

By: Senator(s) Thames

To: Fees, Salaries and Administration

SENATE BILL NO. 2435

1 AN ACT TO AMEND SECTION 25-7-21, MISSISSIPPI CODE OF 1972, TO
2 INCREASE THE FEES OF THE CHANCERY CLERK FOR THE COLLECTION OF
3 DELINQUENT TAXES; AND FOR RELATED PURPOSES.

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

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

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

22 (2) For the purpose of the limitations set forth in Section
23 27-39-321, commissions for levies set by the board of supervisors
24 shall be added to base collections of the general county fund for
25 the 1984-1985 year only.

26 (3) Fees of publisher for publication - To the publishers,
27 payable by the delinquent taxpayer, and to be collected and paid

28 over by the tax collectors; or if the land be sold to the state to
29 be paid by the state:

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

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

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

37 (b) For filing and recording deed to land sold for
38 taxes..... \$10.00

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

41 (d) For recording redemption of each..... \$10.00

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

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

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

49 **SECTION 2.** The Attorney General of the State of Mississippi
50 shall submit this act, immediately upon approval by the Governor,
51 or upon approval by the Legislature subsequent to a veto, to the
52 Attorney General of the United States or to the United States
53 District Court for the District of Columbia in accordance with the
54 provisions of the Voting Rights Act of 1965, as amended and
55 extended.

56 **SECTION 3.** This act shall take effect and be in force from
57 and after the date it is effectuated under Section 5 of the Voting
58 Rights Act of 1965, as amended and extended, or October 1, 2005,
59 whichever occurs later.