

By: Representative Eaton

To: Ways and Means

HOUSE BILL NO. 1098

1 AN ACT TO AMEND SECTIONS 27-53-17, 27-53-21 AND 27-41-101,
2 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE MANNER AND METHOD
3 FOR COLLECTING AND ENFORCING THE PAYMENT OF DELINQUENT AD VALOREM
4 TAXES ON MANUFACTURED HOMES AND MOBILE HOMES CLASSIFIED AS
5 PERSONAL PROPERTY SHALL BE THE SAME, AS NEARLY AS PRACTICABLE, AS
6 IS PRESCRIBED BY LAW FOR THE COLLECTION AND ENFORCEMENT OF
7 DELINQUENT AD VALOREM TAXES ON REAL PROPERTY; AND FOR RELATED
8 PURPOSES.

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

10 **SECTION 1.** Section 27-53-17, Mississippi Code of 1972, is
11 amended as follows:

12 27-53-17. * * * Except as otherwise provided in Section
13 27-41-2, it shall be the duty of the tax collector of the county
14 in which the manufactured home or mobile home is registered and
15 assessed to collect the ad valorem taxes thereon. * * * The
16 penalty for nonpayment or delinquency of taxes on manufactured
17 homes and mobile homes and the manner and method for collecting
18 and enforcing the payment of such taxes shall be the same, as
19 nearly as practicable, as is prescribed by law in regard to the
20 collection and enforcement of delinquent ad valorem taxes on real
21 estate. * * *

22 * * *

23 **SECTION 2.** Section 27-53-21, Mississippi Code of 1972, is
24 amended as follows:

25 27-53-21. * * * The tax on manufactured homes or mobile
26 homes, whether classified as real or personal property, shall be
27 collected by the county and city tax collectors as on all other
28 realty.

29 **SECTION 3.** Section 27-41-101, Mississippi Code of 1972, is
30 amended as follows:

31 27-41-101. (1) In the event the tax collector elects to use
32 the provisions of Sections 27-41-101 through 27-41-109 to collect
33 delinquent tax payments on personal property and, upon default of
34 the payment of ad valorem taxes upon personal property upon the
35 due dates prescribed in this chapter * * *, the tax collector
36 shall give written notice to the taxpayer and to any secured
37 lender demanding the payment of the ad valorem taxes on personal
38 property then remaining in default within twenty (20) days from
39 the date of the delivery of the notice. The notice shall be sent
40 by certified or registered mail to the taxpayer at the address
41 given by the taxpayer to the tax assessor or collector upon
42 registration, or delivered by an employee of the tax collector
43 either to the taxpayer or someone of suitable age and discretion
44 at the taxpayer's place of business or residence. The notice
45 shall be sent by certified or registered mail to the secured
46 lender at the address listed on the State Tax Commission's
47 statewide network at the time the taxes become delinquent if a
48 certificate of title has been issued or the address given on the
49 instruments filed with the chancery clerk granting the lender a
50 security interest * * *.

51 (2) If the taxpayer, any person liable for the payment of ad
52 valorem taxes on personal property or the secured lender, if any,
53 fails or refuses to pay the taxes after receiving the notice and
54 demand as provided in subsection (1) of this section, the tax
55 collector may file a notice of a tax lien for such ad valorem
56 taxes with the circuit clerk of the county in which the taxpayer
57 resides or owns property which shall be enrolled as a judgment on
58 the judgment roll.

59 (3) Immediately upon receipt of the notice of the tax lien
60 for ad valorem taxes on personal property, the circuit clerk shall
61 enter the notice of a tax lien as a judgment upon the judgment
62 roll and show in the appropriate columns the name of the taxpayer
63 as judgment debtor, the name of the tax collector as judgment

64 creditor, the amount of the taxes, interest, fees and costs and
65 the date and time of enrollment. The judgment shall be valid as
66 against mortgagees, pledgees, entrusters, purchasers, judgment
67 creditors, and other persons from the time of filing with the
68 clerk; provided, however, that the preference of a judgment in
69 regard to any personal property upon which the taxes are assessed,
70 excepting motor vehicles as defined by the Motor Vehicle Ad
71 Valorem Tax Law of 1958, * * * shall be entitled to preference
72 over all judgments, executions, encumbrances or liens whensoever
73 created upon such personal property. * * * The amount of the
74 judgment shall be a debt due the county and remain a lien upon all
75 property and rights to property belonging to the taxpayer, both
76 real and personal, including choses in action, with the same force
77 and like effect as any enrolled judgment of a court of record, and
78 shall continue until satisfied. The judgment shall be the
79 equivalent of any enrolled judgment of a court of record and shall
80 serve as authority for the issuance of writs of execution, writs
81 of attachment, writs of garnishment or other remedial writs. The
82 tax collector may issue warrants for collection of ad valorem
83 taxes from such judgments, in lieu of the issuance of any remedial
84 writ by the circuit clerk, as provided in Sections 27-41-103 and
85 27-41-105; provided, however, that the judgment shall not be a
86 lien upon the property of the taxpayer for a longer period than
87 seven (7) years from the date of the filing of the notice of tax
88 lien for ad valorem taxes, damages and interest unless action be
89 brought thereon before the expiration of such time or unless the
90 tax collector refiles such notice of tax lien before the
91 expiration of such time. The judgment shall be a lien upon the
92 property of the taxpayer for a period of seven (7) years from the
93 date of refileing such notice of tax lien unless action be brought
94 thereon before the expiration of such time or unless the tax
95 collector refiles such notice of tax lien before the expiration of

96 such time. There shall be no limit upon the number of times that
97 the tax collector may refile notices of tax liens.

98 (4) The provisions of this section shall not be applicable
99 to the collection of delinquent ad valorem taxes on manufactured
100 homes or mobile homes classified as personal property.

101 **SECTION 4.** This act shall take effect and be in force from
102 and after January 1, 2006.