HOUSE BILL NO. 1826

AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF ANY COUNTY AND THE GOVERNING AUTHORITIES OF ANY MUNICIPALITY TO EXEMPT FROM AD VALOREM TAXATION FOR THE 2002 CALENDAR YEAR, REAL PROPERTY THAT WAS DETERMINED TO HAVE SUSTAINED A TOTAL LOSS FROM STORM DAMAGE OCCURRING DURING THE 2001 CALENDAR YEAR; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) The board of supervisors of any county and the governing authorities of any municipality may exempt from ad valorem taxation for the 2002 calendar year, real property that was determined to have sustained a total loss from storm damage occurring during the 2001 calendar year.

(2) Any request for an exemption under this section must be made in writing on an application form prescribed by the board of supervisors or governing authorities, as the case may be, providing full information about the property for which the exemption is requested. The granting of each individual exemption under this section shall be recorded in the official minutes of the board of supervisors or the governing authorities, as the case may be.

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

SECTION 2. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter;
and the provisions of the ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws.

SECTION 3. This act shall take effect and be in force from and after its passage.