

REPORT OF CONFERENCE COMMITTEE

MADAM PRESIDENT AND MR. SPEAKER:

We, the undersigned conferees, have had under consideration the amendments to the following entitled BILL:

S. B. No. 2870: Levy of forest acreage tax; extend repealer.

We, therefore, respectfully submit the following report and recommendation:

- 1. That the House recede from its Amendment No. 1.
- 2. That the Senate and House adopt the following amendment:

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

12 **SECTION 1.** Section 49-19-115, Mississippi Code of 1972, is
13 amended as follows:

14 49-19-115. (1) The board of supervisors of all counties are
15 hereby directed to levy a special tax to be known as "the forest
16 acreage tax." Such tax shall be Two Cents (2¢) per acre on all
17 timbered and uncultivable lands in the county in order to
18 receive the financial and supervisory cooperation of the State
19 Forestry Commission in carrying out organized forest fire control
20 and other provisions of Sections 49-19-111 through 49-19-117.

21 (2) In addition to the tax levied under subsection (1) of
22 this section, the board of supervisors of all counties are hereby
23 directed to levy an additional forest acreage tax on all timbered
24 and uncultivable lands in the county beginning October 1, 1989,
25 and continuing for three (3) succeeding years in the following
26 amounts:

		Total Acreage
	Increase	Tax
27 Fiscal year ending		
28 September 30, 1990.....	3¢ per acre	5¢ per acre
29 Fiscal year ending		
30 September 30, 1991.....	2¢ per acre	7¢ per acre
31 Fiscal year ending		
32 September 30, 1991.....	2¢ per acre	7¢ per acre
33 Fiscal year ending		

34 September 30, 1992..... 2¢ per acre 9¢ per acre

35 Upon completion of the third year, the total acreage tax
36 shall remain at the Nine Cents (9¢) per acre per year * * *.

37 (3) Uncultivable lands shall not include bogs, unreclaimed
38 strip mine areas, coastal beach sands, tidal and freshwater
39 marshes, beaver ponds and flood or flowage easements.

40 (4) Those homeowners described in Section 27-33-67(2), who
41 qualify for the exemptions allowed in Article 1, Chapter 33, Title
42 27, Mississippi Code of 1972, shall be exempt from any forest
43 acreage tax levied pursuant to this section.

44 (5) The provisions of this section and the tax levy required
45 herein shall not be applicable to any counties which were not
46 levying such forest acreage tax on January 1, 1989.

47 (6) This section shall be repealed on June 30, 2008.

48 SECTION 2. (1) The governing authorities of any
49 municipality may provide partial ad valorem tax exemptions on land
50 used for agricultural purposes that is converted to a residential
51 use as provided in this section.

52 (2) For agricultural property that is converted to
53 residential use, the governing authorities of a municipality may
54 exempt the assessed value of the property in an amount equal to
55 the difference in the assessed value of the property for
56 agricultural use and the assessed value of the property for
57 residential use. The exemption authorized to be granted under
58 this section shall end at such time as the property is occupied by
59 a homeowner; however, if the property consists of a number of
60 parcels upon which residences are being constructed, the exemption
61 shall continue for each parcel until the residence constructed
62 upon the parcel is occupied by a homeowner.

63 (3) Any request for an exemption under this section shall be
64 in writing and contain such information about the property for
65 which the exemption is being requested as the governing

66 authorities of the municipality may require. The granting of the
67 exemption shall be recorded in the minutes of the governing
68 authorities of the municipality.

69 **SECTION 3.** This act shall take effect and be in force from
70 and after its passage.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AMEND SECTION 49-19-115, MISSISSIPPI CODE OF 1972,
2 WHICH LEVIES THE FOREST ACREAGE TAX, TO EXTEND THE DATE OF REPEAL;
3 TO AUTHORIZE THE GOVERNING AUTHORITIES OF A MUNICIPALITY TO GRANT
4 A PARTIAL AD VALOREM TAX EXEMPTION FOR AGRICULTURAL PROPERTY THAT
5 IS BEING CONVERTED TO A RESIDENTIAL USE IN AN AMOUNT EQUAL TO THE
6 DIFFERENCE IN THE ASSESSED VALUE OF THE PROPERTY FOR AGRICULTURAL
7 USE AND THE ASSESSED VALUE OF THE PROPERTY FOR RESIDENTIAL USE; TO
8 PROVIDE THAT THE EXEMPTION SHALL END WHEN THE PROPERTY IS OCCUPIED
9 BY A HOMEOWNER; TO PROVIDE THE MANNER IN WHICH A REQUEST FOR SUCH
10 EXEMPTION MUST BE MADE; AND FOR RELATED PURPOSES.

CONFEREES FOR THE SENATE

CONFEREES FOR THE HOUSE

X (SIGNED)
Robertson

X (SIGNED)
Shows

X (SIGNED)
Browning

X (SIGNED)
Montgomery

X (SIGNED)
Walley

X (SIGNED)
Hamilton (109th)