

By: Representatives Howell, Gibbs, Calhoun,  
Guice

To: Ways and Means

## HOUSE BILL NO. 23

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, 2007.