

By: Representative Davis

To: Ways and Means

HOUSE BILL NO. 909

1 AN ACT TO AMEND SECTION 27-41-77, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THE MANNER IN WHICH AN EXCESS AMOUNT SHALL BE PRORATED
3 IN THE CASE WHERE LAND HAS BEEN SOLD FOR MORE THAN THE AMOUNT OF
4 AD VALOREM TAXES DUE BY A COUNTY WHICH IS COLLECTING THOSE TAXES
5 FOR A MUNICIPALITY OR MUNICIPAL SEPARATE SCHOOL DISTRICT; AND FOR
6 RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-41-77, Mississippi Code of 1972, is
9 amended as follows:

10 27-41-77. If any land be sold for more than the amount of
11 taxes due and all costs, the tax collector shall report the amount
12 of excess to the chancery clerk, and on his receipt warrant
13 therefor, shall pay the same into the county treasury. The board
14 of supervisors is directed to transfer all such funds so received
15 to the general funds of the county. If the land be redeemed, or
16 the title of the purchaser be defeated or set aside in any way or
17 for any reason, such excess shall be retained by the county. If
18 only a part of the land be redeemed, the excess shall be
19 apportioned ratably to the amount of taxes due at the time of the
20 sale on the respective parts. In the case where a county has
21 entered into an interlocal agreement for the collection of taxes
22 for a municipality or municipal separate school district, the
23 excess shall be prorated at the time of redemption, and the
24 chancery clerk shall pay the same to the municipality upon
25 settlement of the redemption, or upon the expiration of the period
26 of redemption. The owner of the land may demand of the tax
27 collector a memorandum or receipt showing the amount of excess if
28 any, and, upon the expiration of the period of redemption, without
29 the property being redeemed, such excess shall, upon the request



30 of the owner, be paid to said owner. If the owner of the property
31 does not request payment of the excess within two (2) years from
32 the expiration of the period of redemption, the excess shall be
33 retained by the county. Whenever any person shall present a claim
34 against the excess fund, within the time period provided,
35 certified to by the chancery clerk, the board of supervisors shall
36 order a warrant to issue therefor on the general county fund.

37 **SECTION 2.** This act shall take effect and be in force from
38 and after October 1, 2002.

