

By: Representative Howell

To: Ways and Means

HOUSE BILL NO. 75

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. (1) If the assessment is conducted by or under
 14 the direction of the assessor, the assessor shall complete the
 15 assessment of both real and personal property and file the roll or
 16 rolls with the clerk of the board of supervisors on or before the
 17 first Monday in July of each year. He shall make an affidavit and
 18 append it to each roll, showing that he has faithfully endeavored
 19 to ascertain and assess all the persons and property in his
 20 county, that he has not omitted any person or thing, or placed
 21 upon, or accepted an under valuation of any property, through
 22 fear, favor or partiality, and that he has required every taxpayer
 23 to make the oath required to be taken by the person rendering a
 24 list of his taxable property wherever possible. The assessor
 25 shall file with the roll or rolls, under oath, a list showing the
 26 name of every taxpayer who has failed or refused to make oath to
 27 his tax lists.

28 (2) If the roll or rolls are not filed as required by this
 29 section on or before the first Monday in July of each year, the
 30 board of supervisors at its July meeting shall adopt an order

31 showing the failure of the roll or rolls to be filed and shall
32 certify to the State Tax Commission a statement showing such
33 failure and the time necessary to complete the roll or rolls.

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

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

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

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

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

77 **SECTION 3.** This act shall take effect and be in force from
78 and after July 1, 2006.