

By: Representative Foster

To: Revenue and Expenditure
General Bills

HOUSE BILL NO. 1560

1 AN ACT TO AMEND SECTION 27-35-23, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE LIST OF A TAXPAYER'S PERSONAL PROPERTY THAT
3 THE TAXPAYER PROVIDES TO THE TAX ASSESSOR SHALL BE PRESUMED TO BE
4 ACCURATE, AND THE TAX ASSESSOR SHALL USE THE LIST FOR THE PURPOSE
5 OF DETERMINING THE TRUE VALUE OF THE PERSONAL PROPERTY UNLESS THE
6 ASSESSOR HAS REASON TO BELIEVE THAT THE LIST DOES NOT ACCURATELY
7 REFLECT THE EXTENT OF THE TAXPAYER'S PERSONAL PROPERTY AND THE
8 VALUE OF THE PROPERTY; TO PROVIDE THAT IF THE TAX ASSESSOR DOES
9 NOT BELIEVE THAT THE LIST IS ACCURATE, THE ASSESSOR MAY REQUEST
10 THE TAXPAYER TO PROVIDE ADDITIONAL INFORMATION TO DOCUMENT THE
11 ACCURACY OF THE LIST WITHIN TEN DAYS AFTER THE REQUEST; TO PROVIDE
12 THAT IF THE TAX ASSESSOR STILL HAS REASON TO BELIEVE THAT THE LIST
13 IS NOT ACCURATE, AND THE ASSESSOR WISHES TO ENTER THE TAXPAYER'S
14 PREMISES TO INSPECT OR OTHERWISE VIEW AND ASSESS TAXABLE PERSONAL
15 PROPERTY, THE ASSESSOR MAY REQUEST A SEARCH WARRANT FROM A COURT
16 TO AUTHORIZE THE ASSESSOR TO ENTER THE TAXPAYER'S PREMISES; TO
17 PROVIDE THAT A TAX ASSESSOR MAY NOT ENTER A TAXPAYER'S PREMISES TO
18 INSPECT OR OTHERWISE VIEW AND ASSESS TAXABLE PERSONAL PROPERTY
19 UNLESS THE TAX ASSESSOR HAS A SEARCH WARRANT ISSUED BY A COURT
20 UPON PROBABLE CAUSE FOR THAT PURPOSE; TO AMEND SECTION 27-35-41,
21 MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PRECEDING PROVISION;
22 AND FOR RELATED PURPOSES.

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

24 **SECTION 1.** Section 27-35-23, Mississippi Code of 1972, is
25 amended as follows:

26 27-35-23. (1) (a) Except as may be otherwise provided for
27 in subsection (2) of this section, the tax assessor shall call
28 upon each person liable to taxation in his county for a list of



29 his taxable personal property, either in person, or by leaving a
30 copy of the prescribed tax list at his business or his usual place
31 of residence, and it shall be the duty of each person to make out
32 and deliver to the tax assessor, upon demand, and if not demanded,
33 not later than the first day of April in each year, a true list of
34 his taxable property with the true value of each article,
35 specifying all such property of which he was possessed on the next
36 preceding tax lien date in his own right or in the right of his
37 wife or minor child, or as executor, administrator, guardian,
38 trustee, agent, or otherwise, rendering separate lists of the
39 property of each. The taxpayer shall fill in all blanks on the
40 tax lists and show in the proper place all taxable personal
41 property owned by him or by any person for whom he is required to
42 give in taxable property.

43 (b) The list provided by a taxpayer under this
44 subsection shall be presumed to be accurate, and the tax assessor
45 shall use the list for the purpose of determining the true value
46 of the personal property unless the assessor has reason to believe
47 that the list does not accurately reflect the extent of the
48 taxpayer's personal property and the value of the property. If
49 the tax assessor does not believe that the list provided by the
50 taxpayer accurately reflects the extent of the taxpayer's personal
51 property and the value of the property, the assessor may request
52 the taxpayer to provide additional information to document the
53 accuracy of the list within ten (10) days after the request.



54 (c) If, after receiving the additional information requested
55 from the taxpayer, the tax assessor still has reason to believe
56 that the list provided by the taxpayer does not accurately reflect
57 the extent of the taxpayer's personal property and the value of
58 the property, and the assessor wishes to enter the taxpayer's
59 premises for the purpose of inspecting or otherwise viewing and
60 assessing taxable personal property, the assessor may request that
61 a court of competent jurisdiction issue a search warrant
62 authorizing the assessor to enter the taxpayer's premises to view
63 and assess taxable personal property of the taxpayer. A tax
64 assessor may not enter a taxpayer's premises for the purpose of
65 inspecting or otherwise viewing and assessing taxable personal
66 property unless the tax assessor has a search warrant issued by a
67 court upon probable cause for that purpose.

68 (2) (a) If the tax assessor has previously received from
69 the taxpayer true list of the taxpayer's taxable personal
70 property, the tax assessor may, in his discretion, require that
71 the taxpayer furnish him, upon demand, and if not demanded, not
72 later than the first day of April in each year after receipt of
73 such previous list, only with a list of additions and deletions to
74 the tax list the taxpayer has previously provided as may properly
75 update such list and the taxpayer shall not be required to furnish
76 a complete list of his taxable personal property as provided in
77 subsection (1) of this section. In any subsequent year the tax



78 assessor may require the taxpayer to furnish a complete list of
79 his taxable personal property if he considers it necessary.

80 (b) The list of additions and deletions provided by a
81 taxpayer under this subsection shall be presumed to be accurate,
82 and the tax assessor shall use the list for the purpose of
83 determining the true value of the personal property unless the
84 assessor has reason to believe that the list does not accurately
85 reflect the extent of the taxpayer's personal property and the
86 value of the property. If the tax assessor does not believe that
87 the list provided by the taxpayer accurately reflects the extent
88 of the taxpayer's personal property and the value of the property,
89 the assessor shall follow the same procedures set out in
90 subsection (1) to obtain additional information to document the
91 accuracy of the list and to enter the taxpayer's premises to view
92 and assess taxable personal property of the taxpayer.

93 (3) The list prescribed in subsection (1) or (2) of this
94 section shall show where the property was situated on the next
95 preceding tax lien date and the taxpayer shall render separate
96 lists for personal property where located in a school district, or
97 a road district, and the list, or lists, required to be rendered
98 by every person shall show clearly the taxing district or
99 municipality in which the property was subject to taxation on the
100 tax lien date next preceding.



101 (4) Each list shall be verified by oath which the assessor,
102 or his deputy, is authorized and required to administer, to each
103 person, as follows:

104 "You do solemnly swear (or affirm) that the list of property
105 you have made for purposes of taxation is a just and true account
106 of all property you are required to render subject to taxation in
107 your own right, or that of any other person for whom you ought to
108 give in taxable property, and that each statement of fact is true
109 and correct as stated, and that no property subject to taxation
110 has been omitted and all property has been listed at its true
111 value so help you God."

112 (5) If any person fails to furnish the assessor with a list
113 of property as required by this section, or if the assessor finds
114 or obtains information of property owned by a nonresident or
115 someone unknown to the assessor, such property shall be appraised
116 by the assessor at the true value at which similar property is
117 appraised. Where the owner is unknown to the tax assessor, the
118 property shall be assessed to the person having the same in
119 charge.

120 (6) Upon request by the tax assessor, the taxpayer shall
121 provide to the tax assessor whatever reasonable documentation the
122 tax assessor considers necessary to verify the list required
123 pursuant to this section. The documentation shall be limited to
124 information needed by the tax assessor to arrive at the true value
125 of the property.



126 (7) The tax assessors shall include on the personal property
127 roll the list of aircraft received from the State Tax Commission
128 which are liable for registration but which have not been so
129 registered as required by Title 61, Chapter 15, Mississippi Code
130 of 1972.

131 (8) Upon the written request of the taxpayer, the tax
132 assessor shall provide a list of the taxable personal property,
133 appraised value and assessed value for each item listed if the
134 taxpayer has rendered the information needed by him to make up
135 such a list.

136 **SECTION 2.** Section 27-35-41, Mississippi Code of 1972, is
137 amended as follows:

138 27-35-41. If the assessor thinks that any person has not
139 given in a correct statement of his credits or choses in action,
140 or any other property, he shall report the same to the board of
141 supervisors, with the grounds of his belief. The board may
142 require such person to produce before it his books or other
143 evidence, and, after full investigation, the board may cause a
144 proper assessment to be made of the choses in action or credits or
145 other property of such person. However, the board, a board member
146 or the assessor may not enter into a taxpayer's premises for the
147 purpose of inspecting or otherwise viewing and assessing taxable
148 personal property unless the board, board member or assessor has a
149 search warrant issued by a court upon probable cause for that
150 purpose.



151 **SECTION 3.** This act shall take effect and be in force from
152 and after July 1, 2016.

