

By: Representative Eaton

To: Ways and Means

HOUSE BILL NO. 1108

1 AN ACT TO PROVIDE FOR THE TRANSFER OF PROPERTY BETWEEN HEIRS
2 WHEN HEIRS DO NOT PAY THEIR PORTION OF AD VALOREM TAXES FOR THREE
3 YEARS; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Whenever real property shall have been devised or
6 bequeathed to multiple heirs and any of such heirs shall have not
7 paid their share of the ad valorem taxes due on such property for
8 a period of three (3) years, the title to such portion of property
9 shall be transferred to the heir or heirs paying the unpaid
10 portion unless such nonpaying heirs shall make full payment of all
11 amounts due and owing to the heirs who paid the delinquent
12 portion.

13 **SECTION 2.** This section shall be codified in Chapter 41 of
14 Title 27, Mississippi Code of 1972.

15 **SECTION 3.** This act shall take effect and be in force from
16 and after July 1, 2006.