



Title 1: Secretary of State

Part 11: Public Lands

Part 11: Chapter 1: Tax Forfeited Lands

Introduction. Mississippi Law provides that the ownership of real property be forfeited to the State after (1) default occurs in the payment of taxes and (2) the property is not redeemed during the subsequent two year period, referred to as "the period of redemption." The process by which **real property** is forfeited to the state, simply stated, is as follows.

Default in the annual payment of tax assessment results in the property being included on a list of properties advertised for sale by the County Tax Collector of the county wherein the land is situated. All such lands and improvements, if any, are thereafter sold at public sale to the highest bidder for payment of taxes due and unpaid, together with all fees, penalties and damages provided by law. These "tax sales" occur annually in each county, beginning on the last Monday of August, and, at the option of the tax collector (infrequently exercised), on the first Monday of April. If no buyer is found, the property is removed from the sale list and placed on a list of properties that will be forfeited or "matured" to the state if not redeemed by the payment of taxes due and other amounts due during the aforementioned two year redemption period. (If a property is not sold to a private buyer at the annual tax sale, it is described as "sold to the State for taxes" although the State does not pay out monies to the county tax assessor.) Within thirty days of the expiration of the period of redemption, each chancery clerk, on forms prescribed by the Secretary of State, certifies to the Secretary of State a list of all lands "struck off to the state for taxes, which have not been redeemed." Miss. Code Ann. § 27-45-21. These rules govern the procedures of the Secretary of State from the time he receives the certified lists through the patent of lands back into private ownership (and rescission of patent, if necessary), or to any other state agency, county, municipality or political subdivision of the state.

It is the duty of the Secretary of State to administer these and other public lands. It is the goal of the Secretary of State to return these lands to private ownership, at the same time to obtain optimal price for the lands, in order that they once again produce revenues to the respective taxing authorities. Secondary goals are to return lands to their previous owners in those instances where the forfeiture resulted from unintentional default in the payment of taxes, or to transfer lands to any other state agency, county, municipality or political subdivision of the state. The following rules govern the Secretary of State's administration and sale of these tax-forfeited lands.

Rule 1.1 General Information.

- A. The terms "land" or "lands" and "property" are used interchangeably throughout these rules. Each term refers to real estate which has matured to the state because of nonpayment of taxes. Each term also includes improvements which may be situated on the property.
- B. References to the "Secretary of State" shall be interpreted to mean the Public Lands Division of the Office of Secretary of State and the Assistant Secretary of State for public