

By: Representatives Darnell, Carpenter, Ford To: Ways and Means
(73rd), Haney, McCarty, McLean, Morgan,
Yancey

HOUSE BILL NO. 1361

1 AN ACT TO AMEND SECTION 27-35-3, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT WHERE PROPERTY IS DESTROYED BEFORE APRIL 1 OF A
3 CALENDAR YEAR DUE TO CERTAIN ACCIDENTS OR OCCURRENCES, THE TAX
4 ASSESSOR MAY CHANGE, CANCEL OR DECREASE AN ASSESSMENT OF THE
5 PROPERTY; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-35-3, Mississippi Code of 1972, is
8 amended as follows:

9 27-35-3. All taxable real property situated in the state
10 acquired or held by any person before January 1 of each year, and
11 all other taxable property so situated or brought into this state
12 at any time prior to March 1 of each year, shall be assessed and
13 taxes thereon paid for the ensuing year with the exception of
14 heavy duty equipment as defined in Section 27-35-1(2). However,
15 if an accident or occurrence described in item 9 of Section
16 27-35-143 occurs before April 1 of a calendar year and destroys or
17 damages property before such date, then the tax assessor on behalf
18 of the party interested may change, cancel or decrease an
19 assessment of the property. Heavy duty equipment shall be



20 assessed and taxes thereon paid at any time such equipment is
21 acquired or brought into this state for use as construction
22 equipment, and such assessment shall be prorated with respect to
23 the number of months remaining in the year. Such other property
24 shall not be assessed by more than one (1) county, and such county
25 in which said property was located at the earliest taxable date in
26 any year shall have priority in the assessment of such taxes.

27 Provided, however, that when a municipality is created or the
28 corporate limits thereof extended after January 1 of any year it
29 shall have, prior to July 1 of said year, the full right and power
30 to assess said property and collect taxes for the current year to
31 the same extent as if it had been created or limits extended prior
32 to January 1 of that year.

33 Nothing in this section shall be construed to limit the power
34 of the state to define and declare the situs of particular species
35 of property having no fixed situs at some place in this state.

36 **SECTION 2.** This act shall take effect and be in force from
37 and after its passage.

