

Title 35 Mississippi State Tax Commission
Part VII Motor Vehicles and Title
Subpart 06 Title Applications

Chapter 05 Sale of Motor Vehicles for Repairing, Towing or Storage Costs

- 100 Selling Abandoned Vehicles for Repairing, Towing and/or Storage Costs under Miss. Code Ann. Section 63-23-1 et seq.
- 101 An abandoned motor vehicle means a vehicle that:
1. Has been left by the owner or on the owner's behalf with an automobile dealer, repairman, or wrecker service and has not been picked up by the owner within forty (40) days from the agreed retrieval date. If there is no agreed retrieval date, the forty (40) days begins the day the vehicle is turned over to the dealer, repairman or wrecker service;
 2. Is left unattended on a public street, road or highway or other public property for at least five (5) days; or
 3. Has been lawfully towed to property, owned by someone other than the vehicle owner, at the written request of a law enforcement officer and left there for at least forty (40) days without anyone claiming the vehicle.
- 102 Anyone intending to sell an abandoned vehicle must notify the owner and any lienholder by certified mail within ten (10) days that unless a claim on the vehicle is made within thirty (30) days or before the scheduled sale, whichever is later, the vehicle will be sold. The ten (10) days begins to run when the vehicle actually qualifies as an abandoned vehicle under section 101 of this rule. The party initiating the sale should use the last known address of both the owner and lienholder. Such information may be obtained from the Mississippi State Tax Commission or other appropriate authority. Any information obtained from an authority other than the Mississippi State Tax Commission may not be complete. If the Mississippi State Tax Commission determines that all required notifications were not made, a new title will not be issued.
- 103 If the letter is returned undelivered, the vehicle is not titled in Mississippi, or it is impossible to determine with reasonable certainty the identity and addresses of all lienholders, notification may be accomplished by publication once a week for three (3) consecutive weeks in a newspaper of general circulation in the county where the motor vehicle was abandoned. However, any owner or lienholder whose identity and address is known must be sent notice by certified mail.
- 104 Such notice, whether by certified mail or publication, must include the date, time, and location of the sale and the name and contact information of the party in possession of the abandoned vehicle. The notice should also include the amount of charges due to claim the vehicle. The sale must be by public auction.

- 105 If the abandoned vehicle has no market value, it may be disposed of after receiving two (2) written statements from licensed automobile dealers as to the worthlessness of such vehicle and proper notification as described above to the owner and lienholders.
- 106 Any person proving ownership or any lienholder may claim the abandoned motor vehicle at any time prior to the sale by paying towing, repair, reasonable storage and other necessary expenses.
- 107 The proceeds of the sale in excess of repair, towing, and reasonable storage expenses and all expenses incurred in connection with the sale shall become the property of the county and be paid to the chancery clerk of the county in which the sale was held to be deposited into the county general fund, subject, however to any rights of the recorded lienholder.
- 108 A party selling an abandoned motor vehicle must submit an Affidavit of Abandonment to the Mississippi State Tax Commission along with documentation that the procedural requirements to sell an abandoned car under Miss. Code Ann. Section 63-23-1 et seq. have been met.
- 109 (Reserved)
- 200 Sale of Motor Vehicle for Costs of Towing, Storage and Sale Only
- 201 Under Miss. Code Ann. Section 85-7-251, a towing company can retain possession of a motor vehicle until towing and reasonable storage costs are paid on a motor vehicle that:
1. Has been towed at the owner's request;
 2. Has been towed at the direction of a law enforcement officer; or
 3. Has been towed upon request of a real property owner upon whose property a vehicle has been left without permission of the real property owner for more than five (5) days.
- 202 A towing company may sell a motor vehicle for towing, reasonable storage and necessary expenses to procure the sale under Miss. Code Ann. Section 85-7-251 in lieu of following the procedures of Miss. Code Ann. Section 63-23-1 et seq. However, repair costs may not be obtained under Miss. Code Ann. Section 85-7-251.
- 203 The towing company must notify local law enforcement of any vehicle that has been towed within twenty-four (24) hours of towing, unless the vehicle was towed at the request of the owner of the vehicle.
- 204 If the owner of a towed vehicle has not contacted the towing company within five (5) days of the initial tow, the towing company must obtain the names and addresses of any owner and lienholder from the Mississippi State Tax

Commission or other appropriate authority. If the information is not available from the Mississippi State Tax Commission or appropriate authority, the towing company must make a good faith effort to locate ownership. The towing company must then notify the owner and lienholder by registered mail the amount due within ten (10) days following the initial tow. Any information obtained from an authority other than the Mississippi State Tax Commission may not be complete. If the Mississippi State Tax Commission determines that all required notifications were not made, a new title will not be issued.

- 205 If the amount due is not paid within thirty (30) days from the initial tow, the towing company must notify by certified mail the owner and lienholder that the vehicle will be sold if the towing and reasonable storage charges are not paid. The sale must be at least ten (10) days after the mailing of the certified letter.
- 206 The towing company must publish a notice of sale in a newspaper of general circulation once a week for two (2) consecutive weeks in the county where the motor vehicle was towed prior to the public auction. The publication may begin any time after the certified letter is mailed and but must end prior to the public auction.
- 207 The notice, both by certified mail and publication, must include the date, time, and location of the sale and the name and contact information of the party in possession of the vehicle. The notice should also include the amount of charges due to claim the vehicle. The sale must be by public auction.
- 208 Any person proving ownership or any lienholder may claim the vehicle at any time prior to sale by paying towing, and reasonable storage and other expenses necessary to proceed with the sale.
- 209 The proceeds of the sale of such property in excess of the amount needed to pay the towing, reasonable storage and necessary expenses of the sale shall be held by the towing company for a period of six (6) months, and, if not reclaimed by the owner of the vehicle, shall become the property of the county and be paid to the chancery clerk of the county in which the sale was held to be deposited into the county general fund, subject, however to any rights of the recorded lienholder.
- 210 A party selling a motor vehicle under Miss. Code Ann. Section 85-7-251 must submit documentation to the Mississippi State Tax Commission that the procedural requirements have been met.
- 211 (Reserved)
- 300 Sale of Motor Vehicle for Costs of Repair and Sale Only

- 301 A vehicle repair shop may sell a motor vehicle for the costs of repairing a motor vehicle under Miss. Code Ann. Section 85-7-107 in lieu of following the procedures of Miss. Code Ann. Section 63-23-1 et seq.
- 302 (Repealed)