

By: Senator(s) Jordan, Jackson (11th),  
Thomas

To: Finance

SENATE BILL NO. 2629

1 AN ACT TO AMEND SECTION 27-41-77, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT IN THE EVENT ANY LAND IS SOLD FOR TAXES FOR AN  
3 AMOUNT IN EXCESS OF THE AMOUNT OF TAXES DUE AND ALL COSTS AND THE  
4 COUNTY HAS ENTERED INTO AN INTERLOCAL AGREEMENT TO COLLECT AD  
5 VALOREM TAXES FOR A MUNICIPALITY OR A MUNICIPAL SCHOOL DISTRICT,  
6 THE EXCESS SHALL BE PRORATED AND THE PROPER AMOUNT PAID TO THE  
7 MUNICIPALITY OR MUNICIPAL SCHOOL DISTRICT; TO PROVIDE THE  
8 PROCEDURE TO FOLLOW IN THE EVENT OF REFUNDS; AND FOR RELATED  
9 PURPOSES.

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

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

13 27-41-77. Except as otherwise provided in this section, if  
14 any land be sold for more than the amount of taxes due and all  
15 costs, the tax collector shall report the amount of excess to the  
16 chancery clerk, and on his receipt warrant therefor, shall pay the  
17 same into the county treasury. The board of supervisors is  
18 directed to transfer all such funds so received to the general  
19 funds of the county. If the land be redeemed, or the title of the  
20 purchaser be defeated or set aside in any way or for any reason,  
21 such excess shall be retained by the county. If only a part of  
22 the land be redeemed, the excess shall be apportioned ratably to  
23 the amount of taxes due at the time of the sale on the respective  
24 parts. The owner of the land may demand of the tax collector a  
25 memorandum or receipt showing the amount of excess if any, and,  
26 upon the expiration of the period of redemption, without the  
27 property being redeemed, such excess shall, upon the request of  
28 the owner, be paid to the owner. If the owner of the property  
29 does not request payment of the excess within two (2) years from  
30 the expiration of the period of redemption, the excess shall be

31 retained by the county. Whenever any person shall present a claim  
32 against the excess fund, within the time period provided,  
33 certified to by the chancery clerk, the board of supervisors shall  
34 order a warrant to issue therefor on the county general fund.

35 If a county enters into an interlocal agreement for the  
36 collection of taxes for a municipality or municipal separate  
37 school district, such excess shall be prorated and the tax  
38 collector shall pay the proper amount to the municipality or  
39 municipal school district upon settlement of the proceeds of the  
40 land sale. If the purchaser is entitled to a refund of the excess  
41 for any reason, the prorated amount that is attributable to such  
42 refund shall be deducted from the next settlement to the  
43 municipality or municipal school district by the chancery clerk.

44 **SECTION 2.** This act shall take effect and be in force from  
45 and after July 1, 2004.