

By: Representative Walker

To: Ways and Means

HOUSE BILL NO. 718

1 AN ACT TO AMEND SECTION 27-41-103, MISSISSIPPI CODE OF 1972,
 2 TO AUTHORIZE THE OWNER OF A MANUFACTURED HOME OR MOBILE HOME THAT
 3 WAS SOLD FOR TAXES OR ANY PERSON INTERESTED IN THE PROPERTY TO
 4 REDEEM THE PROPERTY AT ANY TIME WITHIN ONE YEAR AFTER THE DAY OF
 5 THE SALE BY PAYING TO THE CHANCERY CLERK THE AMOUNT OF ALL TAXES
 6 FOR WHICH THE PROPERTY WAS SOLD, WITH COSTS INCIDENT TO THE SALE,
 7 DAMAGES ON THE AMOUNT OF TAXES AND INTEREST FROM THE DATE OF THE
 8 SALE; TO PROVIDE THAT THE CHANCERY CLERK SHALL PROVIDE NOTICE TO
 9 THE OWNER OF THE MANUFACTURED HOME OR MOBILE HOME, AND TO ANY
 10 LIENHOLDERS ON THE MANUFACTURED HOME OR MOBILE HOME, WITHIN NINETY
 11 DAYS AND NOT LESS THAN FORTY-FIVE DAYS BEFORE THE EXPIRATION OF
 12 THE TIME OF REDEMPTION WITH RESPECT TO THE PROPERTY SOLD FOR
 13 TAXES, WHICH NOTICE SHALL BE IN THE SAME FORM AND MANNER AS THE
 14 NOTICE GIVEN TO OWNERS AND LIENHOLDERS OF LAND SOLD FOR TAXES; AND
 15 FOR RELATED PURPOSES.

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

17 **SECTION 1.** Section 27-41-103, Mississippi Code of 1972, is
 18 amended as follows:

19 27-41-103. (1) The tax collector may issue a warrant under
 20 his official seal directed to the sheriff of any county of the
 21 state commanding him to immediately seize and sell the real and
 22 personal property of the person owning the property found within
 23 the county in which the judgment is enrolled for the payment of
 24 the amount of ad valorem tax on personal property as set forth in



25 the warrant, and the cost of executing the warrant. Any such
26 property sold shall be sold by sheriff's bill of sale.

27 As an alternative to the sheriff seizing and selling the
28 personal property of the person, the tax collector or a deputy tax
29 collector may employ an off-duty deputy sheriff, certified by the
30 Board on Law Enforcement Officer Standards and Training, to
31 exercise the same authority as the sheriff under Sections
32 27-41-101 through 27-41-109 and Sections 13-3-161 through 13-3-173
33 with regard to personal property, if (a) the sheriff of the county
34 has agreed in writing that the tax collector may employ such
35 deputy, and (b) the board of supervisors has approved the
36 agreement between the tax collector and the sheriff.

37 (2) (a) The owner of the manufactured home or mobile home
38 that was sold for taxes under this section, or any person for the
39 owner with his consent, or any person interested in the property,
40 may redeem the property at any time within one (1) year after the
41 day of the sale by paying to the chancery clerk, regardless of the
42 amount of the purchaser's bid at the tax sale, the amount of all
43 taxes for which the property was sold, with all costs incident to
44 the sale, and five percent (5%) damages on the amount of taxes for
45 which the property was sold, and interest on all such taxes and
46 costs at the rate of one and one-half percent (1-1/2%) per month,
47 or any fractional part thereof, from the date of the sale, and all
48 costs that have accrued on the property since the sale, with
49 interest thereon from the date such costs shall have accrued, at



50 the rate of one and one-half percent (1-1/2%) per month, or any
51 fractional part thereof. Upon such payment to the chancery clerk
52 as provided in this subsection, the clerk shall execute to the
53 person redeeming the property a release of all claim or title of
54 the state or purchaser to the property, which release shall be
55 attested by the seal of the chancery clerk. The release when so
56 executed and attested shall operate as a quitclaim on the part of
57 the state or purchaser of any right or title under the tax sale.

58 (b) The chancery clerk shall have the same duties with
59 regard to tax sales under this subsection as the clerk has with
60 regard to redemption of land sold for taxes under Section 27-45-1
61 and 27-45-5.

62 (c) The chancery clerk shall provide notice to the
63 owner of the manufactured home or mobile home, and to any
64 lienholders on the manufactured home or mobile home as determined
65 from the records in the clerk's office, within ninety (90) days
66 and not less than forty-five (45) days before the expiration of
67 the time of redemption with respect to the property sold for taxes
68 under this section. The notice shall be in the same form and
69 manner as the notice given to owners and lienholders of land sold
70 for taxes under Sections 27-43-1 through 27-43-11.

71 **SECTION 2.** This act shall take effect and be in force from
72 and after July 1, 2023.

