

By: Representative Perkins

To: Ways and Means

HOUSE BILL NO. 1361

1 AN ACT TO PROVIDE THAT WHEN A PERSON FAILS TO PAY AD VALOREM
2 TAXES ON LAND BECAUSE OF A MISTAKE IN IDENTIFYING THE SPECIFIC
3 PARCEL LAND FOR WHICH THE TAXES ARE DUE, THE GOVERNING BODY OF THE
4 TAXING ENTITY MAY WAIVE ALL INTEREST, FEES, PENALTIES, DAMAGES AND
5 OTHER COSTS, PROVIDED THAT THE DELINQUENT TAXES HAVE BEEN PAID; TO
6 AMEND SECTIONS 27-41-9, 27-41-11 AND 27-41-59, MISSISSIPPI CODE OF
7 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

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

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

27 27-41-9. (1) Except as otherwise provided in Section 1 of
28 this act, if any person fails to pay the tax levied and assessed
29 against him when due, he shall be required to pay, in addition to



30 the amount of taxes unpaid after February 1, interest thereon at
31 the rate of one percent (1%) per month, or fractional part
32 thereof, from February 1 to the date of payment of such taxes.
33 When the due date for any payment shall fall on a Saturday, Sunday
34 or legal holiday then the payment shall be received by the tax
35 collector on the first working day after such day or days without
36 any interest being owed by the taxpayer.

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

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

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

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

61 27-41-11. It shall be the duty of every person assessed with
62 state, county, school, road, levee and other taxing district and



63 municipal ad valorem taxes to pay all such taxes to the tax
64 collector on or before the due dates fixed and prescribed in
65 Section 27-41-1 hereof, and if not paid, it shall be the duty of
66 the tax collector to enforce payment thereof as hereinafter
67 provided. Except as otherwise provided in Section 1 of this act,
68 if any person fails or neglects to pay the taxes levied and
69 assessed against him as provided in this chapter on or before the
70 due date fixed in Section 27-41-1 of this chapter, he shall be
71 required to pay, in addition to the amount of taxes then due, all
72 other fees, penalties and costs prescribed by law for failure to
73 pay taxes when due, and in addition to the interest prescribed in
74 Section 27-41-9 of this chapter.

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

77 27-41-59. Except as otherwise provided in Section 27-41-2,
78 on the first Monday of April, if the tax collector has exercised
79 his option to hold a tax sale on that day, and on the last Monday
80 of August, as the case may be, if the taxes remain unpaid, the tax
81 collector shall proceed to sell, for the payment of taxes then
82 remaining due and unpaid, together with all fees, penalties and
83 damages provided by law, the land or so much and such parts of the
84 land of each delinquent taxpayer to the highest and best bidder
85 for cash as will pay the amount of taxes due by him and all costs
86 and charges. He shall first offer one hundred sixty (160) acres
87 or a smaller separately described subdivision, if the land is less
88 than one hundred sixty (160) acres. If the first parcel so
89 offered does not produce the amount due, then he shall offer as an
90 entirety all the land constituting one (1) tract. Each separate
91 assessment as it appears and is described on the assessment roll
92 shall constitute one (1) tract for the purpose of sale for taxes,
93 notwithstanding the fact that the person who is the owner thereof,
94 or to whom it is assessed, is the owner of or is assessed with
95 other lands, the whole of which constitutes one (1) entire tract



96 but appears on the assessment roll in separate subdivisions. Upon
97 offering the land of any delinquent taxpayer constituting one (1)
98 tract, if no person will bid for it, the whole amount of taxes and
99 all costs incident to the sale, the tax collector shall strike it
100 off to the state. The sale shall be continued from day to day
101 within the hours from 8:30 o'clock in the forenoon and 4:30
102 o'clock in the afternoon until completed; but neither a failure to
103 advertise, nor error in the advertisement, nor error in conducting
104 the sale, shall invalidate a sale at the proper time and place for
105 taxes of any land on which the taxes were due and not paid, but a
106 sale made at the wrong time or at the wrong place shall be void.
107 Any person sustaining damages by reason of any failure or error by
108 the tax collector may recover damages therefor on his official
109 bond.

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

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

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

