

By: Representatives Martinson, Mitchell

To: County Affairs

HOUSE BILL NO. 1619

1 AN ACT TO AMEND SECTIONS 27-35-53 AND 27-35-101, MISSISSIPPI
 2 CODE OF 1972, TO REQUIRE CONTRACTS EXECUTED BY THE BOARD OF
 3 SUPERVISORS OF ANY COUNTY FOR MAPPING, PLATTING, SURVEYING AND
 4 APPRAISING LAND, BUILDINGS AND IMPROVEMENTS IN THE COUNTY
 5 PERFORMED FOR THE PURPOSE OF ENABLING THE TAX ASSESSOR TO
 6 ESTABLISH THE VALUE OF LAND AND PROPERTY IN THE COUNTY FOR
 7 TAXATION TO FIRST BE APPROVED BY THE COUNTY TAX ASSESSOR; TO
 8 PROVIDE THAT ANY SUCH CONTRACT SHALL NOT BE AUTHORIZED FOR PAYMENT
 9 BY THE BOARD OF SUPERVISORS UNTIL THE TAX ASSESSOR HAS CERTIFIED
 10 THAT THE CONTRACTOR HAS MET THE TERMS, CONDITIONS AND RESTRICTIONS
 11 OF THE CONTRACT; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** Section 27-35-53, Mississippi Code of 1972, is
 14 amended as follows:

15 27-35-53. (1) It shall be the duty of the tax assessor in
 16 each county to assess the lands in the county. Lands not
 17 rendered, or returned shall be assessed by him as provided in
 18 Section 27-35-51. It shall be the duty of the board of
 19 supervisors to furnish the tax assessor with all necessary maps,
 20 or plats, of the county, and of every portion thereof, including
 21 municipalities, and every survey, subdivision or addition thereto,
 22 and of every school district, road district or other separate
 23 taxing districts. Such maps or plats shall be uniform in size,
 24 drawn to scale, and shall show clearly the location of all tracts
 25 of lands in the county and every portion thereof, and shall show
 26 the boundaries of every supervisor's district, road district,
 27 school district, or other taxing district, and of every
 28 municipality, and of every survey, subdivision, or addition, and
 29 of all separate, adjacent, annexed territory, added to any
 30 separate school district. The tax assessor shall compare his



31 rolls with such maps and see that the whole of his county is
32 assessed.

33 (2) All mapping and platting contracts executed by the
34 board of supervisors for the purpose of enabling the tax assessor
35 to establish the value of land and property in the county for
36 taxation shall first be approved by the tax assessor, and the
37 board of supervisors shall not authorize payment; in whole or in
38 part, of any such contract until the tax assessor reviews the work
39 of the contractor and certifies to the board that the contractor
40 has met all terms, conditions and requirements of the contract.

41 **SECTION 2.** Section 27-35-101, Mississippi Code of 1972, is
42 amended as follows:

43 27-35-101. (1) The board of supervisors of any county in
44 this state is hereby authorized in its discretion, to have the
45 cultivatable, uncultivable, or timbered lands of any owner, or
46 of the entire county or any part thereof, surveyed and the acreage
47 thereof determined and the value of the lands and of any timber,
48 buildings or improvements thereon appraised by a competent person
49 or persons, to be selected by the board of supervisors, the cost
50 thereof to be paid from the general county fund. The board of
51 supervisors of any county is hereby authorized to have the lots
52 and blocks or other tracts in the municipalities of the county
53 surveyed and the area determined, and the valuation thereof and of
54 any buildings, structures, or other improvements thereon,
55 appraised for the purpose of taxation in the same manner and at
56 the same time that lands outside of municipalities are surveyed
57 and appraised. In case a survey and appraisal is ordered, at
58 least thirty (30) days' notice by publication shall be given and
59 competitive bids received for the work. When such survey and
60 appraisal is made, a permanent record thereof shall be made and
61 preserved by the clerk of the board of supervisors, to which the
62 tax assessor of the county shall at all times have access.



63 (2) All contracts executed by the board of supervisors
64 to survey and appraise land, buildings and improvements for the
65 purpose of enabling the tax assessor to establish the value of
66 such property in the county for taxation shall first be approved
67 by the tax assessor; and the board of supervisors shall not
68 authorize payment, in whole or in part, of any such contract until
69 the tax assessor reviews the work of the contractor and certifies
70 to the board that the contractor has met all terms, conditions and
71 requirements of the contract.

72 (3) The board of supervisors of any county in this state
73 having within its boundaries a municipality with a population in
74 excess of one hundred fifty thousand (150,000) according to the
75 latest federal census, is authorized to secure from such
76 municipality surveys, appraisals and related materials made or
77 caused to be made by it for the valuation for assessment purposes
78 of property located in such municipality, and to pay to such
79 municipality therefor out of the general county fund such sum or
80 sums as may be agreed upon between such board of supervisors and
81 the governing authorities of such municipality, all of which may
82 be done without the necessity of publication of notice for or the
83 reception of bids.

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

