HOUSE BILL NO. 1361

AN ACT TO PROVIDE THAT WHEN A PERSON FAILS TO PAY AD VALOREM TAXES ON LAND BECAUSE OF A MISTAKE IN IDENTIFYING THE SPECIFIC PARCEL LAND FOR WHICH THE TAXES ARE DUE, THE GOVERNING BODY OF THE TAXING ENTITY MAY WAIVE ALL INTEREST, FEES, PENALTIES, DAMAGES AND OTHER COSTS, PROVIDED THAT THE DELINQUENT TAXES HAVE BEEN PAID; TO AMEND SECTIONS 27-41-9, 27-41-11 AND 27-41-59, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

SECTION 1. When a person fails to pay the ad valorem tax levied and assessed on land owned by him because of a substantiated mistake, made in good faith, in the identification of the specific parcel of land for which the taxes are due, whether the mistake is made by the person, the tax assessor, or the tax collector, the provisions of this section shall apply. In such a case, if the mistake in identifying the specific parcel of land results in a sale of the land for delinquent taxes due, the person shall be allowed to recover his land upon payment of the delinquent taxes due. Upon written request of the person, of the tax assessor or of the tax collector, made to the county board of supervisors, or to the governing authority of the state, school, road, levee, county, municipal or other taxing district, as the case may be, such board or governing authority, in its discretion, may waive all interest, fees, penalties, damages and other costs prescribed by law to be paid in addition to the delinquent taxes.

SECTION 2. Section 27-41-9, Mississippi Code of 1972, is amended as follows:

27-41-9. (1) Except as otherwise provided in Section 1 of this act, if any person fails to pay the tax levied and assessed against him when due, he shall be required to pay, in addition to
the amount of taxes unpaid after February 1, interest thereon at
the rate of one percent (1%) per month, or fractional part
thereof, from February 1 to the date of payment of such taxes.
When the due date for any payment shall fall on a Saturday, Sunday
or legal holiday then the payment shall be received by the tax
collector on the first working day after such day or days without
any interest being owed by the taxpayer.

The interest charge of one percent (1%) shall be collected
and apportioned and paid into the state, county, levee board or
drainage district or municipal treasury. That portion paid into
the county or municipal treasury shall be paid into the general
fund of such county or municipality.

If any taxpayer neglects or refuses to pay his taxes on the
due date thereof, the said taxes shall bear interest at the rate
of one percent (1%) per month or fractional part thereof from the
delinquent date to the date payment of such taxes is made;
provided that because of unusual conditions in any county where
neither the taxpayer nor the tax collector is negligent or
responsible for the delay incident to such tax payments, the
Governor of the state may by proclamation before, on or after the
due date of such tax payments extend the time for the imposition
of this penalty for a period not to exceed sixty (60) days, and if
necessary, for two (2) additional periods not to exceed sixty (60)
days each.

(2) Such proclamation shall be filed with the clerk of the
board of supervisors of the county affected thereby and shall not
become effective until so filed. The proclamation shall be spread
at large upon the minutes of the next regular meeting of the board
of supervisors held after the date of the filing thereof.

**SECTION 3.** Section 27-41-11, Mississippi Code of 1972, is
amended as follows:

27-41-11. It shall be the duty of every person assessed with
state, county, school, road, levee and other taxing district and
municipal ad valorem taxes to pay all such taxes to the tax
collector on or before the due dates fixed and prescribed in
Section 27-41-1 hereof, and if not paid, it shall be the duty of
the tax collector to enforce payment thereof as hereinafter
provided. Except as otherwise provided in Section 1 of this act,
if any person fails or neglects to pay the taxes levied and
assessed against him as provided in this chapter on or before the
due date fixed in Section 27-41-1 of this chapter, he shall be
required to pay, in addition to the amount of taxes then due, all
other fees, penalties and costs prescribed by law for failure to
pay taxes when due, and in addition to the interest prescribed in
Section 27-41-9 of this chapter.

SECTION 4. Section 27-41-59, Mississippi Code of 1972, is
amended as follows:

27-41-59. Except as otherwise provided in Section 27-41-2,
on the first Monday of April, if the tax collector has exercised
his option to hold a tax sale on that day, and on the last Monday
of August, as the case may be, if the taxes remain unpaid, the tax
collector shall proceed to sell, for the payment of taxes then
remaining due and unpaid, together with all fees, penalties and
damages provided by law, the land or so much and such parts of the
land of each delinquent taxpayer to the highest and best bidder
for cash as will pay the amount of taxes due by him and all costs
and charges. He shall first offer one hundred sixty (160) acres
or a smaller separately described subdivision, if the land is less
than one hundred sixty (160) acres. If the first parcel so
offered does not produce the amount due, then he shall offer as an
entirety all the land constituting one (1) tract. Each separate
assessment as it appears and is described on the assessment roll
shall constitute one (1) tract for the purpose of sale for taxes,
notwithstanding the fact that the person who is the owner thereof,
or to whom it is assessed, is the owner of or is assessed with
other lands, the whole of which constitutes one (1) entire tract
but appears on the assessment roll in separate subdivisions. Upon
offering the land of any delinquent taxpayer constituting one (1)
tract, if no person will bid for it, the whole amount of taxes and
all costs incident to the sale, the tax collector shall strike it
off to the state. The sale shall be continued from day to day
within the hours from 8:30 o'clock in the forenoon and 4:30
o'clock in the afternoon until completed; but neither a failure to
advertise, nor error in the advertisement, nor error in conducting
the sale, shall invalidate a sale at the proper time and place for
taxes of any land on which the taxes were due and not paid, but a
sale made at the wrong time or at the wrong place shall be void.
Any person sustaining damages by reason of any failure or error by
the tax collector may recover damages therefor on his official
bond.

In any case in which a sale occurs pursuant to a mistake in
the identity of the specific parcel of land for which taxes are
delinquent, the provisions of Section 1 of this act shall apply.

SECTION 5. Nothing in this act shall affect or defeat any
claim, assessment, appeal, suit, right or cause of action for
taxes due or accrued under the ad valorem tax laws before the date
on which this act becomes effective, whether such claims,
assessments, appeals, suits or actions have been begun before the
date on which this act becomes effective or are begun thereafter;
and the provisions of the ad valorem tax laws are expressly
continued in full force, effect and operation for the purpose of
the assessment, collection and enrollment of liens for any taxes
due or accrued and the execution of any warrant under such laws
before the date on which this act becomes effective, and for the
imposition of any penalties, forfeitures or claims for failure to
comply with such laws.

SECTION 6. This act shall take effect and be in force from
and after January 1, 2002.