

By: Compretta

To: Ways and Means

HOUSE BILL NO. 1035

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF ANY COUNTY
2 BORDERING ON THE GULF OF MEXICO TO EXEMPT FROM AD VALOREM TAXATION
3 ANY BUILDING OR STRUCTURE THAT HAS BEEN DAMAGED BY A HURRICANE AND
4 MEETS THE CRITERIA ESTABLISHED BY THE BOARD FOR ELIGIBILITY FOR
5 THE EXEMPTION; TO PROVIDE THAT THE LENGTH OF THE EXEMPTION SHALL
6 NOT EXCEED 5 YEARS; TO PROVIDE THAT THE GRANTING OF ANY INDIVIDUAL
7 EXEMPTION SHALL BE BY OFFICIAL ACTION OF THE BOARD; AND FOR
8 RELATED PURPOSES.

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

10 SECTION 1. (1) The board of supervisors of any county
11 bordering on the Gulf of Mexico may exempt from ad valorem
12 taxation, except ad valorem taxes for school district purposes,
13 the following property, located in the county: any building or
14 structure that has been damaged by a hurricane and meets the
15 criteria established by the board for qualification to be eligible
16 for the exemption. The true value of the land upon which the
17 building or structure is located shall not be exempt under this
18 section, nor shall any building or structure damaged by any force
19 other than that resulting from a hurricane be exempt under this
20 section.

21 (2) The exemption granted under this section may be a full
22 or total ad valorem exemption from taxation; or it may be a
23 limited or partial exemption that exempts the property from any ad
24 valorem taxation over the level of taxation that such property is
25 subject to on January 1, 2000. Any request for an exemption under
26 this section must be made by written application in a form
27 prescribed by the county, providing full information about the
28 property for which the exemption is requested, including the true
29 value of the land involved; however, the true value of the land

30 upon which the building or structure is located shall not be
31 exempt under this section. The exemption shall commence upon the
32 occurrence of the hurricane damage, or on January 1 of the year
33 following such damage, and it shall last for a period of time not
34 to exceed five (5) years. The granting of each individual
35 exemption under this section shall be recorded in the official
36 minutes of the board.

37 (3) Any exemption granted under this section shall be in
38 addition to all other exemptions heretofore granted by the laws of
39 the State of Mississippi.

40 SECTION 2. Section 1 of this act shall be codified as a
41 separate code section in Chapter 31, Title 27, Mississippi Code of
42 1972.

43 SECTION 3. Nothing in this act shall affect or defeat any
44 claim, assessment, appeal, suit, right or cause of action for
45 taxes due or accrued under the ad valorem tax laws before January
46 1, 2001, whether such claims, assessments, appeals, suits or
47 actions have been begun before January 1, 2001, or are begun
48 thereafter; and the provisions of the ad valorem tax laws are
49 expressly continued in full force, effect and operation for the
50 purpose of the assessment, collection and enrollment of liens for
51 any taxes due or accrued and the execution of any warrant under
52 such laws before January 1, 2001, and for the imposition of any
53 penalties, forfeitures or claims for failure to comply with such
54 laws.

55 SECTION 4. This act shall take effect and be in force from
56 and after January 1, 2001.