HOUSE BILL NO. 1619

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

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

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

27-35-53. (1) It shall be the duty of the tax assessor in each county to assess the lands in the county. Lands not rendered, or returned shall be assessed by him as provided in Section 27-35-51. It shall be the duty of the board of supervisors to furnish the tax assessor with all necessary maps, or plats, of the county, and of every portion thereof, including municipalities, and every survey, subdivision or addition thereto, and of every school district, road district or other separate taxing districts. Such maps or plats shall be uniform in size, drawn to scale, and shall show clearly the location of all tracts of lands in the county and every portion thereof, and shall show the boundaries of every supervisor's district, road district, school district, or other taxing district, and of every municipality, and of every survey, subdivision, or addition, and of all separate, adjacent, annexed territory, added to any separate school district. The tax assessor shall compare his
rolls with such maps and see that the whole of his county is assessed.

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

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

27-35-101. (1) The board of supervisors of any county in this state is hereby authorized in its discretion, to have the cultivatable, uncultivatable, or timbered lands of any owner, or of the entire county or any part thereof, surveyed and the acreage thereof determined and the value of the lands and of any timber, buildings or improvements thereon appraised by a competent person or persons, to be selected by the board of supervisors, the cost thereof to be paid from the general county fund. The board of supervisors of any county is hereby authorized to have the lots and blocks or other tracts in the municipalities of the county surveyed and the area determined, and the valuation thereof and of any buildings, structures, or other improvements thereon, appraised for the purpose of taxation in the same manner and at the same time that lands outside of municipalities are surveyed and appraised. In case a survey and appraisal is ordered, at least thirty (30) days' notice by publication shall be given and competitive bids received for the work. When such survey and appraisal is made, a permanent record thereof shall be made and preserved by the clerk of the board of supervisors, to which the tax assessor of the county shall at all times have access.
(2) All contracts executed by the board of supervisors to survey and appraise land, buildings and improvements for the purpose of enabling the tax assessor to establish the value of such property in the county for taxation shall first be approved by the tax assessor; and the board of supervisors shall not authorize payment, in whole or in part, of any such contract until the tax assessor reviews the work of the contractor and certifies to the board that the contractor has met all terms, conditions and requirements of the contract.

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

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