

By: Senator(s) Thames, Gordon, Davis

To: Fees, Salaries and Administration

SENATE BILL NO. 2218

1 AN ACT TO AMEND SECTION 25-7-21, MISSISSIPPI CODE OF 1972, TO
2 INCREASE THE FEES CHARGED BY CHANCERY CLERKS FOR COLLECTION OF
3 DELINQUENT TAXES; TO AMEND SECTION 27-43-3, MISSISSIPPI CODE OF
4 1972, TO INCREASE THE FEE CHARGED BY CHANCERY CLERKS FOR EXAMINING
5 RECORDS TO ASCERTAIN THE PROPERTY OWNER BEFORE A TAX SALE; AND FOR
6 RELATED PURPOSES.

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

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

10 25-7-21. (1) From and after October 1, 1985, there will be
11 no fees for the services of the tax collector, with the exception
12 of taxes collected for taxing authorities other than the board of
13 supervisors. For collecting taxes for authorities other than the
14 board of supervisors, the fee shall be five percent (5%) of the
15 taxes collected 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 lot... \$ 1.00

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

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

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

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

47 (f) And, in addition, three percent (3%) 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.** Section 27-43-3, Mississippi Code of 1972, is
53 amended as follows:

54 27-43-3. (1) The clerk shall issue the notice to the
55 sheriff of the county of the reputed owner's residence, if he is a
56 resident of the State of Mississippi, and the sheriff shall be
57 required to serve personal notice as summons issued from the
58 courts are served, and make his return to the chancery clerk
59 issuing same.

60 (2) The clerk shall also mail a copy of the notice to the
61 reputed owner at his usual street address, if the street address

62 can be ascertained after diligent search and inquiry, or to his
63 post office address if only that can be ascertained, and he shall
64 note such action on the tax sales record. The clerk shall also be
65 required to publish the name and address of the reputed owner of
66 the property and the legal description of the property in a public
67 newspaper of the county in which the land is located, or if no
68 newspaper is published as such, then in a newspaper having a
69 general circulation in the county. Such publication shall be made
70 at least forty-five (45) days prior to the expiration of the
71 redemption period.

72 (3) If the reputed owner is a nonresident of the State of
73 Mississippi, then the clerk shall mail a copy of the notice
74 thereto in the same manner as herein provided for notice to a
75 resident of the State of Mississippi, except that personal notice
76 served by the sheriff shall not be required.

77 (4) Notice by mail shall be by registered or certified mail.
78 In the event the notice by mail is returned undelivered and the
79 personal notice as herein required to be served by the
80 sheriff is returned not found, then the clerk shall make further
81 search and inquiry to ascertain the reputed owner's street and
82 post office address. If the reputed owner's street or post office
83 address is ascertained after the additional search and inquiry,
84 the clerk shall again issue notice as herein set out. If personal
85 notice is again issued and it is again returned not found and if
86 notice by mail is again returned undelivered, then the clerk shall
87 file an affidavit to that effect and shall specify * * * the acts
88 of search and inquiry made by him in an effort to ascertain the
89 reputed owner's street and post office address and the affidavit
90 shall be retained as a permanent record in the office of the clerk
91 and such action shall be noted on the tax sales record. If the
92 clerk is still unable to ascertain the reputed owner's street or
93 post office address after making search and inquiry for the second
94 time, then it shall not be necessary to issue any additional

95 notice but the clerk shall file an affidavit specifying * * * the
96 acts of search and inquiry made by him in an effort to ascertain
97 the reputed owner's street and post office address and said
98 affidavit shall be retained as a permanent record in the office of
99 the clerk and such action shall be noted on the tax sale record.

100 (5) For examining the records to ascertain the record owner
101 of the property, the clerk shall be allowed a fee of Fifty Dollars
102 (\$50.00); for issuing the notice the clerk shall be allowed a fee
103 of Two Dollars (\$2.00) and, for mailing same and noting such
104 action on the tax sales record, a fee of One Dollar (\$1.00); and
105 for serving the notice, the sheriff shall be allowed a fee of Four
106 Dollars (\$4.00). For issuing a second notice, the clerk shall be
107 allowed a fee of Five Dollars (\$5.00) and, for mailing same and
108 noting such action on the tax sales record, a fee of Two Dollars
109 and Fifty Cents (\$2.50), and for serving the second notice, the
110 sheriff shall be allowed a fee of Four Dollars (\$4.00). The clerk
111 shall also be allowed the actual cost of publication. Such fees
112 and cost shall be taxed against the owner of the land if the same
113 is redeemed, and if not redeemed, then the fees are to be taxed as
114 part of the cost against the purchaser. The failure of the
115 landowner to actually receive the notice herein required shall not
116 render the title void, provided the clerk and sheriff have
117 complied with the duties herein prescribed for them.

118 (6) Should the clerk inadvertently fail to send notice as
119 prescribed in this section, then such sale shall be void and the
120 clerk shall not be liable to the purchaser or owner upon refund of
121 all purchase money paid.

122 **SECTION 3.** The Attorney General of the State of Mississippi
123 shall submit this act, immediately upon approval by the Governor,
124 or upon approval by the Legislature subsequent to a veto, to the
125 Attorney General of the United States or to the United States
126 District Court for the District of Columbia in accordance with the

127 provisions of the Voting Rights Act of 1965, as amended and
128 extended.

129 **SECTION 4.** This act shall take effect and be in force from
130 and after the date it is effectuated under Section 5 of the Voting
131 Rights Act of 1965, as amended and extended, or July 1, 2007,
132 whichever occurs later.