MISSISSIPPI LEGISLATURE

By: Representative Flaggs

To: Fees and Salaries of Public Officers

HOUSE BILL NO. 1047

1 AN ACT TO AMEND SECTION 25-7-21, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE FEE FOR THE SERVICES OF THE TAX COLLECTOR FOR TAXING AUTHORITIES OTHER THAN THE BOARD OF SUPERVISORS SHALL NOT EXCEED THE ACTUAL COSTS OF COLLECTING TAXES UNLESS THE AMOUNT IS AUTHORIZED BY CONTRACT BETWEEN THE COUNTY AND THE OUTSIDE TAXING AUTHORITY; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 25-7-21, Mississippi Code of 1972, is amended as follows:

25-7-21. (1) From and after October 1, 1985, there will be no fees for the services of the tax collector, with the exception of taxes collected for taxing authorities other than the board of supervisors. For collecting taxes for authorities other than the board of supervisors, the fee shall be five percent (5%) of the taxes collected or the actual cost of collecting taxes, whichever is less, or an amount authorized by contract between the county and the outside taxing authority. A tax collector shall keep a complete account of every such fee collected and shall file an itemized statement thereof monthly, under oath, with the clerk of the board of supervisors of the county who shall preserve same as a part of the records of the office. The tax collector shall make a remittance to the clerk of the board of supervisors of the county on or before the twentieth of each month for deposit into the general fund of the county of all said fees collected during the preceding month.

(2) For the purpose of the limitations set forth in Section 27-39-321, commissions for levies set by the board of supervisors shall be added to base collections of the general county fund for the 1984-1985 year only.
(3) Fees of publisher for publication - To the publishers, payable by the delinquent taxpayer, and to be collected and paid over by the tax collectors; or if the land be sold to the state to be paid by the state:

For each separate publication advertising lands for sale for taxes, for each separately described subdivision, as described and set out in the assessment rolls for the county ............... $1.50

(4) Fees of chancery clerk for collection of delinquent taxes:

(a) For abstracting the list of lands sold for taxes, for each separately described section or subdivision ........ $1.00

(b) For filing and recording deed to land sold for taxes .......................................................... $6.00

(c) For abstracting each deed in the sectional index, per section or subdivision ....................... $1.00

(d) For recording redemption of each .............. $6.00

(e) For abstracting each redemption in the sectional index, per section or subdivision ............... $1.00

(f) And, in addition, one percent (1%) on the amount necessary to redeem.

The several officers' fees shall be collected by the tax collector or chancery clerk and paid over to those entitled to same.

SECTION 2. This act shall take effect and be in force from and after July 1, 2003.