

By: Representatives Montgomery (15th),  
Chism, Harrison, Miles, Smith (39th),  
Cameron, Eads, Fleming, Fredericks, Gadd,  
Grist, Holloway, Mitchell, Peranich, Pierce,  
Rushing, Shows, Taylor, Ward, Whittington

To: Ways and Means

HOUSE BILL NO. 1826

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

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

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

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

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

23 **SECTION 2.** Nothing in this act shall affect or defeat any  
24 claim, assessment, appeal, suit, right or cause of action for  
25 taxes due or accrued under the ad valorem tax laws before the date  
26 on which this act becomes effective, whether such claims,  
27 assessments, appeals, suits or actions have been begun before the  
28 date on which this act becomes effective or are begun thereafter;



29 and the provisions of the ad valorem tax laws are expressly  
30 continued in full force, effect and operation for the purpose of  
31 the assessment, collection and enrollment of liens for any taxes  
32 due or accrued and the execution of any warrant under such laws  
33 before the date on which this act becomes effective, and for the  
34 imposition of any penalties, forfeitures or claims for failure to  
35 comply with such laws.

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

