

By: Representative Fillingane

To: Ways and Means

HOUSE BILL NO. 459

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, 2007, 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, 2007, 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, 2007, 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, 2007,
 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, 2007, 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	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, 2007, 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 2007, 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 2007, 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 2007, 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, 2007, 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, 2007, 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, 2007, 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, 2007, 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 describe
544 lands) assessed to, or supposed to be owned by _____
545 was on the _____ day of _____, 2____, sold to
546 _____ for the taxes of _____ (giving
547 year) upon which you have a lien by virtue of the instrument
548 recorded in this office in _____ Book _____, page _____, dated
549 _____, and that the title to said land will become
550 absolute in said purchaser unless redemption from said sale be
551 made on or before the _____ day of 2____.

552 This _____ day of _____, 2____.

553 _____
554 Chancery Clerk of _____ County, Miss."

555 (2) From and after January 1, 2007, the provisions of
556 subsection (1) of this section relating to land sold for taxes
557 also shall apply to land struck off to a county for taxes pursuant
558 to Section 27-41-59(2), and the form of the notice shall be the
559 same, as nearly as practicable, as the form provided in subsection
560 (1) of this section.

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

563 27-43-9. Upon completing the examination for said liens, the
564 clerk shall enter upon the tax sale or tax strike-off book upon
565 the page showing the sale or strike off a notation to the effect
566 that such examination had been made, giving the names and
567 addresses, if known, of said lienors, the book and page where the
568 liens are created, and the date of mailing by registered mail the
569 notice to the lienors. If the clerk finds no liens of record, he
570 shall so certify on said tax sale or tax strike-off book. In each

571 instance the clerk shall date the certificate and sign his name
572 thereto.

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

575 27-43-11. For examining the records to ascertain the names
576 and addresses of lienors, the chancery clerk shall be allowed a
577 fee of Seven Dollars (\$7.00) in each instance for each lien where
578 a lien is found of record, and said fees shall be taxed against
579 the owner of said land, if same is redeemed, and if not redeemed,
580 then said fees are to be taxed as part of the cost against the
581 purchaser or county. A failure to give the required notice to
582 such lienors shall render the tax title void as to such lienors,
583 and as to them only, and such purchaser shall be entitled to a
584 refund of all such taxes paid the state, county or other taxing
585 district after filing his claim therefor as provided by law.

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

588 27-45-1. Redemption of land sold for taxes shall be made
589 through the chancery clerks of the respective counties. Where the
590 land was sold to the state, the clerk, out of the amount necessary
591 to redeem, shall first pay to the officers entitled thereto the
592 costs, fees and damages which are allowed said officers by law in
593 cases of lands sold to individuals; second, he shall pay the state
594 the amount of state taxes with the interest and additional charges
595 thereon allowed by law to the state; and, third, he shall pay to
596 the county the sums computed in like manner which belong to the
597 county and the various taxing districts thereof. From and after
598 January 1, 2007, where the land was struck off to the county, the
599 clerk, out of the amount necessary to redeem, shall first pay to
600 the officers entitled thereto the costs, fees and damages which
601 are allowed said officers by law in cases of lands sold to
602 individuals and second he shall pay the county the amount of
603 county taxes with the interest and additional charges which belong

604 to the county and the various taxing districts thereof. Where the
605 land was sold to an individual, the clerk shall pay:

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

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

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

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

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

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

629 27-45-3. The owner, or any persons for him with his consent,
630 or any person interested in the land sold for taxes, may redeem
631 the same, or any part of it, where it is separable by legal
632 subdivisions of not less than forty (40) acres, or any undivided
633 interest in it, at any time within two (2) years after the day of
634 sale, by paying to the chancery clerk, regardless of the amount of
635 the purchaser's bid at the tax sale, the amount of all taxes for
636 which the land was sold, with all costs incident to the sale, and

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

660 From and after January 1, 2007, the provisions of this
661 section relating to the redemption of land sold for taxes also
662 shall apply, as nearly as practicable, to land struck off to a
663 county for taxes pursuant to Section 27-41-59(2).

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

666 27-45-5. It shall be the duty of the chancery clerk of each
667 county in the state to immediately deposit in the county
668 depository of his county all sums of money paid to him by any
669 person for the redemption of land sold for taxes in his county;

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

690 From and after January 1, 2007, the provisions of this
691 section relating to the redemption of land sold for taxes also
692 shall apply, as nearly as practicable, to land struck off to a
693 county for taxes pursuant to Section 27-41-59(2), and the chancery
694 clerk shall dispose of the fees as provided in Section 27-45-1.

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

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

702 27-45-7. If there exist upon a portion of a tract of land
703 sold for taxes a lien, either of a deed of trust or mortgage of
704 any kind, the mortgagee or holder of the notes secured by such
705 deed of trust, or any person interested in such real estate may
706 redeem that portion of the land so sold in solido upon which
707 portion such mortgagee or owner of notes secured by deed of trust
708 holds such lien in the following manner, to wit:

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

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

746 From and after January 1, 2007, the provisions of this
747 section relating to the redemption of land sold for taxes also
748 shall apply, as nearly as practicable, to land struck off to a
749 county for taxes pursuant to Section 27-41-59(2).

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

752 27-45-9. The redemption mentioned in Section 27-45-7 shall
753 operate to fully and effectually redeem that portion of the land
754 from the operation of the tax sale from which such redemption is
755 made and shall leave in full force and effect the tax sale as to
756 the remainder of the land so sold for taxes, which remainder, or
757 any part thereof, may thereafter, in the time provided by law, be
758 redeemed by the owner or any person interested in such real estate
759 by the payment of the balance due, or such part thereof calculated
760 as above provided. In the event that there shall exist several
761 trust deeds or mortgages upon the property so sold in solido, and
762 redemption under one or more of such trust deeds shall operate so
763 as to effect redemption of a portion of the lands in any one (1)
764 of the others, because of overlapping descriptions and leave
765 unredeemed the remainder of the land covered by such other deeds
766 of trust or mortgages, the chancery clerk shall likewise have
767 power to apportion in the same manner as aforesaid the amount

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

792 From and after January 1, 2007, the provisions of this
793 section relating to the redemption of land sold for taxes also
794 shall apply, as nearly as practicable, to land struck off to a
795 county for taxes pursuant to Section 27-41-59(2).

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

798 27-45-11. All rights and privileges and duties granted or
799 imposed, in the preceding sections, upon lienors or any person
800 interested in such land with reference to redemption from tax

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

813 From and after January 1, 2007, the provisions of this
814 section relating to the redemption of land sold for taxes also
815 shall apply, as nearly as practicable, to land struck off for
816 taxes pursuant to Section 27-41-59(2).

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

819 27-45-13. When anyone, designing and endeavoring to pay the
820 taxes due on his own land, shall by mistake pay the taxes due on
821 other land than his own, in consequence whereof his own land shall
822 have been sold for taxes, such person may, within the two (2)
823 years allowed for redemption, make affidavit of the facts, and if
824 the taxes for which his land was sold, and the costs of such sale
825 exceed the amount he had so paid, he shall pay the tax collector
826 of the county the difference, and also all taxes subsequently
827 accrued on such land and not before paid, and shall protect the
828 state and county against any loss by reason of the mistake. He
829 shall obtain the receipt in duplicate of such collector for what
830 he shall pay him, which receipt it shall be the duty of the
831 collector to give him, specifying particularly on what account
832 such payment was made. Said receipts need not be from the book of
833 receipts required to be kept. He shall deposit one (1) of said

834 receipts with the chancery clerk, together with said affidavit
835 setting forth the facts of such mistake; and thereupon it shall be
836 the duty of the chancery clerk to release to such person the title
837 of the state or individual purchaser to such land, and, where the
838 land was sold to the state, to notify the Auditor to make proper
839 entry on the assessment roll in his office. The Auditor and the
840 chancery clerk shall charge the tax collector with the amount due
841 on the transaction to the state and county, respectively, and the
842 collector shall also make proper entry on the assessment roll in
843 his office.

844 From and after January 1, 2007, the provisions of this
845 section relating to land sold for taxes also shall apply, as
846 nearly as practicable, to land struck off to a county for taxes
847 pursuant to Section 27-41-59(2).

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

850 27-45-15. Land on which said person had paid on by mistake,
851 shall be sold for the taxes and costs, the payment of which,
852 except for mistake, it had escaped, as follows: The chancery
853 clerk shall notify the tax collector of his release of the land
854 first sold and the collector shall immediately give notice in
855 writing to the person in possession of the land paid on by
856 mistake, if any, or to the owner or person claiming it, that at a
857 meeting of the board of supervisors of the county, to be
858 designated in such notice, he will apply for an order to sell said
859 land because of the foregoing facts. At such meeting, the
860 collector shall report the facts in writing to the board of
861 supervisors, and that he has given notice as above required, and
862 said board shall hear any objection to the proposed sale of such
863 land, and unless there be some valid objection shall order it to
864 be sold. Thereupon the collector shall advertise it as sales of
865 land for taxes are required to be advertised, and shall sell it on
866 some day when it is lawful to sell land under execution in his

867 county, and shall proceed in all respects as required in making
868 sales of land for taxes on the first Monday of April. He shall
869 report the lists of lands so sold to the clerk of the chancery
870 court in the same manner and within the same relative time as
871 provided for sales of land for taxes at the usual time. He shall
872 pay over to the proper officers the taxes collected from sales to
873 individuals as in other cases.

874 From and after January 1, 2007, the provisions of this
875 section relating to land sold for taxes also shall apply, as
876 nearly as practicable, to land to be struck off to a county for
877 taxes pursuant to Section 27-41-59(2).

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

880 27-45-17. If the owner, or any person interested in any land
881 sold for taxes, shall at any time within two (2) years after the
882 sale for taxes produce a receipt of the tax collector showing
883 payment of the taxes, for which the land was sold, before the
884 sale, and shall pay to the chancery clerk all subsequently accrued
885 taxes, the said clerk shall release to the owner or person
886 interested the title of the state or individual purchaser to such
887 land. The land so released shall thereafter be dealt with as
888 lands redeemed are required to be, and the tax collector, whose
889 receipt was so produced, shall be charged with the taxes collected
890 by him as in the case of other taxes.

891 From and after January 1, 2007, the provisions of this
892 section relating to land sold for taxes also shall apply, as
893 nearly as practicable, to land struck off to a county for taxes
894 pursuant to Section 27-41-59(2).

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

897 27-45-19. The tax collector shall keep a record of lands
898 struck off to the state for taxes for his convenience in
899 collecting taxes and making settlements with the state and county.

900 The chancery clerk, when he releases such lands upon redemption,
901 shall immediately notify the Auditor and tax collector, giving
902 name of person redeeming, date of redemption, and description of
903 the land, and the Auditor and collector, when they receive such
904 notice, shall at once make entry thereof upon their records.

905 From and after January 1, 2007, the provisions of this
906 section relating to land sold for taxes also shall apply, as
907 nearly as practicable, to land struck off to a county for taxes
908 pursuant to Section 27-41-59(2).

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

911 27-45-21. It shall be the duty of the chancery clerk, within
912 thirty (30) days after the period of redemption has expired, to
913 certify to the Secretary of State a list, on forms provided by the
914 Secretary of State, of all lands struck off to the state for
915 taxes, which have not been redeemed. Such list shall show a
916 description of the land, all costs, officer's and printer's fees,
917 the tax for which it sold, segregated as to state, county, levee
918 and drainage districts, and of all taxes due on such lands for the
919 year in which it was struck off to the state, segregated as to
920 state, county, levee and drainage districts, a total of two (2)
921 years' taxes listed separately (the taxes for which it sold and
922 accrued taxes for one (1) year). If any chancery clerk shall fail
923 or neglect to transmit such lists within the time specified, he
924 shall be liable to the state on his official bond in the penalty
925 of Fifty Dollars (\$50.00) for each day that he is in default, said
926 penalty to be collected by the State Tax Commission, or by the
927 Attorney General, in a suit instituted for that purpose upon
928 request of the Secretary of State; provided that the Secretary of
929 State, if so requested by any chancery clerk before the expiration
930 of ten (10) days and for good cause shown, may grant a reasonable
931 extension of the time within which such clerk shall transmit his
932 list.

933 From and after January 1, 2007, the provisions of this
934 section relating to land struck off to the state also shall
935 apply, as nearly as practicable, to land struck off to a county
936 for taxes pursuant to Section 27-41-59(2).

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

939 27-45-23. When the period of redemption has expired, the
940 chancery clerk shall, on demand, execute deeds of conveyance to
941 individuals purchasing lands at tax sales. Which conveyances
942 shall be essentially in the following form to wit:

943 "State of Mississippi,
944 County of _____

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

957 Such conveyance shall be attested by the seal of the office
958 of the chancery clerk and shall be recordable when acknowledged as
959 land deeds are recorded, and such conveyance shall vest in the
960 purchaser a perfect title with the immediate right of possession
961 to the land sold for taxes. No such conveyance shall be
962 invalidated in any court except by proof that the land was not
963 liable to sale for the taxes, or that the taxes for which the land
964 was sold had been paid before sale, or that the sale had been made
965 at the wrong time or place. If any part of the taxes for which

966 the land was sold was illegal or not chargeable on it, but part
967 was chargeable, that shall not affect the sale nor invalidate the
968 conveyance, unless it appears that before sale the amount legally
969 chargeable on the land was paid or tendered to the tax collector.

970 From and after January 1, 2007, the provisions of this
971 section relating to land sold for taxes also shall apply, as
972 nearly as practicable, to land struck off to a county for taxes
973 pursuant to Section 27-41-59(2), and sold by the county pursuant
974 to Section 27-41-77(2).

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

977 27-45-27. (1) The amount paid by the purchaser of land at
978 any tax sale thereof for taxes, either state and county, levee or
979 municipal, and interest on the amount paid by the purchaser at the
980 rate of one and one-half percent (1-1/2%) per month, or any
981 fractional part thereof, and all expenses of the sale and
982 registration, thereof shall be a lien on the land in favor of the
983 purchaser and the holder of the legal title under him, by descent
984 or purchase, if the taxes for which the land was sold were due,
985 although the sale was illegal on some other ground. The purchaser
986 and the holder of the legal title under him by descent or
987 purchase, may enforce the lien by bill in chancery, and may obtain
988 a decree for the sale of the land in default of payment of the
989 amount within some short time to be fixed by the decree. In all
990 suits for the possession of land, the defendant holding by descent
991 or purchase, mediately or immediately, from the purchaser at tax
992 sale of the land in controversy, may set off against the
993 complainant the above-described claim, which shall have the same
994 effect and be dealt with in all respects as provided for
995 improvements in a suit for the possession of land. But the term
996 "suits for the possession of land," as herein used, does not
997 include an action of unlawful entry and detainer.

998 (2) From and after January 1, 2007, the provisions of this
999 section relating to land sold for taxes also shall apply, as
1000 nearly as practicable, to land struck off to a county for taxes
1001 pursuant to Section 27-41-59(2), and sold by the county pursuant
1002 to Section 27-41-77(2).

1003 (3) No county or municipal officer shall be liable to any
1004 purchaser at a tax sale or sale conducted under Section
1005 27-41-77(2) or any recipient of a tax deed for any error or
1006 inadvertent omission by such official during any tax sale or sale
1007 conducted under Section 27-41-77(2).

1008 **SECTION 30.** Section 27-45-29, Mississippi Code of 1972, is
1009 amended as follows:

1010 27-45-29. In cases of land and other property sold by
1011 municipal tax authorities for delinquent taxes, the same schedule
1012 of damages as provided herein shall apply.

1013 From and after January 1, 2007, the provisions of this
1014 section relating to land sold for taxes also shall apply, as
1015 nearly as practicable, to land struck off for taxes pursuant to
1016 Section 27-41-59(2).

1017 **SECTION 31.** This act shall take effect and be in force from
1018 and after July 1, 2006.