

By: Senator(s) Kirby, Jordan

To: Judiciary, Division A

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2549

1 AN ACT TO AMEND SECTION 25-7-21, MISSISSIPPI CODE OF 1972, TO
2 CONFORM THE FEES 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 TO THOSE FEES SET IN SECTION
5 25-7-9(1) (B); AND FOR RELATED PURPOSES.

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

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

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



20 make a remittance to the clerk of the board of supervisors of the
21 county on or before the twentieth of each month for deposit into
22 the general fund of the county of all said fees collected during
23 the preceding month.

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

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

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

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

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

39 (b) For filing and recording deed to land sold for
40 taxes * * * the fee provided in Section 25-7-9(1) (b).

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

43 (d) For each recording redemption * * * the fee
44 provided in Section 25-7-9(1) (b).



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.** This act shall take effect and be in force from
53 and after July 1, 2024.

