

By: Senator(s) Browning

To: Finance

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 2001 CALENDAR YEAR, A TOTAL LOSS AS A  
4 RESULT OF A TORNADO OCCURRING DURING THE MONTH OF FEBRUARY 2001;  
5 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 estate that was  
10 a total loss as a result of a tornado occurring during the month  
11 of February 2001.

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.

