

By: Representative Eaton

To: Ways and Means

HOUSE BILL NO. 1610

1 AN ACT TO AMEND SECTION 27-35-143, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE BOARD OF SUPERVISORS OF A COUNTY, UPON
3 APPLICATION OF A PROPERTY OWNER, OR BY THE ASSESSOR ON BEHALF OF
4 SUCH PARTY, SHALL CANCEL OR DECREASE AN ASSESSMENT FOR AD VALOREM
5 TAXES WHENEVER AT LEAST FIFTY PERCENT OF PROPERTY SUBJECT TO
6 TAXATION HAS CEASED TO EXIST OR HAS BEEN DESTROYED OR THE PROPERTY
7 HAS DEPRECIATED IN VALUE BY AT LEAST FIFTY PERCENT ON ACCOUNT OF
8 FIRE, EXPLOSION, STORM, FLOOD, EARTHQUAKE, LIGHTNING OR OTHER
9 INEVITABLE ACCIDENT OR ACT OF PROVIDENCE; AND FOR RELATED
10 PURPOSES.

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

12 **SECTION 1.** Section 27-35-143, Mississippi Code of 1972, is
13 amended as follows:

14 27-35-143. (1) Except as otherwise provided under
15 subsection (2) of this section, the board of supervisors of each
16 county shall have power, upon application of the party interested,
17 or by the assessor on behalf of such party, or otherwise as
18 prescribed in Sections 27-35-145 through 27-35-149, to change,
19 cancel or decrease an assessment in the manner herein provided at
20 any time after the assessment roll containing such assessment has
21 been finally approved by the State Tax Commission, and prior to
22 the last Monday in August next, under the following circumstances
23 and no other:

24 (a) When the same property has been assessed more than
25 once to one or more persons.

26 (b) When a clerical error has been made in transcribing
27 the assessment from the tax list to the assessment roll, or from
28 the assessment roll to the copies, or in amending the original
29 assessment roll, in making the equalization of assessments, or in
30 carrying out the instructions of the State Tax Commission.

31 (c) When an error in addition or multiplication has
32 been made in the compilation of the tax list, roll or copy of the
33 roll.

34 (d) When there is an assessment of property which never
35 existed, or was not owned by or in the possession of the party to
36 whom assessed, on the next preceding tax lien date.

37 (e) When the assessment is in the name of another than
38 the owner of the property on the next preceding tax lien date.

39 (f) When the assessment is so indefinite as to give a
40 vague or imperfect description of the property assessed.

41 (g) When the property assessed is nontaxable, or was
42 not subject to taxation on the next preceding tax lien date.

43 (h) When the property is not liable to a special
44 district tax levy for which it has been assessed.

45 (i) When the property, after the next preceding tax
46 lien date, but before the payment of taxes due thereon, has ceased
47 to exist, on account of death or destruction by fire, explosion,
48 storm, flood, earthquake, lightning, or other inevitable accident
49 or act of Providence; or has depreciated in value on account of
50 any such accident or occurrence as the foregoing.

51 Provided, however, that where property has been insured the
52 amount collected as insurance by reason of such loss shall be
53 taken into account by the board in reducing the assessment, or
54 refunding any tax payment thereon.

55 (j) When the assessment does not show the correct
56 number of acres, actually in the property described, or the
57 correct quantity of any property.

58 (k) When lands have been assessed and incorrectly
59 classified; or when buildings and improvements have been assessed
60 which were not on the land, at the preceding tax lien date; or
61 where the buildings and improvements, at the preceding tax lien
62 date, were exempt from assessment and taxation.

63 (l) When the property has been assessed for more than
64 its actual value; but in such cases the board shall require proof,
65 under oath, of such excessive assessment by two (2) or more
66 competent witnesses who know of their own personal knowledge that
67 the property is assessed for a higher sum than its true value.

68 (m) When the property has been assessed as subject to
69 state taxes and is exempt; or when the property has been assessed
70 as subject to county and district taxes and is exempt from such
71 taxes.

72 (n) When buildings and improvements have been assessed
73 with the land, but are owned by someone other than the owner of
74 the land.

75 (2) The board of supervisors of a county, upon application
76 of the party interested, or by the assessor on behalf of such
77 party, shall cancel or decrease an assessment after the assessment
78 roll containing such assessment has been finally approved by the
79 State Tax Commission, and before the last Monday in August next,
80 whenever at least fifty percent (50%) of the property subject to
81 taxation has ceased to exist or has been destroyed or the property
82 has depreciated in value by at least fifty percent (50%) under
83 circumstances described under subsection (1)(i) of this section.
84 However, where the property has been insured the amount collected
85 as insurance by reason of such loss shall be taken into account by
86 the board in canceling or reducing the assessment or refunding any
87 tax payment thereon.

88 **SECTION 2.** This act shall take effect and be in force from
89 and after July 1, 2006.