

By: Representatives Yates, Mansell, Bell  
(65th), Butler-Washington, Crudup, Foster,  
McMillan, Nelson, Newman, Powell, Shanks,  
Varner, Wallace, Yancey, Zuber, Gibbs (72nd)

To: Judiciary A

## HOUSE BILL NO. 1198

1 AN ACT TO AMEND SECTION 27-45-23, MISSISSIPPI CODE OF 1972,  
2 TO REQUIRE LAND NOT REDEEMED TO BE STRUCK OFF TO THE STATE; TO  
3 BRING FORWARD SECTION 27-45-21, MISSISSIPPI CODE OF 1972, WHICH  
4 PROVIDES THE PROCESS FOR STRIKING LAND OFF TO THE STATE, FOR  
5 PURPOSES OF AMENDMENT; TO BRING FORWARD SECTIONS 27-41-73,  
6 27-41-79 AND 27-41-81, MISSISSIPPI CODE OF 1972, WHICH PROVIDE FOR  
7 LANDS STRUCK OFF TO THE STATE, FOR PURPOSES OF AMENDMENT; AND FOR  
8 RELATED PURPOSES.

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

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

12 27-45-23. (1) When the period of redemption has expired,  
13 the chancery clerk shall, on demand, execute deeds of conveyance  
14 to individuals purchasing lands at tax sales. Which conveyances  
15 shall be essentially in the following form to wit:

16 "State of Mississippi, County of \_\_\_\_\_

17 Be it known, that \_\_\_\_\_, tax collector of said county of  
18 \_\_\_\_\_, did, on the \_\_\_\_\_ day of \_\_\_\_\_, A.D. \_\_\_\_\_,  
19 according to law, sell the following land, situated in said county  
20 and assessed to \_\_\_\_\_ to wit: \_\_\_\_\_ (here describe the  
21 land) \_\_\_\_\_ for the taxes assessed thereon (or when sold for



other taxes it should be so stated) for the year A.D. \_\_\_\_\_,  
when \_\_\_\_\_ became the best bidder therefor, at and for the sum  
of \_\_\_\_\_ Dollars and \_\_\_\_\_ Cents; and the same not having  
been redeemed, I therefore sell and convey said land to the said  
\_\_\_\_\_.

Given under my hand, the \_\_\_\_\_ day of \_\_\_\_\_, A.D.  
\_\_\_\_\_.

\_\_\_\_\_  
Chancery Clerk."

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

(2) If no demand is made and no deed of conveyance is  
otherwise executed as described in subsection (1) of this section,  
the land shall be struck off to the state. The chancery clerk



shall certify such land to the Secretary of State on the required  
forms as described in Section 27-45-21. The provisions of this  
subsection (2) shall only apply to land sold for nonpayment of  
taxes on or after July 1, 2025.

**SECTION 2.** Section 27-45-21, Mississippi Code of 1972, is  
brought forward as follows:

27-45-21. (1) It shall be the duty of the chancery clerk,  
within thirty (30) days after the period of redemption has  
expired, to certify to the Secretary of State a list, on forms  
provided by the Secretary of State, of all lands struck off to the  
state for taxes, which have not been redeemed. The list shall  
show a description of the land, all costs, officer's and printer's  
fees, the tax for which it sold, segregated as to state, county,  
levee and drainage districts, and of all taxes due on the lands  
for the year in which it was struck off to the state, segregated  
as to state, county, levee and drainage districts, a total of two  
(2) years' taxes listed separately (the taxes for which it sold  
and accrued taxes for one (1) year). If any chancery clerk shall  
fail or neglect to transmit such lists within the time specified,  
he shall be liable to the state on his official bond in the  
penalty of Fifty Dollars (\$50.00) for each day that he is in  
default. The penalty to be collected by the Department of  
Revenue, or by the Attorney General, in a suit instituted for that  
purpose upon request of the Secretary of State; provided that the  
Secretary of State, if so requested by any chancery clerk before



72 the expiration of ten (10) days and for good cause shown, may  
73 grant a reasonable extension of the time within which the clerk  
74 shall transmit his list.

75 (2) The Secretary of State may provide the forms described  
76 in subsection (1) of this section for certifying lands struck off  
77 to the state for taxes to the chancery clerk as an electronic  
78 record. The chancery clerk may certify the list of all lands  
79 struck off to the state by completing and submitting the form  
80 containing the electronic signature of the chancery clerk to the  
81 Secretary of State. An electronic record of the list submitted by  
82 the chancery clerk to the Secretary of State in the prescribed  
83 form and containing the electronic signature of the chancery clerk  
84 shall vest good title in the State of Mississippi to all lands  
85 listed in the form.

86 **SECTION 3.** Section 27-41-73, Mississippi Code of 1972, is  
87 brought forward as follows:

88 27-41-73. If the purchaser of land at tax sale shall not  
89 immediately pay the amount of his bid, the collector shall offer  
90 the land again; and if some person will not then bid the amount of  
91 taxes and costs, it shall be struck off to the state, as in other  
92 cases; but the first purchaser shall be liable for the amount of  
93 his bid, to be collected by suit by tax collector in the name of  
94 the state. On the same being collected, the tax collector shall  
95 notify the chancery clerk of the county, and the clerk shall  
96 strike the said lands from the records of land sold to the state,



and shall enter said land on the list of lands sold to individuals to be subsequently dealt with as other lands sold to individuals.

**SECTION 4.** Section 27-41-79, Mississippi Code of 1972, is brought forward as follows:

27-41-79. The tax collector shall on or before the second Monday of May and on or before the second Monday of October of each year, transmit to the clerk of the chancery court of the county separate certified lists of the lands struck off by him to the state and that sold to individuals, specifying to whom assessed, the date of sale, the amount of taxes for which sale was made, and each item of cost incident thereto, and where sold to individuals, the name of the purchaser, such sale to be separately recorded by the clerk in a book kept by him for that purpose. Except as otherwise provided in Section 27-41-49, all such lists shall vest in the state or in the individual purchaser thereof a perfect title to the land sold for taxes, but without the right of possession for the period of and subject to the right of redemption; but a failure to transmit or record a list or a defective list shall not affect or render the title void. If the tax collector or clerk shall fail to perform the duties herein prescribed, he shall be liable to the party injured by such default in the penal sum of Twenty-five Dollars (\$25.00), and also on his official bond for the actual damage sustained. The lists hereinabove provided shall, when filed with the clerk, be notice to all persons in the same manner as are deeds when filed for



record. The lists of lands hereinabove referred to shall be filed by the tax collector in May for sales made in April and in October for sales made in September, respectively.

**SECTION 5.** Section 27-41-81, Mississippi Code of 1972, is brought forward as follows:

27-41-81. The tax collector shall on or before the first Monday of June transmit to the clerk of the chancery court of the county separate certified lists of the lands struck off by him to the state and that sold to individuals, specifying to whom assessed, the day of the sale, the amount of taxes for which the sale was made and each item of cost incidental thereto, and, where sold to individuals, the name of the purchaser, to be separately recorded by the clerk in books kept by him for that purpose. Except as otherwise provided in Section 27-41-59, the lists shall vest in the state or the individual purchaser thereof a perfect title to the land sold for taxes, but without the right of possession and subject to the right of redemption; but a failure to transmit or record a list, or a defective list, shall not affect or render the title void. If the tax collector or clerk shall fail to perform the duties herein prescribed, he shall be liable to the party injured by such default in the penal sum of Twenty-five Dollars (\$25.00), and also on his bond for the actual damages sustained.



145       The list hereinabove provided shall, when filed with the  
146 clerk, be notice to all persons in the same manner as are deeds  
147 when filed for record.

148       **SECTION 6.** This act shall take effect and be in force from  
149 and after July 1, 2025.

