

By: Senator(s) Carlton

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2744

1 AN ACT TO AMEND SECTION 27-35-119, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE CLERK OF THE BOARD OF SUPERVISORS SHALL MAIL
3 NOTICE OF THE ADJOURNMENT OF THE MEETING AT WHICH FINAL APPROVAL
4 OF THE ROLL BY THE STATE TAX COMMISSION IS ENTERED TO ANY TAXPAYER
5 WHO OBJECTS TO AN ASSESSMENT; TO PROVIDE THAT SUCH NOTICE SHALL BE
6 ACCOMPANIED BY AN AFFIDAVIT FROM THE CLERK STATING THE DATE UPON
7 WHICH THE NOTICE WAS MAILED; TO PROVIDE THAT TAXPAYERS AGGRIEVED
8 AT THE ACTION OF THE BOARD OF SUPERVISORS IN EQUALIZING
9 ASSESSMENTS SHALL HAVE THE RIGHT TO APPEAL THE DECISION WITHIN 20
10 DAYS AFTER SUCH NOTICE IS MAILED; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** Section 27-35-119, Mississippi Code of 1972, is
13 amended as follows:

14 27-35-119. (1) The clerk of the board of supervisors shall
15 mail notice of the adjournment of the meeting at which final
16 approval of the roll by the State Tax Commission is entered to any
17 taxpayer who objects to an assessment. Such notice shall be
18 accompanied by an affidavit from the clerk stating the date upon
19 which such notice was mailed.

20 (2) Any taxpayer who feels aggrieved at the action of the
21 board of supervisors in equalizing his assessments shall have the
22 right of appeal to the circuit court in the manner provided by
23 law, within twenty (20) days after the date the notice is mailed
24 as provided for in subsection (1) of this section.

25 **SECTION 2.** This act shall take effect and be in force from
26 and after July 1, 2002.

