HOUSE BILL NO. 1117

AN ACT TO AMEND SECTION 27-35-49, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE COUNTY TAX ASSessor TO USE AERIAL PHOTOGRAPHY FOR THE PURPOSE OF APPRAISING PROPERTY; TO AMEND SECTION 27-35-101, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE BOARD OF SUPERVISORS TO CONTRACT FOR THE PURCHASE OF FILM AND FIRMS TO PERFORM AERIAL PHOTOGRAPHY FOR APPRAISAL PURPOSES; TO AMEND SECTION 27-35-103, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-35-49, Mississippi Code of 1972, is amended as follows:

27-35-49. It shall be the duty of the tax assessor to assess all the lands in his county and he shall require the owner, agent, or person having possession, or charge, of any lands, to render a list of all lands owned, or in charge, or in possession, of such owner, agent or person, and land shall be appraised according to its true value and assessed in proportion thereto, taking into consideration the improvements thereon. The tax assessor may use aerial photographs of the county for the purpose of appraising property.

Every person owning or being in possession, or in charge, of any land shall deliver to the tax assessor on demand, and in any event, not later than April first in each year, a list of all lands owned by, or in possession, or in charge, made out on the tax lists prescribed; and showing the total number of acres (except the land be platted by blocks and lots), the total number of acres of cultivatable lands and the value thereof, and the number of acres of uncultivatable land and the value thereof and the number of acres devoted to agricultural purposes as of January 1 of each year; and buildings or improvements subject to taxation...
on any lands returned for assessment. If the lands be surveyed and platted, it shall be returned so as to clearly identify it by the recorded plat thereof, and the list rendered shall disclose the value of each lot and the value of any buildings, structures, or improvements thereon. Any person required by this section to render a list of any lands shall show in what road district, school district, levee district, municipality, or other taxing district, the same is located. If any person shall deliver or disclose to an assessor, or deputy assessor, a list, statement or return in regard to his land which, in the opinion of the assessor, or deputy assessor, is false or fraudulent, or contains any understatement or undervaluation, or fails to show the proper classification of lands, or fails to show buildings and improvements, or other elements of value, the assessor shall make an assessment of the land with the proper classification thereof including the omitted things, at a valuation equal to the value at which like lands similarly situated are assessed. Lands not given in by any person shall be assessed in the same manner by the assessor at a valuation equal to the assessment of other like lands similarly situated and all buildings and improvements, or other elements of value shall in all cases be separately valued and assessed.

SECTION 2. Section 27-35-101, Mississippi Code of 1972, is amended as follows:

27-35-101. The board of supervisors of any county in this state is hereby authorized in its discretion, to have the cultivatable, uncultivatable, or timbered lands of any owner, or of the entire county or any part thereof, surveyed and the acreage thereof determined and the value of the lands and of any timber, buildings or improvements thereon appraised by a competent person or persons, to be selected by the board of supervisors, the cost thereof to be paid from the general county fund. The board of supervisors of any county is hereby authorized to have the lots
and blocks or other tracts in the municipalities of the county surveyed and the area determined, and the valuation thereof and of any buildings, structures, or other improvements thereon, appraised for the purpose of taxation in the same manner and at the same time that lands outside of municipalities are surveyed and appraised. In case a survey and appraisal is ordered, at least thirty (30) days' notice by publication shall be given and competitive bids received for the work. When such survey and appraisal is made, a permanent record thereof shall be made and preserved by the clerk of the board of supervisors, to which the tax assessor of the county shall at all times have access. In order to accomplish the appraisal of property, the board of supervisors of any county may contract for the purchase of film and employ firms to take aerial photographs of the county. The board of supervisors of any county shall develop the negatives into photographs which comply with the type prescribed by the State Tax Commission.

The board of supervisors of any county in this state having within its boundaries a municipality with a population in excess of one hundred fifty thousand (150,000) according to the latest federal census, is authorized to secure from such municipality surveys, appraisals and related materials made or caused to be made by it for the valuation for assessment purposes of property located in such municipality, and to pay to such municipality therefor out of the general county fund such sum or sums as may be agreed upon between such board of supervisors and the governing authorities of such municipality, all of which may be done without the necessity of publication of notice for or the reception of bids.

SECTION 3. Section 27-35-103, Mississippi Code of 1972, is amended as follows:

27-35-103. Any person or persons employed by the board of supervisors of any county in this state, under Sections 27-35-99
and 27-35-101, shall be paid for their services out of the general
fund of the county in which such person or persons are so
employed. No person related to any member of the board of
supervisors by affinity or consanguinity, shall be appointed
estimator, inspector or surveyor or to perform aerial photography
services by the board of supervisors. The compensation for
estimators or inspectors shall be fixed at a sum not to exceed
Five Cents (5¢) per acre for estimating timber on upland, and not
exceeding Ten Cents (10¢) per acre for estimating timber on
lowlands. No payment shall be made by the board of supervisors
until a sworn itemized statement of the number and location of
acres actually estimated by such estimator, or inspector, has been
filed by him with the clerk of the board of supervisors.

SECTION 4. This act shall take effect and be in force from
and after July 1, 2003.