

By: Senator(s) Browning, Johnson (19th),
Walls, Jordan, Carlton, Chamberlin, Burton,
Carmichael

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 3187

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, A TOTAL LOSS AS A
4 RESULT OF A TORNADO OCCURRING DURING THE 2001 CALENDAR YEAR; AND
5 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 estate that was
10 a total loss as a result of a tornado occurring during the 2001
11 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.** This act shall take effect and be in force from
24 and after its passage.

