

By: Representatives Morgan, Smith, Bain,
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To: Ways and Means

HOUSE BILL NO. 776

1 AN ACT TO AMEND SECTION 27-35-143, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT IF A TAX ASSESSOR HAS KNOWLEDGE OF CERTAIN
3 CIRCUMSTANCES OR OCCURRENCES THAT MAY AFFECT AN ASSESSMENT OF
4 PROPERTY FOR AD VALOREM TAX PURPOSES, THE ASSESSOR SHALL MAKE AN
5 APPLICATION ON BEHALF OF THE INTERESTED PARTY WITH THE BOARD OF
6 SUPERVISORS TO CHANGE, CANCEL OR DECREASE THE ASSESSMENT; TO BRING
7 FORWARD SECTIONS 27-35-135, 27-35-145, 27-35-149 AND 27-37-27,
8 MISSISSIPPI CODE OF 1972, WHICH RELATE TO THE CHANGE OF
9 ASSESSMENTS OF PROPERTY FOR AD VALOREM TAX PURPOSES, FOR THE
10 PURPOSE OF POSSIBLE AMENDMENT; AND FOR RELATED 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) The board of supervisors of each county
15 shall have power, upon application of the party interested, or by
16 the assessor on behalf of such party, or otherwise as prescribed
17 in Sections 27-35-145 through 27-35-149, to change, cancel or
18 decrease an assessment in the manner herein provided at any time
19 after the assessment roll containing such assessment has been
20 finally approved by the * * * Department of Revenue, and, except
21 as otherwise provided in subsection (2) of this section, 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
25 than once to one or more persons.

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

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

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

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

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

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

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



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

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

58 * * * (j) When the assessment does not show the correct
59 number of acres, actually in the property described, or the
60 correct quantity of any property.

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

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



71 * * * (m) When the property has been assessed as
72 subject to state taxes and is exempt; or when the property has
73 been assessed as subject to county and district taxes and is
74 exempt from such taxes.

75 * * * (n) When buildings and improvements have been
76 assessed with the land, but are owned by someone other than the
77 owner of the land.

78 (2) The assessor shall make an application on behalf of the
79 party interested if the assessor has knowledge of any circumstance
80 or occurrence described in subsection (1)(i) of this section
81 regardless of whether the party interested has made such an
82 application. If the assessor fails to make such application, the
83 party interested may make an application with the board of
84 supervisor not later than eighteen (18) months after the date of
85 the accident or occurrence described in subsection (1)(i) of this
86 section, and the board of supervisors may change, cancel or
87 decrease the assessment.

88 **SECTION 2.** Section 27-35-135, Mississippi Code of 1972, is
89 brought forward as follows:

90 27-35-135. When the land roll is ordered by the board to be
91 declared in force for the year following the year in which it was
92 made, the assessor shall assemble, for presentation to the board,
93 all necessary information which is obtainable with respect to the
94 taxable real property in the county, and shall present to the
95 board at its July meeting his recommendation of the changes which



96 include the addition of buildings not on the roll, changes in
97 ownership, subdivisions of tracts of land, and destruction of
98 buildings, and other information which is pertinent to the
99 circumstances enumerated in Sections 27-35-143 and 27-35-147, or
100 as may be requested by the board, to enable it to make such
101 changes as will cause the taxes to be charged to the person or
102 property liable therefor, and to fix the assessments of property
103 according to the value thereof, to the end that all property shall
104 be assessed and taxed uniformly and equally. The board shall
105 proceed to consider the land assessment roll along with the
106 personal property assessment roll as is required by Sections
107 27-35-83 and 27-35-87, Mississippi Code of 1972, in the same
108 manner as is done in the year in which the land roll is made. The
109 board shall make a record of its changes, and if expedient the
110 board may prepare, or have prepared, new pages to replace any page
111 or pages in the roll where changes are so numerous as to cause
112 confusion and uncertainty in the description of any property and
113 of any individual assessment. The pages which are replaced shall
114 be marked void by the clerk, who shall place the new pages in the
115 roll at the place in the roll immediately following the pages
116 marked void, and shall certify copies of the new pages, one (1) to
117 the tax collector, and one (1) to the Tax Commission. The tax
118 collector and the Tax Commission shall place the pages received in
119 their respective copies of the roll.



120 The board shall publish a notice to the taxpayers as required
121 by Section 27-35-83 that the roll is open for inspection and shall
122 meet and hear objections as provided by Sections 27-35-89 and
123 27-35-93. When all objections have been heard, the board shall
124 approve finally, by order, the roll as so corrected and revised,
125 and the clerk of the board shall prepare a new recapitulation and
126 a new certificate for the corrected roll and deliver one (1) copy
127 to the tax collector and one (1) copy to the State Tax Commission.
128 The roll so approved shall be the legal roll, and the values thus
129 fixed shall be the legal value of the property described for the
130 payment of taxes, and it shall be the duty of each and every
131 taxpayer to pay his taxes thereon according to such value.

132 **SECTION 3.** Section 27-35-145, Mississippi Code of 1972, is
133 brought forward as follows:

134 27-35-145. Any person desiring a change in assessment as
135 provided in Section 27-35-143 shall make, in writing, an
136 application in duplicate to the board of supervisors of the county
137 where such assessment is made (or the tax assessor of the county
138 may make such applications for him) on the forms prescribed,
139 setting forth the grounds for the reduction, change, or
140 cancellation claimed. At any meeting, either regular, special, or
141 adjourned, the board of supervisors may hear and determine the
142 matter and shall require such evidence as, in its opinion, is
143 necessary to substantiate the application. If the board approves
144 the application it shall adopt an order setting forth its



145 conclusions, which order shall be dealt with as hereinafter
146 provided. The State Tax Commission shall prescribe and furnish
147 the forms necessary for complying with the provisions of this
148 section.

149 **SECTION 4.** Section 27-35-149, Mississippi Code of 1972, is
150 brought forward as follows:

151 27-35-149. It shall be the duty of the board of supervisors
152 in carrying out the provisions of Sections 27-35-143 through
153 27-35-147 to make such changes in assessments as will cause the
154 taxes to be charged to the person or property liable therefor, and
155 to fix the assessments of property according to the true value
156 thereof, to the end that all property shall be assessed and taxed
157 equally and uniformly. In all cases, the board shall adopt an
158 order and enter the same on its minutes, and shall show in its
159 order the page and line of the assessment roll where such change
160 or correction is made.

161 Upon receipt of the order (and application, if one be
162 required), the clerk of the board of supervisors shall transmit a
163 certified copy of the order to the tax collector of his county and
164 shall file the application as a record in his office. No
165 assessment shall be increased or decreased and no credit to or
166 charge against the tax collector of any county on account of such
167 increase or decrease shall be entered by the Auditor of Public
168 Accounts or by the county auditor except as shown by an order
169 adopted by the board of supervisors as provided herein. All



170 changes in assessment made under the provisions hereof shall be
171 entered on the proper line and page of the assessment roll in
172 force, and the clerk and tax collector shall keep the proper
173 record of all such changes, increases or decreases. Nothing in
174 this and Sections 27-35-143 through 27-35-147 shall be construed
175 to affect or modify any law with reference to the assessing of
176 property which has escaped taxation in former years.

177 **SECTION 5.** Section 27-37-27, Mississippi Code of 1972, is
178 brought forward as follows:

179 27-37-27. When the assessor and chancery clerk shall receive
180 the roll or schedule of land from the State Tax Commission, as
181 provided by Section 27-37-21 of this article, in the years in
182 which land is not assessed, or after the completion of the roll in
183 land assessment years, they shall present the same to the board of
184 supervisors, and the board shall carefully compare it with the
185 land assessment roll of the county. It shall be the duty of the
186 board of supervisors of each county in which any of such lands are
187 located, to require the assessor to prepare proper petitions for
188 the cancellation or change of assessments as provided by Section
189 27-35-143, Mississippi Code of 1972, and the board shall proceed
190 to adopt proper orders as required by Section 27-35-149,
191 Mississippi Code of 1972, so as to cancel all assessments against
192 land owned by the United States for the purposes set forth in this
193 article, and to assess to the proper owners any lands which are
194 taxable to individual owners. All such petitions prepared by the



195 assessor shall be acted upon by the board, proper orders adopted,
196 as herein provided, and the same submitted to the tax commission
197 for its approval or disapproval, to the end that all lands which
198 are exempt from assessment shall be so shown on the roll, and all
199 parties properly assessed with the lands owned, and the tax
200 collector credited with any assessments with which he may be
201 charged, and which are cancelled or reduced.

202 **SECTION 6.** This act shall take effect and be in force from
203 and after July 1, 2019.

