

By: Representative Smith

To: Ways and Means

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 425

1 AN ACT TO AMEND SECTION 27-41-59, MISSISSIPPI CODE OF 1972,  
2 TO AUTHORIZE TAX COLLECTORS TO ENTER INTO AGREEMENTS WITH ONLINE  
3 PROVIDERS TO CONDUCT SALES OF LAND FOR UNPAID TAXES USING AN  
4 ONLINE BIDDING AND SALE PROCEDURE; TO PROVIDE THAT UPON  
5 RATIFICATION OF THE AGREEMENT BY THE BOARD OF SUPERVISORS, A TAX  
6 COLLECTOR MAY CONDUCT TAX SALES USING AN ONLINE BIDDING AND SALE  
7 PROCEDURE; TO REQUIRE THAT THE TIMES DURING WHICH ONLINE BIDS MAY  
8 BE MADE AT AN ONLINE TAX SALE MUST BE SPECIFIED IN THE AGREEMENT;  
9 TO AMEND SECTION 27-41-55, MISSISSIPPI CODE OF 1972, TO PROVIDE  
10 THAT IF A TAX SALE IS TO BE CONDUCTED ONLINE, THE ADVERTISEMENT  
11 FOR SUCH TAX SALE OF LAND INCLUDE INSTRUCTIONS ON HOW TO BID  
12 INCLUDING THE TIMES DURING WHICH ONLINE BIDS MAY BE MADE; AND FOR  
13 RELATED PURPOSES.

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

15 **SECTION 1.** Section 27-41-59, Mississippi Code of 1972, is  
16 amended as follows:

17 27-41-59. (1) Except as otherwise provided in Section  
18 27-41-2, on the first Monday of April, if the tax collector has  
19 exercised his option to hold a tax sale on that day, and on the  
20 last Monday of August, as the case may be, if the taxes remain  
21 unpaid, the tax collector shall proceed to sell, for the payment  
22 of taxes then remaining due and unpaid, together with all fees,  
23 penalties and damages provided by law, the land or so much and



24 such parts of the land of each delinquent taxpayer to the highest  
25 and best bidder for cash as will pay the amount of taxes due by  
26 him and all costs and charges. He shall first offer one hundred  
27 sixty (160) acres or a smaller separately described subdivision,  
28 if the land is less than one hundred sixty (160) acres. If the  
29 first parcel so offered does not produce the amount due, then he  
30 shall offer as an entirety all the land constituting one (1)  
31 tract. Each separate assessment as it appears and is described on  
32 the assessment roll shall constitute one (1) tract for the purpose  
33 of sale for taxes, notwithstanding the fact that the person who is  
34 the owner thereof, or to whom it is assessed, is the owner of or  
35 is assessed with other lands, the whole of which constitutes one  
36 (1) entire tract but appears on the assessment roll in separate  
37 subdivisions. Upon offering the land of any delinquent taxpayer  
38 constituting one (1) tract, if no person will bid for it, the  
39 whole amount of taxes and all costs incident to the sale, the tax  
40 collector shall strike it off to the state. Except as otherwise  
41 provided in subsection (2) of this section, the sale shall be  
42 continued from day to day within the hours from 8:30 o'clock in  
43 the forenoon and 4:30 o'clock in the afternoon until  
44 completed \* \* \*.

45 (2) The tax collector is authorized to enter into an  
46 agreement with an online provider to conduct tax sales using  
47 online bidding and sale. Such agreement must be ratified by the  
48 county board of supervisors in order to be binding. Upon  
49 ratification of the agreement by the county board of supervisors,



the tax collector may conduct the tax sale online as provided in this section. The time during which online bids can be made at a tax sale conducted under this subsection shall be established in the agreement and, if the tax sale is to be conducted using the procedure authorized by this subsection, the time during which online bids can be made at the sale shall be included in the advertisement required by Section 27-41-55. For tax sales conducted online in counties having two (2) court districts, the online bid procedure must separate the districts into two (2) separate portals to distinguish each district.

(3) A failure to advertise, \* \* \* an error in the advertisement \* \* \* or an error in conducting the sale \* \* \* shall not 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.

\* \* \*

**SECTION 2.** Section 27-41-55, Mississippi Code of 1972, is amended as follows:

27-41-55. Except as otherwise provided in Sections 27-41-2 and 27-41-59(2), after the fifth day of August in each year hereafter, the tax collector shall advertise all lands in his county on which all the taxes due and in arrears have not been paid, as provided by law, as well as all land which is liable to sale for the other taxes which have matured, as required by law, for sale at the door of the courthouse of his county or any place



77 within the courthouse that the tax collector deems suitable to  
78 hold such sale \* \* \*. The place or method of \* \* \* the sale shall  
79 be designated by the tax collector in the advertisement of the  
80 notice of tax sale on the last Monday of August. If the sale is  
81 to be conducted online pursuant to Section 27-41-59(2), the  
82 advertisement shall contain instructions on how to bid including,  
83 but not limited to, the times during which online bids may be made  
84 at the online sale. \* \* \* The advertisement shall be inserted for  
85 inserted for two (2) weeks in some newspaper published in the  
86 county, if there be one, but in counties having two (2) court  
87 districts the lands shall be advertised and sold in the district  
88 in which \* \* \* the lands are situated and put up at the courthouse  
89 door thereof or in accordance with the online tax sale procedure  
90 pursuant to Section 27-41-59(2), and shall contain a list of the  
91 lands to be sold in alphabetical order by owner or in numerical  
92 order as they are contained in the assessment roll, in substance  
93 as follows:

94	Name of	Division of	Town-	State	County	Total
95	Owner	SECTION	Section	ship Range	Tax	Tax Tax

96 or by such other description as it may be assessed. Land in  
97 cities and towns shall be described in the advertisement as it is  
98 described on the assessment roll. Errors in alphabetical or  
99 numerical order in the published or posted list of lands to be  
100 sold shall not invalidate any sale made pursuant to \* \* \* the  
101 notice.



102           In addition to the foregoing provisions, and at the option of  
103 the tax collector, advertisement for the sale of \* \* \* county  
104 lands may be made after the fifteenth day of February in each year  
105 with the sale of \* \* \* the lands to be held on the first Monday of  
106 April in each year, and all of the provisions which relate to the  
107 tax sale held in August of each year shall apply thereto.

108           **SECTION 3.** This act shall take effect and be in force from  
109 and after July 1, 2016.

