

By: Representative Dedeaux

To: Constitution

HOUSE CONCURRENT RESOLUTION NO. 19

1 A CONCURRENT RESOLUTION PROPOSING TO CREATE NEW SECTION 112A
2 AND TO AMEND SECTION 112, MISSISSIPPI CONSTITUTION OF 1890, TO
3 PROVIDE FOR AN ANNUAL ASSESSMENT ON CERTAIN NONPRODUCING MINERAL
4 ESTATES; TO PROVIDE THAT FAILURE TO PAY THE ASSESSMENT SHALL
5 RESULT IN THE REVERSION OF THE TITLE AND INTEREST IN THE MINERAL
6 ESTATE TO THE STATE OF MISSISSIPPI; TO PROVIDE FOR THE REDEMPTION
7 OF THE MINERAL ESTATE; AND FOR RELATED PURPOSES.

8 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF
9 MISSISSIPPI, That the following amendments to the Mississippi
10 Constitution of 1890 are proposed to the qualified electors of the
11 state:

12 I.

13 Create new Section 112A, Mississippi Constitution of 1890, to
14 read as follows:

15 Section 112A. An assessment shall be collected annually by
16 the county on each nonproducing mineral estate located within the
17 county that is owned by any person, firm, partnership, association
18 or corporation other than the owner of the surface rights of the
19 land. If the nonproducing mineral estate extends into more than
20 one (1) county, the annual assessment shall be collected by each
21 county wherein the nonproducing mineral estate is located. The
22 amount of the assessment shall be set by the Legislature by
23 general law.

24 If the owner of the nonproducing mineral estate, other than
25 the owner of the land, fails or refuses to pay the assessment and
26 after the due process procedure set by the Legislature by general
27 law has been completed, the title and interest in the nonproducing
28 mineral estate shall revert to the State of Mississippi. The

29 owner of such mineral estate may redeem his property in the manner
30 provided by the Legislature by general law. If the owner of the
31 nonproducing mineral estate does not redeem the mineral estate,
32 the owner or owners of the surface estate wherein the mineral
33 estate lies may redeem the nonproducing mineral estate in the
34 manner provided by the Legislature by general law.

35 The Legislature shall institute legislation providing for the
36 implementation of the assessment, the due process procedure and
37 the method of redemption authorized by this section."

38 II.

39 Amend Section 112, Mississippi Constitution of 1890, to read
40 as follows:

41 "Section 112. Taxation shall be uniform and equal throughout
42 the state. All property not exempt from ad valorem taxation shall
43 be taxed at its assessed value; however, nothing in this section
44 shall require a value on mineral estates. Property shall be
45 assessed for taxes under general laws, and by uniform rules, and
46 in proportion to its true value according to the classes defined
47 herein. The Legislature may, by general laws, exempt particular
48 species of property from taxation, in whole or in part.

49 The Legislature shall provide, by general laws, the method by
50 which the true value of taxable property shall be ascertained;
51 provided, however, in arriving at the true value of Class I and
52 Class II property, the appraisal shall be made according to
53 current use, regardless of location. The Legislature may provide
54 for a special mode of valuation and assessment for railroads, and
55 railroad and other corporate property, or for particular species
56 of property belonging to persons, corporations or associations not
57 situated wholly in one (1) county. All such property shall be
58 assessed in proportion to its value according to its class, and no
59 county, or other taxing authority, shall be denied the right to
60 levy county and/or special taxes upon such assessment as in other
61 cases of property situated and assessed in the county, except that
62 the Legislature, by general law, may deny or limit a county or
63 other taxing authority the right to levy county and/or special
64 taxes on nuclear-powered electrical generating plants. In
65 addition to or in lieu of any such county and/or special taxes on

66 nuclear-powered electrical generating plants, the Legislature, by
67 general law enacted by a majority vote of the members of each
68 house present and voting, may provide for a special mode of
69 valuation, assessment and levy upon nuclear-powered electrical
70 generating plants and provide for the distribution of the revenue
71 derived therefrom. The Legislature may provide a special mode of
72 assessment, fixing the taxable year, date of the tax lien, and
73 method and date of assessing and collecting taxes on all motor
74 vehicles.

75 The assessed value of property shall be a percentage of its
76 true value, which shall be known as its assessment ratio. The
77 assessment ratio on each class of property as defined herein shall
78 be uniform throughout the state upon the same class of property,
79 provided that the assessment ratio of any one (1) class of
80 property shall not be more than three (3) times the assessment
81 ratio on any other class of property. For purposes of assessment
82 for ad valorem taxes, taxable property shall be divided into five
83 (5) classes and shall be assessed at a percentage of its true
84 value as follows:

85 Class I. Single-family, owner-occupied, residential real
86 property, at ten percent (10%) of true value.

87 Class II. All other real property, except for real property
88 included in Class I or IV, at fifteen percent (15%) of true value.

89 Class III. Personal property, except for motor vehicles and
90 for personal property included in Class IV, at fifteen percent
91 (15%) of true value.

92 Class IV. Public utility property, which is property owned
93 or used by public service corporations required by general laws to
94 be appraised and assessed by the state or the county, excluding
95 railroad and airline property and motor vehicles, at thirty
96 percent (30%) of true value.

97 Class V. Motor vehicles, at thirty percent (30%) of true
98 value.

99 The Legislature may, by general law, establish acreage
100 limitations on Class I property."

101 BE IT FURTHER RESOLVED, That these proposed amendments shall
102 be submitted by the Secretary of State to the qualified electors
103 at an election to be held on the first Tuesday after the first
104 Monday of November 1999, as provided by Section 273 of the
105 Constitution and by general law, with the amendments in this
106 resolution being voted on as one (1) amendment since the proposed
107 amendments pertain to one (1) subject.

108 BE IT FURTHER RESOLVED, That the explanation of this proposed
109 amendment for the ballot shall read as follows: "This proposed
110 constitutional amendment authorizes an annual assessment on each
111 nonproducing mineral estate that is owned by someone other than
112 the owner of the surface estate; provides that failure to pay the
113 assessment shall result in the reversion of the title and interest
114 in the mineral estate to the State of Mississippi; and provides
115 that if the owner of the mineral estate does not redeem the
116 property, the owner of the surface estate may redeem the mineral
117 estate.