

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2529

1 AN ACT TO AMEND SECTION 27-35-149, MISSISSIPPI CODE OF 1972,  
2 TO REMOVE THE PROVISION THAT REQUIRES THE CLERK OF THE BOARD OF  
3 SUPERVISORS TO CERTIFY TO THE STATE TAX COMMISSION TWO COPIES OF  
4 ANY ORDER ADOPTED BY THE BOARD OF SUPERVISORS INCREASING OR  
5 DECREASING AN ASSESSMENT OF PROPERTY; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-35-149, Mississippi Code of 1972, is  
8 amended as follows:

9 27-35-149. It shall be the duty of the board of supervisors  
10 in carrying out the provisions of Sections 27-35-143 through  
11 27-35-147 to make such changes in assessments as will cause the  
12 taxes to be charged to the person or property liable therefor, and  
13 to fix the assessments of property according to the true value  
14 thereof, to the end that all property shall be assessed and taxed  
15 equally and uniformly. In all cases, the board shall adopt an  
16 order and enter the same on its minutes, and shall show in its  
17 order the page and line of the assessment roll where such change  
18 or correction is made. \* \* \*

19 Upon receipt of the order (and application, if one be  
20 required), the clerk of the board of supervisors shall transmit a  
21 certified copy of the order to the tax collector of his county and  
22 shall file the application as a record in his office. No  
23 assessment shall be increased or decreased and no credit to or  
24 charge against the tax collector of any county on account of such  
25 increase or decrease shall be entered by the Auditor of Public  
26 Accounts or by the county auditor except as shown by an order  
27 adopted by the board of supervisors as provided herein. All  
28 changes in assessment made under the provisions hereof shall be



29 entered on the proper line and page of the assessment roll in  
30 force, and the clerk and tax collector shall keep the proper  
31 record of all such changes, increases or decreases. Nothing in  
32 this and Sections 27-35-143 through 27-35-147 shall be construed  
33 to affect or modify any law with reference to the assessing of  
34 property which has escaped taxation in former years.

35       **SECTION 2.** This act shall take effect and be in force from  
36 and after its passage.

