

By: Representative Fillingane

To: Ways and Means

## HOUSE BILL NO. 1100

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, 2005, 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, 2005, 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 NOT OFFER TO  
 24 PURCHASE THE LAND WITHIN A CERTAIN TIME, OTHER PERSONS MAY OFFER  
 25 TO PURCHASE THE LAND; TO PROVIDE FOR THE DISPOSITION OF SALES  
 26 PROCEEDS IF THE LAND IS SOLD; TO PROVIDE THAT IF THE LAND IS NOT  
 27 SOLD, THE COUNTY SHALL STRIKE IT OFF TO THE STATE; TO AMEND  
 28 SECTIONS 27-43-1, 27-43-3, 27-43-4, 27-43-5, 27-43-9 AND 27-43-11,  
 29 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE NOTICES REQUIRED TO  
 30 BE GIVEN OWNERS AND LIENORS REGARDING LAND SOLD FOR NONPAYMENT OF  
 31 TAXES BEFORE JANUARY 1, 2005, SHALL BE GIVEN TO SUCH PERSONS  
 32 REGARDING LAND STRUCK OFF TO A COUNTY FOR NONPAYMENT OF AD VALOREM  
 33 TAXES AFTER SUCH DATE; TO AMEND SECTIONS 27-45-1, 27-45-3,  
 34 27-45-5, 27-45-7, 27-45-9, 27-45-11, 27-45-13, 27-45-15, 27-45-17,  
 35 27-45-19, 27-45-21, 27-45-23, 27-45-27 AND 27-45-29, MISSISSIPPI  
 36 CODE OF 1972, TO PROVIDE THAT THE PROCEDURES USED TO REDEEM LAND  
 37 SOLD FOR NONPAYMENT OF AD VALOREM TAXES BEFORE JANUARY 1, 2005,  
 38 SHALL BE USED TO REDEEM LAND STRUCK OFF TO A COUNTY FOR NONPAYMENT  
 39 OF SUCH TAXES AFTER THAT DATE; AND FOR RELATED PURPOSES.

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

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

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

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

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

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

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

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

77 From and after January 1, 2005, no real property shall be  
78 sold for the nonpayment of ad valorem taxes, and the collection of

79 unpaid ad valorem taxes shall be made in accordance with Sections  
80 27-41-59(2) and 27-41-77(2).

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

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

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

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

108 In addition to the foregoing provisions, and at the option of  
109 the tax collector, advertisement for the sale of such county lands  
110 may be made after the fifteenth day of February in each year with  
111 the sale of such lands to be held on the first Monday of April in

112 each year, and all of the provisions which relate to the tax sale  
113 held in August of each year shall apply thereto.

114 (2) From and after January 1, 2005, no land shall be sold  
115 for the nonpayment of ad valorem taxes, and except as otherwise  
116 provided in Section 27-41-2, after the fifth day of August of  
117 2005, and in each year thereafter, the tax collector shall  
118 advertise all lands in his county on which all taxes due and in  
119 arrears have not been paid, as provided by law. The advertisement  
120 shall contain a list of the lands in alphabetical order by owner  
121 or in numerical order as they may be contained in the assessment  
122 roll as provided in subsection (1) of this section. The  
123 advertisement shall provide that if all taxes due and in arrears  
124 are not paid on or before the last Monday in August, the property  
125 on which the taxes are due shall be struck off to the county as  
126 provided in Section 27-41-59(2). In addition to the foregoing  
127 provisions of this subsection (2), and at the option of the tax  
128 collector, the advertisement required in this subsection (2) may  
129 be made after the fifteenth day of February in 2005, and in each  
130 year thereafter, with the striking off of such land to the county  
131 to be done on the first Monday of April in 2005, and in each year  
132 thereafter, and all of the provisions which relate to the striking  
133 off of land to the county in August of each year shall apply  
134 thereto.

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

137 27-41-59. (1) Except as otherwise provided in Section  
138 27-41-2, on the first Monday of April, if the tax collector has  
139 exercised his option to hold a tax sale on that day, and on the  
140 last Monday of August, as the case may be, if the taxes remain  
141 unpaid, the tax collector shall proceed to sell, for the payment  
142 of taxes then remaining due and unpaid, together with all fees,  
143 penalties and damages provided by law, the land or so much and  
144 such parts of the land of each delinquent taxpayer to the highest

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

170 (2) From and after January 1, 2005, no land shall be sold  
171 for the nonpayment of ad valorem taxes, and land on which the ad  
172 valorem taxes have not been paid shall be treated according to the  
173 provisions of this subsection (2). Except as otherwise provided  
174 in Section 27-41-2, on the first Monday of April, if the tax  
175 collector has exercised such option, and on the last Monday of  
176 August, as the case may be, if the taxes remain unpaid on the  
177 land, the tax collector shall strike such land off to the county.

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

180           27-41-65. Except as otherwise provided in Section  
181 27-41-59(2), if from any cause a sale of any land for taxes which  
182 is liable to such sale shall not be made at the time appointed by  
183 law for such sale, it may be sold thereafter, in the same or a  
184 subsequent year, at any time designated therefor by order of the  
185 board of supervisors. Notice of a sale so ordered shall be given  
186 by advertising it in the manner prescribed by law for the sale of  
187 land for taxes; and the same shall be made at the same place and  
188 subject to all the provisions of law applicable to such sales at  
189 the time appointed by law. Lists of lands sold to the state and  
190 to individuals shall be filed in the office of the clerk of the  
191 chancery court within the same relative period of time after the  
192 sale as is allowed for filing such lists after sales at the  
193 regular time, and the clerk shall at once record them; and such  
194 lists shall be as valid and have the same effect and be subject to  
195 all the provisions of law applicable to such lists made of lands  
196 sold at the regular sale for taxes.

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

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

211 be filed in the office of the clerk of the chancery court within  
212 the same relative period of time after the sale as is allowed for  
213 filing such lists after sales at the regular time, and the clerk  
214 shall at once record them; and such lists shall be as valid and  
215 have the same effect and be subject to all the provisions of law  
216 applicable to such lists made of lands sold at the regular sale  
217 for taxes. This section shall not be construed as giving the tax  
218 collector any discretion to postpone the sale of lands from the  
219 time appointed by law for such sales.

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

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

244 Commission shall certify to the clerk of the board of supervisors  
245 a copy of the order postponing any sale for taxes in such county  
246 and the clerk of the board of supervisors shall enter such order  
247 on the minutes of the board, but the failure of the Secretary of  
248 the State Tax Commission to so certify said order or of the clerk  
249 of the board of supervisors to so record the same shall not  
250 invalidate any sale made hereunder.

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

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

275 (2) If any land that has been stricken off to the county is  
276 not redeemed, the county shall have the land appraised by two (2)



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

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

304       27-41-79. (1) The tax collector shall on or before the  
305 second Monday of May and on or before the second Monday of October  
306 of each year, transmit to the clerk of the chancery court of the  
307 county separate certified lists of the lands struck off by him to  
308 the state and that sold to individuals, specifying to whom  
309 assessed, the date of sale, the amount of taxes for which sale was

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

327 (2) From and after January 1, 2005, the tax collector shall  
328 on or before the second Monday of May and on or before the second  
329 Monday of October of each year, transmit to the clerk of the  
330 chancery court of the county certified lists of the lands struck  
331 off by him to the county, specifying to whom assessed, the date  
332 the property was struck off to the county, the amount of taxes for  
333 which the property was struck off, and each item of cost incident  
334 thereto. All such lists shall vest in the county a perfect title  
335 to the land struck off for taxes, but without the right of  
336 possession for the period of and subject to the right of  
337 redemption; but a failure to transmit or record a list or a  
338 defective list shall not affect or render the title void. The  
339 lists provided in this subsection shall, when filed with the  
340 clerk, be notice to all persons in the same manner as are deeds  
341 when filed for record. The lists of lands referred to in this  
342 subsection shall be filed by the tax collector in May for land

343 struck off in April and in October for land struck off in August,  
344 respectively.

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

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

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

367 (2) From and after January 1, 2005, the tax collector shall  
368 on or before the first Monday of June transmit to the clerk of the  
369 chancery court of the county a certified list of the lands struck  
370 off by him to the county, the day the land was struck off, the  
371 amount of taxes for which the land was struck off and each item of  
372 cost incidental thereto. The list shall vest in the county a  
373 perfect title to the land struck off for taxes, but without the  
374 right of possession and subject to the right of redemption; but a  
375 failure to transmit or record a list, or a defective list, shall

376 not affect or render the title void. The list provided in this  
377 subsection (2) shall, when filed with the clerk, be notice to all  
378 persons in the same manner as are deeds when filed for record.

379 **SECTION 10.** Section 27-41-83, Mississippi Code of 1972, is  
380 amended as follows:

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

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

409 Attorney General and any penalties and damages recovered in such  
410 actions shall be apportioned fifty percent (50%) to the state and  
411 fifty percent (50%) to the county in which the land lies.

412 Provided that during the period of redemption the owner may cut  
413 and use wood from contiguous woodlands for fuel, fences and like  
414 farm purposes, but not for sale.

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

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

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

431 "State of Mississippi, To \_\_\_\_\_,  
432 County of \_\_\_\_\_

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

439 This \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

440 \_\_\_\_\_ Clerk."

441       (2) From and after January 1, 2005, the provisions of  
442 subsection (1) of this section relating to land sold for taxes  
443 also shall apply to land struck off to a county for taxes pursuant  
444 to Section 27-41-59(2), and the form of the notice shall be the  
445 same, as nearly as practicable, as the form provided in subsection  
446 (1) of this section.

447       **SECTION 12.** Section 27-43-3, Mississippi Code of 1972, is  
448 amended as follows:

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

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

471       Notice by mail shall be by registered or certified mail. In  
472 the event the notice by mail is returned undelivered and the  
473 personal notice as hereinabove required to be served by the

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

495 For examining the records to ascertain the record owner of  
496 the property, the clerk shall be allowed a fee of Twenty Dollars  
497 (\$20.00); for issuing the notice the clerk shall be allowed a fee  
498 of Two Dollars (\$2.00) and, for mailing same and noting such  
499 action on the tax sales record or tax strike-off record, a fee of  
500 One Dollar (\$1.00); and for serving the notice, the sheriff shall  
501 be allowed a fee of Four Dollars (\$4.00). For issuing a second  
502 notice, the clerk shall be allowed a fee of Five Dollars (\$5.00)  
503 and, for mailing same and noting such action on the tax sales  
504 record or tax strike-off record, a fee of Two Dollars and Fifty  
505 Cents (\$2.50), and for serving the second notice, the sheriff  
506 shall be allowed a fee of Four Dollars (\$4.00). The clerk shall

507 also be allowed the actual cost of publication. Said fees and  
508 cost shall be taxed against the owner of said land if the same is  
509 redeemed, and if not redeemed, then said fees are to be taxed as  
510 part of the cost against the purchaser. The failure of the  
511 landowner to actually receive the notice herein required shall not  
512 render the title void, provided the clerk and sheriff have  
513 complied with the duties herein prescribed for them.

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

518 **SECTION 13.** Section 27-43-4, Mississippi Code of 1972, is  
519 amended as follows:

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

531 **SECTION 14.** Section 27-43-5, Mississippi Code of 1972, is  
532 amended as follows:

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



539 requested to all such lienors so shown of record the following  
540 notice, to-wit:

541 "State of Mississippi, To \_\_\_\_\_,  
542 County of \_\_\_\_\_

543 You will take notice that \_\_\_\_\_ (here  
544 describe lands) assessed to, or supposed to be owned by  
545 \_\_\_\_\_ was on the \_\_\_\_\_ day of  
546 \_\_\_\_\_, 20\_\_\_\_, sold to \_\_\_\_\_  
547 for the taxes of \_\_\_\_\_ (giving year) upon  
548 which you have a lien by virtue of the instrument  
549 recorded in this office in \_\_\_\_\_ Book \_\_\_\_\_, page  
550 \_\_\_\_\_, dated \_\_\_\_\_, and that the title to  
551 said land will become absolute in said purchaser unless  
552 redemption from said sale be made on or before the  
553 \_\_\_\_\_ day of May of 20\_\_\_\_.

554 This \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

555 \_\_\_\_\_

556 Chancery Clerk of \_\_\_\_\_ County,  
557 Miss."

558 (2) From and after January 1, 2005, the provisions of  
559 subsection (1) of this section relating to land sold for taxes  
560 also shall apply to land struck off to a county for taxes pursuant  
561 to Section 27-41-59(2), and the form of the notice shall be the  
562 same, as nearly as practicable, as the form provided in subsection  
563 (1) of this section.

564 **SECTION 15.** Section 27-43-9, Mississippi Code of 1972, is  
565 amended as follows:

566 27-43-9. Upon completing the examination for said liens, the  
567 clerk shall enter upon the tax sale or tax strike-off book upon  
568 the page showing the sale or strike off a notation to the effect  
569 that such examination had been made, giving the names and  
570 addresses, if known, of said lienors, the book and page where the  
571 liens are created, and the date of mailing by registered mail the

572 notice to the lienors. If the clerk finds no liens of record, he  
573 shall so certify on said tax sale or tax strike-off book. In each  
574 instance the clerk shall date the certificate and sign his name  
575 thereto.

576 **SECTION 16.** Section 27-43-11, Mississippi Code of 1972, is  
577 amended as follows:

578 27-43-11. For examining the records to ascertain the names  
579 and addresses of lienors, the chancery clerk shall be allowed a  
580 fee of Seven Dollars (\$7.00) in each instance for each lien where  
581 a lien is found of record, and said fees shall be taxed against  
582 the owner of said land, if same is redeemed, and if not redeemed,  
583 then said fees are to be taxed as part of the cost against the  
584 purchaser or county. A failure to give the required notice to  
585 such lienors shall render the tax title void as to such lienors,  
586 and as to them only, and such purchaser shall be entitled to a  
587 refund of all such taxes paid the state, county or other taxing  
588 district after filing his claim therefor as provided by law.

589 **SECTION 17.** Section 27-45-1, Mississippi Code of 1972, is  
590 amended as follows:

591 27-45-1. Redemption of land sold for taxes shall be made  
592 through the chancery clerks of the respective counties. Where the  
593 land was sold to the state, the clerk, out of the amount necessary  
594 to redeem, shall first pay to the officers entitled thereto the  
595 costs, fees and damages which are allowed said officers by law in  
596 cases of lands sold to individuals; second, he shall pay the state  
597 the amount of state taxes with the interest and additional charges  
598 thereon allowed by law to the state; and, third, he shall pay to  
599 the county the sums computed in like manner which belong to the  
600 county and the various taxing districts thereof. From and after  
601 January 1, 2005, where the land was struck off to the county, the  
602 clerk, out of the amount necessary to redeem, shall first pay to  
603 the officers entitled thereto the costs, fees and damages which  
604 are allowed said officers by law in cases of lands sold to

605 individuals and second he shall pay the county the amount of  
606 county taxes with the interest and additional charges which belong  
607 to the county and the various taxing districts thereof. Where the  
608 land was sold to an individual, the clerk shall pay:

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

613 (b) Second, to the county the sums computed in like  
614 manner which belong to the county and the various taxing districts  
615 thereof, unless same has been paid previously by the tax purchaser  
616 or some other person;

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

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

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

630 **SECTION 18.** Section 27-45-3, Mississippi Code of 1972, is  
631 amended as follows:

632 27-45-3. The owner, or any persons for him with his consent,  
633 or any person interested in the land sold for taxes, may redeem  
634 the same, or any part of it, where it is separable by legal  
635 subdivisions of not less than forty (40) acres, or any undivided  
636 interest in it, at any time within two (2) years after the day of  
637 sale, by paying to the chancery clerk, regardless of the amount of

638 the purchaser's bid at the tax sale, the amount of all taxes for  
639 which the land was sold, with all costs incident to the sale, and  
640 five percent (5%) damages on the amount of taxes for which the  
641 land was sold, and interest on all such taxes and costs at the  
642 rate of one and one-half percent (1-1/2%) per month, or any  
643 fractional part thereof, from the date of such sale, and all  
644 costs that have accrued on the land since the sale, with interest  
645 thereon from the date such costs shall have accrued, at the rate  
646 of one and one-half percent (1-1/2%) per month, or any fractional  
647 part thereof; saving only to infants who have or may hereafter  
648 inherit or acquire land by will and persons of unsound mind whose  
649 land may be sold for taxes, the right to redeem the same within  
650 two (2) years after attaining full age or being restored to  
651 sanity, from the state or any purchaser thereof, on the terms  
652 herein prescribed, and on their paying the value of any permanent  
653 improvements on the land made after the expiration of two (2)  
654 years from the date of the sale of the lands for taxes. Upon such  
655 payment to the chancery clerk as hereinabove provided, he shall  
656 execute to the person redeeming the land a release of all claim or  
657 title of the state or purchaser to such land, which said release  
658 shall be attested by the seal of the chancery clerk and shall be  
659 entitled to be recorded without acknowledgment, as deeds are  
660 recorded. Said release when so executed and attested shall  
661 operate as a quitclaim on the part of the state or purchaser of  
662 any right or title under said tax sale.

663 From and after January 1, 2005, the provisions of this  
664 section relating to the redemption of land sold for taxes also  
665 shall apply, as nearly as practicable, to land struck off to a  
666 county for taxes pursuant to Section 27-41-59(2).

667 **SECTION 19.** Section 27-45-5, Mississippi Code of 1972, is  
668 amended as follows:

669 27-45-5. It shall be the duty of the chancery clerk of each  
670 county in the state to immediately deposit in the county

671 depository of his county all sums of money paid to him by any  
672 person for the redemption of land sold for taxes in his county;  
673 all such funds are hereby declared to be public funds, and shall  
674 be secured by the county depository, as other public funds are  
675 required to be secured by law. The board of supervisors of each  
676 county shall provide the clerk with printed checks in the form of  
677 vouchers, with proper blanks, bound in book form with a sufficient  
678 blank margin to be used in drawing redemption funds out of the  
679 county depository; all such checks shall be numbered in numerical  
680 order, and it shall be the duty of the clerk to draw on such funds  
681 upon such checks as herein provided in payment of all amounts due  
682 the officers and purchasers out of said funds. He shall first pay  
683 the officers entitled to their costs, fees and damages which are  
684 allowed to said officers by law; and he shall then pay to the  
685 purchasers at any such tax sale, the full amount due him as  
686 provided by law. It shall be the duty of the State Auditor of  
687 Public Accounts to audit such account of each clerk, as other  
688 public funds are audited; and he shall include in said audit a  
689 special report to the board of supervisors of his county setting  
690 out in detail the amounts collected, and the disposition of such  
691 funds, and the balance on hand, and attest to the correctness  
692 thereof.

693 From and after January 1, 2005, the provisions of this  
694 section relating to the redemption of land sold for taxes also  
695 shall apply, as nearly as practicable, to land struck off to a  
696 county for taxes pursuant to Section 27-41-59(2), and the chancery  
697 clerk shall dispose of the fees as provided in Section 27-45-1.

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

703           **SECTION 20.** Section 27-45-7, Mississippi Code of 1972, is  
704 amended as follows:

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

712           Such mortgagee or owner of notes secured by a deed of trust  
713 or any person interested in such real estate may apply, in  
714 writing, to the chancery clerk of the county in which the land was  
715 sold, within the time provided by law, for redemption from the  
716 sale for taxes of such portion of the entire tract so sold in  
717 solido. Upon the application being filed with him, it shall be  
718 the duty of the chancery clerk to give ten (10) days' notice, in  
719 writing, of such application, by registered mail, to the last  
720 known post office address with return receipt requested, to the  
721 owner and to the purchaser at the tax sale, and to all persons  
722 holding mortgages or other liens of record on the land so sold in  
723 solido or any part thereof, which notice shall designate a time  
724 not less than ten (10) days from the mailing thereof when such  
725 clerk shall hear and perform the duties hereinafter provided for.  
726 The clerk shall enter on the record of such tax sale notations  
727 giving the date when such notices were mailed and the names and  
728 post office addresses of persons to whom mailed. On the date  
729 named for such hearing, the chancery clerk shall make such  
730 investigation as he may deem necessary to ascertain the relative  
731 value which that portion of the land on which the lien of such  
732 mortgage or deed of trust is held by the applicant, or by any  
733 other person, bears to the value of the entire land sold in solido  
734 for taxes, and the chancery clerk shall apportion the taxes due  
735 upon such portion at the ratio which said portion, upon which the

736 lien exists, bears to the entire value of the property sold in  
737 solido for taxes. Upon such apportionment, the mortgagee or  
738 holder of the deed of trust, or any person interested in such real  
739 estate, shall be entitled to redeem that part of the land by  
740 payment of the sum apportioned thereon to the chancery clerk,  
741 regardless of the amount of the purchaser's bid at the tax sale,  
742 with its proportionate part, calculated as above provided, of all  
743 costs, damages and interest consequent upon the sale, and also all  
744 state and county taxes that have accrued upon that portion of said  
745 land since the sale, apportioned by the chancery clerk in the  
746 manner hereinabove provided, together with interest thereon, at  
747 the rate of one per cent (1%) per month, or any fractional part  
748 thereof, from the date such taxes shall have accrued.

749 From and after January 1, 2005, the provisions of this  
750 section relating to the redemption of land sold for taxes also  
751 shall apply, as nearly as practicable, to land struck off to a  
752 county for taxes pursuant to Section 27-41-59(2).

753 **SECTION 21.** Section 27-45-9, Mississippi Code of 1972, is  
754 amended as follows:

755 27-45-9. The redemption mentioned in Section 27-45-7 shall  
756 operate to fully and effectually redeem that portion of the land  
757 from the operation of the tax sale from which such redemption is  
758 made and shall leave in full force and effect the tax sale as to  
759 the remainder of the land so sold for taxes, which remainder, or  
760 any part thereof, may thereafter, in the time provided by law, be  
761 redeemed by the owner or any person interested in such real estate  
762 by the payment of the balance due, or such part thereof calculated  
763 as above provided. In the event that there shall exist several  
764 trust deeds or mortgages upon the property so sold in solido, and  
765 redemption under one or more of such trust deeds shall operate so  
766 as to effect redemption of a portion of the lands in any one (1)  
767 of the others, because of overlapping descriptions and leave  
768 unredeemed the remainder of the land covered by such other deeds

769 of trust or mortgages, the chancery clerk shall likewise have  
770 power to apportion in the same manner as aforesaid the amount  
771 required to redeem the remainder of the land included in such  
772 trust deed, omitting the portion of the land in such trust deed  
773 which had been previously redeemed, in the manner as above  
774 provided. Upon redemption by one other than the owner of the land  
775 redeemed, it shall be the duty of the redeemer to immediately  
776 notify, in writing, by registered mail with return receipt  
777 requested, any and all persons holding prior lien or liens of deed  
778 of trust or mortgage shown by the records of deeds of trust of the  
779 county where the land is situated, of the redemption of such part  
780 or all of said land, addressed to the lienor or lienors at his or  
781 their last known post office address, and to file a copy of such  
782 notice or notices with the chancery clerk of said county who shall  
783 make entry of the receipt of the copy of such notice or notices on  
784 the record of tax sales of his office where such record of the  
785 redemption is entered. If the redeemer shall fail to give the  
786 notice or notices as above provided for, then such redeemer shall  
787 not be entitled by subrogation, or otherwise, to obtain or be  
788 granted any prior equity upon the land so redeemed over any prior  
789 lienor or lienors on the land so redeemed, whether such equity by  
790 subrogation or otherwise existed or not. Upon redemption of land  
791 or any part thereof as above provided, the chancery clerk shall  
792 execute a release thereof from the tax sale with the same effect,  
793 and shall note the redemption on his tax sales record, as is  
794 provided for redemptions in the usual manner.

795 From and after January 1, 2005, the provisions of this  
796 section relating to the redemption of land sold for taxes also  
797 shall apply, as nearly as practicable, to land struck off to a  
798 county for taxes pursuant to Section 27-41-59(2).

799 **SECTION 22.** Section 27-45-11, Mississippi Code of 1972, is  
800 amended as follows:



801           27-45-11. All rights and privileges and duties granted or  
802 imposed, in the preceding sections, upon lienors or any person  
803 interested in such land with reference to redemption from tax  
804 sales made for nonpayment of state and county taxes shall likewise  
805 apply and be applicable to like redemptions from municipal tax  
806 sales or municipal separate school district tax sales, and also to  
807 levee and drainage district tax sales. With reference to such  
808 redemptions, the written application for redemption shall be  
809 addressed to the municipal clerk, or to the like officer of the  
810 levee or drainage district, as the case may be, who shall be the  
811 official to perform the appropriate duties and to make the  
812 necessary investigation and apportionment of the sum necessary to  
813 redeem as to any interested lienor or any person interested in  
814 such land who shall have the right to make application to redeem,  
815 as herein set forth.

816           From and after January 1, 2005, the provisions of this  
817 section relating to the redemption of land sold for taxes also  
818 shall apply, as nearly as practicable, to land struck off for  
819 taxes pursuant to Section 27-41-59(2).

820           **SECTION 23.** Section 27-45-13, Mississippi Code of 1972, is  
821 amended as follows:

822           27-45-13. When anyone, designing and endeavoring to pay the  
823 taxes due on his own land, shall by mistake pay the taxes due on  
824 other land than his own, in consequence whereof his own land shall  
825 have been sold for taxes, such person may, within the two (2)  
826 years allowed for redemption, make affidavit of the facts, and if  
827 the taxes for which his land was sold, and the costs of such sale  
828 exceed the amount he had so paid, he shall pay the tax collector  
829 of the county the difference, and also all taxes subsequently  
830 accrued on such land and not before paid, and shall protect the  
831 state and county against any loss by reason of the mistake. He  
832 shall obtain the receipt in duplicate of such collector for what  
833 he shall pay him, which receipt it shall be the duty of the

834 collector to give him, specifying particularly on what account  
835 such payment was made. Said receipts need not be from the book of  
836 receipts required to be kept. He shall deposit one (1) of said  
837 receipts with the chancery clerk, together with said affidavit  
838 setting forth the facts of such mistake; and thereupon it shall be  
839 the duty of the chancery clerk to release to such person the title  
840 of the state or individual purchaser to such land, and, where the  
841 land was sold to the state, to notify the Auditor to make proper  
842 entry on the assessment roll in his office. The Auditor and the  
843 chancery clerk shall charge the tax collector with the amount due  
844 on the transaction to the state and county, respectively, and the  
845 collector shall also make proper entry on the assessment roll in  
846 his office.

847 From and after January 1, 2005, the provisions of this  
848 section relating to land sold for taxes also shall apply, as  
849 nearly as practicable, to land struck off to a county for taxes  
850 pursuant to Section 27-41-59(2).

851 **SECTION 24.** Section 27-45-15, Mississippi Code of 1972, is  
852 amended as follows:

853 27-45-15. Land on which said person had paid on by mistake,  
854 shall be sold for the taxes and costs, the payment of which,  
855 except for mistake, it had escaped, as follows: The chancery  
856 clerk shall notify the tax collector of his release of the land  
857 first sold and the collector shall immediately give notice in  
858 writing to the person in possession of the land paid on by  
859 mistake, if any, or to the owner or person claiming it, that at a  
860 meeting of the board of supervisors of the county, to be  
861 designated in such notice, he will apply for an order to sell said  
862 land because of the foregoing facts. At such meeting, the  
863 collector shall report the facts in writing to the board of  
864 supervisors, and that he has given notice as above required, and  
865 said board shall hear any objection to the proposed sale of such  
866 land, and unless there be some valid objection shall order it to

867 be sold. Thereupon the collector shall advertise it as sales of  
868 land for taxes are required to be advertised, and shall sell it on  
869 some day when it is lawful to sell land under execution in his  
870 county, and shall proceed in all respects as required in making  
871 sales of land for taxes on the first Monday of April. He shall  
872 report the lists of lands so sold to the clerk of the chancery  
873 court in the same manner and within the same relative time as  
874 provided for sales of land for taxes at the usual time. He shall  
875 pay over to the proper officers the taxes collected from sales to  
876 individuals as in other cases.

877 From and after January 1, 2005, the provisions of this  
878 section relating to land sold for taxes also shall apply, as  
879 nearly as practicable, to land to be struck off to a county for  
880 taxes pursuant to Section 27-41-59(2).

881 **SECTION 25.** Section 27-45-17, Mississippi Code of 1972, is  
882 amended as follows:

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

894 From and after January 1, 2005, the provisions of this  
895 section relating to land sold for taxes also shall apply, as  
896 nearly as practicable, to land struck off to a county for taxes  
897 pursuant to Section 27-41-59(2).

898 **SECTION 26.** Section 27-45-19, Mississippi Code of 1972, is  
899 amended as follows:

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

908           From and after January 1, 2005, the provisions of this  
909 section relating to land sold for taxes also shall apply, as  
910 nearly as practicable, to land struck off to a county for taxes  
911 pursuant to Section 27-41-59(2).

912           **SECTION 27.** Section 27-45-21, Mississippi Code of 1972, is  
913 amended as follows:

914           27-45-21. It shall be the duty of the chancery clerk, within  
915 thirty (30) days after the period of redemption has expired, to  
916 certify to the Secretary of State a list, on forms provided by the  
917 Secretary of State, of all lands struck off to the state for  
918 taxes, which have not been redeemed. Such list shall show a  
919 description of the land, all costs, officer's and printer's fees,  
920 the tax for which it sold, segregated as to state, county, levee  
921 and drainage districts, and of all taxes due on such lands for the  
922 year in which it was struck off to the state, segregated as to  
923 state, county, levee and drainage districts, a total of two (2)  
924 years' taxes listed separately (the taxes for which it sold and  
925 accrued taxes for one (1) year). If any chancery clerk shall fail  
926 or neglect to transmit such lists within the time specified, he  
927 shall be liable to the state on his official bond in the penalty  
928 of Fifty Dollars (\$50.00) for each day that he is in default, said  
929 penalty to be collected by the State Tax Commission, or by the  
930 Attorney General, in a suit instituted for that purpose upon  
931 request of the Secretary of State; provided that the Secretary of  
932 State, if so requested by any chancery clerk before the expiration

933 of ten (10) days and for good cause shown, may grant a reasonable  
934 extension of the time within which such clerk shall transmit his  
935 list.

936 From and after January 1, 2003, the provisions of this  
937 section relating to land struck off to the state also shall  
938 apply, as nearly as practicable, to land struck off to a county  
939 for taxes pursuant to Section 27-41-59(2).

940 **SECTION 28.** Section 27-45-23, Mississippi Code of 1972, is  
941 amended as follows:

942 27-45-23. When the period of redemption has expired, the  
943 chancery clerk shall, on demand, execute deeds of conveyance to  
944 individuals purchasing lands at tax sales. Which conveyances  
945 shall be essentially in the following form to wit:

946 "State of Mississippi,  
947 County of \_\_\_\_\_

948 Be it known, that \_\_\_\_\_, tax collector of said  
949 county of \_\_\_\_\_, did, on the \_\_\_\_\_ day of \_\_\_\_\_, A.D. \_\_\_\_\_,  
950 according to law, sell the following land, situated in  
951 said county and assessed to \_\_\_\_\_ to wit: \_\_\_\_\_ (here  
952 describe the land) \_\_\_\_\_ for the taxes assessed thereon  
953 (or when sold for other taxes it should be so stated)  
954 for the year A.D. \_\_\_\_\_, when \_\_\_\_\_ became the best bidder  
955 therefor, at and for the sum of \_\_\_\_\_ Dollars and \_\_\_\_\_  
956 Cents; and the same not having been redeemed, I  
957 therefore sell and convey said land to the said \_\_\_\_\_.  
958 Given under my hand, the \_\_\_\_\_ day of \_\_\_\_\_, A.D. \_\_\_\_\_.  
959 \_\_\_\_\_ Chancery Clerk."

960 Such conveyance shall be attested by the seal of the office  
961 of the chancery clerk and shall be recordable when acknowledged as  
962 land deeds are recorded, and such conveyance shall vest in the  
963 purchaser a perfect title with the immediate right of possession  
964 to the land sold for taxes. No such conveyance shall be  
965 invalidated in any court except by proof that the land was not

966 liable to sale for the taxes, or that the taxes for which the land  
967 was sold had been paid before sale, or that the sale had been made  
968 at the wrong time or place. If any part of the taxes for which  
969 the land was sold was illegal or not chargeable on it, but part  
970 was chargeable, that shall not affect the sale nor invalidate the  
971 conveyance, unless it appears that before sale the amount legally  
972 chargeable on the land was paid or tendered to the tax collector.

973 From and after January 1, 2005, the provisions of this  
974 section relating to land sold for taxes also shall apply, as  
975 nearly as practicable, to land struck off to a county for taxes  
976 pursuant to Section 27-41-59(2), and sold by the county pursuant  
977 to Section 27-41-77(2).

978 **SECTION 29.** Section 27-45-27, Mississippi Code of 1972, is  
979 amended as follows:

980 27-45-27. (1) The amount paid by the purchaser of land at  
981 any tax sale thereof for taxes, either state and county, levee or  
982 municipal, and interest on the amount paid by the purchaser at the  
983 rate of one and one-half percent (1-1/2%) per month, or any  
984 fractional part thereof, and all expenses of the sale and  
985 registration, thereof shall be a lien on the land in favor of the  
986 purchaser and the holder of the legal title under him, by descent  
987 or purchase, if the taxes for which the land was sold were due,  
988 although the sale was illegal on some other ground. The purchaser  
989 and the holder of the legal title under him by descent or  
990 purchase, may enforce the lien by bill in chancery, and may obtain  
991 a decree for the sale of the land in default of payment of the  
992 amount within some short time to be fixed by the decree. In all  
993 suits for the possession of land, the defendant holding by descent  
994 or purchase, mediately or immediately, from the purchaser at tax  
995 sale of the land in controversy, may set off against the  
996 complainant the above-described claim, which shall have the same  
997 effect and be dealt with in all respects as provided for  
998 improvements in a suit for the possession of land. But the term

999 "suits for the possession of land," as herein used, does not  
1000 include an action of unlawful entry and detainer.

1001 (2) From and after January 1, 2005, the provisions of this  
1002 section relating to land sold for taxes also shall apply, as  
1003 nearly as practicable, to land struck off to a county for taxes  
1004 pursuant to Section 27-41-59(2), and sold by the county pursuant  
1005 to Section 27-41-77(2).

1006 (3) No county or municipal officer shall be liable to any  
1007 purchaser at a tax sale or sale conducted under Section  
1008 27-41-77(2) or any recipient of a tax deed for any error or  
1009 inadvertent omission by such official during any tax sale or sale  
1010 conducted under Section 27-41-77(2).

1011 **SECTION 30.** Section 27-45-29, Mississippi Code of 1972, is  
1012 amended as follows:

1013 27-45-29. In cases of land and other property sold by  
1014 municipal tax authorities for delinquent taxes, the same schedule  
1015 of damages as provided herein shall apply.

1016 From and after January 1, 2005, the provisions of this  
1017 section relating to land sold for taxes also shall apply, as  
1018 nearly as practicable, to land struck off for taxes pursuant to  
1019 Section 27-41-59(2).

1020 **SECTION 31.** This act shall take effect and be in force from  
1021 and after July 1, 2004.