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Chapter No. 429

11/SS01/R1045PS

JW LR/CRL

SENATE BILL NO. 2938

Originated in Senate

Remi Guzman

Secretary

SENATE BILL NO. 2938

AN ACT TO AMEND SECTION 27-41-59, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT IF PROPERTY IN A PUBLIC IMPROVEMENT DISTRICT IS STRUCK OFF TO THE STATE, THE COUNTY TAX COLLECTOR, WITH THE APPROVAL OF THE SECRETARY OF STATE AND THE GOVERNING BODIES OF THE COUNTY OR CITY IN WHICH THE PROPERTY IS LOCATED, MAY OFFER THE PROPERTY FOR SALE FOR A SECOND TIME; TO PROVIDE THAT IF THERE IS NO PURCHASER OF THE PROPERTY AT THE SECOND SALE, THE PROPERTY SHALL MATURE TO THE STATE AS IF NO SECOND SALE HAD OCCURRED; TO PROVIDE FOR THE REDEMPTION PERIOD AFTER THE SECOND SALE; TO REPEAL THIS PROVISION ON SEPTEMBER 1, 2013; TO AMEND SECTIONS 27-41-79 AND 27-41-81, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

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

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

of sale for taxes, notwithstanding the fact that the person who is the owner thereof, or to whom it is assessed, is the owner of or is assessed with other lands, the whole of which constitutes one (1) entire tract but appears on the assessment roll in separate subdivisions. Upon offering the land of any delinquent taxpayer constituting one (1) tract, if no person will bid for it, the whole amount of taxes and all costs incident to the sale, the tax collector shall strike it off to the state. The sale shall be continued from day to day within the hours from 8:30 o'clock in the forenoon and 4:30 o'clock in the afternoon until completed; but neither a failure to advertise, nor error in the advertisement, nor error in conducting the sale, shall 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.

(2) If property in a public improvement district established under Section 19-31-1 et seq. fails to receive a bid and is struck off to the state under this section, the tax collector, upon approval of the Secretary of State and the governing bodies of the county or city in which the public improvement district is located, may, prior to the expiration of the redemption period, offer the property for sale for a second time. The second sale shall be conducted in the manner prescribed by law for the sale of land for taxes not made at the time appointed by law for such sales under Section 27-41-65, and the tax collector shall include all years for which taxes are delinquent on the property. The property may be offered as a whole or subdivided for purposes of the second sale. If there is no purchaser at the second sale, then the property, if not redeemed, shall mature to the state at the expiration of the redemption period as though no second sale had occurred. If the property is purchased at the second sale,

the property may be redeemed at any time within two (2) years after the date of the second sale by the persons and in the manner as provided in Section 27-45-3. This subsection (2) shall be repealed on September 1, 2013.

SECTION 2. Section 27-41-79, Mississippi Code of 1972, is amended as follows:

27-41-79. The tax collector shall on or before the second Monday of May and on or before the second Monday of October of each year, transmit to the clerk of the chancery court of the county separate certified lists of the lands struck off by him to the state and that sold to individuals, specifying to whom assessed, the date of sale, the amount of taxes for which sale was made, and each item of cost incident thereto, and where sold to individuals, the name of the purchaser, such sale to be separately recorded by the clerk in a book kept by him for that purpose. Except as otherwise provided in Section 27-41-49, all such lists shall vest in the state or in the individual purchaser thereof a perfect title to the land sold for taxes, but without the right of possession for the period of and subject to the right of redemption; but a failure to transmit or record a list or a defective list shall not affect or render the title void. If the tax collector or clerk shall fail to perform the duties herein prescribed, he shall be liable to the party injured by such default in the penal sum of Twenty-five Dollars (\$25.00), and also on his official bond for the actual damage sustained. The lists hereinabove provided shall, when filed with the clerk, be notice to all persons in the same manner as are deeds when filed for record. The lists of lands hereinabove referred to shall be filed by the tax collector in May for sales made in April and in October for sales made in September, respectively.

SECTION 3. Section 27-41-81, Mississippi Code of 1972, is amended as follows:

27-41-81. The tax collector shall on or before the first Monday of June transmit to the clerk of the chancery court of the county separate certified lists of the lands struck off by him to the state and that sold to individuals, specifying to whom assessed, the day of the sale, the amount of taxes for which the sale was made and each item of cost incidental thereto, and, where sold to individuals, the name of the purchaser, to be separately recorded by the clerk in books kept by him for that purpose. Except as otherwise provided in Section 27-41-59, the * * * lists shall vest in the state or the individual purchaser thereof a perfect title to the land sold for taxes, but without the right of possession and subject to the right of redemption; but a failure to transmit or record a list, or a defective list, shall not affect or render the title void. If the tax collector or clerk shall fail to perform the duties herein prescribed, he shall be liable to the party injured by such default in the penal sum of Twenty-five Dollars (\$25.00), and also on his bond for the actual damages sustained.

The list hereinabove provided shall, when filed with the clerk, be notice to all persons in the same manner as are deeds when filed for record.

SECTION 4. This act shall take effect and be in force from and after July 1, 2011.

PASSED BY THE SENATE
February 20, 2011



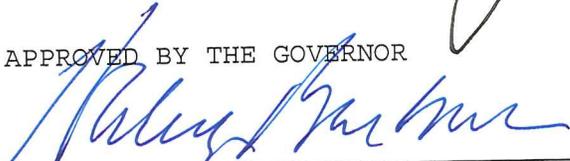
PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES
March 3, 2011



SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR



GOVERNOR

3/16/11

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