

By: Representative Flaggs

To: Fees and Salaries of  
Public Officers; County  
Affairs

HOUSE BILL NO. 1238

1 AN ACT TO AMEND SECTION 25-7-21, MISSISSIPPI CODE OF 1972, TO  
2 AUTHORIZE COUNTY TAX COLLECTORS TO CHARGE A FEE FOR ADDITIONAL  
3 COSTS OVER AND ABOVE THE AMOUNT OF THE COST TO COLLECT THE  
4 COUNTY'S TAXES; AND FOR RELATED PURPOSES.

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

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

8 25-7-21. (1) From and after October 1, 1985, there will be  
9 no fees for the services of the tax collector, with the exception  
10 of taxes collected for taxing authorities other than the board of  
11 supervisors. For collecting taxes for authorities other than the  
12 board of supervisors, the fee shall be five percent (5%) of the  
13 taxes collected or the additional cost of collecting taxes for  
14 other taxing authorities over and above what it costs to collect  
15 county taxes, or an amount authorized by contract between the  
16 county and the outside taxing authority. A tax collector shall  
17 keep a complete account of every such fee collected and shall file  
18 an itemized statement thereof monthly, under oath, with the clerk  
19 of the board of supervisors of the county who shall preserve same  
20 as a part of the records of the office. The tax collector shall  
21 make a remittance to the clerk of the board of supervisors of the  
22 county on or before the twentieth of each month for deposit into  
23 the general fund of the county of all said fees collected during  
24 the preceding month.

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

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

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

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

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

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

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

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

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

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

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

52 **SECTION 2.** This act shall take effect and be in force from  
53 and after July 1, 2004.