

By: Senator(s) Turner-Ford

To: Accountability,  
Efficiency, Transparency

SENATE BILL NO. 2721

1 AN ACT TO AMEND SECTION 29-1-21, MISSISSIPPI CODE OF 1972, TO  
2 CLARIFY THAT THE SECRETARY OF STATE MAY TAKE CERTAIN ACTION  
3 RELATING TO THE TRANSFER OF TAX-FORFEITED LAND TO STATE OR OTHER  
4 PUBLIC ENTITIES PRIOR TO THE SCHEDULED AUCTION DATE; AND FOR  
5 RELATED PURPOSES.

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

7 **SECTION 1.** Section 29-1-21, Mississippi Code of 1972, is  
8 amended as follows:

9 29-1-21. The Secretary of State, on receiving from the  
10 chancery clerk the list of unredeemed lands sold to the state for  
11 taxes, shall enter the same in the register of tax lands by  
12 counties and in the regular order of townships, ranges and  
13 sections; and if the description of any of the lands be indefinite  
14 or defective and need to be made good by reference to the  
15 assessment roll under which it was sold, the Secretary of State  
16 may add to the description such alternative description as will  
17 clearly designate the land, prefacing the same with words "being  
18 as appears by the assessment roll of said county, for the year  
19 \_\_\_\_." The Secretary of State, with the approval of the Governor



20 prior to the scheduled auction date, may sell the tax-forfeited  
21 lands in the manner provided in this chapter, at such prices and  
22 under such terms and conditions as the Secretary of State with the  
23 approval of the Governor may fix, subject to the limitations  
24 imposed in this chapter, or the Secretary of State \* \* \* may  
25 transfer any of the tax-forfeited lands to any other state agency,  
26 county, municipality or political subdivision of the state. Such  
27 agency or subdivision then may retain or dispose of those lands as  
28 provided by law. If a state agency, county, municipality, or  
29 other political subdivision of the state, has applied for transfer  
30 or purchase of the tax lands, it shall have priority over all  
31 other applicants except the original owner, his heirs or assigns  
32 prior to the scheduled auction date. Completed applications to  
33 purchase or requests for transfer by state agencies, counties,  
34 municipalities or political subdivisions shall be given priority  
35 in the order in which they are received by the Secretary of State.  
36 The courts shall not recognize claims by the original owner, his  
37 heirs or assigns after unredeemed lands are sold to the state for  
38 taxes and received by the Secretary of State's office or conveyed  
39 to a state agency, county, municipality or other political  
40 subdivision.

41       **SECTION 2.** This act shall take effect and be in force from  
42 and after July 1, 2023.

