HOUSE BILL NO. 1307

AN ACT TO AMEND SECTION 27-35-149, MISSISSIPPI CODE OF 1972, TO REMOVE THE PROVISION THAT REQUIRES THE CLERK OF THE BOARD OF SUPERVISORS TO CERTIFY TO THE STATE TAX COMMISSION TWO COPIES OF ANY ORDER ADOPTED BY THE BOARD OF SUPERVISORS INCREASING OR DECREASING AN ASSESSMENT OF PROPERTY; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-35-149, Mississippi Code of 1972, is amended as follows:

27-35-149. It shall be the duty of the board of supervisors in carrying out the provisions of Sections 27-35-143 through 27-35-147 to make such changes in assessments as will cause the taxes to be charged to the person or property liable therefor, and to fix the assessments of property according to the true value thereof, to the end that all property shall be assessed and taxed equally and uniformly. In all cases, the board shall adopt an order and enter the same on its minutes, and shall show in its order the page and line of the assessment roll where such change or correction is made. * * *

Upon receipt of the order (and application, if one be required), the clerk of the board of supervisors shall transmit a certified copy of the order to the tax collector of his county and shall file the application as a record in his office. No assessment shall be increased or decreased and no credit to or charge against the tax collector of any county on account of such increase or decrease shall be entered by the Auditor of Public Accounts or by the county auditor except as shown by an order adopted by the board of supervisors as provided herein. All changes in assessment made under the provisions hereof shall be
entered on the proper line and page of the assessment roll in force, and the clerk and tax collector shall keep the proper record of all such changes, increases or decreases. Nothing in this and Sections 27-35-143 through 27-35-147 shall be construed to affect or modify any law with reference to the assessing of property which has escaped taxation in former years.

SECTION 2. This act shall take effect and be in force from and after its passage.