

By: Senator(s) Burton

To: Finance

SENATE BILL NO. 2024

1 AN ACT TO AMEND SECTION 27-41-101, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE FOR NOTICE TO SECURED CREDITORS PRIOR TO THE SALE FOR
3 TAXES OF MOBILE HOMES CLASSIFIED AS PERSONAL PROPERTY; AND FOR
4 RELATED PURPOSES. BE IT ENACTED BY THE LEGISLATURE OF THE STATE
5 OF MISSISSIPPI:

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7 SECTION 1. Section 27-41-101, Mississippi Code of 1972, is
8 amended as follows:

9 27-41-101. (1) In the event the tax collector elects to use
10 the provisions of Sections 27-41-101 through 27-41-109 to collect
11 delinquent tax payments on personal property and, upon default of
12 the payment of ad valorem taxes upon personal property upon the
13 due dates prescribed in this chapter or, in the case of mobile
14 homes classified as personal property, the due date prescribed in
15 Section 27-53-11, the tax collector shall give written notice to
16 the taxpayer demanding the payment of the ad valorem taxes on
17 personal property then remaining in default within twenty (20)
18 days from the date of the delivery of the notice. The notice
19 shall be sent * * * to the taxpayer and, in the case of mobile
20 homes classified as personal property, also to any secured
21 creditors having perfected a lien against the mobile home. An
22 employee of the tax collector shall send the notice by first-class
23 certified or registered mail, return receipt requested, postage
24 prepaid or deliver the notice personally. In the case of a
25 corporation, partnership, limited liability company or other legal
26 entity, the notice shall be sent or delivered to an officer, a
27 managing or general agent, or to any other agent authorized by
28 appointment or by law to receive service of process. If personal

29 delivery is attempted upon an individual and cannot be made with
30 reasonable diligence, the notice may be left with the spouse or
31 some other person of the taxpayer's or creditor's family above the
32 age of sixteen (16) years who is willing to receive the notice,
33 and by thereafter mailing a copy of the notice by first-class
34 certified or registered mail, return receipt requested, postage
35 prepaid to the person to be served at the place where a copy of
36 the notice was left. The tax collector shall maintain copies of
37 the notice for two (2) years from the date of receipt of the
38 notice. In the case of personal delivery of the notice, the copy
39 shall contain a notation by the person delivering it of the date
40 and time of delivery, the person to whom delivery was made, and
41 the place of delivery. In the case of delivery by certified or
42 registered mail or confirmation of delivery to a spouse or family
43 member by certified mail, the return receipt shall also be
44 maintained for two (2) years from the date of receipt of the
45 notice. In the case of personal delivery of the notice, the copy
46 shall contain a notation by the person delivering it of the date
47 and time of the delivery, the person to whom delivery was made,
48 and the place of delivery to a spouse or family member by
49 certified or registered mail; the return receipt shall also be
50 maintained for two (2) years from the date of receipt of the
51 notice.

52 (2) If any person liable for the payment of ad valorem taxes
53 on personal property fails or refuses to pay the taxes after
54 receiving the notice and demand as provided in subsection (1) of
55 this section, the tax collector may file a notice of a tax lien
56 for such ad valorem taxes with the circuit clerk of the county in
57 which the taxpayer resides or owns property which shall be
58 enrolled as a judgment on the judgment roll.

59 (3) Immediately upon receipt of the notice of the tax lien
60 for ad valorem taxes on personal property, the circuit clerk shall
61 enter the notice of a tax lien as a judgment upon the judgment
62 roll and show in the appropriate columns the name of the taxpayer
63 as judgment debtor, the name of the tax collector as judgment
64 creditor, the amount of the taxes, interest, fees and costs and
65 the date and time of enrollment. The judgment shall be valid as

66 against mortgagees, pledgees, entrusters, purchasers, judgment
67 creditors, and other persons from the time of filing with the
68 clerk; provided, however, that the preference of a judgment in
69 regard to any personal property upon which the taxes are assessed,
70 excepting motor vehicles as defined by the Motor Vehicle Ad
71 Valorem Tax Law of 1958, shall be entitled to preference over all
72 judgments, executions, encumbrances or liens whensoever created
73 upon such personal property. The amount of the judgment shall be
74 a debt due the county and remain a lien upon all property and
75 rights to property belonging to the taxpayer, both real and
76 personal, including choses in action, with the same force and like
77 effect as any enrolled judgment of a court of record, and shall
78 continue until satisfied. The judgment shall be the equivalent of
79 any enrolled judgment of a court of record and shall serve as
80 authority for the issuance of writs of execution, writs of
81 attachment, writs of garnishment or other remedial writs. The tax
82 collector may issue warrants for collection of ad valorem taxes
83 from such judgments, in lieu of the issuance of any remedial writ
84 by the circuit clerk, as provided in Sections 27-41-103 and
85 27-41-105; provided, however, that the judgment shall not be a
86 lien upon the property of the taxpayer for a longer period than
87 seven (7) years from the date of the filing of the notice of tax
88 lien for ad valorem taxes, damages and interest unless action be
89 brought thereon before the expiration of such time or unless the
90 tax collector refiles such notice of tax lien before the
91 expiration of such time. The judgment shall be a lien upon the
92 property of the taxpayer for a period of seven (7) years from the
93 date of refileing such notice of tax lien unless action be brought
94 thereon before the expiration of such time or unless the tax
95 collector refiles such notice of tax lien before the expiration of
96 such time. There shall be no limit upon the number of times that
97 the tax collector may refile notices of tax liens.

98 SECTION 2. This act shall take effect and be in force from

99 and after July 1, 1999.