

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
2 PROVIDE THAT THE FEE FOR THE SERVICES OF THE TAX COLLECTOR FOR
3 TAXING AUTHORITIES OTHER THAN THE BOARD OF SUPERVISORS SHALL NOT
4 EXCEED THE ACTUAL COSTS OF COLLECTING TAXES UNLESS THE AMOUNT IS
5 AUTHORIZED BY CONTRACT BETWEEN THE COUNTY AND THE OUTSIDE TAXING
6 AUTHORITY; AND FOR RELATED PURPOSES.

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

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

10 25-7-21. (1) From and after October 1, 1985, there will be
11 no fees for the services of the tax collector, with the exception
12 of taxes collected for taxing authorities other than the board of
13 supervisors. For collecting taxes for authorities other than the
14 board of supervisors, the fee shall be five percent (5%) of the
15 taxes collected or the actual cost of collecting taxes, whichever
16 is less, or an amount authorized by contract between the county
17 and the outside taxing authority. A tax collector shall keep a
18 complete account of every such fee collected and shall file an
19 itemized statement thereof monthly, under oath, with the clerk of
20 the board of supervisors of the county who shall preserve same as
21 a part of the records of the office. The tax collector shall make
22 a remittance to the clerk of the board of supervisors of the
23 county on or before the twentieth of each month for deposit into
24 the general fund of the county of all said fees collected during
25 the preceding month.

26 (2) For the purpose of the limitations set forth in Section
27 27-39-321, commissions for levies set by the board of supervisors
28 shall be added to base collections of the general county fund for
29 the 1984-1985 year only.



30 (3) Fees of publisher for publication - To the publishers,
31 payable by the delinquent taxpayer, and to be collected and paid
32 over by the tax collectors; or if the land be sold to the state to
33 be paid by the state:

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

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

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

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

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

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

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

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

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

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

