MISSISSIPPI LEGISLATURE REGULAR SESSION 2021

By: Representative Hines

To: Municipalities;
Appropriations

HOUSE BILL NO. 24

AN ACT TO CREATE THE "COMMUNITY AND POLICE SAFETY ACT"; TO AUTHORIZE THE GOVERNING AUTHORITY OF ANY MUNICIPALITY TO PROVIDE TAX-FORFEITED LANDS AND ANY BUILDING THEREON TO ANY POLICE OFFICER WHO IS EMPLOYED FULL TIME AS A POLICE OFFICER WITH THE MUNICIPALITY, AS PART OF THE OFFICER'S COMPENSATION PACKAGE; TO PROVIDE THE PROCEDURE FOR ALLOCATION OF LANDS, IF THE OFFICER IS TERMINATED; TO AUTHORIZE THE SECRETARY OF STATE TO ENTER AGREEMENTS WITH SUCH MUNICIPALITIES; TO AMEND SECTIONS 25-19-1, 7-11-11, 21-33-71, 21-33-73 AND 21-33-75, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PRECEDING SECTIONS; AND FOR RELATED PURPOSES.

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

SECTION 1. This act shall be known and referred to as the "Community and Police Safety Act."

SECTION 2. (1) The Legislature recognizes that municipalities need to create effective strategies for improving the safety of communities. The Legislature recognizes a direct correlation between strong police presence within a municipality and safety amongst its citizens. It is the intent of this legislation to aid municipal efforts to strengthen their law enforcement and create safer communities.

(2) The governing authority of any municipality may provide tax-forfeited lands and any building thereon to any police officer who is employed full time as a police officer with the municipality, as part of the officer's compensation package.

(3) The authority granted by this section for tax-forfeited lands and buildings thereon, shall only be applicable during the time that an officer is a full-time employee with the municipality. Upon termination of employment with the municipality, whether initiated by the police officer or the municipality, the land and any housing agreement authorized by this section shall terminate within thirty (30) days after the date that the employment of the officer was terminated. Upon termination, the governing authority may, at its discretion, offer the land and building thereon for sale to the officer for no less and no more than the fair market price. The provisions of this section shall in no way require the governing authority to sell the land to any terminated officer.

(4) The Secretary of State shall promulgate rules and regulations that allow the Secretary of State to donate tax-forfeited lands and the buildings thereon to the governing authority of a municipality that creates a housing program authorized by this section and Section 25-19-1.

SECTION 3. Section 25-19-1, Mississippi Code of 1972, is amended as follows:

25-19-1. (1) As used in this section:

(a) "Eligible employee" means an employee of a public employer that is not subject to the provisions of Section 25-3-37 and meets the eligibility criteria set forth in the rules and regulations of the public employer.

(b) "Public employer" means any agency, board, commission, municipality, governing authority or other instrumentality of state or local government including, but not limited to, an institution of higher learning or a community or junior college.

(2) Any public employer may establish an employer-assisted housing program to provide funds, tax-forfeited lands and any buildings thereon to eligible employees of the public employer to be used for the housing assistance program authorized in Section 2 of this act. * * * Any funds distributed under this program * * * shall be utilized by an eligible employee for rental security deposits, rental subsidies, down payments, closing costs or any other fees or costs associated with the rental or purchase of a home. The housing assistance may be in the form of a grant, forgivable loan or repayable loan. The public employer may contract with one or more public or private entities and/or the Office of the Secretary of State to provide assistance in implementing and administering the program and shall adopt rules and regulations for the administration of the program.

(3) If the assistance is structured as a forgivable loan, the participating employee must remain as an employee of the

public employer for an agreed * * * period of time, as determined by the rules and regulations adopted by the public employer in order to have the loan forgiven. The forgiveness structure, amount of assistance and repayment terms shall be determined by the public employer.

SECTION 4. Section 7-11-11, Mississippi Code of 1972, is amended as follows:

7-11-11. The Secretary of State shall have charge of the swamp and the overflowed lands and indemnity lands in lieu thereof, the internal improvement lands, the lands forfeited to the state for nonpayment of taxes, except as otherwise provided by Section 2 of this act, after the time allowed by law for redemption shall have expired, and of all other public lands belonging to or under the control of the state. The regulation, sale and disposition of all such lands shall be made through the Secretary of State's office.

The Secretary of State shall sign all conveyances and leases of any and all state-owned lands and shall record same in a book kept in his office for such purposes.

SECTION 5. Section 21-33-71, Mississippi Code of 1972, is amended as follows:

21-33-71. When the state, county, or taxing district taxes are paid by a municipality, or where lands are redeemed or purchased by a municipality, as provided in Section 21-33-69, such lands shall not be exempt from state, county, or other taxing

district taxes but shall be liable for such taxes the same as if owned by an individual, unless the lands are used as part of the municipality's police officer compensation as authorized by Section 2 of this act. It shall be the duty of the tax assessor to assess lands purchased pursuant to the authority granted in Section 29-1-51 *** * *** for taxes in the same manner as other lands are assessed and if the taxes are not paid when due, it shall be the duty of the tax collector to sell said land for the delinquent taxes due and unpaid at the time and in the manner provided by law for the sale of lands for delinquent taxes.

SECTION 6. Section 21-33-73, Mississippi Code of 1972, is amended as follows:

21-33-73. Any municipality in the state having a tax lien for special improvements or any other tax lien upon property located therein is hereby authorized, when the said property is offered for sale by the state and county for state and county taxes due thereon, to purchase at such tax sale the property upon which it holds said special improvement lien, and shall be authorized to pay the amount of its bid therefor.

Except as otherwise provided by Section 2 of this act, whenever property upon which any municipality in this state holds a lien has already been sold for state and county taxes, the municipality may redeem the tax sale the same as other lien holders in the state, and authority for municipalities to so thus redeem is hereby granted.

SECTION 7. Section 21-33-75, Mississippi Code of 1972, is amended as follows:

21-33-75. After the time to redeem from the municipal tax sale has expired, or after the municipality has purchased land as provided by law, said municipality, acting through its governing authorities, shall take possession of said lands and shall endeavor to sell same as expeditiously as good business may require or use the lands as part of its police officers compensation for employment as provided in Section 2 of this act. However, it may lease said lands until a sale thereof can be made.

Said municipal governing authorities may lease or sell any of said lands to any person in any manner that may be prescribed by an order or resolution, which said order or resolution shall be entered in the minutes covering each particular tract of land so leased or sold, it being the intention of the Legislature to vest in municipal authorities in each specific case of lease or sale the right to fix the price, terms, and conditions of each sale or lease.

SECTION 8. This act shall take effect and be in force from and after its passage.