

By: Representative Howell

To: Ways and Means

HOUSE BILL NO. 1553

1 AN ACT TO AMEND SECTIONS 27-35-81 AND 27-35-83, MISSISSIPPI
 2 CODE OF 1972, TO REQUIRE THAT A TAX ASSESSOR PROVIDE NOTICE TO A
 3 TAXPAYER WHEN THE ASSESSED VALUE OF THE TAXPAYER'S PROPERTY IS
 4 INCREASED FROM THE ASSESSED VALUE OF SUCH PROPERTY FOR THE
 5 PREVIOUS YEAR; TO PROVIDE THE TIME IN WHICH SUCH NOTICE MUST BE
 6 PROVIDED; TO PROVIDE THAT A BOARD OF SUPERVISORS SHALL NOT
 7 EQUALIZE SUCH AN INCREASED ASSESSED VALUE UNLESS A TAXPAYER
 8 RECEIVES THE NOTICE REQUIRED BY THIS ACT; AND FOR RELATED
 9 PURPOSES.

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

11 **SECTION 1.** Section 27-35-81, Mississippi Code of 1972, is
 12 amended as follows:

13 27-35-81. The assessor shall complete the assessment of both
 14 real and personal property and file the roll or rolls with the
 15 clerk of the board of supervisors on or before the first Monday in
 16 July of each year. He shall make an affidavit and append it to
 17 each roll, showing that he has faithfully endeavored to ascertain
 18 and assess all the persons and property in his county, that he has
 19 not omitted any person or thing, or placed upon, or accepted an
 20 undervaluation of any property, through fear, favor, or
 21 partiality, and that he has required every taxpayer to make the
 22 oath required to be taken by the person rendering a list of his
 23 taxable property wherever possible. The assessor shall file with
 24 the roll, or rolls, under oath, a list showing the name of every
 25 taxpayer who has failed or refused to make oath to his tax lists.
 26 If the assessor fails to file his roll, or rolls, on or before the
 27 first Monday in July of each year, the board of supervisors at its
 28 July meeting shall adopt an order showing the failure of the
 29 assessor to file his roll, or rolls, and shall certify to the
 30 State Tax Commission a statement showing such failure and the time



31 necessary for the assessor to complete his roll, or rolls. Upon
32 receipt of such certificate from the board of supervisors of any
33 county, the State Tax Commission shall, by order entered on its
34 minutes, provide when such roll shall be completed and filed, and
35 the date when the board of supervisors shall meet to equalize the
36 roll, or rolls, and the time when objections to the assessments
37 contained in such roll, or rolls, shall be heard by the board of
38 supervisors, provided that not less than ten (10) days' notice
39 shall be given prior to the hearing of such objections. When such
40 roll, or rolls, shall be filed, they shall be dealt with in all
41 respects as now provided by law except as to the time.

42 The assessor shall provide notice to a taxpayer when the
43 assessed value of the taxpayer's property is increased from the
44 assessed value given to such property for the previous year. The
45 notice shall be provided to the taxpayer no later than the first
46 Monday in July of each year or upon the filing of the assessment
47 roll by the assessor with the board of supervisors.

48 **SECTION 2.** Section 27-35-83, Mississippi Code of 1972, is
49 amended as follows:

50 27-35-83. The board of supervisors shall immediately at the
51 July meeting proceed to equalize such rolls and shall complete
52 such equalization at least ten (10) days before the August
53 meeting, and shall immediately by newspaper publication notify the
54 public that such rolls so equalized are ready for inspection and
55 examination. However, before equalizing any assessed value of a
56 taxpayer's property that is an increase from the assessed value
57 given to such property for the previous year, the board of
58 supervisors shall verify whether or not the tax assessor provided
59 the notice required in Section 27-35-81. If the board of
60 supervisors determines that the tax assessor failed to provide
61 such notice, the board shall not equalize such an increased
62 assessed value, and the clerk of the board of supervisors shall
63 provide the required notice. The board of supervisors shall take



64 action to equalize such an increased assessed value at the August
65 meeting. In counties having two judicial districts, the board
66 shall by order designate on what days during August it will begin
67 in each of the two districts upon its hearing of objections, and
68 these days shall be named in the said notice, and the board shall
69 be authorized to hold its sessions in the two districts
70 respectively as designated in the order aforesaid. The foregoing
71 provision with reference to counties with two judicial districts
72 shall apply to any subsequent meetings whereof notice to taxpayers
73 is necessary to be given.

74 **SECTION 3.** This act shall take effect and be in force from
75 and after July 1, 2002.

