

By: Senator(s) Blount

To: Finance

SENATE BILL NO. 2567

1 AN ACT TO AMEND SECTION 29-1-145, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE SECRETARY OF STATE TO WITHHOLD UP TO 10% OF THE
3 PROCEEDS FROM THE SALES OF TAX-FORFEITED PROPERTIES CERTIFIED TO
4 THE STATE TO DEFRAY THE COST OF THE REMOVAL OF TREES ON SUCH
5 PROPERTY WHICH POSE AN IMMEDIATE HARM TO LIFE OR PROPERTY ON
6 ADJOINING PARCELS UPON NOTIFICATION OF THE APPROPRIATE CHANCERY
7 CLERK OR MUNICIPAL CLERK; TO AUTHORIZE THE SECRETARY OF STATE TO
8 REIMBURSE THE MUNICIPALITY WHEREIN THE MOST TAX-FORFEITED LANDS
9 ARE LOCATED FOR CLEANUP AND MAINTENANCE COSTS ON SUCH PROPERTY
10 FROM ANY REMAINING BALANCE IN THE LAND RECORDS MAINTENANCE FUND;
11 TO AMEND SECTIONS 27-104-205 AND 29-1-95, MISSISSIPPI CODE OF
12 1972, TO EXEMPT THE LAND RECORDS MAINTENANCE FUND FROM CERTAIN
13 SPECIAL FUND TRANSFER REQUIREMENTS; AND FOR RELATED PURPOSES.

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

15 **SECTION 1.** Section 29-1-145, Mississippi Code of 1972, is
16 amended as follows:

17 29-1-145. The chancery clerk or municipal clerk shall report
18 to the Secretary of State any reasonable costs incurred by the
19 county or municipality in maintaining * * * lands sold for
20 taxes * * * that have been certified to the state. The Secretary
21 of State shall pay the maintenance costs out of the money
22 deposited into the Land Records Maintenance Fund. The Secretary
23 of State shall certify to the Department of Finance and



Administration and to the State Treasurer the amount of maintenance costs allowed to the county and municipality, and the Department of Finance and Administration shall issue a warrant in favor of the county or municipality for the amount of those costs. In no event shall the maintenance costs allowed the county or municipality exceed the market value of the lands or the purchase money received from the sale of those lands.

(a) In the event the chancery clerk or municipal clerk notifies the Secretary of State of a tree located on tax-forfeited property that has been certified to the state, which poses an immediate harm to life or property of the adjoining parcels, the chancery clerk or municipal clerk is authorized to remove said tree and submit the cost of removal to the Secretary of State for reimbursement. The Secretary of State is authorized to withhold up to ten percent (10%) of its proceeds from the sales of tax-forfeited properties to pay for the removal of trees.

(b) The Secretary of State is directed to reimburse from the remaining balance of funds collected to the municipality or county wherein the most tax-forfeited parcels are located the cost of cleanup or maintenance of such parcels that in the opinion of the governing authorities may constitute a threat to public health or safety.

SECTION 2. Section 27-104-205, Mississippi Code of 1972, is amended as follows:



48 27-104-205. (1) From and after July 1, 2016, the expenses
49 of the following enumerated state agencies shall be defrayed by
50 appropriation of the Legislature from the State General Fund: the
51 State Fire Marshal, the State Fire Academy (not including the
52 State Fire Academy Workforce Program Fund), the Office of
53 Secretary of State (not including the Preneed Contracts Loss
54 Recovery Fund), the Mississippi Public Service Commission, the
55 Mississippi Department of Information Technology Services, (not
56 including the Mississippi Department of Information Technology
57 Services Revolving Fund), the State Personnel Board, the
58 Mississippi Department of Insurance (not including the Municipal
59 Fire Protection Fund, Section 83-1-37, the County Volunteer Fire
60 Department Fund, Section 83-1-39, and the Mississippi Propane
61 Education and Research Fund, Section 75-57-119), the Mississippi
62 Law Enforcement Officers' Minimum Standards Board, the Mississippi
63 Gaming Commission, the Office of the State Public Defender, the
64 Mississippi Workers' Compensation Commission (not including the
65 Second Injury Trust Fund) and the Office of Attorney General.
66 Beginning July 1, 2016, any fees, assessments or other revenues
67 charged for the support of the above-named state agencies shall be
68 deposited into the State General Fund, and any special fund or
69 depository established within the State Treasury for the deposit
70 of such fees, assessments or revenues shall be abolished and the
71 balance transferred to the State General Fund. Expenses



heretofore drawn from such special funds or other depositories shall be drawn from the agencies' General Fund Account.

(2) Beginning with the fiscal year ending June 30, 2016, the amount to be appropriated annually from the State General Fund for the support of each of the above-named state agencies shall not exceed the amount appropriated for such purpose in the preceding fiscal year, plus any increases in or additional fees, assessments or other charges authorized by act of the Legislature for the succeeding fiscal year.

(3) The provisions of this section shall not apply to any trust fund account that is maintained by any above-named agency.

(4) The provisions of this section shall not prohibit any of the above-named agencies from maintaining clearing accounts in approved depositories.

(5) The provisions of this section shall not apply to any trust fund accounts maintained by the Public Employees' Retirement System and protected under Section 272A of the Mississippi Constitution of 1890.

(6) The provisions of this section shall not apply to the Land Records Maintenance Fund created for the maintenance and cleanup of tax-forfeited land by the Secretary of State and the removal of trees thereon, and the Legislature shall not transfer any funds in the Land Records Maintenance Fund into the State General Fund pursuant to the provisions of this section.



96 **SECTION 3.** Section 29-1-95, Mississippi Code of 1972, is
97 amended as follows:

98 29-1-95. (1) All taxes due the county, municipality, public
99 school district, drainage district or levee board on lands sold to
100 the state for taxes and listed into the Secretary of State's
101 office shall remain in abeyance until the land be sold, and
102 thereafter such taxes shall be paid out of the purchase money; but
103 state, county, municipality, public school district, drainage
104 district or levee board taxes shall not accrue on such lands after
105 the fiscal year in which it was certified to the state. Upon the
106 payment of the purchase money of any tax land into the Treasury,
107 the Secretary of State shall certify to the Department of Finance
108 and Administration and to the Treasurer the amount of fees and
109 costs allowed to the county tax collector and chancery clerk, as
110 in cases of the redemption of lands from tax sales, under the
111 provisions of Section 25-7-21; and the Department of Finance and
112 Administration shall issue warrants in favor of such county tax
113 collector and chancery clerk for the amount of such fees. The
114 Secretary of State shall also certify to the Department of Finance
115 and Administration and the Treasurer the amount of the county,
116 municipality, public school district, drainage district and levee
117 board taxes for which said land was sold to the state, and all
118 taxes accruing on said land until the year in which it was
119 certified to the state; and the Department of Finance and
120 Administration shall issue warrants in favor of the proper county,



municipality, public school district, drainage district, and levee board for the said four (4) years' taxes. The balance of the purchase money shall be deposited into a special fund to be known as the "Land Records Maintenance Fund," that is hereby created in the State Treasury. The fund shall be administered by the Secretary of State. Effective July 1, 2025, any amount on hand in said Land Records Maintenance Fund at the end of the fiscal year that is not necessary to pay any obligations to local governmental units set out in this subsection shall, after June 30 of each year, be transferred * * * to the municipality or county wherein the tax forfeited land is located for the reimbursement of the cost of clean-up, maintenance and tree removal on such property.

(2) If, after the payment of the fees and costs allowed to the county tax collector and the chancery clerk, as aforesaid, the balance of the purchase money of any tax land paid into the Treasury shall be insufficient to cover the amount of the state, county, municipality, public school district, drainage district or levee board taxes due thereon, or if the records of the Secretary of State fail to show the amount of state, county, municipality, public school district, drainage district or levee board taxes accruing for the years until said land was certified to the state, on lands sold by the Secretary of State, he or she shall apportion the balance of the purchase money derived from the sale of such lands between the state, county, municipality, public school district, drainage district and levee board upon the basis of the



amount of taxes due the state, county, municipality, public school district, drainage district and levee board, respectively, at the time said land was struck off to the state for delinquent taxes by the sheriff and tax collector, and for which said lands were struck off to the state.

(3) All funds derived from the sale of properties under the provisions of Sections 7-11-15, 29-1-27, 29-1-29, 29-1-35, 29-1-37, 29-1-53 through 29-1-57, 29-1-73 and 29-1-81 through 29-1-87 shall be handled in the manner provided herein for funds derived from the sale of lands.

(4) From and after July 1, 2016, the expenses of this agency shall be defrayed by appropriation from the State General Fund and all user charges and fees authorized under this section shall be deposited into the State General Fund as authorized by law. It is specifically provided that the requirements of this subsection (4) shall not apply (a) to disbursements made to local governmental units from the Land Records Maintenance Fund created for the maintenance and cleanup of tax-forfeited land by the Secretary of State and the removal of trees thereon, and the Legislature shall not transfer any funds in the Land Records Maintenance Fund into the State General Fund, and (b) to any funds which by law are to be collected and deposited to the Land Records Maintenance Fund.

(5) From and after July 1, 2016, no state agency shall charge another state agency a fee, assessment, rent or other charge for services or resources received by authority of this



171 section. This prohibition shall not apply to payments made from
172 the Land Records Maintenance Fund provided for in subsection (1)
173 of this section.

174 **SECTION 4.** This act shall take effect and be in force from
175 and after July 1, 2025.

