

By: Representative Endt

To: Ways and Means

HOUSE BILL NO. 168

1 AN ACT TO AMEND SECTIONS 27-41-2, 27-41-55, 27-41-59,
2 27-41-65, 27-41-67, 27-41-69, 27-41-77, 27-41-79, 27-41-81 AND
3 27-41-83, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT FROM AND AFTER
4 JANUARY 1, 2000, NO LAND SHALL BE SOLD FOR NONPAYMENT OF AD
5 VALOREM TAXES; TO PROVIDE THAT FROM AND AFTER SUCH DATE, LAND ON
6 WHICH AD VALOREM TAXES ARE NOT PAID WILL BE STRUCK OFF TO THE
7 COUNTY OWED THE TAXES; TO PROVIDE THAT THE PROCEDURES USED BEFORE
8 JANUARY 1, 2000, TO SELL LAND FOR THE NONPAYMENT OF AD VALOREM
9 TAXES SHALL BE USED TO STRIKE LAND OFF TO A COUNTY FOR NONPAYMENT
10 OF TAXES; TO PROVIDE THAT IF LAND STRUCK OFF TO A COUNTY FOR
11 NONPAYMENT OF AD VALOREM TAXES UNDER THIS ACT IS NOT REDEEMED, THE
12 COUNTY SHALL HAVE THE LAND APPRAISED BY TWO APPRAISERS AND
13 DETERMINE THE AVERAGE APPRAISED VALUE OF THE LAND BASED ON THE TWO
14 APPRAISALS; TO PROVIDE THAT THE COUNTY SHALL OFFER THE LAND AT
15 PUBLIC SALE FOR THE AVERAGE APPRAISED VALUE; TO REQUIRE THAT
16 NOTICE OF SUCH SALE BE ADVERTISED FOR A CERTAIN PERIOD OF TIME; TO
17 PROVIDE THAT THE COUNTY SHALL OFFER THE LAND AT SALE FOR THE
18 AMOUNT OF THE AVERAGE APPRAISED VALUE, AND SHALL HAVE THE
19 AUTHORITY TO ACCEPT ANY OFFER THAT IS NOT LESS THAN NINETY PERCENT
20 OF THE AVERAGE APPRAISED VALUE; TO PROVIDE THAT THE OWNER OF SUCH
21 LAND AT THE TIME IT WAS STRUCK OFF TO THE COUNTY FOR NONPAYMENT OF
22 AD VALOREM TAXES SHALL HAVE THE FIRST RIGHT TO OFFER TO PURCHASE
23 THE LAND AT THE SALE, AND IF SUCH PERSON DOES OFFER TO PURCHASE
24 THE LAND WITHIN A CERTAIN TIME, OTHER PERSONS MAY OFFER TO
25 PURCHASE THE LAND; TO PROVIDE FOR THE DISPOSITION OF SALES
26 PROCEEDS IF THE LAND IS SOLD; TO AMEND SECTIONS 27-43-1, 27-43-3,
27 27-43-4, 27-43-5, 27-43-9 AND 27-43-11, MISSISSIPPI CODE OF 1972,
28 TO PROVIDE THAT THE NOTICES REQUIRED TO BE GIVEN OWNERS AND
29 LIENORS REGARDING LAND SOLD FOR NONPAYMENT OF TAXES BEFORE JANUARY
30 1, 2000, SHALL BE GIVEN TO SUCH PERSONS REGARDING LAND STRUCK OFF
31 TO A COUNTY FOR NONPAYMENT OF AD VALOREM TAXES AFTER SUCH DATE; TO
32 AMEND SECTIONS 27-45-1, 27-45-3, 27-45-5, 27-45-7, 27-45-9,
33 27-45-11, 27-45-13, 27-45-15, 27-45-17, 27-45-19, 27-45-21,
34 27-45-23, 27-45-27 AND 27-45-29, MISSISSIPPI CODE OF 1972, TO
35 PROVIDE THAT THE PROCEDURES USED TO REDEEM LAND SOLD FOR
36 NONPAYMENT OF AD VALOREM TAXES BEFORE JANUARY 1, 2000, SHALL BE
37 USED TO REDEEM LAND STRUCK OFF TO A COUNTY FOR NONPAYMENT OF SUCH
38 TAXES AFTER THAT DATE; AND FOR RELATED PURPOSES.

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

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

42 27-41-2. If the governing authorities of a municipality and
43 a county have entered into an interlocal agreement pursuant to
44 Section 17-13-1 et seq., and the agreement is for the county to

45 collect for the municipality those ad valorem taxes on real and
46 personal property, motor vehicles and mobile homes that are due
47 and payable to the municipality, the following shall apply:

48 (a) The collection of such ad valorem taxes due by a
49 taxpayer to the municipality shall be evidenced by a receipt
50 showing that the taxes due have been paid. This receipt also may
51 show that any ad valorem taxes due by the taxpayer to the county
52 have been paid.

53 (b) Property as described in this section that is sold
54 for unpaid ad valorem taxes due by a taxpayer to the municipality
55 may be sold in a tax sale which may be conducted for unpaid ad
56 valorem taxes due by the taxpayer to the county. This unified tax
57 sale for unpaid taxes due the municipality and the county shall be
58 advertised in substantially the same manner as provided by law for
59 sales of like property for unpaid county ad valorem taxes. The
60 amount of taxes for which the property is offered at the unified
61 sale shall be the sum of the taxes due by the taxpayer to the
62 municipality and those due to the county. All costs incident to
63 the unified sale shall be included in the total amount for which
64 the property is offered.

65 (c) Upon offering the property of any delinquent
66 taxpayer at a unified sale as described in paragraph (b) and upon
67 the failure of any person to bid the whole amount of taxes and all
68 costs incident to the sale for such property, the county tax
69 collector shall strike the property off to the state.

70 (d) Except as otherwise specified in this section, the
71 collection of unpaid ad valorem taxes due to a municipality, the
72 sale of property for unpaid ad valorem taxes due a municipality,
73 and the striking off to a municipality of property for unpaid ad
74 valorem taxes, shall be conducted in accordance with the laws
75 governing the imposition of ad valorem taxes by a municipality.

76 From and after January 1, 2000, no real property shall be
77 sold for the nonpayment of ad valorem taxes, and the collection of
78 unpaid ad valorem taxes shall be made in accordance with Sections
79 27-41-59(2) and 27-41-77(2).

80 SECTION 2. Section 27-41-55, Mississippi Code of 1972, is
81 amended as follows:

82 27-41-55. (1) Except as otherwise provided in Section
83 27-41-2, after the fifth day of August in each year hereafter, the
84 tax collector shall advertise all lands in his county on which all
85 the taxes due and in arrears have not been paid, as provided by
86 law, as well as all land which is liable to sale for the other
87 taxes which have matured, as required by law, for sale at the door
88 of the courthouse of his county or any place within the courthouse
89 that the tax collector deems suitable to hold such sale, provided
90 that the place of such sale shall be designated by the tax
91 collector in the advertisement of the notice of tax sale on the
92 last Monday of August. Such advertisement shall be inserted for
93 two (2) weeks in some newspaper published in the county, if there
94 be one, but in counties having two (2) court districts the lands
95 shall be advertised and sold in the district in which such lands
96 are situated and put up at the courthouse door thereof, and shall
97 contain a list of the lands to be sold in alphabetical order by
98 owner or in numerical order as they are contained in the
99 assessment roll, in substance as follows:

100	Name of	Division of	Town-	State	County	Total
101	Owner	Section	ship	Range	Tax	Tax

102 or by such other description as it may be assessed. Land in
103 cities and towns shall be described in the advertisement as it is
104 described on the assessment roll. Errors in alphabetical or
105 numerical order in the published or posted list of lands to be
106 sold shall not invalidate any sale made pursuant to such notice.

107 In addition to the foregoing provisions, and at the option of
108 the tax collector, advertisement for the sale of such county lands
109 may be made after the fifteenth day of February in each year with
110 the sale of such lands to be held on the first Monday of April in
111 each year, and all of the provisions which relate to the tax sale
112 held in August of each year shall apply thereto.

113 (2) From and after January 1, 2000, no land shall be sold
114 for the nonpayment of ad valorem taxes, and except as otherwise

115 provided in Section 27-41-2, after the fifth day of August of
116 2000, and in each year thereafter, the tax collector shall
117 advertise all lands in his county on which all taxes due and in
118 arrears have not been paid, as provided by law. The advertisement
119 shall contain a list of the lands in alphabetical order by owner
120 or in numerical order as they may be contained in the assessment
121 roll as provided in subsection (1) of this section. The
122 advertisement shall provide that if all taxes due and in arrears
123 are not paid on or before the last Monday in August, the property
124 on which the taxes are due shall be struck off to the county as
125 provided in Section 27-41-59(2). In addition to the foregoing
126 provisions of this subsection (2), and at the option of the tax
127 collector, the advertisement required in this subsection (2) may
128 be made after the fifteenth day of February in 2000, and in each
129 year thereafter, with the striking off of such land to the county
130 to be done on the first Monday of April in 2000, and in each year
131 thereafter, and all of the provisions which relate to the striking
132 off of land to the county in August of each year shall apply
133 thereto.

134 SECTION 3. Section 27-41-59, Mississippi Code of 1972, is
135 amended as follows:

136 27-41-59. (1) Except as otherwise provided in Section
137 27-41-2, on the first Monday of April, if the tax collector has
138 exercised his option to hold a tax sale on that day, and on the
139 last Monday of August, as the case may be, if the taxes remain
140 unpaid, the tax collector shall proceed to sell, for the payment
141 of taxes then remaining due and unpaid, together with all fees,
142 penalties and damages provided by law, the land or so much and
143 such parts of the land of each delinquent taxpayer to the highest
144 and best bidder for cash as will pay the amount of taxes due by
145 him and all costs and charges. He shall first offer one hundred
146 sixty (160) acres or a smaller separately described subdivision,
147 if the land is less than one hundred sixty (160) acres. If the

148 first parcel so offered does not produce the amount due, then he
149 shall offer as an entirety all the land constituting one (1)
150 tract. Each separate assessment as it appears and is described on
151 the assessment roll shall constitute one (1) tract for the purpose
152 of sale for taxes, notwithstanding the fact that the person who is
153 the owner thereof, or to whom it is assessed, is the owner of or
154 is assessed with other lands, the whole of which constitutes one
155 (1) entire tract but appears on the assessment roll in separate
156 subdivisions. Upon offering the land of any delinquent taxpayer
157 constituting one (1) tract, if no person will bid for it, the
158 whole amount of taxes and all costs incident to the sale, the tax
159 collector shall strike it off to the state. The sale shall be
160 continued from day to day within the hours from 8:30 o'clock in
161 the forenoon and 4:30 o'clock in the afternoon until completed;
162 but neither a failure to advertise, nor error in the
163 advertisement, nor error in conducting the sale, shall invalidate
164 a sale at the proper time and place for taxes of any land on which
165 the taxes were due and not paid, but a sale made at the wrong time
166 or at the wrong place shall be void. Any person sustaining damages
167 by reason of any failure or error by the tax collector may recover
168 damages therefor on his official bond.

169 (2) From and after January 1, 2000, no land shall be sold
170 for the nonpayment of ad valorem taxes, and land on which the ad
171 valorem taxes have not been paid shall be treated according to the
172 provisions of this subsection (2). Except as otherwise provided
173 in Section 27-41-2, on the first Monday of April, if the tax
174 collector has exercised such option, and on the last Monday of
175 August, as the case may be, if the taxes remain unpaid on the
176 land, the tax collector shall strike such land off to the county.

177 SECTION 4. Section 27-41-65, Mississippi Code of 1972, is
178 amended as follows:

179 27-41-65. Except as otherwise provided in Section
180 27-41-59(2), if from any cause a sale of any land for taxes which

181 is liable to such sale shall not be made at the time appointed by
182 law for such sale, it may be sold thereafter, in the same or a
183 subsequent year, at any time designated therefor by order of the
184 board of supervisors. Notice of a sale so ordered shall be given
185 by advertising it in the manner prescribed by law for the sale of
186 land for taxes; and the same shall be made at the same place and
187 subject to all the provisions of law applicable to such sales at
188 the time appointed by law. Lists of lands sold to the state and
189 to individuals shall be filed in the office of the clerk of the
190 chancery court within the same relative period of time after the
191 sale as is allowed for filing such lists after sales at the
192 regular time, and the clerk shall at once record them; and such
193 lists shall be as valid and have the same effect and be subject to
194 all the provisions of law applicable to such lists made of lands
195 sold at the regular sale for taxes.

196 SECTION 5. Section 27-41-67, Mississippi Code of 1972, is
197 amended as follows:

198 27-41-67. Except as otherwise provided in Section
199 27-41-59(2), if from inadvertence or oversight a sale of any land
200 for taxes which is liable to such sale shall not be made at the
201 regular time appointed by law for such sale, it may be sold
202 thereafter at any time designated therefor by an order of the
203 board of supervisors, which order need not describe the land to be
204 sold nor give the names of the owners of the land to be sold.
205 Notice of a sale so ordered shall be given by advertising it in
206 the manner prescribed by law for the sale of land for taxes; and
207 the same shall be made at the same place and subject to all the
208 provisions of law applicable to such sales at the time appointed
209 by law. Lists of lands sold to the state and to individuals shall
210 be filed in the office of the clerk of the chancery court within
211 the same relative period of time after the sale as is allowed for
212 filing such lists after sales at the regular time, and the clerk
213 shall at once record them; and such lists shall be as valid and

214 have the same effect and be subject to all the provisions of law
215 applicable to such lists made of lands sold at the regular sale
216 for taxes. This section shall not be construed as giving the tax
217 collector any discretion to postpone the sale of lands from the
218 time appointed by law for such sales.

219 SECTION 6. Section 27-41-69, Mississippi Code of 1972, is
220 amended as follows:

221 27-41-69. Except as otherwise provided in Section
222 27-41-59(2), in case of grave public emergency, to be determined
223 by the Chairman of the State Tax Commission, with the approval of
224 the Governor and Attorney General, the Chairman of the State Tax
225 Commission, may, by an order spread upon the minutes of the Tax
226 Commission, postpone in any county the date fixed by law for the
227 sale of lands for delinquent taxes. In the event any such sale is
228 postponed, the Chairman of the State Tax Commission with the
229 approval of the Governor and Attorney General, in the order
230 postponing such sale, shall designate a date for such sale.
231 Notice of a sale so ordered shall be given by advertising it in
232 the manner prescribed by law for the sale of land for taxes; and
233 the same shall be made at the same place and subject to all the
234 provisions of law applicable to such sales at the time appointed
235 by law, and lists of lands sold to the state and to individuals
236 shall be filed in the office of the clerk of the chancery court
237 within the same relative period of time after the sale as is
238 allowed for filing such lists after sales at the regular time, and
239 the clerk shall at once record them; and such lists shall be as
240 valid and have the same effect and be subject to all the
241 provisions of law applicable to such lists made of lands sold at
242 the regular sale for taxes. The Secretary of the State Tax
243 Commission shall certify to the clerk of the board of supervisors
244 a copy of the order postponing any sale for taxes in such county
245 and the clerk of the board of supervisors shall enter such order
246 on the minutes of the board, but the failure of the Secretary of

247 the State Tax Commission to so certify said order or of the clerk
248 of the board of supervisors to so record the same shall not
249 invalidate any sale made hereunder.

250 SECTION 7. Section 27-41-77, Mississippi Code of 1972, is
251 amended as follows:

252 27-41-77. (1) If any land be sold for more than the amount
253 of taxes due and all costs, the tax collector shall report the
254 amount of excess to the chancery clerk, and on his receipt warrant
255 therefor, shall pay the same into the county treasury. The board
256 of supervisors is directed to transfer all such funds so received
257 to the general funds of the county. If the land be redeemed, or
258 the title of the purchaser be defeated or set aside in any way or
259 for any reason, such excess shall be retained by the county. If
260 only a part of the land be redeemed, the excess shall be
261 apportioned ratably to the amount of taxes due at the time of the
262 sale on the respective parts. The owner of the land may demand of
263 the tax collector a memorandum or receipt showing the amount of
264 excess if any, and, upon the expiration of the period of
265 redemption, without the property being redeemed, such excess
266 shall, upon the request of the owner, be paid to said owner. If
267 the owner of the property does not request payment of the excess
268 within two (2) years from the expiration of the period of
269 redemption, the excess shall be retained by the county. Whenever
270 any person shall present a claim against the excess fund, within
271 the time period provided, certified to by the chancery clerk, the
272 board of supervisors shall order a warrant to issue therefor on
273 the general county fund.

274 (2) If any land that has been stricken off to the county is
275 not redeemed, the county shall have the land appraised by two (2)
276 certified appraisers and determine an average appraised value of
277 the land based on the two appraisals. The county shall then
278 proceed to offer the land at public sale for the average appraised
279 value. Notice of such sale shall be advertised once a week for at

280 least three (3) consecutive weeks in at least one (1) newspaper
281 published in the county. The first publication of the notice
282 shall be made not less than twenty-one (21) days before the date
283 fixed for the sale, and the last publication of such notice shall
284 be made not more than seven (7) days before such date. The county
285 shall offer the land at sale for the amount of the average
286 appraised value, and shall have the authority to accept any offer
287 that is not less than ninety percent (90%) of the average
288 appraised value. The owner of the land at the time it was struck
289 off to the county shall have the first right to offer to purchase
290 the land at the sale, and if such person does not make an offer to
291 purchase the land within four (4) hours after the beginning of the
292 sale, other persons may offer to purchase the land. If the land
293 is not sold at the sale, the county shall retain the land and have
294 the authority to offer it at public sale in the future. If any
295 land is sold under this subsection (2), the amount of taxes due on
296 the land plus any interest or damages shall be deducted from the
297 sale price and classified as ad valorem tax revenue and deposited
298 into the county general fund, any fees or costs due any officer
299 shall be paid to such person and the remaining portion of the sale
300 price shall also be deposited into the county general fund.

301 SECTION 8. Section 27-41-79, Mississippi Code of 1972, is
302 amended as follows:

303 27-41-79. (1) The tax collector shall on or before the
304 second Monday of May and on or before the second Monday of October
305 of each year, transmit to the clerk of the chancery court of the
306 county separate certified lists of the lands struck off by him to
307 the state and that sold to individuals, specifying to whom
308 assessed, the date of sale, the amount of taxes for which sale was
309 made, and each item of cost incident thereto, and where sold to
310 individuals, the name of the purchaser, such sale to be separately
311 recorded by the clerk in a book kept by him for that purpose. All
312 such lists shall vest in the state or in the individual purchaser

313 thereof a perfect title to the land sold for taxes, but without
314 the right of possession for the period of and subject to the right
315 of redemption; but a failure to transmit or record a list or a
316 defective list shall not affect or render the title void. If the
317 tax collector or clerk shall fail to perform the duties herein
318 prescribed, he shall be liable to the party injured by such
319 default in the penal sum of Twenty-five Dollars (\$25.00), and also
320 on his official bond for the actual damage sustained. The lists
321 hereinabove provided shall, when filed with the clerk, be notice
322 to all persons in the same manner as are deeds when filed for
323 record. The lists of lands hereinabove referred to shall be filed
324 by the tax collector in May for sales made in April and in October
325 for sales made in September, respectively.

326 (2) From and after January 1, 2000, the tax collector shall
327 on or before the second Monday of May and on or before the second
328 Monday of October of each year, transmit to the clerk of the
329 chancery court of the county certified lists of the lands struck
330 off by him to the county, specifying to whom assessed, the date
331 the property was struck off to the county, the amount of taxes for
332 which the property was struck off, and each item of cost incident
333 thereto. All such lists shall vest in the county a perfect title
334 to the land struck off for taxes, but without the right of
335 possession for the period of and subject to the right of
336 redemption; but a failure to transmit or record a list or a
337 defective list shall not affect or render the title void. The
338 lists provided in this subsection shall, when filed with the
339 clerk, be notice to all persons in the same manner as are deeds
340 when filed for record. The lists of lands referred to in this
341 subsection shall be filed by the tax collector in May for land
342 struck off in April and in October for land struck off in August,
343 respectively.

344 SECTION 9. Section 27-41-81, Mississippi Code of 1972, is
345 amended as follows:

346 27-41-81. (1) The tax collector shall on or before the
347 first Monday of June transmit to the clerk of the chancery court
348 of the county separate certified lists of the lands struck off by
349 him to the state and that sold to individuals, specifying to whom
350 assessed, the day of the sale, the amount of taxes for which the
351 sale was made and each item of cost incidental thereto, and, where
352 sold to individuals, the name of the purchaser, to be separately
353 recorded by the clerk in books kept by him for that purpose. The
354 said lists shall vest in the state or the individual purchaser
355 thereof a perfect title to the land sold for taxes, but without
356 the right of possession and subject to the right of redemption;
357 but a failure to transmit or record a list, or a defective list,
358 shall not affect or render the title void. If the tax collector
359 or clerk shall fail to perform the duties herein prescribed, he
360 shall be liable to the party injured by such default in the penal
361 sum of Twenty-five Dollars (\$25.00), and also on his bond for the
362 actual damages sustained.

363 The list hereinabove provided shall, when filed with the
364 clerk, be notice to all persons in the same manner as are deeds
365 when filed for record.

366 (2) From and after January 1, 2000, the tax collector shall
367 on or before the first Monday of June transmit to the clerk of the
368 chancery court of the county a certified list of the lands struck
369 off by him to the county, the day the land was struck off, the
370 amount of taxes for which the land was struck off and each item of
371 cost incidental thereto. The list shall vest in the county a
372 perfect title to the land struck off for taxes, but without the
373 right of possession and subject to the right of redemption; but a
374 failure to transmit or record a list, or a defective list, shall
375 not affect or render the title void. The list provided in this
376 subsection (2) shall, when filed with the clerk, be notice to all
377 persons in the same manner as are deeds when filed for record.

378 SECTION 10. Section 27-41-83, Mississippi Code of 1972, is

379 amended as follows:

380 27-41-83. The owner of lands sold or struck off to this
381 state or struck off to the county as provided in Section 27-41-81
382 shall not have the right to cut merchantable timber, cordwood or
383 brush from any such land until such land be redeemed from the tax
384 sale or tax strike off and title again be perfected in the
385 individual owner thereof, and such former owner of said property
386 during the period of redemption shall not have the right to
387 prospect for or to extract and/or attempt to extract from any such
388 lands so forfeited to the state or county for nonpayment of taxes
389 any minerals, stone or gravel that may be found on or under said
390 land, and provided further that the former owner of any land so
391 forfeited to the state for nonpayment of taxes shall commit no
392 waste on the lands or premises so forfeited to the state or county
393 during the period of redemption.

394 If the former owner or any other person in violation of the
395 provisions of this section cuts, fells, removes or otherwise
396 injures any tree on property forfeited to the state for taxes
397 either during the period of redemption or after the title matures
398 in the state or county, or extracts, or attempts to extract,
399 minerals therefrom including rock, stone and gravel, commits or
400 permits to be committed waste or any other trespass on such land,
401 such person shall be liable for a penalty in the sum of Five
402 Dollars (\$5.00) per acre for each acre upon which any trespass or
403 violation of this section is committed, and, in addition to said
404 penalty, such person shall be liable for actual damages for the
405 property taken or injured. All such penalties and damages may be
406 recovered in one and the same action and suits to recover the same
407 shall be instituted and prosecuted in the name of the state by the
408 Attorney General and any penalties and damages recovered in such
409 actions shall be apportioned fifty percent(50%) to the state and
410 fifty percent (50%) to the county in which the land lies.
411 Provided that during the period of redemption the owner may cut

412 and use wood from contiguous woodlands for fuel, fences and like
413 farm purposes, but not for sale.

414 Any person violating any of the provisions of this section
415 shall be guilty of a misdemeanor and, upon conviction therefor,
416 shall be fined not less than Ten Dollars (\$10.00) nor more than
417 Fifty Dollars (\$50.00), in the discretion of the court, and upon
418 the second offense, may be sentenced to serve not more than sixty
419 (60) days in the county jail, in the discretion of the trial
420 court.

421 SECTION 11. Section 27-43-1, Mississippi Code of 1972, is
422 amended as follows:

423 27-43-1. (1) The clerk of the chancery court shall, within
424 one hundred eighty (180) days and not less than sixty (60) days
425 prior to the expiration of the time of redemption with respect to
426 land sold, either to individuals or to the state, be required to
427 issue notice to the record owner of the land sold as of one
428 hundred eighty (180) days prior to the expiration of the time of
429 redemption, in effect following, to wit:

430 "State of Mississippi, To _____,
431 County of _____

432 You will take notice that ____ (here describe lands) ____
433 lands assessed to you or supposed to be owned by you, was, on the
434 ____ day of ____ sold to ____ for the taxes of ____ year ____, and
435 that the title to said land will become absolute in ____ unless
436 redemption from said tax sale be made on or before __ day of ____.

437 This ____ day of _____, 19____.

438 _____ Clerk."

439 (2) From and after January 1, 2000, the provisions of
440 subsection (1) of this section relating to land sold for taxes
441 shall also apply to land struck off to a county for taxes pursuant
442 to Section 27-41-59(2), and the form of the notice shall be the
443 same, as nearly as practicable, as the form provided in subsection
444 (1) of this section.

445 SECTION 12. Section 27-43-3, Mississippi Code of 1972, is
446 amended as follows:

447 27-43-3. The clerk shall issue the notice to the sheriff of
448 the county of the reputed owner's residence, if he be a resident
449 of the State of Mississippi, and the sheriff shall be required to
450 serve personal notice as summons issued from the courts are
451 served, and make his return to the chancery clerk issuing same.
452 The clerk shall also mail a copy of same to the reputed owner at
453 his usual street address, if same can be ascertained after
454 diligent search and inquiry, or to his post office address if only
455 that can be ascertained, and he shall note such action on the tax
456 sales record. The clerk shall also be required to publish the
457 name and address of the reputed owner of the property and the
458 legal description of such property in a public newspaper of the
459 county in which the land is located, or if no newspaper is
460 published as such, then in a newspaper having a general
461 circulation in such county. Such publication shall be made at
462 least forty-five (45) days prior to the expiration of the
463 redemption period.

464 If said reputed owner is a nonresident of the State of
465 Mississippi, then the clerk shall mail a copy of said notice
466 thereto in the same manner as hereinabove set out for notice to a
467 resident of the State of Mississippi, except that personal notice
468 served by the sheriff shall not be required.

469 Notice by mail shall be by registered or certified mail. In
470 the event the notice by mail is returned undelivered and the
471 personal notice as hereinabove required to be served by the
472 sheriff is returned not found, then the clerk shall make further
473 search and inquiry to ascertain the reputed owner's street and
474 post office address. If the reputed owner's street or post office
475 address is ascertained after the additional search and inquiry,
476 the clerk shall again issue notice as hereinabove set out. If
477 personal notice is again issued and it is again returned not found

478 and if notice by mail is again returned undelivered, then the
479 clerk shall file an affidavit to that effect and shall specify
480 therein the acts of search and inquiry made by him in an effort to
481 ascertain the reputed owner's street and post office address and
482 said affidavit shall be retained as a permanent record in the
483 office of the clerk and such action shall be noted on the tax
484 sales record. If the clerk is still unable to ascertain the
485 reputed owner's street or post office address after making search
486 and inquiry for the second time, then it shall not be necessary to
487 issue any additional notice but the clerk shall file an affidavit
488 specifying therein the acts of search and inquiry made by him in
489 an effort to ascertain the reputed owner's street and post office
490 address and said affidavit shall be retained as a permanent record
491 in the office of the clerk and such action shall be noted on the
492 tax sale record.

493 For examining the records to ascertain the record owner of
494 the property, the clerk shall be allowed a fee of Twenty Dollars
495 (\$20.00); for issuing the notice the clerk shall be allowed a fee
496 of Two Dollars (\$2.00) and, for mailing same and noting such
497 action on the tax sales record or tax strike-off record, a fee of
498 One Dollar (\$1.00); and for serving the notice, the sheriff shall
499 be allowed a fee of Four Dollars (\$4.00). For issuing a second
500 notice, the clerk shall be allowed a fee of Five Dollars (\$5.00)
501 and, for mailing same and noting such action on the tax sales
502 record or tax strike-off record, a fee of Two Dollars and Fifty
503 Cents (\$2.50), and for serving the second notice, the sheriff
504 shall be allowed a fee of Four Dollars (\$4.00). The clerk shall
505 also be allowed the actual cost of publication. Said fees and
506 cost shall be taxed against the owner of said land if the same is
507 redeemed, and if not redeemed, then said fees are to be taxed as
508 part of the cost against the purchaser. The failure of the
509 landowner to actually receive the notice herein required shall not
510 render the title void, provided the clerk and sheriff have

511 complied with the duties herein prescribed for them.

512 Should the clerk inadvertently fail to send notice as
513 prescribed in this section, then such sale or strike off shall be
514 void and the clerk shall not be liable to the purchaser or owner
515 upon refund of all purchase money paid.

516 SECTION 13. Section 27-43-4, Mississippi Code of 1972, is
517 amended as follows:

518 27-43-4. With respect to lands sold or struck off for the
519 nonpayment of municipal taxes, both for ad valorem and for special
520 improvements, the municipal clerk shall issue the same type
521 notices and perform all other requirements as set forth in Section
522 27-43-1 through 27-43-11, inclusive, and for so doing, the
523 municipality shall be allowed the same fees as set forth in said
524 sections. However, all certificates or affidavits of the
525 municipal clerk shall be filed with the chancery clerk of the
526 county in which the municipality is located for which the chancery
527 clerk shall be allowed a filing fee of One Dollar (\$1.00) per
528 affidavit or certificate.

529 SECTION 14. Section 27-43-5, Mississippi Code of 1972, is
530 amended as follows:

531 27-43-5. (1) It shall be the duty of the clerk of the
532 chancery court to examine the record of deeds, mortgages and deeds
533 of trust in his office to ascertain the names and addresses of all
534 mortgagees, beneficiaries and holders of vendors liens of all
535 lands sold for taxes; and he shall, within the time fixed by law
536 for notifying owners, send by certified mail with return receipt
537 requested to all such lienors so shown of record the following
538 notice, to-wit:

539 "State of Mississippi, To _____,
540 County of _____

541 You will take notice that _____ (here describe
542 lands) assessed to, or supposed to be owned by _____
543 was on the _____ day of _____, 19___, sold to

544 _____ for the taxes of _____ (giving
545 year) upon which you have a lien by virtue of the instrument
546 recorded in this office in _____ Book _____, page _____, dated
547 _____, and that the title to said land will become
548 absolute in said purchaser unless redemption from said sale be
549 made on or before the _____ day of May of 19____.

550 This _____ day of _____, 19____.

551 _____
552 Chancery Clerk of _____ County, Miss."

553 (2) From and after January 1, 2000, the provisions of
554 subsection (1) of this section relating to land sold for taxes
555 shall also apply to land struck off to a county for taxes pursuant
556 to Section 27-41-59(2), and the form of the notice shall be the
557 same, as nearly as practicable, as the form provided in subsection
558 (1) of this section.

559 SECTION 15. Section 27-43-9, Mississippi Code of 1972, is
560 amended as follows:

561 27-43-9. Upon completing the examination for said liens, the
562 clerk shall enter upon the tax sale or tax strike off book upon
563 the page showing the sale or strike off a notation to the effect
564 that such examination had been made, giving the names and
565 addresses, if known, of said lienors, the book and page where the
566 liens are created, and the date of mailing by registered mail the
567 notice to the lienors. If the clerk finds no liens of record, he
568 shall so certify on said tax sale or tax strike-off book. In each
569 instance the clerk shall date the certificate and sign his name
570 thereto.

571 SECTION 16. Section 27-43-11, Mississippi Code of 1972, is
572 amended as follows:

573 27-43-11. For examining the records to ascertain the names
574 and addresses of lienors, the chancery clerk shall be allowed a
575 fee of Seven Dollars (\$7.00) in each instance for each lien where
576 a lien is found of record, and said fees shall be taxed against

577 the owner of said land, if same is redeemed, and if not redeemed,
578 then said fees are to be taxed as part of the cost against the
579 purchaser or county. A failure to give the required notice to
580 such lienors shall render the tax title void as to such lienors,
581 and as to them only, and such purchaser shall be entitled to a
582 refund of all such taxes paid the state, county or other taxing
583 district after filing his claim therefor as provided by law.

584 SECTION 17. Section 27-45-1, Mississippi Code of 1972, is
585 amended as follows.

586 27-45-1. Redemption of land sold for taxes shall be made
587 through the chancery clerks of the respective counties. Where the
588 land was sold to the state, the clerk, out of the amount necessary
589 to redeem, shall first pay to the officers entitled thereto the
590 costs, fees and damages which are allowed said officers by law in
591 cases of lands sold to individuals; second, he shall pay the state
592 the amount of state taxes with the interest and additional charges
593 thereon allowed by law to the state; and, third, he shall pay to
594 the county the sums computed in like manner which belong to the
595 county and the various taxing districts thereof. From and after
596 January 1, 2000, where the land was struck off to the county, the
597 clerk, out of the amount necessary to redeem, shall first pay to
598 the officers entitled thereto the costs, fees and damages which
599 are allowed said officers by law in cases of lands sold to
600 individuals and second he shall pay the county the amount of
601 county taxes with the interest and additional charges which belong
602 to the county and the various taxing districts thereof. Where the
603 land was sold to an individual, the clerk shall pay:

604 (a) First, to the state the amount of state taxes with
605 the interest and additional charges thereon allowed by law, unless
606 same has been paid previously by the tax purchaser or some other
607 person;

608 (b) Second, to the county the sums computed in like
609 manner which belong to the county and the various taxing districts

610 thereof, unless same has been paid previously by the tax purchaser
611 or some other person;

612 (c) Third, to the county the five percent (5%) damages
613 on the amount of the taxes for which the land was sold; and

614 (d) Fourth, the balance to the purchaser.

615 The clerk shall make his redemption settlements within twenty
616 (20) days after the end of each month and shall make a complete
617 report thereof to the board of supervisors, a true copy of which
618 he shall file with the State Auditor. For a failure so to report
619 or to pay over the sums to the parties entitled thereto as herein
620 required, he shall be liable on his official bond to a penalty of
621 one percent (1%) per month on the amount withheld. The chancery
622 clerk shall also note each redemption on the public record of
623 delinquent tax lands, on the day payment of taxes is made, with
624 the date, name and the amount of redemption money paid.

625 SECTION 18. Section 27-45-3, Mississippi Code of 1972, is
626 amended as follows:

627 27-45-3. The owner, or any persons for him with his consent,
628 or any person interested in the land sold for taxes, may redeem
629 the same, or any part of it, where it is separable by legal
630 subdivisions of not less than forty (40) acres, or any undivided
631 interest in it, at any time within two (2) years after the day of
632 sale, by paying to the chancery clerk, regardless of the amount of
633 the purchaser's bid at the tax sale, the amount of all taxes for
634 which the land was sold, with all costs incident to the sale, and
635 five percent (5%) damages on the amount of taxes for which the
636 land was sold, and interest on all such taxes and costs at the
637 rate of one and one-half percent (1-1/2%) per month, or any
638 fractional part thereof, from the date of such sale, and all
639 costs that have accrued on the land since the sale, with interest
640 thereon from the date such costs shall have accrued, at the rate
641 of one and one-half percent (1-1/2%) per month, or any fractional
642 part thereof; saving only to infants who have or may hereafter

643 inherit or acquire land by will and persons of unsound mind whose
644 land may be sold for taxes, the right to redeem the same within
645 two (2) years after attaining full age or being restored to
646 sanity, from the state or any purchaser thereof, on the terms
647 herein prescribed, and on their paying the value of any permanent
648 improvements on the land made after the expiration of two (2)
649 years from the date of the sale of the lands for taxes. Upon such
650 payment to the chancery clerk as hereinabove provided, he shall
651 execute to the person redeeming the land a release of all claim or
652 title of the state or purchaser to such land, which said release
653 shall be attested by the seal of the chancery clerk and shall be
654 entitled to be recorded without acknowledgment, as deeds are
655 recorded. Said release when so executed and attested shall
656 operate as a quitclaim on the part of the state or purchaser of
657 any right or title under said tax sale.

658 From and after January 1, 2000, the provisions of this
659 section relating to the redemption of land sold for taxes shall
660 also apply, as nearly as practicable, to land struck off to a
661 county for taxes pursuant to Section 27-41-59(2).

662 SECTION 19. Section 27-45-5, Mississippi Code of 1972, is
663 amended as follows:

664 27-45-5. It shall be the duty of the chancery clerk of each
665 county in the state to immediately deposit in the county
666 depository of his county all sums of money paid to him by any
667 person for the redemption of land sold for taxes in his county;
668 all such funds are hereby declared to be public funds, and shall
669 be secured by the county depository, as other public funds are
670 required to be secured by law. The board of supervisors of each
671 county shall provide the clerk with printed checks in the form of
672 vouchers, with proper blanks, bound in book form with a sufficient
673 blank margin to be used in drawing redemption funds out of the
674 county depository; all such checks shall be numbered in numerical
675 order, and it shall be the duty of the clerk to draw on such funds

676 upon such checks as herein provided in payment of all amounts due
677 the officers and purchasers out of said funds. He shall first pay
678 the officers entitled to their costs, fees, and damages which are
679 allowed to said officers by law; and he shall then pay to the
680 purchasers at any such tax sale, the full amount due him as
681 provided by law. It shall be the duty of the State Auditor of
682 Public Accounts to audit such account of each clerk, as other
683 public funds are audited; and he shall include in said audit a
684 special report to the board of supervisors of his county setting
685 out in detail the amounts collected, and the disposition of such
686 funds, and the balance on hand, and attest to the correctness
687 thereof.

688 From and after January 1, 2000, the provisions of this
689 section relating to the redemption of land sold for taxes shall
690 also apply, as nearly as practicable, to land struck off to a
691 county for taxes pursuant to Section 27-41-59(2), and the chancery
692 clerk shall dispose of the fees as provided in Section 27-45-1.

693 If such clerk shall neglect, refuse or fail to deposit such
694 funds received by him as herein provided, he shall be guilty of
695 misfeasance in office, and in addition thereto shall be liable on
696 his official bond to any person injured by his failure to deposit
697 such funds in the county depository as herein provided.

698 SECTION 20. Section 27-45-7, Mississippi Code of 1972, is
699 amended as follows:

700 27-45-7. If there exist upon a portion of a tract of land
701 sold for taxes a lien, either of a deed of trust or mortgage of
702 any kind, the mortgagee or holder of the notes secured by such
703 deed of trust, or any person interested in such real estate may
704 redeem that portion of the land so sold in solido upon which
705 portion such mortgagee or owner of notes secured by deed of trust
706 holds such lien in the following manner, to wit:

707 Such mortgagee or owner of notes secured by a deed of trust
708 or any person interested in such real estate may apply, in

709 writing, to the chancery clerk of the county in which the land was
710 sold, within the time provided by law, for redemption from the
711 sale for taxes of such portion of the entire tract so sold in
712 solido. Upon the application being filed with him, it shall be
713 the duty of the chancery clerk to give ten days' notice, in
714 writing, of such application, by registered mail, to the last
715 known post office address with return receipt requested, to the
716 owner and to the purchaser at the tax sale, and to all persons
717 holding mortgages or other liens of record on the land so sold in
718 solido or any part thereof, which notice shall designate a time
719 not less than ten (10) days from the mailing thereof when such
720 clerk shall hear and perform the duties hereinafter provided for.
721 The clerk shall enter on the record of such tax sale notations
722 giving the date when such notices were mailed and the names and
723 post office addresses of persons to whom mailed. On the date
724 named for such hearing, the chancery clerk shall make such
725 investigation as he may deem necessary to ascertain the relative
726 value which that portion of the land on which the lien of such
727 mortgage or deed of trust is held by the applicant, or by any
728 other person, bears to the value of the entire land sold in solido
729 for taxes, and the chancery clerk shall apportion the taxes due
730 upon such portion at the ratio which said portion, upon which the
731 lien exists, bears to the entire value of the property sold in
732 solido for taxes. Upon such apportionment, the mortgagee or
733 holder of the deed of trust, or any person interested in such real
734 estate, shall be entitled to redeem that part of the land by
735 payment of the sum apportioned thereon to the chancery clerk,
736 regardless of the amount of the purchaser's bid at the tax sale,
737 with its proportionate part, calculated as above provided, of all
738 costs, damages and interest consequent upon the sale, and also all
739 state and county taxes that have accrued upon that portion of said
740 land since the sale, apportioned by the chancery clerk in the
741 manner hereinabove provided, together with interest thereon, at

742 the rate of one per cent (1%) per month, or any fractional part
743 thereof, from the date such taxes shall have accrued.

744 From and after January 1, 2000, the provisions of this
745 section relating to the redemption of land sold for taxes shall
746 also apply, as nearly as practicable, to land struck off to a
747 county for taxes pursuant to Section 27-41-59(2).

748 SECTION 21. Section 27-45-9, Mississippi Code of 1972, is
749 amended as follows:

750 27-45-9. The redemption mentioned in Section 27-45-7 shall
751 operate to fully and effectually redeem that portion of the land
752 from the operation of the tax sale from which such redemption is
753 made and shall leave in full force and effect the tax sale as to
754 the remainder of the land so sold for taxes, which remainder, or
755 any part thereof, may thereafter, in the time provided by law, be
756 redeemed by the owner or any person interested in such real estate
757 by the payment of the balance due, or such part thereof calculated
758 as above provided. In the event that there shall exist several
759 trust deeds or mortgages upon the property so sold in solido, and
760 redemption under one or more of such trust deeds shall operate so
761 as to effect redemption of a portion of the lands in any one of
762 the others, because of overlapping descriptions and leave
763 unredeemed the remainder of the land covered by such other deeds
764 of trust or mortgages, the chancery clerk shall likewise have
765 power to apportion in the same manner as aforesaid the amount
766 required to redeem the remainder of the land included in such
767 trust deed, omitting the portion of the land in such trust deed
768 which had been previously redeemed, in the manner as above
769 provided. Upon redemption by one other than the owner of the land
770 redeemed, it shall be the duty of the redeemer to immediately
771 notify, in writing, by registered mail with return receipt
772 requested, any and all persons holding prior lien or liens of deed
773 of trust or mortgage shown by the records of deeds of trust of the
774 county where the land is situated, of the redemption of such part

775 or all of said land, addressed to the lienor or lienors at his or
776 their last known post office address, and to file a copy of such
777 notice or notices with the chancery clerk of said county who shall
778 make entry of the receipt of the copy of such notice or notices on
779 the record of tax sales of his office where such record of the
780 redemption is entered. If the redeemer shall fail to give the
781 notice or notices as above provided for, then such redeemer shall
782 not be entitled by subrogation, or otherwise, to obtain or be
783 granted any prior equity upon the land so redeemed over any prior
784 lienor or lienors on the land so redeemed, whether such equity by
785 subrogation or otherwise existed or not. Upon redemption of land
786 or any part thereof as above provided, the chancery clerk shall
787 execute a release thereof from the tax sale with the same effect,
788 and shall note the redemption on his tax sales record, as is
789 provided for redemptions in the usual manner.

790 From and after January 1, 2000, the provisions of this
791 section relating to the redemption of land sold for taxes shall
792 also apply, as nearly as practicable, to land struck off to a
793 county for taxes pursuant to Section 27-41-59(2).

794 SECTION 22. Section 27-45-11, Mississippi Code of 1972, is
795 amended as follows:

796 27-45-11. All rights and privileges and duties granted or
797 imposed, in the preceding sections, upon lienors or any person
798 interested in such land with reference to redemption from tax
799 sales made for nonpayment of state and county taxes shall likewise
800 apply and be applicable to like redemptions from municipal tax
801 sales or municipal separate school district tax sales, and also to
802 levee and drainage district tax sales. With reference to such
803 redemptions, the written application for redemption shall be
804 addressed to the municipal clerk, or to the like officer of the
805 levee or drainage district, as the case may be, who shall be the
806 official to perform the appropriate duties and to make the
807 necessary investigation and apportionment of the sum necessary to

808 redeem as to any interested lienor or any person interested in
809 such land who shall have the right to make application to redeem,
810 as herein set forth.

811 From and after January 1, 2000, the provisions of this
812 section relating to the redemption of land sold for taxes shall
813 also apply, as nearly as practicable, to land struck off for taxes
814 pursuant to Section 27-41-59(2).

815 SECTION 23. Section 27-45-13, Mississippi Code of 1972, is
816 amended as follows:

817 27-45-13. When anyone, designing and endeavoring to pay the
818 taxes due on his own land, shall by mistake pay the taxes due on
819 other land than his own, in consequence whereof his own land shall
820 have been sold for taxes, such person may, within the two (2)
821 years allowed for redemption, make affidavit of the facts, and if
822 the taxes for which his land was sold, and the costs of such sale
823 exceed the amount he had so paid, he shall pay the tax collector
824 of the county the difference, and also all taxes subsequently
825 accrued on such land and not before paid, and shall protect the
826 state and county against any loss by reason of the mistake. He
827 shall obtain the receipt in duplicate of such collector for what
828 he shall pay him, which receipt it shall be the duty of the
829 collector to give him, specifying particularly on what account
830 such payment was made. Said receipts need not be from the book of
831 receipts required to be kept. He shall deposit one (1) of said
832 receipts with the chancery clerk, together with said affidavit
833 setting forth the facts of such mistake; and thereupon it shall be
834 the duty of the chancery clerk to release to such person the title
835 of the state or individual purchaser to such land, and, where the
836 land was sold to the state, to notify the Auditor to make proper
837 entry on the assessment roll in his office. The Auditor and the
838 chancery clerk shall charge the tax collector with the amount due
839 on the transaction to the state and county, respectively, and the
840 collector shall also make proper entry on the assessment roll in

841 his office.

842 From and after January 1, 2000, the provisions of this
843 section relating to land sold for taxes shall also apply, as
844 nearly as practicable, to land struck off to a county for taxes
845 pursuant to Section 27-41-59(2).

846 SECTION 24. Section 27-45-15, Mississippi Code of 1972, is
847 amended as follows:

848 27-45-15. Land on which said person had paid on by mistake,
849 shall be sold for the taxes and costs, the payment of which,
850 except for mistake, it had escaped, as follows: The chancery clerk
851 shall notify the tax collector of his release of the land first
852 sold and the collector shall immediately give notice in writing to
853 the person in possession of the land paid on by mistake, if any,
854 or to the owner or person claiming it, that at a meeting of the
855 board of supervisors of the county, to be designated in such
856 notice, he will apply for an order to sell said land because of
857 the foregoing facts. At such meeting, the collector shall report
858 the facts in writing to the board of supervisors, and that he has
859 given notice as above required, and said board shall hear any
860 objection to the proposed sale of such land, and unless there be
861 some valid objection shall order it to be sold. Thereupon the
862 collector shall advertise it as sales of land for taxes are
863 required to be advertised, and shall sell it on some day when it
864 is lawful to sell land under execution in his county, and shall
865 proceed in all respects as required in making sales of land for
866 taxes on the first Monday of April. He shall report the lists of
867 lands so sold to the clerk of the chancery court in the same
868 manner and within the same relative time as provided for sales of
869 land for taxes at the usual time. He shall pay over to the proper
870 officers the taxes collected from sales to individuals as in other
871 cases.

872 From and after January 1, 2000, the provisions of this
873 section relating to land sold for taxes shall also apply, as

874 nearly as practicable, to land to be struck off to a county for
875 taxes pursuant to Section 27-41-59(2).

876 SECTION 25. Section 27-45-17, Mississippi Code of 1972, is
877 amended as follows:

878 27-45-17. If the owner, or any person interested in any land
879 sold for taxes, shall at any time within two (2) years after the
880 sale for taxes produce a receipt of the tax collector showing
881 payment of the taxes, for which the land was sold, before the
882 sale, and shall pay to the chancery clerk all subsequently accrued
883 taxes, the said clerk shall release to the owner or person
884 interested the title of the state or individual purchaser to such
885 land. The land so released shall thereafter be dealt with as
886 lands redeemed are required to be, and the tax collector, whose
887 receipt was so produced, shall be charged with the taxes collected
888 by him as in the case of other taxes.

889 From and after January 1, 2000, the provisions of this
890 section relating to land sold for taxes shall also apply, as
891 nearly as practicable, to land struck off to a county for taxes
892 pursuant to Section 27-41-59(2).

893 SECTION 26. Section 27-45-19, Mississippi Code of 1972, is
894 amended as follows:

895 27-45-19. The tax collector shall keep a record of lands
896 struck off to the state for taxes for his convenience in
897 collecting taxes and making settlements with the state and county.
898 The chancery clerk, when he releases such lands upon redemption,
899 shall immediately notify the auditor and tax collector, giving
900 name of person redeeming, date of redemption, and description of
901 the land, and the auditor and collector, when they receive such
902 notice, shall at once make entry thereof upon their records.

903 From and after January 1, 2000, the provisions of this
904 section relating to land sold for taxes shall also apply, as
905 nearly as practicable, to land struck off to a county for taxes
906 pursuant to Section 27-41-59(2).

907 SECTION 27. Section 27-45-21, Mississippi Code of 1972, is
908 amended as follows:

909 27-45-21. It shall be the duty of the chancery clerk, within
910 thirty (30) days after the period of redemption has expired, to
911 certify to the Secretary of State a list, on forms provided by the
912 Secretary of State, of all lands struck off to the state for
913 taxes, which have not been redeemed. Such list shall show a
914 description of the land, all costs, officer's and printer's fees,
915 the tax for which it sold, segregated as to state, county, levee
916 and drainage districts, and of all taxes due on such lands for the
917 year in which it was struck off to the state, segregated as to
918 state, county, levee and drainage districts, a total of two (2)
919 years' taxes listed separately (the taxes for which it sold and
920 accrued taxes for one year). If any chancery clerk shall fail or
921 neglect to transmit such lists within the time specified, he shall
922 be liable to the state on his official bond in the penalty of
923 Fifty Dollars (\$50.00) for each day that he is in default, said
924 penalty to be collected by the State Tax Commission, or by the
925 Attorney General, in a suit instituted for that purpose upon
926 request of the Secretary of State; provided that the Secretary of
927 State, if so requested by any chancery clerk before the expiration
928 of ten (10) days and for good cause shown, may grant a reasonable
929 extension of the time within which such clerk shall transmit his
930 list.

931 From and after January 1, 2000, the provisions of this
932 section relating to land struck off to the state shall also apply,
933 as nearly as practicable, to land struck off to a county for taxes
934 pursuant to Section 27-41-59(2).

935 SECTION 28. Section 27-45-23, Mississippi Code of 1972, is
936 amended as follows:

937 27-45-23. When the period of redemption has expired, the
938 chancery clerk shall, on demand, execute deeds of conveyance to
939 individuals purchasing lands at tax sales. Which conveyances

940 shall be essentially in the following form to wit:

941 "State of Mississippi, County of _____

942 Be it known, that _____, tax collector of said county of _____,
943 did, on the _____ day of _____, A.D. _____, according to law, sell
944 the following land, situated in said county and assessed to _____
945 to wit: _____ (here describe the land) _____ for the taxes assessed
946 thereon (or when sold for other taxes it should be so stated) for
947 the year A.D. _____, when _____ became the best bidder therefor, at
948 and for the sum of _____ Dollars and _____ Cents; and the same not
949 having been redeemed, I therefore sell and convey said land to the
950 said _____.

951 Given under my hand, the _____ day of _____, A. D. _____.

952 _____ Chancery Clerk."

953 Such conveyance shall be attested by the seal of the office
954 of the chancery clerk and shall be recordable when acknowledged as
955 land deeds are recorded, and such conveyance shall vest in the
956 purchaser a perfect title with the immediate right of possession
957 to the land sold for taxes. No such conveyance shall be
958 invalidated in any court except by proof that the land was not
959 liable to sale for the taxes, or that the taxes for which the land
960 was sold had been paid before sale, or that the sale had been made
961 at the wrong time or place. If any part of the taxes for which
962 the land was sold was illegal or not chargeable on it, but part
963 was chargeable, that shall not affect the sale nor invalidate the
964 conveyance, unless it appear that before sale the amount legally
965 chargeable on the land was paid or tendered to the tax collector.

966 From and after January 1, 2000, the provisions of this
967 section relating to land sold for taxes shall also apply, as
968 nearly as practicable, to land struck off to a county for taxes
969 pursuant to Section 27-41-59(2), and sold by the county pursuant
970 to Section 27-41-77(2).

971 SECTION 29. Section 27-45-27, Mississippi Code of 1972, is
972 amended as follows:

973 27-45-27. (1) The amount paid by the purchaser of land at
974 any tax sale thereof for taxes, either state and county, levee or
975 municipal, and interest on the amount paid by the purchaser at the
976 rate of one and one-half percent (1-1/2%) per month, or any
977 fractional part thereof, and all expenses of the sale and
978 registration, thereof shall be a lien on the land in favor of the
979 purchaser and the holder of the legal title under him, by descent
980 or purchase, if the taxes for which the land was sold were due,
981 although the sale was illegal on some other ground. The purchaser
982 and the holder of the legal title under him by descent or
983 purchase, may enforce the lien by bill in chancery, and may obtain
984 a decree for the sale of the land in default of payment of the
985 amount within some short time to be fixed by the decree. In all
986 suits for the possession of land, the defendant holding by descent
987 or purchase, mediately or immediately, from the purchaser at tax
988 sale of the land in controversy, may set off against the
989 complainant the above-described claim, which shall have the same
990 effect and be dealt with in all respects as provided for
991 improvements in a suit for the possession of land. But the term
992 "suits for the possession of land," as herein used, does not
993 include an action of unlawful entry and detainer.

994 (2) From and after January 1, 2000, the provisions of this
995 section relating to land sold for taxes shall also apply, as
996 nearly as practicable, to land struck off to a county for taxes
997 pursuant to Section 27-41-59(2), and sold by the county pursuant
998 to Section 27-41-77(2).

999 (3) No county or municipal officer shall be liable to any
1000 purchaser at a tax sale or sale conducted under Section
1001 27-41-77(2) or any recipient of a tax deed for any error or
1002 inadvertent omission by such official during any tax sale or sale
1003 conducted under Section 27-41-77(2).

1004 SECTION 30. Section 27-45-29, Mississippi Code of 1972, is
1005 amended as follows:

1006 27-45-29. In cases of land and other property sold by
1007 municipal tax authorities for delinquent taxes, the same schedule
1008 of damages as provided herein shall apply.

1009 From and after January 1, 2000, the provisions of this
1010 section relating to land sold for taxes shall also apply, as
1011 nearly as practicable, to land struck off for taxes pursuant to
1012 Section 27-41-59(2).

1013 SECTION 31. This act shall take effect and be in force from
1014 and after July 1, 1999.