

By: Representative Clarke

To: Judiciary A

HOUSE BILL NO. 1140

1 AN ACT TO AMEND SECTION 27-45-23, MISSISSIPPI CODE OF 1972,
 2 TO PROVIDE THAT UPON THE PAYMENT OF THE PURCHASE PRICE OF LAND
 3 SOLD FOR TAXES, THE CHANCERY CLERK SHALL IMMEDIATELY EXECUTE THE
 4 DEED OF CONVEYANCE TO THE PURCHASER OF LAND; TO BRING FORWARD
 5 SECTION 27-45-3, MISSISSIPPI CODE OF 1972, WHICH PERTAINS TO
 6 PERSONS WHO MAY REDEEM LAND, FOR PURPOSES OF POSSIBLE AMENDMENT;
 7 TO BRING FORWARD SECTION 27-41-9, MISSISSIPPI CODE OF 1972, WHICH
 8 PERTAINS TO INTEREST ON TAXES DUE, FOR PURPOSES OF POSSIBLE
 9 AMENDMENT; AND FOR RELATED PURPOSES.

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

11 **SECTION 1.** Section 27-45-23, Mississippi Code of 1972, is
 12 amended as follows:

13 **[Through June 30, 2022, this section shall read as follows:]**

14 27-45-23. When the period of redemption has expired, the
 15 chancery clerk shall, on demand, execute deeds of conveyance to
 16 individuals purchasing lands at tax sales. Which conveyances
 17 shall be essentially in the following form to wit:

18 "State of Mississippi, County of _____

19 Be it known, that _____, tax collector of said county of
 20 _____, did, on the _____ day of _____, A.D. _____,

21 according to law, sell the following land, situated in said county



22 and assessed to _____ to wit: _____ (here describe the
23 land) _____ for the taxes assessed thereon (or when sold for
24 other taxes it should be so stated) for the year A.D. _____,
25 when _____ became the best bidder therefor, at and for the sum
26 of _____ Dollars and _____ Cents; and the same not having
27 been redeemed, I therefore sell and convey said land to the said
28 _____.

29 Given under my hand, the _____ day of _____, A.D.
30 _____.

31 _____
32 Chancery Clerk."

33 Such conveyance shall be attested by the seal of the office
34 of the chancery clerk and shall be recordable when acknowledged as
35 land deeds are recorded, and such conveyance shall vest in the
36 purchaser a perfect title with the immediate right of possession
37 to the land sold for taxes. No such conveyance shall be
38 invalidated in any court except by proof that the land was not
39 liable to sale for the taxes, or that the taxes for which the land
40 was sold had been paid before sale, or that the sale had been made
41 at the wrong time or place. If any part of the taxes for which
42 the land was sold was illegal or not chargeable on it, but part
43 was chargeable, that shall not affect the sale nor invalidate the
44 conveyance, unless it appears that before sale the amount legally
45 chargeable on the land was paid or tendered to the tax collector.



46 [From and after July 1, 2022, this section shall read as
47 follows:]

48 27-45-23. * * * Upon the immediate payment of the purchase
49 price by the purchaser of lands sold for taxes, the chancery clerk
50 shall, on demand, execute deeds of conveyance to individuals
51 purchasing lands at tax sales. Which conveyances shall be
52 essentially in the following form to wit:

53 "State of Mississippi, County of _____

54 Be it known, that _____, tax collector of said county of
55 _____, did, on the _____ day of _____, A.D. _____,
56 according to law, sell the following land, situated in said county
57 and assessed to _____ to wit: _____ (here describe the
58 land) _____ for the taxes assessed thereon (or when sold for
59 other taxes it should be so stated) for the year A.D. _____,
60 when _____ became the best bidder therefor, at and for the sum
61 of _____ Dollars and _____ Cents; and the same not having
62 been redeemed, I therefore sell and convey said land to the said
63 _____.

64 Given under my hand, the _____ day of _____, A.D.
65 _____.

66 _____
67 Chancery Clerk."

68 Such conveyance shall be attested by the seal of the office
69 of the chancery clerk and shall be recordable when acknowledged as
70 land deeds are recorded, and such conveyance shall vest in the



71 purchaser a perfect title with the immediate right of possession
72 to the land sold for taxes. No such conveyance shall be
73 invalidated in any court except by proof that the land was not
74 liable to sale for the taxes, or that the taxes for which the land
75 was sold had been paid before sale, or that the sale had been made
76 at the wrong time or place. If any part of the taxes for which
77 the land was sold was illegal or not chargeable on it, but part
78 was chargeable, that shall not affect the sale nor invalidate the
79 conveyance, unless it appears that before sale the amount legally
80 chargeable on the land was paid or tendered to the tax collector.

81 **SECTION 2.** Section 27-45-3, Mississippi Code of 1972, is
82 brought forward as follows:

83 27-45-3. The owner, or any persons for him with his consent,
84 or any person interested in the land sold for taxes, may redeem
85 the same, or any part of it, where it is separable by legal
86 subdivisions of not less than forty (40) acres, or any undivided
87 interest in it, at any time within two (2) years after the day of
88 sale, by paying to the chancery clerk, regardless of the amount of
89 the purchaser's bid at the tax sale, the amount of all taxes for
90 which the land was sold, with all costs incident to the sale, and
91 five percent (5%) damages on the amount of taxes for which the
92 land was sold, and interest on all such taxes and costs at the
93 rate of one and one-half percent (1-1/2%) per month, or any
94 fractional part thereof, from the date of such sale, and all
95 costs that have accrued on the land since the sale, with interest



96 thereon from the date such costs shall have accrued, at the rate
97 of one and one-half percent (1-1/2%) per month, or any fractional
98 part thereof; saving only to infants who have or may hereafter
99 inherit or acquire land by will and persons of unsound mind whose
100 land may be sold for taxes, the right to redeem the same within
101 two (2) years after attaining full age or being restored to
102 sanity, from the state or any purchaser thereof, on the terms
103 herein prescribed, and on their paying the value of any permanent
104 improvements on the land made after the expiration of two (2)
105 years from the date of the sale of the lands for taxes. Upon such
106 payment to the chancery clerk as hereinabove provided, he shall
107 execute to the person redeeming the land a release of all claim or
108 title of the state or purchaser to such land, which said release
109 shall be attested by the seal of the chancery clerk and shall be
110 entitled to be recorded without acknowledgment, as deeds are
111 recorded. Said release when so executed and attested shall
112 operate as a quitclaim on the part of the state or purchaser of
113 any right or title under said tax sale.

114 **SECTION 3.** Section 27-41-9, Mississippi Code of 1972, is
115 brought forward as follows:

116 27-41-9. (1) If any person fails to pay the tax levied and
117 assessed against him when due, he shall be required to pay, in
118 addition to the amount of taxes unpaid after February 1, interest
119 thereon at the rate of one-half of one percent (1/2 of 1%) per
120 month, or fractional part thereof, from February 1 to the date of



121 payment of such taxes. When the due date for any payment shall
122 fall on a Saturday, Sunday or legal holiday then the payment shall
123 be received by the tax collector on the first working day after
124 such day or days without any interest being owed by the taxpayer.

125 The interest charge of one-half of one percent (1/2 of 1%)
126 shall be collected and apportioned and paid into the state,
127 county, levee board or drainage district or municipal treasury.
128 That portion paid into the county or municipal treasury shall be
129 paid into the general fund of such county or municipality.

130 If any taxpayer neglects or refuses to pay his taxes on the
131 due date thereof, the said taxes shall bear interest at the rate
132 of one-half of one percent (1/2 of 1%) per month or fractional
133 part thereof from the delinquent date to the date payment of such
134 taxes is made; provided that because of unusual conditions in any
135 county where neither the taxpayer nor the tax collector is
136 negligent or responsible for the delay incident to such tax
137 payments, the Governor of the state may by proclamation before, on
138 or after the due date of such tax payments extend the time for the
139 imposition of this penalty for a period not to exceed sixty (60)
140 days, and if necessary, for two (2) additional periods not to
141 exceed sixty (60) days each.

142 (2) Such proclamation shall be filed with the clerk of the
143 board of supervisors of the county affected thereby and shall not
144 become effective until so filed. The proclamation shall be spread



145 at large upon the minutes of the next regular meeting of the board
146 of supervisors held after the date of the filing thereof.

147 **SECTION 4.** This act shall take effect and be in force from
148 and after July 1, 2022.

