

**IN THE SUPREME COURT OF MISSISSIPPI**

**CAUSE NO. 2007-CP-01214**

**HOWARD GOBER**

**APPELANT**

**VS.**

**JACK R. LEE**

**APPELLEE**

**APPELLANT'S BRIEF**

**IN SUPPORT OF HIS APPEAL FROM:**

**////////**

**THE CHANCERY COURT OF MADISON COUNTY'S ORDER :**

**Filed July 6, 2007 -- page 000265**

***And its Consequence of Enforcing :***

**THE FINAL SUMMARY JUDGMENT**

**Filed February 02, 2007 --- page 000202**

**Appealed by: HOWARD GOBER  
1426 ST. MARY ST.  
JACKSON MS 39202**

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**CERTIFICATE OF INTERESTED PERSONS**

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The undersigned counsel of record certifies that the following listed persons have an interest in the outcome of this case. These representations are made so that the Justices of the Supreme Court may evaluate possible disqualification or recusal:

The Honorable Janace Harvey-Goree, Chancery Judge. Madison Co.

Laura E. Gill and J. Mark Franklin, Attorneys for Jack R. Lee.

Jack R. Lee, Appellee.

Howard Gober, Attorney of Record for the Appellant, Pro Se.

**SO CERTIFIED, this the 22<sup>nd</sup> day of February 2008.**



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**HOWARD GOBER  
1426 ST. MARY ST.  
JACKSON MS 39202**

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## **STATEMENT OF THE ISSUES APPEALLED**

**1. THE ISSUE of Chancery's Summary Judgment breaching both RULE 56(c)' litigant protection safeguards:**

**1(a) Gober's MOTION FOR JUDICIAL NOTICE contested specifically all eight of Chancery's listed matters for decision. The exact statutory or "of record" reason each matter falls was specified.**

**1(b) Chancery's matter of law "authority to void" Gober's lawful matured tax sale was *pre-voided* itself.**

**The Chancery Clerk complied of record with sending "Notice to Owner" Lee. NOT SENDING is the sole statute "authority to void".**

**2. THE ISSUE of Chancery setting aside Gober's  
MOTION FOR A NEW 1<sup>ST</sup> TRIAL .**

Chancery breached Rule 55(b)'s requirement of three days  
notice prior to *having court with Lee ONLY!*

3. THE ISSUE of Chancery's judgment is void of and  
violates the controlling Statute. Not giving notice's  
authority to void is *bench assigned to address*.
4. THE ISSUE of muzzling by sanction.
5. THE ISSUE of the Chancery Clerk's attorney's Joinder  
asserting false mistake for a former Clerk and his client.
6. THE ISSUE of legislated Constitution amendment.



## **The Course of Proceedings**

**Chancery discretion was to open the door for Lee to Violate:**

**Section 27-45-23. Conveyances to purchasers at tax sales. :**

**“No such conveyance shall be invalidated in any court except by proof that the land was not liable for sale for the taxes, or that the sale had been made at the wrong time of place.”**

**Chancery’s discretion is blinded to her violation of this and all the other statutes in her bias. Justification is avoided with “You’re to make an argument and I’m to rule. You are not to question me.” Transcript page 14.**

**Gober’s question was “I’m asking did you read that and understand why those things are not based in Statute? page 14.**

**Later question. “...and objecting to what they’re doing is is unlawful. When you have no statutory basis, no statutory basis for what they’ve said, there’s no way to enforce a judgment and you made a judgment that has no statutory basis to it.” page 16.**

**THE COURT: "ARE YOU FINISHED? Transcript page 16.**

**GOBER HAD NO WAY TO KNOW THE JUDGMENT**

**ORDER WAS ALREADY TYPED! Ready for her Signature.**

**Gober was again not included in the Court business with Lee.**

**Lee and Chancery Clerk's attorneys must have**

**conferred prior to court. The "Cut and Dried" nature was sensed.**

**All Gober's testimony was to no avail.**

**MR. GOBER: "...your final judgment, Your Honor, referred to statutes that have no relevance whatsoever to the subject matter that you were adjudicating. You have in effect allowed them to write a decree that uses 27-43-1 and 27-43-3 as basis for setting aside a tax sale. I have both of those statutes in front of me and there's no phrases in any of them that refers to setting aside a tax sale for any reason -- for any reason whatsoever except that notice was not sent. Following that statement I read, 27-43-3 should the notice -- should the Clerk inadvertently fail to send the notice as prescribed in this section**

then such sale shall be void. But there's no contesting the fact that the notice was sent and the receipt is actually in the record of the notices being sent. I can even—

**THE COURT: MR. GOBER.**

**MR GOBER:** Yes, ma'am. Transcript page 11.

**THE COURT:** What you are arguing before me is irrelevant.

The Court was RIGHT!

*Relevance to the Honorable Supreme Court's decision:*

**THE COURT:** NOW THAT ARGUMENT THAT YOU ARE MAKING TO ME IS ONE THAT YOU NEED TO MAKE TO THE SUPREME COURT.

**QUOTE THE ORDER:**

**"IT IS THEREFORE ORDERED THAT THE PLAINTIFF'S HOWARD GOBER' MOTION FOR VACATING HEARING 13 APRIL 2007 AND THE PLAINTIFF'S MOTION TO IMPOSE SANCTIONS ...IS SET FOR HEARING..." PAGE 264.**

**THE COURT REFUSED TO HEAR GOBER BECAUSE HE HAD NOT SET THE HEARING. Transcript page 3, 12.**

The Laches testimony expresses point about the abnormality of the deed not having the qualifications of a valid enforceable bargained and sold deed. page 16.

This is Gober's explanation of the "bargain theory of consideration".

*"The theory that a promise or performance that is bargained for in exchange for a promise is consideration for the promise. This theory underlies all bilateral contracts". Black's 8<sup>th</sup> page 159.*

Lee's signature is on the 1985 Deed to himself as Grantee! page 6.

taken together with lapse of time and other circumstances causes prejudice to the adverse party as a bar in the Court of equity. So Mr. Lee is barred in this court from asserting that changing his own address had any effect or is in any way responsible because it was done by his own hand -- of changing a tax deed -- and the deed itself is not affected by any statute except for not being sent and the evidence of it being sent is of record and in the court record.

TRANSCRIPT PAGE 17,

### **ANSWER TO LEE 'S SUMMONS PAGE 56**

1. THE CRITICAL POINT in paragraph 9. Page 4. is Mr.

Lee makes no reference to any sentence of substantiation from any Notice to Owner Law. What specific transgression is made?

Broad Brush strokes of statement sound believable.

Relevant Point for decision:

Using whole statutes as being violated is Lee's  
firm's trademark camouflage for : No  
sentence of said statutes is actually breached.

Transcript and Exerpts page 57 is Lee's Summary Judgment.

The purpose of immediately going to a Summary Judgment

is to counter Gober's opportunity to counter Lee's frauds.

Lee's Enclosures to the Summary Judgment pages 61 to 135

make and support the merit of the Chancery Clerk's

compliance with 27-43-3. Lee substantiates and certifies

proofs against himself.

But the volume is deliberately designed. The plan is to

generate more than the court can digest!

Then the court may tend to accept the certification of an

officer of the court to Lee's statute violations and fraud.

Lee's "undisputed facts" page 141 and 142 give not one specific

phrase in 27-43-1 or 27-43-3 is actually Breached.

***The certificate of service page 230 significantly lists 11<sup>th</sup> April 2007.***

This is proof Gober did not have Rule 55 (b) specified

three days notice of the 13 April Hearing. **PAGE 233.**

Chancery's discretion to deny Gober's MOTION (Pages 265, 266, 267)

FOR VACATING said hearing is *highly significant error*.

Court 13 April was without Gober. ORDER Page 231.

## Disposition in Canton

Chancery's discretion railroaded Gober out of Court in a railroad town. To wit:

January 26, 2007      Final Judgment signed      page 206

February 2, 2007      Filed in Court      page 207

No certificate of service is in the record      page 208

ON PAGE 208 IS GOBER'S MOTION FOR A NEW 1<sup>ST</sup> TRIAL.

Gober's memory is a February 6 postmark FOR NOTICE!

Receipt was the 9<sup>th</sup>. Gober's MOTION WAS FILED THE 13<sup>TH</sup>. THAT IS RULE 4 TIMELY --- FOUR DAYS.

GOBER NEVER HAD A CHANCE TO EXPLAIN THAT IT WAS TIMELY. When it mattered. This was to no avail:

MR. GOBER: ...whether we would have the hearing vacated on April the 13<sup>th</sup>, that I didn't get to come to -- that I wasn't noticed to come to. If I didn't have a chance to have a confrontation at that time then my procedural due process was violated, and it was. Transcript page 13. {Gober's emphasis}.

The Court entered its last order denying the MOTION FOR A NEW FIRST TRIAL on April 13, 2007.

## **STATEMENT OF FACTS**

### **Relevant to the Issues Presented for Review**

Issue 1. Gober's right to confront is breached by the Summary Judgment. page 202.

Issue 2. The right to confront the Summary Judgment is breached by Lee's attorney delaying 10 days after the 26 January signing to postmark notice . The Judgment was filed February 2, 2007. Page 202.

*The space after the Judgment PAGE 207 for a Certificate of Service is-----BLANK in the transcript. The page 208 is*  
Gober's MOTION FOR A NEW 1<sup>ST</sup> TRIAL, February 13<sup>th</sup>.  
Said MOTION was treated as un-timely by Chancery.

All four pages of discrepancies in law, statutes and facts were not productive. Page 208.

Lee's Attorney *held* the January 26, 2007 signed Judgment until the appeal period was apparently breached, the 5th.

Damage to Gober is manifested in the Chancery discretion written by Lee of throwing Gober's confrontation out of Court :

"Upon due and appropriate notice, and Howard Gober failing to appear." page 231.

Issue 3. Address cannot be made a voiding authority issue,  
anyway. No reference to address is preceded  
immediately by “...then such sale shall be void...”  
ONLY “...fail to send...” is *congruent* to “void”.

Lee is estopped, and estopped by laches from his complaint  
to hold the Chancery Clerk responsible for Lee’s fraudulent  
address.

Issue 4. No provisions in the Litigation Accountability Act  
remotely censures Gober. Enthusiasm by Gober to defend  
vs. lucid breaches of Statute, Constructive and actual  
fraud merit applause. It is never frivolous to the  
Fraudee to recapture what is still his! Rule 11.

Issue 5. The Chancery Clerk’s Joinder violates 27-43-3 by these  
words on disavowed receipt: “...no material issue of  
fact exists as to whether the Plaintiff received proper notice as  
**{is not}** required by statute.” {Gober’s parenthesis}

Issue 6. If Lee does not withdraw his case: The Legislature in  
1968 amended the silence in Article 4, Section 79. Added was an  
additional method of serving Notice to Owner—certified mail.

*No Constitutional amendment process was engaged !!!*



## SUMMARY OF THE ARGUMENT

IT IS NOT THE INTENT OF THE STATUTE TO THWART  
THE TAX SALE!

ANY REASONABLE effort by the Chancery Clerk is supported  
by statute and this perfectly applicable to Gober V. Lee case:

“In an action by former Landowners seeking to redeem property sold at a tax sale, the trial court improperly set aside the tax sale and gave the landowner 60 days to redeem the property, where the chancery clerk used reasonable diligence in his efforts to ascertain the land owner’s address, as required by this section, even though a search of records in the tax assessor’s office would have

revealed their current address, where the clerk sent a notice by certified mail to the former address provided by the assessor’s office, which notice was returned *with no forwarding address, where the clerk then inquired of long distance directory assistance to ascertain a forwarding address but none was found ( Lee’s address stopped being listed in Raymond in 1997-98 )* and where the landowner (Lee) *made no effort to pay the taxes or supply a forwarding address, the valid tax sale vested title in the purchaser.* {Gober’s emphasis)

*Raines v. Teague, 377 So. 2d 924 (Miss 1979) Source: Mississippi Code. CHAPTER 43.*

*Ad Valorem Taxes---Notice of Tax Sale to Owners and Lienors. 27-43-3. Notice to owners. JUDICIAL DECISIONS 2. Clerk’s failure to give prescribed notice. Copyright 1973 ---2006. page 826.*

This case tags Lee’s two bases: Receipt and Address.

**AND HITS THREE HOME RUNS !!!**

***THE FIRST HOME RUN IS:***

THE CHANCERY CLERK used reasonable diligence in his efforts to ascertain Lee's address.

***THE SECOND HOME RUN IS:***

A DEEP SEARCH of tax assessor's records would have revealed another invalid, moved from, never used before, not fraudulent true Grantee unenforceable at law because of inapplicability -- ADDRESS FOR LEE.

Said Lee address exceeds the six-year top statute requirement

for searching for tax notice addresses to wit:

“Under statute relating to notice of tax sale which clerk of chancery court must send to lienholders, clerk is not required to seek elsewhere than in record of deeds for a period of six years prior to date of sale for names of persons holding liens on lands sold for taxes .

*City of Jackson v. Billips, 175 Miss., 771, 169 So. 32 (1936)*

***THE THIRD HOME RUN IS:***

THE LANDOWNER IN the case and Lee made no effort to supply a forwarding address!!!

The Honorable Chancery Court of Madison County's discretion must be set aside for exceeding justiciability.

No right to administer decree exists when both provisions of Rule 56 (c) are breached: Material issues of using the fraud of receipt for decision still remained. Lee's two "Matters of Law" can not be legislated from the bench---Receipt and Address.

Gober's contention is that Address is a Scribner's ministerial duty. That duty was complied by issuing and serving notices as 27-43-3 prescribes. Address is directed to the Chancery Clerk. Address is not directed to a court duty or authority to void Gober's two lawful auction purchases.

Lee already has Actual, Inferred and Constructive notice of what 27-43-3 reminds.

Chancery's discretion has no prerogative to bench grant Lee the only written notice in Mississippi for his numerous, habitual tax sales.

Lee's deceitful use of his name and the Business box no. for illegal purpose established that address as 27-43-3's usual address.

Lee's preference established that address's relevance to Madison County property tax notices. Estoppel and estoppels by latches prohibits Lee's complaint now after 17 years.

# IN THE SUPREME COURT OF MISSISSIPPI

## ***APPELLANT'S BRIEF IN SUPPORT OF:***

### **APPEALLING CHANCERY'S DISCRETION TO BREACH THE LAWS ALLEGDEDLY ENFORCED**

***Assignment of Error: The Honorable Chancery Court of Madison  
County Mississippi had no "Matter of Law"  
To enforce in 56(c)'s Summary Judgment.***

***Issue: Compliance eliminated Section 27-43-3's "Authority to Void"  
Gober's two lawful Auction Purchases.***

Chancery's sole legitimate "Matter of Law" is and was stricken  
by and from ----- compliance.

Compliance with Section 27-43-3's requirement that the

Chancery Clerk issue and give its required notice -----  
is not contested !

Contesting legitimate compliance with the Controlling Statute  
would be daunting. The Record has 19 copies of  
compliance by and for the Sheriff's service and  
Certified mail.

THE FLOOR Justification drive and reason to appeal  
Chancery discretion's gagging of Hearing, Gober's  
opportunity to confront and Trial RISES FROM:

***“THE CHANCERY CLERK’S PERFORMANCE COMPLIED WITH  
ISSUING AND GIVING THE REQUIRED NOTICE”***

CONFRONTATION would have ended Chancery’s discretion to  
toss Lee v Gober to the Supreme Court. Transcript 17 & 18.  
Chancery’s discretion being used to read and comprehend  
Gober’s MOTIONS FOR (1) A NEW TRIAL page 208. (2)  
JUDICIAL NOTICE page 219. would have ended Chancery  
sending up this easy to comprehend matter.

***Point of Gober’s contention: This statutes only method of  
service of “Notice to Owner Lee” before 1968 was:  
Sheriff’s service. Certified Mail as another method of  
service of Notice is all the statute intent was to add in  
1968.***

EVIDENCE THEREOF: Only the “ACT OF NOT SENDING”

is immediately preceded in 27-43-3 with “Authority to  
Void” quote:

“...not sending notice as prescribed in this section,  
then such sale shall be voided.”

The way “...notice as (is) prescribed in this section” is the 1<sup>st</sup>

two Sentences of 27-43-3 ---- (1) “ Issue the notice to the sheriff of  
of the county of the reputed owner’s residence.”

This was performed. Pages 10, 11, 23 & 25.

Lee preferred his business P.O. Box no. 6482 ,Jackson MS 39212

*and personally preferred Grantee address. The Chancery Clerks notice clerks accepting that Lee purports his true address is not assignable error ----- except to Lee's own hand!*

*Lee had deceptively substituted his Corporation Grantor Box no. for his grantee personal address.*

How did The Madison County Tax Assessor change the Name on the Tax Notices to Jack R. Lee and be induced to keep the Same Box no.? Gober is not privy to that knowledge.

**The Tax Assessor did change the owners name from Lee Corporation to Jack R. Lee person as owner.**

***Relevance to decision: Change of the owner is proof of positive awareness and reaction to the deed.***

**The address for the new owner would normally have been changed also.**

Lee wanted the business box no. to be unchanged. That was how got his corporation to illegally and conveniently to his advantage assume his responsibility to have to personally pay his own personal property taxes.

The Chancery Clerk's normal expectation is that the Grantee

for all his Madison County business property tax notices. That was where Lee illegally got his controlled corporation to directly pay his personal property taxes. One illegal advantage to Lee was that he defrauded the State of Mississippi and the Federal Government out of Income tax withholding. Also, Social Security is cheated out of its cut from a payment of legitimate personal income.

(2). "The clerk shall also mail a copy of same to the reputed owner at his usual street address,..."

Proof of this Chancery Clerk's performance is pages, 9, 12, 13, 24 for 2003 & pages 15, 18, 21, 22, 27, & 29 for 2004.

Lee's usual business box no. was established over 17 years preferred, chosen use.

Lee's discretion was to cancel his established usual business Box no. in 1998. Lee left no forwarding address for the Madison County Tax Assessor.

***Short treatise on why the Madison County Tax Collector's reasonable discretion and diligence could not rationally consider looking up the 17 year old deed to find :***

*Lee's personal Grantee's 17 year old, invalid, moved from in 1997-98 residence address differed from Lee's purported by practice*

was the result of a normal negotiated, **bargain and sale**

transaction. There is no lawful or Statutory justification for the Chancery Clerk's scribner's ministerial diligence to know or react to the unique circumstances of the grantor having signed the grantee's name on the deed!

There was no change of Business use of the property. No seisin in deed transpired. No negotiated transaction.

Lee's deed signed to himself was not the normal bargained for deed contract!

This Honorable Supreme Court has no justification to treat Lee's Unitary deed with the respect a normally qualified deed would Deserve and merit!

Chancery's discretion falsely, deceitfully and fraudulently avers an actual error was made by the Chancery Clerk in keeping Lee's usual address exactly as Lee preferred.

**Chancery's discretion above is broadly in error on all these following facts:**

*The averment of error is false because Lee devised and wanted the business.*

*One falseness is saying it was error of the Chancery Clerk to exercise the reasonable diligence of using the address sent to him by the tax collector! The Tax Collector gets its address from setter of address ----- the Tax Assessor!*



*The alleging of error is deceitful because Lee had no complaint with his preferred address until two of his numerous, habitual tax sales matured!*

*It is deceitful not to hold Lee accountable for his 17 years of neglect ----- If Chancery Clerk's error were literal.*

*ONE reason error is constructively fraudulent is the error Insinuates the lawful giving of notice was not made.*

*Another reason for actual fraud is the Chancery Court condoning the multiple illegalities of Lee's directing his controlled Corporation to violate law.*

*This fraud of error Cannot Be Sustained Because Lee had 17 years to insert a "please change my address to my Residence" note in any Tax Payment envelope. Lee's hands are flat from sitting on them.*

**"ALSO TERMED SLEEPING ON RIGHTS." LACHES**  
**BLACKS 8<sup>TH</sup>**

*Chancery's discretion had to be strained to willfully breach the revered Common Law principles of-----Laches, Prescription, and Stopple. From Blacks 8<sup>th</sup> Quote:*

1. *"(Lee's) unreasonable delay in pursuing a right of claim (The Chancery Clerk has been making an error sending my multiple tax sales notices where I get them Illegally paid with out withholding taxes or outlay from me) ---- almost always an equitable one--( Lee should have, and all indications are apparently did, exercise his equitable right to have property taxes mailed wherever he elected) in a way that prejudices the party (Gober) against whom relief is sought ---- Also termed sleeping on rights.*

*"Early in its history, Chancery developed the doctrine that*

*where the plaintiff (Lee) delayed beyond the period (17 years) of the statute applicable at law (two Years eight months after each tax sales taxes were overdue is the maturity) of the statute applicable at law, relief would be refused on the ground of laches even though no specific prejudice to the defendant (Gober) was shown. Today, in most states, there are statutes of limitations applying to suits in equity. Despite these, however, the doctrine still holds that even if the delay is for a shorter period of time than that of the statute, it may still bar equitable relief if it is unreasonable (to prevaricate with written complaint --- to get relief from a court's fooled discession ----- that in **TRUTH OF EVIDENT FACT YOU ---TO BE SHOWN NEXT---NEVER ACTUALLY DESIRED!**) and (highly) prejudicial (and damaging) to the defendant"*

*John F., O'Connell, "Remedies in a Nutshell" 16 (2d ed, 1985)*

2. *The equitable doctrine by which a court denies relief to a claimant who has unreasonably delayed in asserting the claim (that his notices for MATURITY OF HIS TAX SALES SHOULD BE MAILED TO HIS MOVED FROM, INVALID SINCE 1998 { **FIVE YEARS BY 2003 WITH NO VALID ADDRESS TO RECEIVE MADISON COUNTY MAIL OF THE AMOUNT OF YOUR ASSESSMENT AND TAX PAYMENTS? GOBER'S QUERY: HOW DID LEE ACHIEVE PAYMENT OF TAXES WITHOUT BEING MAILED THE SUM OWED FOR-----1997; 1998 AND 1999?** Was Lee's business using the Internet or phoning to get the amount of the payment they made? And why did the business or Lee not become cognizant they were missing statements? OR WERE THEY MISSING STATEMENTS?) when that delay has prejudiced the party against whom relief is sought. Cf. LIMITATION CJS Equity Section 128-132.*

*" The doctrine of laches... is an instance of the exercise of the reserved power of equity to withhold relief*

otherwise regularly given where in the particular case  
the granting of such relief would be unfair or unjust.”

*William Walsh, A Treatise on Equity 472 (1930)*

*Gober's brackets, capitalization & underline. Black's 8<sup>th</sup>*

**The relevance of proving the Sheriff's service and mailed Notice  
was done for Lee is :**

Proof for your court's decision that Chancery's discretion  
escaped acknowledging compliance voids 27-43-3's authority.

A Chancery grievous error was not confirming compliance.  
*Lee's drafting the 56(c) Summary Judgment gagging Gober ignored the  
of Record Evidence of compliance.*

Who was it that said: *“Allowing a litigant to write their  
own decree { without confrontation! } is dangerous. Fraught  
with peril !” { Gober's Brackets}.*

This Honorable Supreme Court decision fraught with wisdom is  
needed to confirm: **THE ONLY PROVISION IN 27-43-3 WITH LUCID  
PUBLIC POLICY INTENT OF POWER TO VOID GOBER'S TWO LAWFUL  
PURCHASE MATURITIES --- AND IS CONGRUENT THERETO! .... IS THE  
CHANCERY CLERK'S “INADVERTANCE” TO SEND NOTICE AS PRESCRIBED  
IN THIS SECTION, THEN SUCH NOTICE SHALL BE VOID...”**

**“AS PRESCRIBED IN THIS SECTION,...” FOR SENDING NOTICE**

refers exclusively to Sheriff's service and certified mail.

Sheriff's service is the 1<sup>st</sup> and mailing is the 2<sup>nd</sup>

sentence in 27-43-3.

**The inadvertence to send notice is the only topic  
congruent to ---- "...then such sale shall be void...".**

**CONGRUENT :**

<To come together, coincide, agree> 1 b. logic : relating to or  
predictable of the same subject : differing from each other but  
predictable as true of the same state of things. <propositions>

*Webster's 3<sup>rd</sup> Unabridged edition. 1961. page 479*

*Chancery's discretion is to ignore CONGRUENCY'S*

*DEFINITION in exclusively attaching not sending to voiding.*

The big Relevant point: *Chancery's discretion scratches the sent-  
ance's relevance of interconnectedness.*

That discretion conjures falsely that address equally applies  
to notice's sole 27-43-3 "authority to void".

Chancery's discretion scratches the exclusive due to proximity intent. Interconnectedness is not considered.

The same subject of notice is together, in agreement and predictable as true for each of the same state of things.

Chancery uses her bias of the fact of address "just being in the same statute" to link authority to and with no notice.

And the bias must assert Ambiguity!

Address is a Scribner's ministerial and clerical duty.

But address is indiscreetly for clarification included in the statute with notice. And the congruent consequences of notice.

Separate statutes is better.

Lien Notice, Service & Authority to void only for lien tights are separated.

Will the Honorable Supreme Court's wisdom please consider:

Proof of the seprateness of Notice and authority to void is evidenced by their isolation in lienor statutory law!

**NOTICE, SERVICE AND NOT GIVING'S AUTHORITY TO  
VOID ARE SEPARATE IN LIENOR LAW STATUTES**

*Relevance to the Supreme Court's Decision: Lienor law separates*

*Address by statute away from "authority  
to void".*

*This differentiation proves that when  
clerical address is in a separate statute ----*

**NO VOIDING AUTHORITY IS**

**ASSOCIATED therewith!**

The 1<sup>st</sup> lienor Statute concerns notice just like 27-43-3 for owners.

Section 27-43-5. Notice to lienors.

The 2<sup>nd</sup> lienor Statute is about service for giving the Notice.

Section 27-43-7. Notice to lienors; service

This Clerical Address function has no congruent AUTHORITY  
TO VOID ANY TAX PURCHASE !!!

This separated Address in 27-43-7 has no "Matter of Law"  
enforcement authority.

Not giving Notice's enforcement authority vs. tax sale is in  
27-43-11.

**Chancery Court's manifest error is proven !**

**Voiding Gober's Auction Purchase based on  
Address is NON-STATUTORY !**

Public Policy intent is not to make address a voiding basis.

*ALSO PROVEN BY 27-43-7 IS :*

*GIVING NOTICE IS CRUCIAL !*

SO CRUCIAL THAT EVEN IF YOU DO NOT HAVE OR KNOW  
AN ADDRESS --- SEND NOTICE TO THE COUNTY SITE !

The Statute compliance of giving the Notice must be complied!

The 3<sup>rd</sup> Lienor Statute is : Voiding ENFORCEMENT authority.

Section 27-43-11. Liens; fees of clerk; failure to give notice.

“A failure to give the required notice to such lienors  
shall render the tax title void as to such lienors, and as  
to them only,...”

*Both 27-43-11 and 27-43-3 HAVE not giving congruent with Voiding.*

*NO ADDRESS is co-habituating in 27-43-11 with NOT giving's*

*voiding power.*

ANY ALLEGED AMBIGUITY OF ADDRESS'S APPLICATION TO  
VOIDING IS ERASED !

THIS SEPARATION OF ADDRESS & VOIDING POWER IS IN  
AGREEMENT WITHIN BOTH 27-43-11 AND 27-43-3 . Owners.

Address is not relevant to Chancery's enforcement of address.

Chancery' discretion to enforce voiding of Gober's two purchases resting on address {paragraph 9a. - 9e. page 204} has no discernable "matter of law".

Address is clarified not statute relevant to Chancery discretion's enforcement, SPECIFICALLY :

Chancery discretion made a grievous error in application of address to voiding Gober's two purchases. That error is manifested by the Supreme Court's examination of the Lien Statute's segregation of 27-43-7's address service --- from 27-43-11's Authority to enforce --- not giving notice.

*Relevance to the Honorable Supreme Court's decision:*

*Application of Address's erroneous authority to void is the remnant rest of Chancery's discretion for judgment. Paragraphs 9a - 9e. page 204. The Honorable Chancery Court's un-confronted by trial discretion swings on address's non-relevance to her paragraph 9a - 9e non-statutory reasons for voiding.*

Chancery's discretion is un-sustainable for having no "Matter of Law" enforced.



Lee's intent was for his mail to go where it is most convenient for Lee. Both the Chancery Clerk and Lee never turned their hands for 17 years to change to residence address. Or, to stop Lee's business getting mailed taxes to pay directly.

Lee getting Lee's business at the business address to pay his property taxes relieved Lee of that responsibility.

*It is no mistake of the Chancery Clerk that Lee deliberately chose not to ask Lee's Grantor business address be changed to residence. Only Lee's complaint and the Chancery Court say deceitfully the Chancery Clerk should have violated usual in 27-43-3 and noticed Lee's never used residence. To wit:*

*The Chancery Clerk and/or Lee's "Neglect to do what one should do as warrants presumption that one has abandoned right or claim."*

*Eldridge v. Idaho State Penitentiary, 54 Idaho 213, 30 P. 2d 781, 784.  
Source : Laches ; Blacks 6<sup>th</sup>.*

*"An element in the doctrine is that the defendant's (Gober) alleged change in position ( A Constitutional Statute warranted perfect deed to property) for the worse (The Chancery Court thefted such deed at Lee's writing) must have been induced by or resulted from the conduct, (voiding his own business box no. and providing no forwarding address) mis-representation ( Lee alleged it was a mistake of the Chancery Clerk) or silence ( Lee was not vigilant to change his own address for 17 years) of the plaintiff."*  
Gober's parenthesis. Croyle v. Cryole 184Md. 126,40 A 2d 374, 379.

Lee's business still paid property taxes . After notice was mailed to Lee. Lee now has to inconveniently get the notice to the business and direct them to violate the law by paying in Lee's behalf.

Lee's "Delay in enforcing of rights ( of Grantee to have his Madison County Tax mail sent to the Grantee's residence) until conditions of the other party has become changed so that he cannot be restored to his former state ( without the Supreme Court setting aside Lee's fraudulent complaint)."

Gober's parenthesis. Wisdom's Adm'r v. Sims, Ky. 258,144 S. W. 2d 232, 235, 236. Source : Laches. Blacks 6<sup>th</sup>. page 875.

"Essence of "laches" is estopple"  
*Burke v. Gunther, 12 8 N.J. Eq. 565, 17 A 2d 481, 482.*

### **ESTOPPEL**

***"ESTOPPEL MEANS that..." the Chancery Clerk or Lee "...is prevented by his own acts from claiming a right to detriment of other party {Gober} who was entitled to rely on such conduct and has acted accordingly."***

***Graham v. Asbury, 1'3 Ari. 184, 540 P 2d 6i56, 658.***

The Chancery Clerk was entitled to rely on Lee's deceitfulness. Lee purported by use that his Business address

was or could be established in place of Lee's personal residence address. To Wit:

Estoppel is "A principle that provides that an individual (Lee) is barred from denying or alleging a certain fact or state of facts because of that individual's previous conduct, allegation or denial. A doctrine which holds that an inconsistent position, attitude of course of conduct may not be adopted to loss or injury of another."

*Brand v. Farmers Mut. Protective Assn. of Texas, Tex. Civ. App., 95 S. W. 2d 994, 997. From Black's 6<sup>th</sup> page 551.*

"Estoppel is a bar or impediment which precludes allegation or denial of a fact or certain state of facts, in consequence of previous allegation or denial or conduct or admission, or in consequence of a final adjudication of the matter in a court of law.

It operates to put party entitled to its benefits in same position as if thing represented were true."

*May v. City of Kearney, , 145 Neb. 475, 17 N.W. 2D 448. 458.*

The Chancery Clerk had every reason that Lee's Business box no. is Lee's true Grantee Address. The principle of estoppel enjoined any suspicion of the Chancery Clerk that he needed to look elsewhere for some grantee Address on a 17 year old deed.

**This ESTOPPLE case is Lee's "deed" and by matter of record:**

*Lee's "conduct..." of using his name over his BUSINESS ADDRESS "...or acts amounting to a representation or a concealment..." of the true facts of his address "...consent to..." LEE'S ACCOUNTABILITY "whether express or implied from long acquiescence with knowledge of the infringement."*

*Edwin L. Wiegand Co. V. Harold E. Trent Co. C.C.A.Pa., 122 F.2d 920, 925.*

This case makes Lee's choice ---- of illegally getting the benefits of exercising his right to have his tax bills noticed to his business ---- merit remedy vs. Lee.

By Lee's own hand Lee's election was for rights of using his business address for 17 years. Thus Lee elected to suffer all the remedies resulting from his hand.

**Estopple requires "election between rights or remedies."**

**Mason & Mason v. Brown, Tex.Civ.App. 192 S.W.2d 729. 733.**

**Lee induced the Chancery Clerk to Notice where tax was paid:**

*"laches; language or conduct which has induced another to act.*

***Brown V. Federal Land Bank of Houston Tex. Civ. App.,  
188- S.W. 2d 647l, 652.***

## ESTOPPEL IN PAIS

**"THE DOCTRINE BY WHICH A PERSON (LEE) MAY BE PRECLUDED  
BY HIS ACT OR CONDUCT, OR SILENCE  
WHEN IT IS HIS DUTY TO SPEAK  
FROM ASSERTING A RIGHT HE OTHERWISE MIGHT HAVE HAD."**

**MITCHEL V. MCINTEE, 15 OR. APP. 85, 514 P. 2D 1357, 1359.**

**CHANCERY'S DISCRETION IS: LEE NEEDED LONGER THAN  
17 YEARS TO COMPLAIN THAT HIS ADDRESS DID NOT  
SUIT HIM!**

**"Under rules of practice in most states, and in the  
Federal courts, estoppel is an affirmative defense which  
must be pleaded" Fed. R. Civil P. 8 ©.**

*Cite: Black's 6<sup>th</sup>, page 552.*

*Gober hearby affirmatively pleads that :*

*Whatever Chancery's discretion written by Lee, or the Chancery*

*Clerk by his attorney avers should have happened 17 years ago  
to damage Gober's lawful auction purchase today; that it be  
set aside and ESTOPED AND HELD VOID ON ESTOPPEL !*

## **PRESCRIPTION IS PLEADED TO AFFIRM :**

**Lee is barred from his complaint vs. Gober due to his  
silence into the 4<sup>th</sup> year of avoiding property tax payment.**

**Lee was a creditor because Gober advanced the cash to pay  
Lee's taxes. To wit:**

**“Prescription is a peremptory and perpetual bar to every species of action, real or personal, when creditor has been silent for a certain time without urging his claim.”**

*Jones v. Butler, La. App. , 348 So. 2d 790, 791.*

**Specificities in 27-43-3 Prohibiting Chancery’s Decree :**

**The Reputed owner Lee differed from the Grantor payer of tax.**

**The Grantor’s address was Lee’s preference for Lee’s address.**

**Only the Box no. address was known by the Chancery Clerk.**

**This was deception by Lee to get personal property taxes paid directly skimming withholding taxes..**

**This is distortion of truth and fact by Lee’s hand. This distortion convoluted and impaired the normal service process of sheriff and mail.**

**A Business NAME with a box no. is searchable.**

**Lee’s name with a residence address is searchable.**

**Lee’s hand voided the business Box no. Lee moved from his residence. No phone number and/or address was in the Jackson Phone book for Lee after 1997-98.**

**Lee is estopped from complaint from damage by his own hand.**

The Sheriff's Summons could not find Lee with the Box no.

Lee used. No phone book listing existed in 2003 and 2004.

The Chancery Court's discretion makes a substantial error :

"...of the reputed owner's residence..." applies to

"...the sheriff of the county of the reputed owner's

residence..." Specifically. The constructive implication

is inferred that only the residence service is statute

compliance. QUOTES FROM 27-43-3.

The only substantial mistake the Clerk can make is "...fail to  
send.."

"Should the Clerk inadvertently fail to send notice as prescribed  
in this section, then such sale shall be void and the Clerk shall  
not be *liable* to the purchaser or owner upon refund of all  
purchase money paid." End Sentence of 27-43-3.

Relevant point for the Supreme Court's discretion:

The only material issue in 27-43-3 that is  
substantial enough to incur *liability* to the  
Chancery Clerk is --- failure to send!

The only substantial issue that can void is  
the failure to send!

All of Lee's complaint on Receipt and  
Address is truthfully statutorily rubbish.

***Why is Receipt of 27-43-3's Notice not Relevant?***

**No novel news is therein !**

**No knowledge Lee does not already have is there.**

**This curtsey reminder notice does not require response!**

**This is not a Rule 4 Serious Notice of unknown responsibilities.**

***Receipt is excluded to demonstrate the degree of RELEVANCE OF CONTENT.***

**THE PURPOSE OF 27-43-3 IS :**

**Whoever has been paying the Tax Bills at the usual of record address is issued a reminder of pending loss of title.**

**THE ONLY RELEVANCE IN LEE V. GOBER IS :**

***RIMINDER WAS ISSUED AND SERVED.***

**27-43-3's sole footing is the Chancery Clerk's inadvertence to give.**

**The Stick on the Clerk is for incentive to serve.**

**The discretion of the court can only be applied against failure .**

**Discretion must declare the law. Not make it!**

**That discretion has abused the 27-43-3's motive to get the Clerk motivated to issue and serve.**

**It is prejudicial error to breach the statutes words and purpose to strike Gober's hard earned lawful auction purchase.**



**Chancery's Discretion Breaches 27-43-3's words on receipt :**

**"The failure of the landowner to actually receive the notice herein required shall not render the title void..."**

**The Judgment's listed 1<sup>st</sup>, Apex Juris , Paragraph 8, page 204 :**

**"Lee never received the notice that the subject property was to be sold for 2001 or 2002 taxes or that the sales were to mature prior to said maturity."**

**The 1<sup>st</sup> prejudicial fraud above violates Section 27-41-55. Sales of land for**

**taxes; advertisement. It is substantial fraud to aver contrary to**

**this lucid statute. ONLY PUBLIC NOTICE GOES TO ANY**

**ONE ABOUT THE ADVERTISED NOTICE ONLY TAX SALE !**

**CHANCERY'S 2<sup>ND</sup> prejudicial fraud above is to violate the**

**quoted words of 27-43-3 above. This controlling statute's**

**lucid words are breached at Chancery's discretion.**

**The 2<sup>nd</sup> listed reason for Judgment v. Gober is paragraph 9.**

**"The Chancery Clerk , Mike Crook, failed to provide notice of the tax sales and subsequent impending maturity of the tax sales as required by law 27-43-1 and 27-43-3."**

**That is prejudicial fraud by the discretion of the Honorable Court of Madison**

**County to follow the double fraud above with this double fraud 1**

**THE FRAUD VS. 27-43-1 AND 27-41-55 IS AVERING ANY ONE WAS**

**STATUTUTORILY ENTITLED TO WRITTEN NOTICE OF THE ADVERTISED**

**NOTICE ONLY TAX SALE.**

**THE RELEVANT POINT FOR DECISION:**

*LEE WRITES THESE FRAUDS TO GIVE  
CHANCERY A REASON FOR JUDGMENT.  
NO MERIT EXISTS VS. GOBER.  
"RIGHT AND FRAUD NEVER DWELL TO  
GETHER" JUS FRANS NUN QUAN  
COHABITANT. Black's 6<sup>th</sup>.*

The 4<sup>th</sup> Fraud above is vs. the Record Evidence. To Wit:

**Mike Crook's evidences of providing his notice of the  
the maturity is pages: 9, 12, 13, and 24 for 2003!**

The reader may recall that 27-43-3's precursor qualification for  
address is "usual". Usual Business address must be set-  
aside to insert "street address". Paragraph 9. b. page 204.

Are not five statute violations in as row a good point to rest us  
both?

28 March 2008

Respectfully submitted  
Steve Goben  
Howard Goben  
1426 St. Mary St.  
Jackson MS 39202  
{ 44 }

## CONCLUSIONS

### CHANCERY'S DISCRETION IS CONSUMED BY IRRATIONALAITY.

A normal deed Grantee would have been presumed to give his true address originally.

It is irrational for the Honorable Chancery Court's discretion to conjure relief at law for Lee's distortion of his own addresses.

Louisiana law pierces the corporate veil whenever the "Separate Identity Theory" leads *to an absurdity!*

Lee Person signed the deed for Lee Corporation to "Bargain and Sell" to Lee Person.

No change occurred in the outward appearance of the business use of Lee's property. Tower Loan has been on the marquee since the 1950's at least.

"...or whenever persons involved in a corporation seek to use legal fiction to immunize themselves from the consequences of their fraud or illegality."

*Equilease Corp v. M / V Sampson, 568 F Supp. 1259. Cite Key*

*Number Digest. page 35. 1.4 (1) General Considerations.*

Lee uses the Fiction of separate flesh persons for invalid business and/or residence address FOR LEE V. GOBER.

**KEY 1.4.2 Justice and Equity**

**“UNDER Louisiana law, the Fiction of Corporate Entity will be disregarded whenever Justice so requires”**

*Equilease Corp. v. MIV Sampson, 568 F Supp. 1259 . page (36)*  
*Cite: Key Number Digest*

LEE V. GOBER justice simplified will be The Honorable Supreme Court of Mississippi[ppi disregarding the irrelevance of which address to send Lee’s “Notice to Owner”.

**Both** usual business and 17 years old moved from, invalid, not usual residence are to Lee’s one flesh!

**Both** addresses are inoperable and invalid at Lee’s own hand.

Relevance is issue and serve by the Chancery Clerk.

Irrelevance of Lee’s address is Rule 402 and 403 inadmissible for confusion.

Would that not be true of a Rule 403 adhering and respecting Judgmanship ?

**Certificate of Service:**

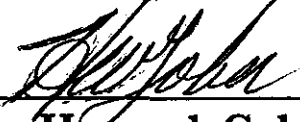
**I, Howard Gober, certify that I will via hand delivery  
Or U. S. Mail promptly present a certified copy of  
This Appellant's Brief in Support of his Appeal to  
The Honorable Supreme Court Of Mississippi  
To:**

**Janace Harvey-Goree, Chancery Judge  
Madison County, Mississippi**

**Laura E. Gill  
Attorney for Jack R. Lee  
P. O. Box 2488, Ridgeland, Mississippi 39158-2488**

**Mr. John A Brunini  
Attorney for Mr. Johnston  
At his downtown law office.**

**THIS THE 28<sup>TH</sup> DAY OF MARCH 2008.**

  
\_\_\_\_\_  
**Howard Gober  
1426 St. Mary St.  
Jackson, Mississippi, 39202**