MISSISSIPPI LEGISLATURE REGULAR SESSION 2021

By: Representative Walker To: Ways and Means

HOUSE BILL NO. 741

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

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

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

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

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

SECTION 2. This act shall take effect and be in force from and after July 1, 2021.