

By: Senator(s) Harvey

To: Finance

SENATE BILL NO. 2901

1 AN ACT TO AMEND SECTIONS 27-35-81 AND 27-35-83, MISSISSIPPI
 2 CODE OF 1972, TO REQUIRE THAT A TAX ASSESSOR PROVIDE WRITTEN
 3 NOTICE TO A TAXPAYER IF SUCH NOTIFICATION IS PROPERLY REQUESTED
 4 WHEN THE ASSESSED VALUE OF THE TAXPAYER'S PROPERTY IS INCREASED BY
 5 A CERTAIN PERCENTAGE OVER THE ASSESSED VALUE OF SUCH PROPERTY FOR
 6 THE PREVIOUS YEAR; TO PROVIDE THE TIME IN WHICH SUCH NOTICE MUST
 7 BE PROVIDED; TO PROVIDE THAT A BOARD OF SUPERVISORS SHALL NOT
 8 EQUALIZE SUCH AN INCREASED ASSESSED VALUE UNLESS A TAXPAYER
 9 RECEIVES THE NOTICE REQUIRED BY THIS ACT; AND FOR RELATED
 10 PURPOSES.

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

12 **SECTION 1.** Section 27-35-81, Mississippi Code of 1972, is
 13 amended as follows:

14 27-35-81. The assessor shall complete the assessment of both
 15 real and personal property and file the roll or rolls with the
 16 clerk of the board of supervisors on or before the first Monday in
 17 July of each year. He shall make an affidavit and append it to
 18 each roll, showing that he has faithfully endeavored to ascertain
 19 and assess all the persons and property in his county, that he has
 20 not omitted any person or thing, or placed upon, or accepted an
 21 undervaluation of any property, through fear, favor, or
 22 partiality, and that he has required every taxpayer to make the
 23 oath required to be taken by the person rendering a list of his
 24 taxable property wherever possible. The assessor shall file with
 25 the roll, or rolls, under oath, a list showing the name of every
 26 taxpayer who has failed or refused to make oath to his tax lists.
 27 If the assessor fails to file his roll, or rolls, on or before the
 28 first Monday in July of each year, the board of supervisors at its
 29 July meeting shall adopt an order showing the failure of the
 30 assessor to file his roll, or rolls, and shall certify to the
 31 state tax commission a statement showing such failure and the time



32 necessary for the assessor to complete his roll, or rolls. Upon
33 receipt of such certificate from the board of supervisors of any
34 county, the state tax commission shall, by order entered on its
35 minutes, provide when such roll shall be completed and filed, and
36 the date when the board of supervisors shall meet to equalize the
37 roll, or rolls, and the time when objections to the assessments
38 contained in such roll, or rolls, shall be heard by the board of
39 supervisors, provided that not less than fifteen (15) days' notice
40 shall be given prior to the hearing of such objections. When such
41 roll, or rolls, shall be filed, they shall be dealt with in all
42 respects as now provided by law except as to the time.

43 The assessor shall provide written notice by mail to any
44 taxpayer who has previously requested such notification on a form
45 prescribed by the assessor, when the assessed value of the
46 taxpayer's property is increased by ten percent (10%) or more than
47 the assessed value of the property for the previous year. The
48 notice shall also inform the taxpayer of the procedures to follow
49 if the taxpayer disagrees with the increased assessed value. The
50 notice shall be provided to the taxpayer no later than fifteen
51 (15) days before the August meeting of the board of supervisors.

52 **SECTION 2.** Section 27-35-83, Mississippi Code of 1972, is
53 amended as follows:

54 27-35-83. The board of supervisors shall immediately at the
55 July meeting proceed to equalize such rolls and shall complete
56 such equalization at least ten (10) days before the August
57 meeting, and shall immediately by newspaper publication notify the
58 public that such rolls so equalized are ready for inspection and
59 examination. However, before equalizing any assessed value of a
60 taxpayer's property that is an increase of ten percent (10%) or
61 more than the assessed value of the property for the previous
62 year, the board of supervisors shall verify whether or not the tax
63 assessor provided the notice required in Section 27-35-81. If the
64 board of supervisors determines that the tax assessor failed to



65 provide such notice, the board shall not equalize such an
66 increased assessed value, and the clerk of the board of
67 supervisors shall provide the required notice. The board of
68 supervisors shall take action to equalize such an increased
69 assessed value at the August meeting. In counties having two (2)
70 judicial districts, the board shall by order designate on what
71 days during August it will begin in each of the two (2) districts
72 upon its hearing of objections, and these days shall be named in
73 the said notice, and the board shall be authorized to hold its
74 sessions in the two (2) districts respectively as designated in
75 the order aforesaid. The foregoing provision with reference to
76 counties with two (2) judicial districts shall apply to any
77 subsequent meetings whereof notice to taxpayers is necessary to be
78 given.

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

