

By: Representative Saucier

To: Ways and Means

HOUSE BILL NO. 569

1 AN ACT TO AMEND SECTION 27-41-55, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE ONLY METHOD FOR THE ADVERTISEMENT OF LANDS TO
3 BE SOLD FOR THE NONPAYMENT OF AD VALOREM TAXES SHALL BE TO LIST
4 SUCH PROPERTY IN ALPHABETICAL ORDER BY THE NAME OF THE PROPERTY
5 OWNER; AND FOR RELATED PURPOSES.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

7 SECTION 1. Section 27-41-55, Mississippi Code of 1972, is
8 amended as follows:

9 27-41-55. Except as otherwise provided in Section 27-41-2,
10 after the fifth day of August in each year hereafter, the tax
11 collector shall advertise all lands in his county on which all the
12 taxes due and in arrears have not been paid, as provided by law,
13 as well as all land which is liable to sale for the other taxes
14 which have matured, as required by law, for sale at the door of
15 the courthouse of his county or any place within the courthouse
16 that the tax collector deems suitable to hold such sale, provided
17 that the place of such sale shall be designated by the tax
18 collector in the advertisement of the notice of tax sale on the
19 last Monday of August. Such advertisement shall be inserted for
20 two (2) weeks in some newspaper published in the county, if there
21 be one, but in counties having two (2) court districts the lands
22 shall be advertised and sold in the district in which such lands
23 are situated and put up at the courthouse door thereof, and shall
24 contain a list of the lands to be sold in alphabetical order by
25 owner * * *, in substance as follows:

26	Name of	Division of		Town-		State	County	Total
27	Owner	Section	Section	ship	Range	Tax	Tax	Tax

28 * * * Land in cities and towns shall be described in the
29 advertisement as it is described on the assessment roll. Errors
30 in alphabetical * * * order in the published or posted list of
31 lands to be sold shall not invalidate any sale made pursuant to
32 such notice.

33 In addition to the foregoing provisions, and at the option of
34 the tax collector, advertisement for the sale of such county lands
35 may be made after the fifteenth day of February in each year with
36 the sale of such lands to be held on the first Monday of April in
37 each year, and all of the provisions which relate to the tax sale
38 held in August of each year shall apply thereto.

39 SECTION 2. This act shall take effect and be in force from
40 and after July 1, 1999.