

By: Senator(s) Flowers

To: County Affairs

SENATE BILL NO. 2868

1 AN ACT TO AMEND SECTION 27-41-55, MISSISSIPPI CODE OF 1972,
2 TO REQUIRE THE TAX COLLECTOR TO GIVE NOTICE OF THE SALE OF LAND
3 FOR TAXES DUE BY CERTIFIED MAIL TO THE OWNER AT HIS LAST KNOWN
4 ADDRESS; TO AMEND SECTION 27-41-59, MISSISSIPPI CODE OF 1972, TO
5 PROVIDE THAT FAILURE TO MAIL THE NOTICE SHALL NOT INVALIDATE THE
6 SALE; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 27-41-55, Mississippi Code of 1972, is
9 amended as follows:

10 27-41-55. (1) Except as otherwise provided in Section
11 27-41-2, after the fifth day of August in each year hereafter, the
12 tax collector shall advertise all lands in his county on which all
13 the taxes due and in arrears have not been paid, as provided by
14 law, as well as all land which is liable to sale for the other
15 taxes which have matured, as required by law, for sale at the door
16 of the courthouse of his county or any place within the courthouse
17 that the tax collector deems suitable to hold such sale, provided
18 that the place of such sale shall be designated by the tax
19 collector in the advertisement of the notice of tax sale on the
20 last Monday of August. Such advertisement shall be inserted for
21 two (2) weeks in some newspaper published in the county, if there
22 be one, but in counties having two (2) court districts the lands
23 shall be advertised and sold in the district in which such lands
24 are situated and put up at the courthouse door thereof, and shall
25 contain a list of the lands to be sold in alphabetical order by
26 owner or in numerical order as they are contained in the
27 assessment roll, in substance as follows:

28	Name of	Division of	Town-	State	County	Total
29	Owner	Section	SECTION	ship	Range	Tax
						Tax
						Tax

30 or by such other description as it may be assessed. Land in
31 cities and towns shall be described in the advertisement as it is
32 described on the assessment roll. Errors in alphabetical or
33 numerical order in the published or posted list of lands to be
34 sold shall not invalidate any sale made pursuant to such notice.

35 In addition to the foregoing provisions, and at the option of
36 the tax collector, advertisement for the sale of such county lands
37 may be made after the fifteenth day of February in each year with
38 the sale of such lands to be held on the first Monday of April in
39 each year, and all of the provisions which relate to the tax sale
40 held in August of each year shall apply thereto.

41 (2) Prior to the date on which the tax sale is to be
42 conducted, the tax collector shall give notice of the tax sale to
43 the record owner of the land by certified mail to the last known
44 address of the owner.

45 **SECTION 2.** Section 27-41-59, Mississippi Code of 1972, is
46 amended as follows:

47 27-41-59. Except as otherwise provided in Section 27-41-2,
48 on the first Monday of April, if the tax collector has exercised
49 his option to hold a tax sale on that day, and on the last Monday
50 of August, as the case may be, if the taxes remain unpaid, the tax
51 collector shall proceed to sell, for the payment of taxes then
52 remaining due and unpaid, together with all fees, penalties and
53 damages provided by law, the land or so much and such parts of the
54 land of each delinquent taxpayer to the highest and best bidder
55 for cash as will pay the amount of taxes due by him and all costs
56 and charges. He shall first offer one hundred sixty (160) acres
57 or a smaller separately described subdivision, if the land is less
58 than one hundred sixty (160) acres. If the first parcel so
59 offered does not produce the amount due, then he shall offer as an
60 entirety all the land constituting one (1) tract. Each separate
61 assessment as it appears and is described on the assessment roll
62 shall constitute one (1) tract for the purpose of sale for taxes,

63 notwithstanding the fact that the person who is the owner thereof,
64 or to whom it is assessed, is the owner of or is assessed with
65 other lands, the whole of which constitutes one (1) entire tract
66 but appears on the assessment roll in separate subdivisions. Upon
67 offering the land of any delinquent taxpayer constituting one (1)
68 tract, if no person will bid for it, the whole amount of taxes and
69 all costs incident to the sale, the tax collector shall strike it
70 off to the state. The sale shall be continued from day to day
71 within the hours from 8:30 o'clock in the forenoon and 4:30
72 o'clock in the afternoon until completed; but neither a failure to
73 advertise, nor error in the advertisement, nor failure to mail
74 notice to the owner, nor error in conducting the sale, shall
75 invalidate a sale at the proper time and place for taxes of any
76 land on which the taxes were due and not paid, but a sale made at
77 the wrong time or at the wrong place shall be void. Any person
78 sustaining damages by reason of any failure or error by the tax
79 collector may recover damages therefor on his official bond.

80 **SECTION 3.** This act shall take effect and be in force from
81 and after July 1, 2005.