

By: Representative Howell

To: Ways and Means

HOUSE BILL NO. 717

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 NOTICE TO A  
 3 TAXPAYER WHEN THE ASSESSED VALUE OF THE TAXPAYER'S PROPERTY IS  
 4 INCREASED FROM THE ASSESSED VALUE OF SUCH PROPERTY FOR THE  
 5 PREVIOUS YEAR; TO PROVIDE THE TIME IN WHICH SUCH NOTICE MUST BE  
 6 PROVIDED; TO PROVIDE THAT A BOARD OF SUPERVISORS SHALL NOT  
 7 EQUALIZE SUCH AN INCREASED ASSESSED VALUE UNLESS A TAXPAYER  
 8 RECEIVES THE NOTICE REQUIRED BY THIS ACT; AND FOR RELATED  
 9 PURPOSES.

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

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

13 27-35-81. The assessor shall complete the assessment of both  
 14 real and personal property and file the roll or rolls with the  
 15 clerk of the board of supervisors on or before the first Monday in  
 16 July of each year. He shall make an affidavit and append it to  
 17 each roll, showing that he has faithfully endeavored to ascertain  
 18 and assess all the persons and property in his county, that he has  
 19 not omitted any person or thing, or placed upon, or accepted an  
 20 undervaluation of any property, through fear, favor, or  
 21 partiality, and that he has required every taxpayer to make the  
 22 oath required to be taken by the person rendering a list of his  
 23 taxable property wherever possible. The assessor shall file with  
 24 the roll, or rolls, under oath, a list showing the name of every  
 25 taxpayer who has failed or refused to make oath to his tax lists.  
 26 If the assessor fails to file his roll, or rolls, on or before the  
 27 first Monday in July of each year, the board of supervisors at its  
 28 July meeting shall adopt an order showing the failure of the  
 29 assessor to file his roll, or rolls, and shall certify to the  
 30 State Tax Commission a statement showing such failure and the time



31 necessary for the assessor to complete his roll, or rolls. Upon  
32 receipt of such certificate from the board of supervisors of any  
33 county, the State Tax Commission shall, by order entered on its  
34 minutes, provide when such roll shall be completed and filed, and  
35 the date when the board of supervisors shall meet to equalize the  
36 roll, or rolls, and the time when objections to the assessments  
37 contained in such roll, or rolls, shall be heard by the board of  
38 supervisors, provided that not less than ten (10) days' notice  
39 shall be given prior to the hearing of such objections. When such  
40 roll, or rolls, shall be filed, they shall be dealt with in all  
41 respects as now provided by law except as to the time.

42 The assessor shall provide notice to a taxpayer when the  
43 assessed value of the taxpayer's property is increased from the  
44 assessed value given to such property for the previous year. The  
45 notice shall be provided to the taxpayer no later than the first  
46 Monday in July of each year or upon the filing of the assessment  
47 roll by the assessor with the board of supervisors.

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

50 27-35-83. The board of supervisors shall immediately at the  
51 July meeting proceed to equalize such rolls and shall complete  
52 such equalization at least ten (10) days before the August  
53 meeting, and shall immediately by newspaper publication notify the  
54 public that such rolls so equalized are ready for inspection and  
55 examination. However, before equalizing any assessed value of a  
56 taxpayer's property that is an increase from the assessed value  
57 given to such property for the previous year, the board of  
58 supervisors shall verify whether or not the tax assessor provided  
59 the notice required in Section 27-35-81. If the board of  
60 supervisors determines that the tax assessor failed to provide  
61 such notice, the board shall not equalize such an increased  
62 assessed value, and the clerk of the board of supervisors shall  
63 provide the required notice. The board of supervisors shall take



64 action to equalize such an increased assessed value at the August  
65 meeting. In counties having two (2) judicial districts, the board  
66 shall by order designate on what days during August it will begin  
67 in each of the two (2) districts upon its hearing of objections,  
68 and these days shall be named in the said notice, and the board  
69 shall be authorized to hold its sessions in the two (2) districts  
70 respectively as designated in the order aforesaid. The foregoing  
71 provision with reference to counties with two (2) judicial  
72 districts shall apply to any subsequent meetings whereof notice to  
73 taxpayers is necessary to be given.

74       **SECTION 3.** This act shall take effect and be in force from  
75 and after July 1, 2003.

