

By: Senator(s) Kirby

To: Judiciary, Division A

SENATE BILL NO. 2549

1 AN ACT TO AMEND SECTION 25-7-21, MISSISSIPPI CODE OF 1972, TO
2 INCREASE THE FEE CHARGED BY CHANCERY CLERKS FOR FILING AND
3 RECORDING DEEDS TO LAND SOLD FOR TAXES AND FOR RECORDING
4 REDEMPTION OF LANDS SOLD FOR TAXES; AND FOR RELATED PURPOSES.

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

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

8 25-7-21. (1) From and after October 1, 1985, there will be
9 no fees for the services of the tax collector, with the exception
10 of taxes collected for taxing authorities other than the board of
11 supervisors. For collecting taxes for authorities other than the
12 board of supervisors, the fee shall be five percent (5%) of the
13 taxes collected or an amount authorized by contract between the
14 county and the outside taxing authority. A tax collector shall
15 keep a complete account of every such fee collected and shall file
16 an itemized statement thereof monthly, under oath, with the clerk
17 of the board of supervisors of the county who shall preserve same
18 as a part of the records of the office. The tax collector shall
19 make a remittance to the clerk of the board of supervisors of the



20 county on or before the twentieth of each month for deposit into
21 the general fund of the county of all said fees collected during
22 the preceding month.

23 (2) For the purpose of the limitations set forth in Section
24 27-39-321, commissions for levies set by the board of supervisors
25 shall be added to base collections of the general county fund for
26 the 1984-1985 year only.

27 (3) Fees of publisher for publication - to the publishers,
28 payable by the delinquent taxpayer, and to be collected and paid
29 over by the tax collectors; or if the land be sold to the state to
30 be paid by the state:

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

34 (4) Fees of chancery clerk for collection of delinquent
35 taxes:

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

38 (b) For filing and recording deed to land sold for
39 taxes..... * * * \$25.00

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

42 (d) For recording redemption of each..... * * * \$25.00

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



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

47 The several officers' fees shall be collected by the tax
48 collector or chancery clerk and paid over to those entitled to
49 same.

50 **SECTION 2.** This act shall take effect and be in force from
51 and after July 1, 2024.

