

By: Representative Barton

To: Ways and Means

HOUSE BILL NO. 693
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 11-51-77, MISSISSIPPI CODE OF 1972,
2 TO REVISE PROVISIONS RELATING TO APPEALS BY POLITICAL SUBDIVISIONS
3 OF DECISIONS BY COUNTY BOARDS OF SUPERVISORS AND MUNICIPAL
4 AUTHORITIES AS TO THE ASSESSMENT OF AD VALOREM TAXES; TO BRING
5 FORWARD SECTIONS 21-33-39 AND 21-33-83, MISSISSIPPI CODE OF 1972,
6 WHICH RELATE TO APPEALS OF DECISIONS BY MUNICIPAL GOVERNING
7 AUTHORITIES AS TO THE ASSESSMENT OF AD VALOREM TAXES; AND FOR
8 RELATED PURPOSES.

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

10 **SECTION 1.** Section 11-51-77, Mississippi Code of 1972, is
11 amended as follows:

12 11-51-77. (1) Any person aggrieved by a decision of the
13 board of supervisors or the municipal authorities of a city, town
14 or village, as to the assessment of taxes, may, within ten (10)
15 days after the adjournment of the meeting at which such decision
16 is made, appeal to the circuit court of the county, upon giving
17 bond, with sufficient sureties, in double the amount of the matter
18 in dispute, but never less than One Hundred Dollars (\$100.00),
19 payable to the state, and conditioned to perform the judgment of
20 the circuit court, and to be approved by the clerk of such board,
21 who, upon the filing of such bond, shall make a true copy of any



22 papers on file relating to such controversy, and file such copy
23 certified by him, with said bond, in the office of the clerk of
24 the circuit court, on or before its next term. The controversy
25 shall be tried anew in the circuit court at the first term, and be
26 a preference case, and, if the matter be decided against the
27 person who appealed, judgment shall be rendered on the appeal bond
28 for damages at the rate of ten percent (10%) on the amount in
29 controversy and all costs. If the matter be decided in favor of
30 the person who appealed, judgment in his favor shall be certified
31 to the board of supervisors, or the municipal authorities, as the
32 case may be, which shall conform thereto, and shall pay the costs.

33 (2) A political subdivision may appeal an assessment of
34 taxes as provided in this subsection (2). Only the county
35 attorney, the district attorney, or the Attorney General, if the
36 state, county or municipality be aggrieved by a decision of the
37 board of supervisors or the municipal authorities of a city, town,
38 or village as to the assessment of taxes, may, within twenty (20)
39 days after the adjournment of the meeting at which such decision
40 is made, or within twenty (20) days after the adjournment of the
41 meeting at which the assessment rolls are corrected in accordance
42 with the instructions of the * * * Department of Revenue, or
43 within twenty (20) days after the adjournment of the meeting of
44 the board of supervisors at which the approval of the roll by
45 the * * * Department of Revenue is entered, appeal to the circuit
46 court of the county in like manner as in the case of any person



47 aggrieved as * * * provided in subsection (1) of this section,
48 except no bond shall be required, and such appeal may be otherwise
49 governed by the provisions of this section.

50 **SECTION 2.** Section 21-33-39, Mississippi Code of 1972, is
51 brought forward as follows:

52 21-33-39. Any taxpayer, or any person owning or having a
53 legal interest in any property, feeling aggrieved at the action of
54 the governing authorities in equalizing and making final
55 assessments, shall have the right of appeal to the circuit court
56 in the manner provided by Section 11-51-77, Mississippi Code of
57 1972, within twenty (20) days after the adjournment of the meeting
58 of the said governing authorities at which the final approval of
59 the assessment roll is entered on the minutes.

60 **SECTION 3.** Section 21-33-83, Mississippi Code of 1972, is
61 brought forward as follows:

62 21-33-83. Any person, firm, or corporation aggrieved by the
63 action of the governing authorities of any municipality under
64 Sections 21-33-1 through 21-33-85 shall have the right of appeal
65 to the circuit court of the county.

66 **SECTION 4.** This act shall take effect and be in force from
67 and after July 1, 2018.

