

By: Representatives Janus, Palazzo,  
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To: Municipalities; County  
Affairs

HOUSE BILL NO. 572

1 AN ACT TO AMEND SECTION 27-41-2, MISSISSIPPI CODE OF 1972, TO  
2 AUTHORIZE COUNTIES THAT HAVE ENTERED INTO CERTAIN INTERLOCAL  
3 AGREEMENTS WITH MUNICIPALITIES TO COLLECT CERTAIN MUNICIPAL  
4 SPECIAL ASSESSMENTS; TO ALLOW THE INCLUSION OF SUCH UNPAID SPECIAL  
5 ASSESSMENTS IN A UNIFIED TAX SALE; TO AMEND SECTION 17-13-9,  
6 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED  
7 PURPOSES.

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

9 SECTION 1. Section 27-41-2, Mississippi Code of 1972, is  
10 amended as follows:

11 27-41-2. If the governing authorities of a municipality and  
12 a county have entered into an interlocal agreement pursuant to  
13 Section 17-13-1 et seq., and the agreement is for the county to  
14 collect for the municipality those ad valorem taxes on real and  
15 personal property, motor vehicles and mobile homes or unpaid  
16 special assessments as provided in Section 21-19-11 that are due  
17 and payable to the municipality, the following shall apply:

18 (a) The collection of such ad valorem taxes or unpaid  
19 special assessments as provided in Section 21-19-11 due by a  
20 taxpayer to the municipality shall be evidenced by a receipt  
21 showing that the taxes or assessments due have been paid. This  
22 receipt also may show that any ad valorem taxes or unpaid special  
23 assessments due by the taxpayer to the county have been paid.

24 (b) Property as described in this section that is sold  
25 for unpaid ad valorem taxes or unpaid special assessments due by a  
26 taxpayer to the municipality may be sold in a tax sale which may  
27 be conducted for unpaid ad valorem taxes or unpaid special  
28 assessments due by the taxpayer to the county. This unified tax  
29 sale for unpaid taxes or unpaid special assessments due the

30 municipality and the county shall be advertised in substantially  
31 the same manner as provided by law for sales of like property for  
32 unpaid county ad valorem taxes or unpaid special assessments as  
33 provided in Section 21-19-11. The amount of taxes or special  
34 assessments for which the property is offered at the unified sale  
35 shall be the sum of the taxes or special assessments due by the  
36 taxpayer to the municipality and those due to the county. All  
37 costs incident to the unified sale shall be included in the total  
38 amount for which the property is offered.

39 (c) Upon offering the property of any delinquent  
40 taxpayer at a unified sale as described in paragraph (b) and upon  
41 the failure of any person to bid the whole amount of taxes or  
42 special assessments and all costs incident to the sale for such  
43 property, the county tax collector shall strike the property off  
44 to the state.

45 (d) Except as otherwise specified in this section, the  
46 collection of unpaid ad valorem taxes or unpaid special  
47 assessments as provided in Section 21-19-11 due to a municipality,  
48 the sale of property for unpaid ad valorem taxes or unpaid special  
49 assessments due a municipality, and the striking off to a  
50 municipality of property for unpaid ad valorem taxes or unpaid  
51 special assessments, shall be conducted in accordance with the  
52 laws governing the imposition of ad valorem taxes or special  
53 assessments as provided in Section 21-19-11 by a municipality.

54 **SECTION 2.** Section 17-13-9, Mississippi Code of 1972, is  
55 amended as follows:

56 17-13-9. (1) Any agreement made hereunder shall specify the  
57 following:

58 (a) Its duration.

59 (b) Its purpose or purposes.

60 (c) The precise organization, composition, nature and  
61 powers of any separate legal or administrative entity created  
62 thereby; the specific citation of statutory authority vested in

63 each of the local governmental units which is to be a party to the  
64 agreement.

65 (d) The manner of financing, staffing and supplying the  
66 joint or cooperative undertaking and of establishing and  
67 maintaining a budget therefor; provided that the treasurer and/or  
68 disbursing officer of one (1) of the local governmental units  
69 shall be designated in the agreement to receive, disburse and  
70 account for all funds of the joint undertaking as a part of the  
71 duties of the officer or officers.

72 (e) The permissible method or methods to be employed in  
73 accomplishing the partial or complete termination or amendment of  
74 the agreement and for disposing of property upon such partial or  
75 complete termination or amendment.

76 (f) The provision for administration, through a joint  
77 board or other appropriate means, of the joint or cooperative  
78 undertaking in the event that the agreement does not or may not  
79 establish a separate legal entity to conduct the joint or  
80 cooperative undertaking. In the case of a joint board, all local  
81 governmental units party to the agreement shall be represented.

82 (g) The manner of acquiring, holding and disposing of  
83 real and personal property used in the joint or cooperative  
84 undertaking in the event that the agreement does not or may not  
85 establish a separate legal entity to conduct the joint or  
86 cooperative undertaking.

87 (h) Any other necessary and proper matters.

88 (2) Any municipality may enter into an agreement with a  
89 county under this chapter to provide that sales of property for  
90 the nonpayment of taxes levied or the nonpayment of special  
91 assessments as provided in Section 21-19-11 by such municipality  
92 shall be made by the county tax collector at the county courthouse  
93 in the same manner as provided by law for sales of like property  
94 for unpaid county taxes, and that redemptions of property sold for



