

By: Representative Sanford

To: Judiciary A

HOUSE BILL NO. 248

1 AN ACT TO AMEND SECTION 27-45-23, MISSISSIPPI CODE OF 1972,
2 TO REQUIRE A CONVEYANCE OF LAND THAT IS SOLD FOR THE NONPAYMENT OF
3 TAXES TO BE SUBJECT TO ANY EASEMENT OVER SUCH LAND WHICH WAS
4 CREATED AND RECORDED BEFORE THE TIME THE TAXES FOR WHICH THE LAND
5 WAS SOLD BECAME DUE AND PAYABLE; AND FOR RELATED PURPOSES.

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

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

9 27-45-23. When the period of redemption has expired, the
10 chancery clerk shall, on demand, execute deeds of conveyance to
11 individuals purchasing lands at tax sales. * * * The conveyances
12 shall be essentially in the following form, to wit:

13 "State of Mississippi, County of _____

14 Be it known, that _____, tax collector of said county of
15 _____, did, on the _____ day of _____, A.D. _____,
16 according to law, sell the following land, situated in said county
17 and assessed to _____ to wit: _____ (here describe the
18 land) _____ for the taxes assessed thereon (or when sold for
19 other taxes it should be so stated) for the year A.D. _____,



20 when _____ became the best bidder therefor, at and for the sum
21 of _____ Dollars and _____ Cents; and the same not having
22 been redeemed, I therefore sell and convey said land to the said
23 _____.

24 Given under my hand, the _____ day of _____, A.D.
25 _____.

26 _____
27 Chancery Clerk."

28 Such conveyance shall be attested by the seal of the office
29 of the chancery clerk and shall be recordable when acknowledged as
30 land deeds are recorded * * *. The conveyance shall vest in the
31 purchaser a perfect title with the immediate right of possession
32 to the land sold for taxes, provided that a conveyance dated on or
33 after July 1, 2023, is subject to any easement over such land
34 which was created and recorded before the time the taxes for which
35 the land was sold became due and payable. No * * * conveyance
36 made under this section shall be invalidated in any court except
37 by proof that the land was not liable to sale for the taxes, or
38 that the taxes for which the land was sold had been paid before
39 sale, or that the sale had been made at the wrong time or place.
40 If any part of the taxes for which the land was sold was illegal
41 or not chargeable on it, but part was chargeable, that shall not
42 affect the sale nor invalidate the conveyance, unless it appears
43 that before sale the amount legally chargeable on the land was
44 paid or tendered to the tax collector.



45 **SECTION 2.** This act shall take effect and be in force from
46 and after July 1, 2023.

