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Chapter No. 418
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HOUSE BILL NO. 1330

Originated in House Don Richardson Clerk

HOUSE BILL NO. 1330

AN ACT TO AMEND SECTION 27-41-103, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE COUNTY TAX COLLECTOR OR DEPUTY TAX COLLECTOR TO EMPLOY AN OFF-DUTY DEPUTY SHERIFF TO EXERCISE THE SAME POWERS AS THE SHERIFF WITH REGARD TO SEIZING AND SELLING THE PERSONAL PROPERTY OF PERSONS WHO HAVE A JUDGMENT ENROLLED AGAINST THEM FOR THE PAYMENT OF AD VALOREM TAXES ON THAT PERSONAL PROPERTY, IF THE SHERIFF OF THE COUNTY HAS AGREED IN WRITING THAT THE TAX COLLECTOR MAY EMPLOY SUCH DEPUTY AND THE BOARD OF SUPERVISORS HAS APPROVED THAT AGREEMENT BETWEEN THE TAX COLLECTOR AND THE SHERIFF; TO AMEND SECTIONS 27-41-105 THROUGH 27-41-109, MISSISSIPPI CODE OF 1972, WHICH PROVIDE THE PROCEDURE FOR THE COLLECTION OF AD VALOREM TAXES ON PERSONAL PROPERTY TO CONFORM TO THE PRECEDING SECTION; TO BRING FORWARD SECTIONS 13-3-161 THROUGH 13-3-173, MISSISSIPPI CODE OF 1972, WHICH PROVIDE THE PROCEDURE FOR SALES OF PROPERTY UNDER EXECUTION; AND FOR RELATED PURPOSES.

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

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

27-41-103. The tax collector may issue a warrant under his official seal directed to the sheriff of any county of the state commanding him to immediately seize and sell the real and personal property of the person owning the property found within the county in which the judgment is enrolled for the payment of the amount of ad valorem tax on personal property as set forth in the warrant, and the cost of executing the warrant. Any such property sold shall be sold by sheriff's bill of sale.

As an alternative to the sheriff seizing and selling the personal property of the person, the tax collector or a deputy tax collector may employ an off-duty deputy sheriff, certified by the Board on Law Enforcement Officer Standards and Training, to exercise the same authority as the sheriff under Sections 27-41-101 through 27-41-109 and Sections 13-3-161 through 13-3-173

with regard to personal property, if (a) the sheriff of the county has agreed in writing that the tax collector may employ such deputy, and (b) the board of supervisors has approved the agreement between the tax collector and the sheriff.

SECTION 2. Section 27-41-105, Mississippi Code of 1972, is amended as follows:

27-41-105. If the tax collector has cause to believe and believes that the collection of ad valorem taxes on personal property due by any taxpayer will be jeopardized by delay, he may immediately file with the circuit clerk a notice of tax lien for ad valorem taxes on personal property and issue a jeopardy warrant under official seal directed to the sheriff or off-duty deputy sheriff employed by the county tax collector of any county of this state.

The circuit clerk shall proceed as provided in Section 27-41-101 upon receiving a copy of the notice of tax lien from the tax collector. Any tax determined to be due under a jeopardy assessment shall be a debt due to the county, and, when thus enrolled upon the judgment roll of the county, shall be the equivalent of any enrolled judgment of a court of record, and shall constitute a lien on all property and rights to property of the judgment debtor. The sheriff, upon receipt of the jeopardy warrant, shall immediately proceed in accordance with Section 27-41-107.

SECTION 3. Section 27-41-107, Mississippi Code of 1972, is amended as follows:

27-41-107. The sheriff or off-duty deputy sheriff employed by the county tax collector, upon receipt of a warrant or a jeopardy warrant, shall immediately seize any property of the taxpayer named in the warrant, in all respects, with like effect, and in the manner prescribed by law with respect to executions of judgments, and he shall execute such warrant and return it to the tax collector, and pay to him the money collected by virtue