

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

To: Judiciary A

COMMITTEE SUBSTITUTE
FOR
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) * * * Within ninety (90) days after the
13 period of redemption has expired, the chancery clerk shall, on
14 demand, execute deeds of conveyance to individuals purchasing
15 lands at tax sales. Which conveyances shall be essentially in the
16 following form to wit:

17 "State of Mississippi, County of _____

18 Be it known, that _____, tax collector of said county of

19 _____, did, on the _____ day of _____, A.D. _____,

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

21 and assessed to _____ to wit: _____ (here describe the



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

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

30 _____
31 Chancery Clerk."

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

45 (2) If no demand is made and no deed of conveyance is
46 otherwise executed within ninety (90) days after the period of



47 redemption has expired as described in subsection (1) of this
48 section, the land shall be struck off to the state. The chancery
49 clerk shall certify such land to the Secretary of State on the
50 required forms as described in Section 27-45-21. The taxing
51 authority for the land shall cancel all debt that accrued on the
52 land during the redemption period when the chancery clerk
53 certifies the land to the Secretary of State. The provisions of
54 this subsection (2) shall only apply to land sold for nonpayment
55 of taxes on or after July 1, 2025.

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

58 27-45-21. (1) It shall be the duty of the chancery clerk,
59 within thirty (30) days after the period of redemption has
60 expired, to certify to the Secretary of State a list, on forms
61 provided by the Secretary of State, of all lands struck off to the
62 state for taxes, which have not been redeemed. The list shall
63 show a description of the land, all costs, officer's and printer's
64 fees, the tax for which it sold, segregated as to state, county,
65 levee and drainage districts, and of all taxes due on the lands
66 for the year in which it was struck off to the state, segregated
67 as to state, county, levee and drainage districts, a total of two
68 (2) years' taxes listed separately (the taxes for which it sold
69 and accrued taxes for one (1) year). If any chancery clerk shall
70 fail or neglect to transmit such lists within the time specified,
71 he shall be liable to the state on his official bond in the



72 penalty of Fifty Dollars (\$50.00) for each day that he is in
73 default. The penalty to be collected by the Department of
74 Revenue, or by the Attorney General, in a suit instituted for that
75 purpose upon request of the Secretary of State; provided that the
76 Secretary of State, if so requested by any chancery clerk before
77 the expiration of ten (10) days and for good cause shown, may
78 grant a reasonable extension of the time within which the clerk
79 shall transmit his list.

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

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

93 27-41-73. If the purchaser of land at tax sale shall not
94 immediately pay the amount of his bid, the collector shall offer
95 the land again; and if some person will not then bid the amount of
96 taxes and costs, it shall be struck off to the state, as in other



97 cases; but the first purchaser shall be liable for the amount of
98 his bid, to be collected by suit by tax collector in the name of
99 the state. On the same being collected, the tax collector shall
100 notify the chancery clerk of the county, and the clerk shall
101 strike the said lands from the records of land sold to the state,
102 and shall enter said land on the list of lands sold to individuals
103 to be subsequently dealt with as other lands sold to individuals.

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

106 27-41-79. The tax collector shall on or before the second
107 Monday of May and on or before the second Monday of October of
108 each year, transmit to the clerk of the chancery court of the
109 county separate certified lists of the lands struck off by him to
110 the state and that sold to individuals, specifying to whom
111 assessed, the date of sale, the amount of taxes for which sale was
112 made, and each item of cost incident thereto, and where sold to
113 individuals, the name of the purchaser, such sale to be separately
114 recorded by the clerk in a book kept by him for that purpose.
115 Except as otherwise provided in Section 27-41-49, all such lists
116 shall vest in the state or in the individual purchaser thereof a
117 perfect title to the land sold for taxes, but without the right of
118 possession for the period of and subject to the right of
119 redemption; but a failure to transmit or record a list or a
120 defective list shall not affect or render the title void. If the
121 tax collector or clerk shall fail to perform the duties herein



122 prescribed, he shall be liable to the party injured by such
123 default in the penal sum of Twenty-five Dollars (\$25.00), and also
124 on his official bond for the actual damage sustained. The lists
125 hereinabove provided shall, when filed with the clerk, be notice
126 to all persons in the same manner as are deeds when filed for
127 record. The lists of lands hereinabove referred to shall be filed
128 by the tax collector in May for sales made in April and in October
129 for sales made in September, respectively.

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

132 27-41-81. The tax collector shall on or before the first
133 Monday of June transmit to the clerk of the chancery court of the
134 county separate certified lists of the lands struck off by him to
135 the state and that sold to individuals, specifying to whom
136 assessed, the day of the sale, the amount of taxes for which the
137 sale was made and each item of cost incidental thereto, and, where
138 sold to individuals, the name of the purchaser, to be separately
139 recorded by the clerk in books kept by him for that purpose.
140 Except as otherwise provided in Section 27-41-59, the lists shall
141 vest in the state or the individual purchaser thereof a perfect
142 title to the land sold for taxes, but without the right of
143 possession and subject to the right of redemption; but a failure
144 to transmit or record a list, or a defective list, shall not
145 affect or render the title void. If the tax collector or clerk
146 shall fail to perform the duties herein prescribed, he shall be



147 liable to the party injured by such default in the penal sum of
148 Twenty-five Dollars (\$25.00), and also on his bond for the actual
149 damages sustained.

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

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

