The chancery court, or the chancellor in vacation shall have jurisdiction under Sections 41-21-61 through 41-21-107 except over persons with unresolved felony charges pending. . . .

Competence to Stand Trial

Mississippi Rule of Criminal Procedure 12.2 states in part:

(a) Competency to Stand Trial or Be Sentenced. If at any time before or after indictment, the court, on its own motion or the motion of any party, has reasonable grounds to believe that the defendant is mentally incompetent, the court shall order the defendant to submit to a mental examination.

Mississippi Rule of Criminal Procedure 12.5 states:

(a) Hearing. After submission of the reports, the court, upon its own motion or the motion of any party, shall promptly hold a hearing to determine the defendant's competency. The parties may introduce other evidence regarding the defendant's mental condition or, by stipulation (either written or stated on the record in open court), submit the matter on the experts' reports.

(b) Procedure. The competency hearing is a critical stage of the proceedings, at which the defendant shall be represented by counsel. The defendant shall be afforded an opportunity to testify, to present evidence, to subpoena witnesses, and to confront and cross-examine witnesses who appear at the hearing.

(c) Finding of Competence. If the court finds that the defendant is competent to stand trial, then the court shall make the finding a matter of record and order the case to proceed to trial.

(d) Finding of Incompetence. If the court finds that the defendant is incompetent to stand trial, then the court may commit the defendant to the Mississippi State

Hospital, other appropriate mental health facility, or other place of treatment, either inpatient or outpatient, based on the report of a psychiatrist or psychologist pursuant to Rule 12.3(c)(2)(C) and (E). The order of commitment shall be filed with the court clerk and shall require that the defendant be examined by staff psychiatrist(s) and/or psychologist(s), and a written report be furnished to the court not less than every four (4) calendar months, stating:

- (1) Whether there is a substantial probability that the defendant will become mentally competent to stand trial within the foreseeable future;
and
- (2) Whether progress toward competency is being made.

(e) Release from Commitment. If, within a reasonable time after entry of a commitment order, there is neither a determination that there is a substantial probability that the defendant will become mentally competent to stand trial nor progress toward competency, the court shall order that civil proceedings as provided in Mississippi Code Section 41-21-61, et. seq., be instituted. Said proceedings shall advance notwithstanding that the defendant has criminal charges pending against him/her. The defendant shall remain in custody until determination of the civil proceedings.

year from the date of recordation of said notice of assessment; provided, however, that said one-year period may be extended by the management body for a time not to exceed one additional year by recording a written extension thereof. . . .

Homestead Exemption

§ 27-33-35 Duties of clerk of board of supervisors:

The clerk of the board of supervisors shall keep all records and documents relating to homestead exemption matters coming before the board and perform such services as are generally required of him by Section 19-3-27, and in addition to such general duties:

(a) He shall receive applications for homestead exemption as they are delivered to him by the tax assessor, as required in Section 27-33-33(g); and before June 1 and in the manner prescribed by the rules and regulations of the Tax Commission, he shall forward the originals of all applications to the commission in Jackson, Mississippi, and

(1) on the first day of each regular monthly meeting of the board of supervisors he shall present to it all applications for homestead exemption in his hands at that time for the board's consideration, as directed hereafter in this article,

(2) when not in use, said applications shall be kept on file in alphabetical order, and

(3) at the end of each current year he shall deliver duplicate homestead exemption applications that are no longer valid to the chancery clerk of the county to be held by him as a public record for at least three (3) years. This shall also include all applications disallowed by the board. . . .

§ 27-33-37 Duties and powers of the board of supervisors:

The board of supervisors shall perform the duties imposed by this article on the members, the president, and the board as a unit, with the powers and authority granted and as necessary for the proper administration of the article, and specifically as set out in this section.

(a) At each regular monthly meeting the president of the board shall require of and receive from the clerk of the board all applications for homestead exemption having come into his hands as provided in Section 27-33-35 of this article.

(b) As soon as practicable after convening, at each regular monthly meeting, the board, in the light of public records, personal knowledge, information given by the assessor, and any other reliable source of information that may be available, shall examine each application which has been delivered to the clerk by the tax assessor, and pass upon its correctness and the eligibility of the property and of the person, under the law, as fully as may be done before final approval, after the land roll has been finally approved of minute record; and the board shall carefully consider and construe the relationship between buyers and sellers of property on which homestead exemption is sought, and the terms, conditions, rate of interest, payments made and to be made, of all conveyances doubtful in such respect. One (1) member of the board shall check each application prior to the time for final approval, and shall indicate if it should be approved, disapproved, or if it requires further investigation.

(c) If any application be found incorrect or incomplete in any particular required by law, or deficient in any respect, the board shall give notice immediately to the applicant, in writing, by mail, advising the applicant of the defect and the nature thereof, so that the applicant may correct it, if it can be corrected, before the time for final action by the board.

(d) The year in which the land roll is made, at the meeting of the board of supervisors at which the certificate of the department finally approving the land assessment roll is received and entered in its minutes, and at the September meeting the board of supervisors shall complete the consideration of each and every application for homestead exemption; and all applications, or claims, not clearly within the provisions and requirements of this article shall be disallowed by the board. Where it appears to the board, in a case or cases involving transactions completed after July 1, 1938, that conveyances have been made without bona fide consideration, and liens taken with questionable consideration or values, or where the payments on the principal have not been made as required, or there is evidence of any kind that the transactions were not bona fide in every particular, and were entered into for the purpose of obtaining a homestead exemption contrary to the letter and spirit of law, the application shall be disallowed.

(e) Each application shall be plainly endorsed "allowed" or "disallowed" as the case may be, over the date, and the signature of the president of the board, who may use a facsimile stamp for the purposes; and, in the space provided on the application for that purpose, there shall be entered for each assessment, (1) the page and line number of the assessment on the land roll, (2) the total number of acres, (3) the total assessed value of the land, (4) the assessed value of the buildings, (5) the total assessed value of the exempted land and buildings, (6) the assessed value of the land and buildings not exempted, (7) the name of the road district, if any, in which

the property lies, and (8) the name of the school district in which the property lies.

(f) All applicants, whose applications are finally disallowed by the board, shall be given notice immediately by the board, in writing, by mail.

Petitions and objections by applicants for correction or amendment shall be heard by the board at the next regular meeting of the board after notice that the application was finally disallowed.

(g) It shall not be necessary that an order be entered on the minutes of the board which allows or disallows an application as provided by paragraph (f) of this section, unless there be a division among the board members, then an order shall be entered on the minutes recording the aye and nay vote.

(h) The board of supervisors shall have, and is hereby given, the power and authority to summon and examine witnesses under oath, to examine records, and to do any and all other things necessary and proper to ascertain the facts with respect to any application, or claim, for homestead exemption presented to it. The board shall disallow any application for homestead exemption when it is found that the person or the property was ineligible, after the supplemental roll is approved and within one (1) year after that in which the application was executed; and it shall correct, likewise, any and all errors found in the supplemental roll. When an application is disallowed by the board after the supplemental roll has been approved, it shall give notice and proceed as in the case of a rejection by the department. A certified copy of the order finally disallowing an application, and making a correction in the supplemental roll must be adopted before the last Monday of August and shall be received by the department no later than September 15 of the year following the year in which the supplemental roll was made.

(i) At the first regular or special meeting of the board of supervisors held after the supplemental roll, required by Section 27-33-35 of this article, has been made, it shall examine the roll, and if found correct shall enter in the minutes an order approving the roll; and the applications disallowed shall be listed in the minutes by name and amount, with the reason for disallowance. A copy of the order shall be attached to the supplemental roll and sent to the department.

(j) All applicants whose applications are rejected for reimbursement of tax loss by the department, after having been allowed by the board, shall be given notice immediately by the board, in writing, by mail, with the reasons for the rejection by the department, and the applicants shall have thirty (30) days in which to file objections thereto, which objections shall be heard by the board at the same or the next regular meeting after objections are filed by the applicant. If the board finds that in its opinion the application should be allowed, it shall continue the matter in its record, and present its objection to the rejection, with evidence in support of it, to the department. All applications finally rejected by the department or by

the Board of Tax Appeals shall be disallowed by the board, and entered of minute record.

(k) When the board shall receive notice from the department that an application for homestead exemption has been rejected by the department for reimbursement of tax loss, the board shall proceed in the manner prescribed in paragraph (j) of this section. Upon the hearing of objections of the applicant, if the board finds that the application should be disallowed, it shall so order and notify the department that its rejection has been "accepted." If the board is of the opinion that the application should be allowed, it shall notify the department that it objects to the rejection of the application, and shall submit, in writing, its reasons for the "objection." All such matters between the board and the department may be concluded by correspondence, or by personal appearance of the board, or one or more of its members, the clerk, or the assessor, or by a representative of the department present at any meeting of the board. If upon consideration of the objection, the department determines that the application for homestead exemption should be allowed; it will reverse the adjustment resulting from the department's rejection of the application and advise the board of this reversal. If upon consideration of the objection, the department determines that it had properly rejected the application for homestead exemption; it shall advise the board that its objection has been denied by the department. Within thirty (30) days from the date of the notice from the department advising the board that its objection had been denied, the board can appeal this denial of the objection by the department to the Board of Tax Appeals. The decision of the Board of Tax Appeals on the appeal by the board from the denial by the department of the board's objection to the department's rejection of an application for reimbursement of the tax loss shall be final, and the board and the department will either allow or disallow the application based on the decision of the Board of Tax Appeals.

(l) It shall be the duty of the board, and it is hereby given the power to order the tax collector, by an order entered on its minutes, to reassess, and list as subject to all taxes, the property described in an application for homestead exemption and as entered on the regular land assessment roll, under the following circumstances:

- (i) When an application for homestead exemption is finally rejected by the department for reimbursement of tax loss which has been regularly approved by the board and entered on the supplemental roll; or
- (ii) Where an application has been wrongfully allowed by the board.

When any property has been reassessed as herein provided, all additional taxes due as a result of such reassessment shall become due and be payable on or before the first day of February of the year following that in which notice to make the reassessment is issued; and if not paid, the tax collector shall proceed to sell the property for the additional taxes in the same manner and at the same time other property is sold for the current year's taxes, or he may collect the taxes by all methods by which other taxes on real estate may be collected. Provided, no penalty or interest shall be applied for any period prior to February 1 of the year following that in which the reassessment is made, and provided further, that such reassessment shall not take effect or become a lien on the property of bona fide purchasers or encumbrancers for value without notice thereof, unless there shall have been filed prior to their attaining such status a notice of rejection in the chancery clerk's office in the county in which the property is located, which notice shall be recorded and indexed as are deeds; but the applicant shall in all cases remain personally liable for such reassessment.

We [have] stated that pursuant to Section 27-33-37(1), if a new owner of a residence is a bona fide purchaser thereof for value and without notice of the rejection of the homestead exemption application upon said property, then the lien for additional taxes due to rejection of the application will neither attach to the property nor impose personal liability upon the new owner. It is our opinion that protection of original buyer "B", who was a bona fide purchaser without notice of the lien, extends to all subsequent purchasers of the property, even where, like purchaser "C," they have notice of the lien. Any other result would defeat the intent of the statute. **Re: Homestead Exemption, Opinion No. 2006-0480 (Miss. A. G. Sept. 29, 2006).**

(m) The board of supervisors may employ the clerk of the board to collect and assemble data and information and to perform the services required of the board by paragraph (e) of this section and to make investigations required in connection with the duties of the board in determining the eligibility of homestead exemptions and to perform all other ministerial duties required of the board in connection with administering the Homestead Exemption Law and as directed by the board. If the board employs the clerk, he shall be paid out of the general county fund as follows: for the first two thousand (2,000) applications he may, in the discretion of the board, be paid not exceeding One Dollar (\$1.00) each, for the next two thousand (2,000) applications he may be paid not exceeding

Seventy-five Cents (75¢) each, for the next two thousand (2,000) applications he may be paid not exceeding Fifty Cents (50¢) each, for the next two thousand (2,000) applications he may be paid not exceeding Thirty-five Cents (35¢) each, all over the above number he shall be paid not exceeding Twenty-five Cents (25¢) each. The board shall require the assessor to correctly describe all lands included in any applications for homestead exemption, and to assess all such lands on the land assessment roll, separately from other lands, as required by this article; and to present to the board all proper and necessary notices for the correction of land descriptions on the roll, changes in ownership, and for increases and decreases in the assessments of exempt homes.

§ 27-33-39 Duties of the chancery clerk:

The chancery clerk of the county shall:

(a) Assist the board of supervisors in dealing with applications for homestead exemption, and present, on the call of the board, all records from his office necessary for the allowance or disallowance of any application for homestead exemption coming before the board; and

(b) Receive from the clerk of the board of supervisors the applications filed for homestead exemption, as provided in Section 27-33-35, paragraph (a), and preserve them accessible as public records for at least three years.

Taxation of Non-Producing Gas, Oil & Mineral Interests

§ 27-31-77 Mineral documentary tax; levy:

There is hereby levied and shall be paid and collected, as herein set forth, a documentary or transfer tax, to be known as the mineral documentary tax, upon the filing and recording of every lease and other writing hereafter executed whereby there is created a leasehold interest in and to any nonproducing oil, gas or other minerals in, on or under or that may be produced from any lands situated within the State of Mississippi, or whereby any such interest is assigned or is extended beyond the primary term fixed by the original instrument, and upon every deed, instrument, transfer, evidence of sale or other writing whereby there is hereafter conveyed to a grantee or purchaser, or excepted or reserved to a grantor separately and apart from the surface, any interest in, or right to receive royalty from, any nonproducing oil, gas or other minerals in, on or under or that may be produced from any lands within the State of Mississippi. Provided, the tax shall

30 Day Matters

(1) The following actions and matters shall be triable 30 days after completion of service of process in any manner other than by publication or 30 days after the first publication where process is by publication, to-wit:

- adoption;
- correction of birth certificate;
- alteration of name;
- termination of parental rights;
- paternity;
- legitimation;
- uniform reciprocal enforcement of support;
- determination of heirship;
- partition;
- probate of will in solemn form;
- caveat against probate of will;
- will contest;
- will construction;
- child custody actions;
- child support actions; and
- establishment of grandparents' visitation.

Rule 81(d) divides the actions therein detailed into two categories. This division is based upon the recognition that some matters, because of either their simplicity or need for speedy resolution, should be triable after a short notice to the defendant/respondent; while others, because of their complexity, should afford the defendant/respondent more time for trial preparation. *Advisory Committee Notes.*

7 Day Matters

(2) The following actions and matters shall be triable 7 days after completion of service of process in any manner other than by publication or 30 days after the first publication where process is by publication, to wit:

removal of disabilities of minority;
temporary relief in divorce,
separate maintenance,
child custody, or
child support matters;
modification or enforcement of custody, support, and alimony judgments;
contempt; and
estate matters and
wards' business

in which notice is required but the time for notice is not prescribed by statute or by subparagraph (1) above.

(3) Complaints and petitions filed in the actions and matters enumerated in subparagraphs (1) and (2) above shall not be taken as confessed.

Rule 81(d)(3) provides that the pleading initiating the action should be commenced by complaint or petition only and shall not be taken as confessed. Initiating Rule 81(d) actions by “motion” is not intended.
Advisory Committee Notes.

(4) No answer shall be required in any action or matter enumerated in subparagraphs (1) and (2) above but any defendant or respondent may file an answer or other pleading or the court may require an answer if it deems it necessary to properly develop the issues. A party who fails to file an answer after being required so to do shall not be permitted to present evidence on his behalf.

(5) Upon the filing of any action or matter listed in subparagraphs (1) and (2) above, summons shall issue commanding the defendant or respondent to appear and defend at a time and place, either in term time or vacation, at which the same shall be heard. Said time and place shall be set by special order, general order or rule of the court. If such action or matter is not heard on the day set for hearing, it may by order signed on that day be continued to a later day for hearing without additional summons on the defendant or respondent. The court may by order or rule authorize its clerk to set such actions or matters for original hearing and to continue the same for hearing on a later date.

Rule 81(d)(5) recognizes that since no answer is required of a defendant/respondent, then the summons issued shall inform him of the time and place where he is to appear and defend. If the matter is not heard on the date originally set for the hearing, the court may sign an order on that day continuing the matter to a later date. The rule also provides that the Court may adopt a rule or issue an order authorizing its Clerk to set actions or matters for original hearings and to continue the same for hearing on a later date. *Advisory Committee Notes.*

It is patent and obvious that the Chancellor erred in granting the default judgment. Rule 81(d)(5) requires the issuance of summons commanding the defendant to appear and defend at a time and place at which the action is to be heard and precludes a default judgment. That kind of summons was not issued in this case. The proper procedure under Rule 81 would have been to serve [the father] with the motion for modification and a Rule 81 summons, setting a time and date for a hearing at the Hinds Chancery Court, First Judicial District, and informing him that he was not required to respond in writing. It appears from the record that at the time [the father] was served with the motion and Rule 4 summons, no date was set

for a hearing. It is clear that under Rule 81, even had [the father] been served with the correct form of summons, he would not have been required to respond in writing to the motion. The effect of the Rule 4 summons was merely to inform [the father] that a motion for modification had been filed. Such "notice" does not comply with Rule 81, which requires that a date and time be set for a hearing. Therefore, the Court finds that when proceeding under matters enumerated in Rule 81, a proper 81 summons must be served. *Powell v. Powell*, 644 So. 2d 269, 274 (Miss. 1994).

See Form 1D. Rule 81 Summons.

Upon the filing of any action or matter listed in [Rule 81(d)] subparagraphs (1) and (2) above, summons shall issue commanding the defendant or respondent to appear and defend at a time and place, either in term time or vacation, at which the same shall be heard. Rule 4 does not fully apply to such proceedings. Issuance of a summons in the form required by Rule 4 to notify a party of a Rule 81(d)(2) petition has no effect. A Rule 81 summons notifies a party "of the time and place where he is to appear and defend," while a Rule 4 summons requires a written response within 30 days. To utilize a summons form that provides only Rule 4 information necessarily means that Rule 81(d) information is not given. Sample form 1D states that the petition is attached to the summons, though the Rule itself is not explicit. Failure to attach would mean that the person served would not know the matter against which a defense is to be made. *Sanghi v. Sanghi*, 759 So. 2d 1250, 1253 (Miss. Ct. App. 2000).

(6) Rule 5(b) notice shall be sufficient as to any temporary hearing in a pending divorce, separate maintenance, custody or support action provided the defendant has been summoned to answer the original complaint.

(f) Parties Under Disability. In the case of parties under a disability of infancy or unsoundness of mind, the various periods of time for which provision is made in this rule and within which periods of time action must be taken shall not begin to run until the date on which the disability of any such party shall have been removed. However, in cases where the appellant infant or person of unsound mind was a plaintiff or complainant, and in cases where such a person was a party defendant and there had been appointed for him or her a guardian ad litem, appeals to the Supreme Court shall be taken in the manner prescribed in this rule within two years of the entry of the judgment or order which would cause to commence the running of the 30 day time period for all other appellants as provided in this rule.

(g) Extensions. The trial court may extend the time for filing a notice of appeal upon motion filed not later than 30 days after the expiration of the time otherwise prescribed by this rule. Any such motion which is filed before expiration of the prescribed time may be granted for good cause and may be ex parte unless the court otherwise requires. Notice of any such motion which is filed after expiration of the prescribed time shall be given to other parties, and the motion shall be granted only upon a showing of excusable neglect. No such extension shall exceed 30 days past such prescribed time or 10 days from the date of entry of the order granting the motion, whichever occurs later.

(h) Reopening Time for Appeal. The trial court, if it finds

(a) that a party entitled to notice of the entry of a judgment or order did not receive such notice from the clerk or any party within 21 days of its entry and

(b) that no party would be prejudiced, may, upon motion filed within 180 days of entry of the judgment or order or within 7 days of receipt of such notice, whichever is earlier, reopen the time for appeal for a period of 14 days from the date of entry of the order reopening the time for appeal.

(i) Taxpayer Appeals. If the board of supervisors of any county, or the mayor and board of aldermen of any city, town or village, or any other board, commission or other officer of any county, or municipality, or district, sued in an official capacity, fails to file a notice of appeal under Rule 4(a) within 20 days after the date of entry of an adverse judgment or order, or within 7 days after filing of a notice by another party pursuant to Rule 4(c), any taxpayer of the county, municipality or district shall have the right at the taxpayer's own expense to employ private counsel to prosecute the appeal in compliance with these rules. If the governmental entity files a notice of appeal, the appeal shall not be dismissed if any such taxpayer objects and prosecutes the appeal at the taxpayer's own expense.

Content of Record on Appeal

Mississippi Rule of Appellate Procedure 10, **Content of the Record on Appeal**, states in part:

(a) Content of the Record. The parties shall designate the content of the record pursuant to this rule, and the record shall consist of designated papers and exhibits filed in the trial court, the transcript of proceedings, if any, and in all cases a certified copy of the docket entries prepared by the clerk of the trial court. . . .

Clerk's Duty to Prepare the Record for Appeal

Mississippi Rule of Appellate Procedure 11, **Completion and Transmission of the Record**, provides:

(d) Duty of Trial Court Clerk to Prepare and Transmit Record.

(1) Clerk's Preparation of Record. Upon the appellant's compliance with subparagraph (b)(1) and service of the designation required by Rule 10(b)(1) the trial court clerk shall assemble the record as follows:

i. Clerk's Papers.

(a) Conventional. A certified copy of the docket entries prepared by the clerk of the trial court shall be followed by a legible photocopy of any papers filed with the clerk and designated by the parties and a cost bill for the preparation of the record indicating costs for the trial court clerk and court reporter and the Supreme Court filing fee. Within 30 days, the clerk shall assemble the papers in the order of filing, number each page consecutively at the bottom, and transmit a list of the papers correspondingly numbered and identified with reasonable definiteness. All jury instructions shall be placed in the record with court instructions first, instructions given to plaintiff second, instructions refused plaintiff third, instructions given to defendant fourth, and instructions refused defendant fifth. The trial court clerk shall separate the clerk's papers into volumes of no more than 150 pages for fastening. The clerk shall fasten the clerk's papers on the top and provide suitable covers for each volume. Each volume of clerk's papers shall be bound in a brown binder and the outside of each binder shall designate the page numbers of the pages contained in that volume.

(b) Electronic. Within 30 days, the clerk shall use the Mississippi Electronic Court (MEC) system to assemble the record as follows. The docket shall be followed by the papers designated by the parties and a cost bill for the preparation of the record indicating costs for the trial court clerk and court reporter. The clerk shall assemble the papers in the order of filing, except that jury instructions shall be assembled with court instructions first, instructions given to plaintiff second, instructions refused plaintiff third, instructions given to defendant fourth, and instructions refused defendant fifth. The Supreme Court filing fee shall be mailed to the Supreme Court.

ii. Transcript.

(a) Conventional. The original transcript is prepared by the court reporter pursuant to Rule 11(c). The clerk of the trial court shall not renumber the pages of the original transcript, nor make copies of the original transcript, nor handle the original transcript in any way other than to include in the table of contents of the Clerk's Papers the number of volumes contained in the original transcript and include the original transcript as part of the record to be transmitted to the Supreme Court. The court reporter is responsible for

preparing, certifying, and binding the transcript and is responsible for furnishing the transcript fully ready for transmission to the Supreme Court.

(b) Electronic. The original transcript is prepared by the court reporter pursuant to Rule 11(c). The court reporter shall either file the transcript electronically or deliver the transcript on an electronic disk to the clerk so that the clerk can then file the transcript electronically. The court reporter is responsible for preparing and certifying the transcript and for furnishing the transcript fully ready for transmission to the Supreme Court.

iii. Exhibits.

(a) Conventional. Within 30 days, a copy of exhibits designated by the parties shall be assembled in a flat file envelope or a box. If an exhibit is a photograph, the original shall be included and a photocopy retained by the trial court clerk. Video and audio tapes shall be included and a duplicate shall be retained by the trial court clerk. The clerk shall include with the exhibits forwarded to the Supreme Court a list of all exhibits designated by the parties, indicating thereon those retained by the trial court clerk and those submitted to the Supreme Court. Documents of unusual bulk or weight and physical exhibits other than documents, shall not be transmitted by the trial court clerk unless the clerk is directed to do so by a party or by the clerk of the Supreme Court. A party must make advance arrangements with the clerks for the transportation and receipt of exhibits of unusual bulk or weight.

(b) Electronic. Within 30 days, exhibits designated by the parties shall be assembled as follows. If the document or photograph can be scanned, the trial court clerk shall scan the exhibit, convert the file to Adobe Portable Document Format (PDF), and retain the original unless a party or the clerk of the Supreme Court directs otherwise. If the document, photograph, or physical exhibit cannot be scanned, the trial court clerk should, if possible, photograph the exhibit; scan or convert the photograph to PDF; and retain the original unless a party or the clerk of the Supreme Court directs otherwise. The trial court clerk shall comply with subsection (d)(1)(iii)(a) if

- the exhibit can neither be scanned nor photographed;
- the PDF image is deficient so that the original is necessary; or
- the exhibit is a video or audio recording.

Following the time for attorney's examination and proposed correction under Rule 10(b)(5), the trial court clerk shall send all PDF exhibits to the Supreme Court using the Mississippi Electronic Court (MEC) system. When forwarding exhibits to the Supreme Court, the trial court clerk shall include a list of all designated exhibits, indicating those scanned, those photographed, those submitted conventionally, and those retained by the trial court clerk.

(e) Retention of Duplicate Record in Trial Court for Use in Preparing Appellate Papers. The trial court shall retain, pending further order of the Supreme Court, its original docket entries, the original papers held with the clerk, a copy of the list of papers required by Rule 11(d)(1)(I), the original exhibits, other than photographs, a photocopy of photographic exhibits, a copy of video and audio tape exhibits, a duplicate of the reporter's transcript, and table of contents. Attorneys preparing appellate papers may use these retained documents. In cases where the circuit or chancery court has functioned as an appellate court for review of an on-the-record adjudication by an administrative agency or inferior tribunal and the circuit or chancery court clerk determines that a copy of the proceedings of such adjudication is retained in the administrative agency or inferior tribunal, the circuit or chancery court clerk need not copy the record of such proceedings, but must retain the original of the papers and documents attendant to the proceedings in that court while transmitting to the Supreme Court the original of the agency or inferior tribunal record (including transcript, papers, documents, and exhibits), along with a copy of the record of the circuit or chancery court proceedings.

Rule 10 of the Mississippi Rules of Appellate Procedure governs the content of the record on appeal and provides that “the record shall consist of designated papers and exhibits.” Rule 11 of the Mississippi Rules of Appellate Procedure establishes certain deadlines within which the clerk is to compile and transmit the appellate record and also requiring the clerk to retain a duplicate record in the trial court. . . . This Court's case file, Lyons's sworn motion to compel, the transcript of the circuit court hearing, and the circuit court's findings of fact reveal that on January 4, 2011, Lyons filed a designation of the record with the circuit clerk. Various documents, including the briefs filed in the appeal from the county court to the circuit court, were specifically listed in the designation of the record. The circuit clerk failed timely to assemble the appellate record pursuant to Rule 11(d)(1) of the Mississippi Rules of Appellate Procedure, and the circuit clerk failed to seek an extension of that deadline. The circuit clerk did not notify the parties that the record was complete until March 2, 2011. On March 7, 2011, Lyons examined the documents that the circuit clerk offered as the appellate record. However, the circuit clerk incorrectly had provided the entire case file to Lyons, instead of the actual record that had been prepared for transmittal to the Supreme Court. On March 9, 2011, the Lyons firm filed a Rule 10(b)(5) certificate certifying that it had examined the appellate record and that the appellate record was complete. Once Lyons had filed its Rule 10(b)(5) certificate, the circuit clerk improperly excluded a number of documents from the appellate record, even though those documents had been properly designated. The circuit clerk failed timely to transmit the complete record to the Supreme Court pursuant to Rule 11(d)(2) of the Mississippi Rules of Appellate Procedure, and the circuit clerk did not seek an extension of the applicable deadline. The circuit clerk transmitted what she purported to be the appellate record, and it was marked filed by the Clerk of the Supreme Court on April 6, 2011. . . . Based on the pleadings, the testimony before the circuit court, and the circuit court's findings, frequent systemic errors are occurring in the circuit clerk's office. These errors are directly caused by the circuit clerk's failure properly to train the employees in her office. The circuit clerk, not litigants, must bear the costs of these errors. . . . The Court remands this matter to the . . . Circuit [court] calculation, imposition, and collection of appropriate sanctions from the circuit clerk. ***T. Jackson Lyons & Associates, P.A. v. Precious T. Martin, Sr. & Associates, PLLC***, 83 So. 3d 1284, 1286-89 (Miss. 2012).

_____ Certificate setting forth the fact that the appellant deposited the estimated cost of preparing the appeal

_____ Copy of the certificate served upon all other parties

_____ Copy of the certificate served upon the court reporter

_____ Copy of the certificate served upon the supreme court clerk

DUTY OF REPORTER TO PREPARE AND FILE TRANSCRIPT - *Rule 11(c)*.

Court reporter shall file with the clerk of the trial court:

_____ Appellant's certificate of compliance endorsed by the court reporter and including the date which the court reporter expects to have the transcript completed

_____ Copy for all parties

_____ Copy for the supreme court clerk

_____ Original and 1 copy of the trial transcript

_____ Electronically formatted media/medium

_____ Clerk pays the court reporter for actual fees earned in preparing the transcript

DUTY OF CLERK TO PREPARE AND TRANSMIT RECORD - *Rule 11(d)*.

Clerk shall assemble the record in the following order after the appellant's compliance with Rule 11(b)(1) and Rule 10(b)(1):

_____ Clerk's Papers (within 30 days) - *Rule 11(d)(1)(i) & (2)*.

_____ Conventional

_____ Electronic

_____ Table of contents

_____ Certified copy of the docket entries

_____ Copies of designated papers in the order of filing and numbered consecutively at the bottom of each page

Jury instructions shall be included in the court's papers in the following order:

_____ Court instructions

_____ Instructions granted to plaintiff

_____ Instructions refused to plaintiff

_____ Instructions granted to defendant

_____ Instructions refused to defendant

_____ Detailed, itemized cost bill

Note: Each item should be separately listed to include the number of pages for each item, the cost per page for each item, and the total charge for each

item. The lower court clerk shall include a single charge for the court reporter's transcript, which is separately itemized, and not duplicated in any other charge for the clerk's papers or for any other item. The lower court shall not charge for duplicate copies of items included in the record. The rules of court allow only a single charge for each page of the record based upon the count of pages submitted on appeal.

_____ Clerk's certificate of compliance with Rule 11, certified and seal affixed

Note: The clerk's papers shall be on pages 8 1/2 x 11 inches in size, separated into volumes of up to 150 pages, and bound at the top in a brown binder. However, if there is a legal-size attachment(s) to a pleading or other court papers, the attachment should not be reduced. A legal-size page may be folded at the bottom. Contact the supreme court clerk's office if there will be more than 15 legal-size pages in the clerk's papers. The pages contained in each volume of the clerk's papers shall be listed on the outside of each binder and list in the table of contents each volume with corresponding page numbers for each volume of the record.

_____ Original transcript as prepared by the court reporter - *Rule 11(d)(1)(ii)*.

_____ Conventional

_____ Electronic

_____ Exhibits (within 30 days) - *Rule 11(d)(1)(iii)*.

_____ Conventional

_____ Electronic

_____ Copy of all designated exhibits in a flat-file envelope or box

_____ Original photographs, if any; photocopy kept by clerk

_____ Original audio/video tapes, if any; duplicate kept by clerk

_____ List of all exhibits designated by the parties, including those retained by clerk and those submitted to the supreme court clerk

Note: Physical exhibits and exhibits of unusual bulk other than documents are retained by the trial clerk unless designated by the party or requested by the supreme court clerk.

Note: Do not reduce an original exhibit which is on legal-size paper. A legal-size page may be folded at the bottom.

_____ Clerk keeps: - *Rule 11(e)*.

_____ Original docket entries

_____ Original papers held by the clerk

_____ Copy of the list of papers required by Rule 11(d)(1)(i)

_____ Original exhibits, other than photographs

- _____ Photocopy/ies of photographs
- _____ Copy of audio/video tape exhibits
- _____ Duplicate of the court reporter's transcript
- _____ Copy of table of contents

CIRCUIT/CHANCERY COURT AS APPELLATE COURT/COMMISSION APPEALS

When circuit/chancery court functioned as an appellate court for review of an on-the-record adjudication by an administrative agency or inferior tribunal and that agency or tribunal retains a copy of the proceedings, the clerk does not need a copy of those proceedings.

Clerk transmits to the supreme court clerk: - *Rule 11(e)*.

- _____ Copy of the papers and documents of the proceedings in the circuit or chancery court
- _____ Original record of the agency or inferior tribunal
 - _____ Transcript
 - _____ Papers and documents
 - _____ Exhibits

Note: Clerk does not retain a copy of the administrative agency or inferior tribunal record.

Clerk shall serve notice of the completion of the transcript to: - *Rule 11(d)(2)*.

- _____ Appellant/counsel
- _____ Appellee/counsel
- _____ Supreme court clerk

ATTORNEY'S EXAMINATION AND PROPOSED CORRECTIONS - *Rule 10(b)(5)*.

- _____ Appellant examines the record for 14 days
- _____ Appellant returns the record to the clerk within 14 days with
 - _____ Written proposed corrections, if any
 - _____ Certificate of examination
 - _____ Certificate of service that record has been returned to the clerk
- _____ Appellee examines the record for 14 days
- _____ Appellee returns the record to the clerk within 14 days with
 - _____ Written proposed corrections, if any
 - _____ Certificate of examination
 - _____ Certificate of service that record has been returned to the clerk
- _____ If parties agree in writing to proposed corrections, they are deemed made by stipulation
- _____ If parties do not agree on the proposed corrections, the clerk shall deliver the record with

the proposed corrections to the trial court - *Rule 10(b)(5)*.

CORRECTION OR MODIFICATION OF THE RECORD - *Rule 10(e)*.

_____ Trial court determines which corrections, if any, are proper and issues an order under Rule 10(e) - *Rule 10(b)(5)*.

_____ Clerk serves all parties and their attorneys with a copy of the court's order within 5 days - *Rule 10(b)(5)*.

_____ Party may request a hearing within 5 days of service

_____ Trial court conducts a hearing, if requested

_____ Trial court issues order directing the clerk and/or court reporter to make the appropriate corrections, if any

_____ Record returned to the clerk and/or court reporter to make the appropriate corrections within 7 days - *Rule 10(b)(5)*.

_____ Clerk verifies appropriate corrections have been made - *Rule 10(b)(5)*.

Note: This rule allows for a supplemental record to be filed, if needed, by court order.

TRANSMISSION OF THE RECORD TO THE SUPREME COURT CLERK - *Rule 11(d)(2)*.

_____ Clerk delivers the record to the supreme court clerk after all corrections have been made, if any, and/or a supplemental record has been filed, if any.

PROCEDURE FOLLOWING DECISION LETTER FROM SUPREME COURT

_____ Clerk notifies the supreme court clerk's office whether the exhibits on file with the supreme court clerk are originals or duplicates. Any originals will be returned with a charge for postage costs. Duplicates will be destroyed.

EXECUTION OF CRIMINAL JUDGMENT - *Rule 39(b)*.

_____ Clerk shall notify the supreme court clerk in writing of the status of the execution of the criminal judgment within 30 days of receipt of the mandate.

§ 27-17-475 Printing of license blanks:

It shall be the duty of the county auditor or of the governing body of a municipality to prepare and have printed and distributed to the officer collecting the tax the proper privilege tax license blanks necessary to carry into effect any law relating to privilege taxes. There shall be printed on each license at the bottom thereof the words “this license shall not make lawful any act or thing declared to be unlawful by the State of Mississippi.” All such privilege license blanks shall be printed in the form prescribed by the county auditor or in the case of a municipality, by the governing body of a municipality. The privilege license blanks shall be imprinted with the fiscal year for which the blanks are to be issued and shall be numbered consecutively for each fiscal year. The privilege license blanks shall be made in duplicate, which duplicate may be in the form of a paper copy or electronic document. The original and paper or electronic duplicate, as the case may be, must bear the same serial number and be alike in all respects except that they must be marked “original” and “duplicate.” If a paper duplicate is used, the original and duplicate shall be of different colors.

§ 27-17-477 Requisitions:

Each officer required to collect privilege taxes shall make requisitions upon the county auditor or in the case of municipalities upon the governing body of the municipality for such license blanks for privilege taxes as will be needed by him from time to time and the county auditor or the proper officer of the municipality shall make a record by serial number of the license blanks issued to such officer, which shall be accounted for as herein provided.

§ 27-17-495 Duty of county auditor:

At the end of each month the county auditor shall carefully check the books and records of the tax collector and his accounts with any bank or banks, and shall verify the amounts collected as privilege taxes under the provisions of this chapter.

§ 27-17-501 Privilege taxes reported monthly:

The privilege taxes paid to the officer collecting same shall be reported by him monthly and paid into the proper depository, to the credit of the general fund, as are other taxes, except as otherwise provided by law, and each officer shall within twenty (20) days after the end of each month make to the county auditor, or in the case of a municipality, to the governing body of the municipality, a report of the licenses issued by him during the preceding month, upon such form as shall be prescribed by the county auditor or by the governing body of the municipality.

Lieu Tax Duties

§ 27-37-3 Federal agreements; payments in lieu of taxes:

The governing body of any county in this state is hereby authorized and empowered,

(a) to make requests of the United States for and on behalf of the county and other political subdivisions whose jurisdictional limits are within or coextensive with the limits of the county, for the payment of such sums in lieu of taxes as the United States may agree to pay, and

(b) to enter into agreements with the United States, in the name of the county, for the performance of services by the county and such other political subdivisions for the benefit of a project, and for the payment by the United States to the county, in one or more installments, of sums in lieu of taxes.

Except in the case of a municipal separate school district, the governing body of the municipality is authorized and empowered to make agreements for payments in lieu of school taxes.

§ 27-37-7 Statement by county auditor; receipt:

On or before the date on which payment of sums in lieu of taxes is due, the county auditor shall present a statement to the United States, in the name of the county, in the amount of such payment. Whenever such payment is received, the county auditor shall issue a receipt therefor in the name of the county, for the political subdivisions included in the agreement.

§ 27-37-9 Apportionment of funds:

Immediately after receiving a payment in lieu of taxes, the county auditor shall apportion and pay it to the several political subdivisions in accordance with the agreement under which the payment was received, notwithstanding any other law controlling the expenditure of county funds.