

By: Representative Weathersby

To: Public Property

HOUSE BILL NO. 1160

1 AN ACT TO AMEND SECTION 29-1-37, MISSISSIPPI CODE OF 1972, TO  
 2 PROHIBIT A STATE AGENCY, COUNTY, MUNICIPALITY OR OTHER POLITICAL  
 3 SUBDIVISION OF THE STATE FROM INTERVENING TO QUITCLAIM ANY  
 4 STATE-FORFEITED TAX LAND AFTER FOURTEEN BUSINESS DAYS FROM THE  
 5 DATE OF THE FIRST NOTICE OF PUBLICATION OF AN ONLINE AUCTION; TO  
 6 REQUIRE THE SECRETARY OF STATE TO ESTABLISH A RESERVE PRICE ON  
 7 SUCH STATE-FORFEITED TAX LAND FOR THE PURPOSE OF AN ONLINE  
 8 AUCTION; TO AMEND SECTIONS 29-1-33, 29-1-21 AND 29-1-51,  
 9 MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PRECEDING PROVISIONS;  
 10 AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** Section 29-1-37, Mississippi Code of 1972, is  
 13 amended as follows:

14 29-1-37. (1) Except as otherwise provided in subsection (2)  
 15 of this section, any person desiring to purchase any  
 16 state-forfeited tax land shall make application in writing to the  
 17 Secretary of State for the purchase of the land, and shall state  
 18 in the application:

19 (a) A correct description of the land sought to be  
 20 purchased.

21 (b) The name of the former owner and the name of the  
 22 person to whom the land was assessed at the time of the tax sale,



23 and the post office address of the former owner and the post  
24 office address of the person to whom the land was assessed at the  
25 time of the sale, if known to the applicant.

26 (c) Whether or not the land is occupied at the date of  
27 the filing of such application, and the name of the person  
28 occupying the land, if any.

29 (d) The nature and value of the improvements on the  
30 land.

31 (e) The approximate quantity of the merchantable timber  
32 on the land, if any.

33 (f) Any other special information as the Secretary of  
34 State, with the approval of the Governor, may require.

35 Each application shall be signed by the applicant and shall  
36 contain a declaration that the statements and information  
37 submitted in the application are true and correct and are made  
38 under penalty of perjury. The Secretary of State may require any  
39 additional information with reference to the value of the lands,  
40 the nature and condition of the buildings and improvements on the  
41 lands, and the value of the timber on the lands as he may deem  
42 necessary. The applications shall be filed by the Secretary of  
43 State in the order in which they are received. Each application  
44 shall be given a serial number and shall be entered on a record  
45 book on the day it is received. The record book shall show the  
46 name of the applicant, the serial number of the application, and  
47 the county in which the property is situated.



48 (2) \* \* \* The Secretary of State, with the approval of the  
49 Governor, may dispose of any state-forfeited tax land by sealed  
50 bids after three (3) weeks' advertisement in a newspaper in the  
51 county in which the land is located. A state agency, county,  
52 municipality or other political subdivision of the state shall not  
53 intervene to quitclaim any state-forfeited tax land after fourteen  
54 (14) business days from the date of the first notice of  
55 publication of an online auction.

56 (3) The Secretary of State may sell state-forfeited tax land  
57 by online auction. The Secretary of State may enter into an  
58 agreement with an online provider to conduct any such sales by  
59 online auction. The Secretary of State shall establish a reserve  
60 price on any state-forfeited tax land for the purpose of an online  
61 auction. The Secretary of State may establish procedures and  
62 adopt administrative rules for the sale of state-forfeited tax  
63 land by online auction.

64 **SECTION 2.** Section 29-1-33, Mississippi Code of 1972, is  
65 amended as follows:

66 29-1-33. (1) Except as otherwise provided in Section  
67 29-1-37, the \* \* \* Secretary of State with the approval of the  
68 Governor is hereby authorized to sell to any bona fide purchaser  
69 any lands which may have been forfeited to the state for the  
70 nonpayment of taxes after the time allowed by law for redemption  
71 shall have expired, for such price as the \* \* \* Secretary of State  
72 with the approval of the Governor may fix; provided, however, that



73 the minimum price for such forfeited tax land shall be Two Dollars  
74 (\$2.00) per acre, except as otherwise provided herein. When  
75 the \* \* \* Secretary of State has good reason to believe, however,  
76 that any of said lands are actually worth more than Two Dollars  
77 (\$2.00) per acre, he shall cause a proper investigation to be made  
78 for the purpose of ascertaining the actual value of such lands,  
79 and such lands shall be sold for such price as the \* \* \* Secretary  
80 of State with the approval of the Governor may fix, provided that  
81 such sale price shall not be less than Two Dollars (\$2.00) per  
82 acre as aforesaid. The \* \* \* Secretary of State may fix different  
83 prices for separate tracts of land, but all such prices shall be  
84 subject to the approval of the Governor.

85       (2) In cases where it reasonably appears that the actual  
86 value of any of said lands is less than Two Dollars (\$2.00) per  
87 acre, such lands may be sold by the \* \* \* Secretary of State, with  
88 the approval of the Governor, at a price less than Two Dollars  
89 (\$2.00) per acre; provided, however, that in no such case shall  
90 such lands be sold for less than the amount of the state, levee  
91 board (where the land is situated in a levee district), and county  
92 taxes (not including, however, the drainage district tax, if any)  
93 for which said lands were sold to the state, plus an amount equal  
94 to all penalties, fees, damages, and costs accrued up to and  
95 including the date of the sale of such lands to the state.

96       (3) In selling or contracting for the sale of  
97 state-forfeited tax lands, it shall not be necessary that



98 the \* \* \* Secretary of State include in the sale price of such  
99 lands any state, drainage district, county, levee, or municipal  
100 taxes, or any special assessment.

101 **SECTION 3.** Section 29-1-21, Mississippi Code of 1972, is  
102 amended as follows:

103 29-1-21. The Secretary of State, on receiving from the  
104 chancery clerk the list of unredeemed lands sold to the state for  
105 taxes, shall enter the same in the register of tax lands by  
106 counties and in the regular order of townships, ranges and  
107 sections; and if the description of any of the lands be indefinite  
108 or defective and need to be made good by reference to the  
109 assessment roll under which it was sold, the Secretary of State  
110 may add to the description such alternative description as will  
111 clearly designate the land, prefacing the same with words "being  
112 as appears by the assessment roll of said county, for the year  
113 \_\_\_\_\_."

114 Except as otherwise provided in Section 29-1-37, the  
115 Secretary of State, with the approval of the Governor, may sell  
116 the tax lands in the manner provided in this chapter, at such  
117 prices and under such terms and conditions as the Secretary of  
118 State with the approval of the Governor may fix, subject to the  
119 limitations imposed in this chapter, or the Secretary of State,  
120 with the approval of the Governor, may transfer any of the tax  
121 lands to any other state agency, county, municipality or political  
122 subdivision of the state. Such agency or subdivision then may



123 retain or dispose of those lands as provided by law. If a state  
124 agency, county, municipality, or other political subdivision of  
125 the state, has applied for transfer or purchase of the tax lands,  
126 it shall have priority over all other applicants except the  
127 original owner, his heirs or assigns. The courts shall not  
128 recognize claims by the original owner, his heirs or assigns after  
129 unredeemed lands are sold to the state for taxes and received by  
130 the Secretary of State's office or conveyed to a state agency,  
131 county, municipality or other political subdivision.

132 **SECTION 4.** Section 29-1-51, Mississippi Code of 1972, is  
133 amended as follows:

134 29-1-51. Except as otherwise provided in Section 29-1-37,  
135 the Secretary of State, with the approval of the Governor, is  
136 hereby authorized to sell state forfeited tax lands situated  
137 within the corporate limits of a municipality to the governing  
138 authorities of such municipality in the manner provided by law.  
139 If a municipality makes an application to purchase those lands,  
140 the municipality shall have priority over all other applicants  
141 except the original owner, his heirs or assigns.

142 Except as otherwise provided in Section 29-1-37, as an  
143 alternative method to disposing of tax lands situated within a  
144 municipality, the Secretary of State, with the approval of the  
145 Governor, may transfer those lands to the municipality, which then  
146 may retain or dispose of the lands as provided by law.



147           **SECTION 5.** This act shall take effect and be in force from  
148 and after July 1, 2023.

