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Chapter No. 316
16/SS26/R520CS
LR / TB/LR

SENATE BILL NO. 2240

Originated in Senate [signature] Secretary

SENATE BILL NO. 2240

AN ACT TO AMEND SECTION 27-41-59, MISSISSIPPI CODE OF 1972, TO AUTHORIZE TAX COLLECTORS TO ENTER INTO AGREEMENTS WITH ONLINE PROVIDERS TO CONDUCT SALES OF LAND FOR UNPAID TAXES USING AN ONLINE BIDDING AND SALE PROCEDURE; TO PROVIDE THAT UPON RATIFICATION OF THE AGREEMENT BY THE BOARD OF SUPERVISORS, TAX COLLECTORS MAY CONDUCT TAX SALES USING AN ONLINE BIDDING AND SALE PROCEDURE; TO REQUIRE THAT THE TIMES DURING WHICH ONLINE BIDS MAY BE MADE AT AN ONLINE TAX SALE MUST BE SPECIFIED IN THE AGREEMENT; TO AMEND SECTION 27-41-55, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT IF A TAX SALE IS TO BE CONDUCTED ONLINE, THE ADVERTISEMENT FOR SUCH TAX SALE OF LAND INCLUDE INSTRUCTIONS ON HOW TO BID INCLUDING THE TIMES DURING WHICH ONLINE BIDS MAY BE MADE; 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. Except as otherwise provided in subsection (2) of this section, 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 * * *.

(2) * * * The tax collector is authorized to enter into an agreement with an online provider to conduct tax sales using online bidding and sale. Such agreement must be ratified by the

county board of supervisors in order to be binding. Upon 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. In counties having two (2) court districts, the online tax sale shall separate the court 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 within the courthouse that the tax collector deems suitable to hold such sale * * *. The place or method of * * * the sale shall be designated by the tax collector in the advertisement of the notice of tax sale on the last Monday of August. If the sale is to be conducted online pursuant to Section 27-41-59(2), the advertisement shall contain instructions on how to bid, including, but not limited to, the times during which online bids may be made at the online sale. * * * The advertisement shall be inserted for two (2) weeks in some newspaper published in the county, if there be one, but in counties having two (2) court districts the lands shall be advertised and sold in the district in which * * * the lands are situated and put up at the courthouse door thereof, or as provided for in Section 27-41-59 for tax sales conducted online, and shall contain a list of the lands to be sold in alphabetical order by owner or in numerical order as they are contained in the assessment roll, in substance as follows:

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

or by such other description as it may be assessed. Land in cities and towns shall be described in the advertisement as it is described on the assessment roll. Errors in alphabetical or numerical order in the published or posted list of lands to be

sold shall not invalidate any sale made pursuant to * * * the notice.

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

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

PASSED BY THE SENATE
February 25, 2016

Tate Reeves

PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES
March 23, 2016

Philip Gunn

SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR

Phil Bryant

GOVERNOR

April 4, 2016
1:57pm