

By: Senator(s) Hill, Jordan, Jackson (11th)

To: County Affairs

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 2853

1 AN ACT TO AMEND SECTION 27-43-3, MISSISSIPPI CODE OF 1972, TO  
2 REVISE THE SERVICE OF NOTICE OF A TAX SALE TO INCLUDE SERVICE BY A  
3 CONSTABLE; TO BRING FORWARD SECTION 27-45-5, MISSISSIPPI CODE OF  
4 1972, FOR PURPOSES OF POSSIBLE AMENDMENT; AND FOR RELATED  
5 PURPOSES.

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

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

9 27-43-3. The clerk shall issue the notice to the sheriff or  
10 a constable, with prior approval from the board of supervisors, of  
11 the county of the reputed owner's residence, if he is a resident  
12 of the State of Mississippi, and the sheriff or constable shall be  
13 required to serve notice as follows:

14 (a) Upon the reputed owner personally, if he can be  
15 found in the county after diligent search and inquiry, by handing  
16 him a true copy of the notice;

17 (b) If the reputed owner cannot be found in the county  
18 after diligent search and inquiry, then by leaving a true copy of  
19 the notice at his usual place of abode with the spouse of the



20 reputed owner or some other person who lives at his usual place of  
21 abode above the age of sixteen (16) years, and willing to receive  
22 the copy of the notice; or

23 (c) If the reputed owner cannot be found after diligent  
24 search and inquiry, and if no person above the age of sixteen (16)  
25 years who lives at his usual place of abode can be found at his  
26 usual place of abode who is willing to receive the copy of the  
27 notice, then by posting a true copy of the notice on a door of the  
28 reputed owner's usual place of abode.

29 The sheriff or constable shall make his return to the  
30 chancery clerk issuing the notice. The clerk shall also mail a  
31 copy of the notice to the reputed owner at his usual street  
32 address, if it can be ascertained after diligent search and  
33 inquiry, or to his post-office address if only that can be  
34 ascertained, and he shall note such action on the tax sales  
35 record. The clerk shall also be required to publish the name and  
36 address of the reputed owner of the property and the legal  
37 description of the property in a public newspaper of the county in  
38 which the land is located, or if no newspaper is published as  
39 such, then in a newspaper having a general circulation in the  
40 county. The publication shall be made at least forty-five (45)  
41 days prior to the expiration of the redemption period.

42 If the reputed owner is a nonresident of the State of  
43 Mississippi, then the clerk shall mail a copy of the notice to the  
44 reputed owner in the same manner as set out in this section for



45 notice to a resident of the State of Mississippi, except that  
46 notice served by the sheriff or constable shall not be required.

47 Notice by mail shall be by registered or certified mail. In  
48 the event the notice by mail is returned undelivered and the  
49 notice as required in this section to be served by the sheriff or  
50 constable is returned not found, then the clerk shall make further  
51 search and inquiry to ascertain the reputed owner's street and  
52 post-office address. If the reputed owner's street or post-office  
53 address is ascertained after the additional search and inquiry,  
54 the clerk shall again issue notice as set out in this section. If  
55 notice is again issued and it is again returned not found and if  
56 notice by mail is again returned undelivered, then the clerk shall  
57 file an affidavit to that effect and shall specify in the  
58 affidavit the acts of search and inquiry made by him in an effort  
59 to ascertain the reputed owner's street and post-office address  
60 and the affidavit shall be retained as a permanent record in the  
61 office of the clerk and that action shall be noted on the tax  
62 sales record. If the clerk is still unable to ascertain the  
63 reputed owner's street or post-office address after making search  
64 and inquiry for the second time, then it shall not be necessary to  
65 issue any additional notice but the clerk shall file an affidavit  
66 specifying the acts of search and inquiry made by him in an effort  
67 to ascertain the reputed owner's street and post-office address  
68 and the affidavit shall be retained as a permanent record in the



69 office of the clerk and that action shall be noted on the tax sale  
70 record.

71 For examining the records to ascertain the record owner of  
72 the property, the clerk shall be allowed a fee of Fifty Dollars  
73 (\$50.00); for issuing the notice the clerk shall be allowed a fee  
74 of Two Dollars (\$2.00) and, for mailing the notice and noting that  
75 action on the tax sales record, a fee of One Dollar (\$1.00); and  
76 for serving the notice, the sheriff or constable shall be allowed  
77 a fee of \* \* \* Forty-five Dollars (\$45.00). For issuing a second  
78 notice, the clerk shall be allowed a fee of Five Dollars (\$5.00)  
79 and, for mailing the notice and noting that action on the tax  
80 sales record, a fee of Two Dollars and Fifty Cents (\$2.50), and  
81 for serving the second notice, the sheriff or constable shall be  
82 allowed a fee of \* \* \* Forty-five Dollars (\$45.00). The clerk  
83 shall also be allowed the actual cost of publication. The fees  
84 and cost shall be taxed against the owner of the land if the land  
85 is redeemed, and if not redeemed, then the fees are to be taxed as  
86 part of the cost against the purchaser. The failure of the  
87 landowner to actually receive the notice herein required shall not  
88 render the title void, provided the clerk and sheriff or constable  
89 have complied with the duties prescribed for them in this section.

90 Should the clerk inadvertently fail to send notice as  
91 prescribed in this section, then the sale shall be void and the  
92 clerk shall not be liable to the purchaser or owner upon refund of  
93 all purchase money paid.



94           **SECTION 2.** Section 27-45-5, Mississippi Code of 1972, is  
95 brought forward as follows:

96           27-45-5. It shall be the duty of the chancery clerk of each  
97 county in the state to immediately deposit in the county  
98 depository of his county all sums of money paid to him by any  
99 person for the redemption of land sold for taxes in his county;  
100 all such funds are hereby declared to be public funds, and shall  
101 be secured by the county depository, as other public funds are  
102 required to be secured by law. The board of supervisors of each  
103 county shall provide the clerk with printed checks in the form of  
104 vouchers, with proper blanks, bound in book form with a sufficient  
105 blank margin to be used in drawing redemption funds out of the  
106 county depository; all such checks shall be numbered in numerical  
107 order, and it shall be the duty of the clerk to draw on such funds  
108 upon such checks as herein provided in payment of all amounts due  
109 the officers and purchasers out of said funds. He shall first pay  
110 the officers entitled to their costs, fees, and damages which are  
111 allowed to said officers by law; and he shall then pay to the  
112 purchasers at any such tax sale, the full amount due him as  
113 provided by law. It shall be the duty of the state auditor of  
114 public accounts to audit such account of each clerk, as other  
115 public funds are audited; and he shall include in said audit a  
116 special report to the board of supervisors of his county setting  
117 out in detail the amounts collected, and the disposition of such



118 funds, and the balance on hand, and attest to the correctness  
119 thereof.

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

125 **SECTION 3.** This act shall take effect and be in force from  
126 and after July 1, 2020.

