

By: Representative Coleman (29th)

To: Fees and Salaries of  
Public Officers

HOUSE BILL NO. 1164

1 AN ACT TO AMEND SECTIONS 27-43-3 AND 25-7-21, MISSISSIPPI  
2 CODE OF 1972, TO INCREASE CHANCERY CLERK SERVICE FEES FOR TITLE  
3 SEARCHES AND COLLECTION OF DELINQUENT TAXES; AND FOR RELATED  
4 PURPOSES.

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

6 **SECTION 1.** Section 27-43-3, Mississippi Code of 1972, is  
7 amended as follows:

8 27-43-3. The clerk shall issue the notice to the sheriff of  
9 the county of the reputed owner's residence, if he be a resident  
10 of the State of Mississippi, and the sheriff shall be required to  
11 serve personal notice as summons issued from the courts are  
12 served, and make his return to the chancery clerk issuing same.  
13 The clerk shall also mail a copy of same to the reputed owner at  
14 his usual street address, if same can be ascertained after  
15 diligent search and inquiry, or to his post office address if only  
16 that can be ascertained, and he shall note such action on the tax  
17 sales record. The clerk shall also be required to publish the  
18 name and address of the reputed owner of the property and the  
19 legal description of such property in a public newspaper of the  
20 county in which the land is located, or if no newspaper is  
21 published as such, then in a newspaper having a general  
22 circulation in such county. Such publication shall be made at  
23 least forty-five (45) days prior to the expiration of the  
24 redemption period.

25 If said reputed owner is a nonresident of the State of  
26 Mississippi, then the clerk shall mail a copy of said notice  
27 thereto in the same manner as hereinabove set out for notice to a

28 resident of the State of Mississippi, except that personal notice  
29 served by the sheriff shall not be required.

30 Notice by mail shall be by registered or certified mail. In  
31 the event the notice by mail is returned undelivered and the  
32 personal notice as hereinabove required to be served by the  
33 sheriff is returned not found, then the clerk shall make further  
34 search and inquiry to ascertain the reputed owner's street and  
35 post office address. If the reputed owner's street or post office  
36 address is ascertained after the additional search and inquiry,  
37 the clerk shall again issue notice as hereinabove set out. If  
38 personal notice is again issued and it is again returned not found  
39 and if notice by mail is again returned undelivered, then the  
40 clerk shall file an affidavit to that effect and shall specify  
41 therein the acts of search and inquiry made by him in an effort to  
42 ascertain the reputed owner's street and post office address and  
43 said affidavit shall be retained as a permanent record in the  
44 office of the clerk and such action shall be noted on the tax  
45 sales record. If the clerk is still unable to ascertain the  
46 reputed owner's street or post office address after making search  
47 and inquiry for the second time, then it shall not be necessary to  
48 issue any additional notice but the clerk shall file an affidavit  
49 specifying therein the acts of search and inquiry made by him in  
50 an effort to ascertain the reputed owner's street and post office  
51 address and said affidavit shall be retained as a permanent record  
52 in the office of the clerk and such action shall be noted on the  
53 tax sale record.

54 For examining the records to ascertain the record owner of  
55 the property, the clerk shall be allowed a fee of Fifty Dollars  
56 (\$50.00); for issuing the notice the clerk shall be allowed a fee  
57 of Two Dollars (\$2.00) and, for mailing same and noting such  
58 action on the tax sales record, a fee of One Dollar (\$1.00); and  
59 for serving the notice, the sheriff shall be allowed a fee of Four  
60 Dollars (\$4.00). For issuing a second notice, the clerk shall be

61 allowed a fee of Five Dollars (\$5.00) and, for mailing same and  
62 noting such action on the tax sales record, a fee of Two Dollars  
63 and Fifty Cents (\$2.50), and for serving the second notice, the  
64 sheriff shall be allowed a fee of Four Dollars (\$4.00). The clerk  
65 shall also be allowed the actual cost of publication. Said fees  
66 and cost shall be taxed against the owner of said land if the same  
67 is redeemed, and if not redeemed, then said fees are to be taxed  
68 as part of the cost against the purchaser. The failure of the  
69 landowner to actually receive the notice herein required shall not  
70 render the title void, provided the clerk and sheriff have  
71 complied with the duties herein prescribed for them.

72 Should the clerk inadvertently fail to send notice as  
73 prescribed in this section, then such sale shall be void and the  
74 clerk shall not be liable to the purchaser or owner upon refund of  
75 all purchase money paid.

76 **SECTION 2.** Section 25-7-21, Mississippi Code of 1972, is  
77 amended as follows:

78 25-7-21. (1) From and after October 1, 1985, there will be  
79 no fees for the services of the tax collector, with the exception  
80 of taxes collected for taxing authorities other than the board of  
81 supervisors. For collecting taxes for authorities other than the  
82 board of supervisors, the fee shall be five percent (5%) of the  
83 taxes collected or an amount authorized by contract between the  
84 county and the outside taxing authority. A tax collector shall  
85 keep a complete account of every such fee collected and shall file  
86 an itemized statement thereof monthly, under oath, with the clerk  
87 of the board of supervisors of the county who shall preserve same  
88 as a part of the records of the office. The tax collector shall  
89 make a remittance to the clerk of the board of supervisors of the  
90 county on or before the twentieth of each month for deposit into  
91 the general fund of the county of all said fees collected during  
92 the preceding month.

93 (2) For the purpose of the limitations set forth in Section  
94 27-39-321, commissions for levies set by the board of supervisors  
95 shall be added to base collections of the general county fund for  
96 the 1984-1985 year only.

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

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

104 (4) Fees of chancery clerk for collection of delinquent  
105 taxes:

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

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

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

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

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

115 (f) And, in addition, three percent (3%) on the amount  
116 necessary to redeem.

117 The several officers' fees shall be collected by the tax  
118 collector or chancery clerk and paid over to those entitled to  
119 same.

120 **SECTION 3.** This act shall take effect and be in force from  
121 and after July 1, 2007.