

Chapter 24

TAXATION AND ASSESSMENTS*

Sec. 24-1. Sale of property for unpaid taxes; deed; procedure.

A. After the expiration of the time allowed by law for the redemption of lands sold for special improvement assessments, all such lands as have been sold to the city therefore and not redeemed shall be subject to purchase by any person, and the same may be so purchased by paying the city clerk the amount fixed by the governing authorities, and upon such payment to the clerk, the mayor shall execute to the purchaser a quit-claim deed conveying to him such title as the city may have in the land, subject, however, to all unmatured installments on account of such special improvement assessments, which deed shall be executed in the name of the city by the mayor, attested by the clerk, with the municipal seal affixed, and shall be acknowledged by the mayor, and the fee for such acknowledgment shall be paid by the purchaser.

B. All lands so sold by the city shall be sold subject to all unmatured installments of the special improvement assessment originally fixed thereon, and such sale shall in no wise discharge the lien for such unmatured installments, and the deed executed by the city shall contain a provision that such sale is subject to a lien for all unmatured installments under the original assessment.

C. Before the mayor shall execute a deed of conveyance to any land sold to the city for unpaid special improvement assessments, the governing authorities of the city shall give their consent to such sale by resolution entered upon the minutes of the municipality. (Ord. 873, secs. 1, 2, & 4, 7-12-34)

Sec. 24-2. Special assessment---Failure to appeal constituting an admission of legality of assessment.

Any property owner who shall not have taken an appeal from the assessment, as provided in Section 27-35-119 of the Mississippi Code of 1972, shall, upon failure to pay the assessment in full within ninety (90) days from the date of confirmation, with interest at one percent (1%) per month or fractional part thereof, and he shall be deemed to have admitted the legality of the assessment and shall thereby waive all right to contest the validity of the assessment. (Ord. 836, sec. 2, 4-11-29.)

**Cross reference--For provision creating the office of city tax collector, see sec. 2-41; For provision creating the office of city tax assessor, see sec. 2-44; For general provisions relating to licenses and license fees imposed, see Chapter 14.*

Sec. 24-3. Designation of site of tax sales.

All sales of real and personal property for the nonpayment of municipal taxes due the city shall be made by the City Tax Collector in the Council Room on the second floor of City Hall. (Ord. 317, sec. 1, 2-18-09.)

Sec. 24-4. Partial Payments.

A. Partial payments for ad valorem taxes are allowed as follows:

1. One-half ($\frac{1}{2}$) of all ad valorem taxes due shall be paid on or before February 1.

2. One-fourth ($\frac{1}{4}$) of all ad valorem taxes, interest and penalty due shall be paid on or before May 1.

3. One-fourth ($\frac{1}{4}$) of all ad valorem taxes, interest and penalty due shall be paid on or before July 1.

B. If any unpaid balance exists on August 1, and remains unpaid on the last Monday in August, then the lands shall be sold at the land sale on the last Monday in August for said unpaid balance.(Ord. 2538, sec. 1 &2, 11-7-95)