March 18, 2020

Governor Tate Reeves
Post Office Box 139
Jackson, Mississippi 39205

General Lynn Fleich
550 High Street, Suite 1200
Jackson, Mississippi 39201

Given the circumstances surrounding the recently declared State of Emergency, we would like to alert you of a problem and provide a simple solution to it. Some counties have been preparing for an April land sale under Miss. Code Ann Section 27-41-55. Advertising of the tax sale is required for two weeks so a deadline is fast approaching for these government officials.


"... 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 lands 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, provided that the place of such sale shall be designated by the tax collector in the advertisement of the notice of tax sale on the last Monday of August. Such 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 such lands are situated and put up at the courthouse door thereof, 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... 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 such notice. In addition to the foregoing provisions, and at the option of the tax collector, advertisement for the sale of such county lands may be made after the fifteenth day of February in each year with the sale of such 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."

Most counties actually have their sales platform online so the deadline of the first Monday in April can still be met. There are some counties, specifically Amite, Sunflower, and Quitman, that are currently set to have their sales at the courthouse. However, the Commissioner may postpone the date, with the approval of the Governor and Attorney General.
Mississippi Code Section 27-41-69: Sales of land for taxes; postponement of sales because of emergency.

"In case of grave public emergency, to be determined by the Commissioner of Revenue of the Department of Revenue, with the approval of the Governor and Attorney General, the Commissioner of Revenue, may postpone in any county the date fixed by law for the sale of lands for delinquent taxes. In the event any such sale is postponed, the Commissioner of Revenue of the Department of Revenue, with the approval of the Governor and Attorney General, shall designate a date for such sale."

I am asking for the approval of the Governor and Attorney General to postpone the tax sales in Amite, Sunflower, and Quitman counties until May 4, 2020, which is the first Monday of May. As indicated below, I would respectfully request written confirmation of your approval to postpone these sales under Miss. Code Ann. Sections 27-41-69 and 27-41-55.

Sincerely,

[Signature]

Commissioner Herb Frierson
Mississippi Department of Revenue


This the 19 day of March, 2020.

[Signature]

Governor Tate Reeves
State of Mississippi


This the 19 day of March, 2020.

[Signature]

General Lynn Fitch
State of Mississippi