

By: Senator(s) Dawkins

To: Judiciary, Division A

SENATE BILL NO. 2634

1 AN ACT TO AMEND SECTION 11-51-77, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE AMOUNT OF THE APPEAL BOND REQUIRED FOR AN
3 APPEAL FROM A DECISION BY A BOARD OF SUPERVISORS OR MUNICIPAL
4 AUTHORITIES AS TO THE ASSESSMENT OF TAXES SHALL BE NOT LESS THAN
5 \$100.00 NOR MORE THAN \$10,000.00; AND FOR RELATED PURPOSES.

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

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

9 11-51-77. (1) Any person aggrieved by a decision of the
10 board of supervisors or the municipal authorities of a city, town
11 or village, as to the assessment of taxes, may, within ten (10)
12 days after the adjournment of the meeting at which such decision
13 is made, appeal to the circuit court of the county, upon giving
14 bond, with sufficient sureties, in * * * the amount of the matter
15 in dispute, but * * * not less than One Hundred Dollars (\$100.00)
16 nor more than Ten Thousand Dollars (\$10,000.00), payable to the
17 state, and conditioned to perform the judgment of the circuit
18 court, and to be approved by the clerk of such board or
19 municipality, who, upon the filing of such bond, shall make a true



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

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



45 in like manner as in the case of any person aggrieved as provided
46 in subsection (1) of this section, except no bond shall be
47 required, and such appeal may be otherwise governed by the
48 provisions of this section.

49 **SECTION 2.** This act shall take effect and be in force from
50 and after July 1, 2019.

