

By: Representatives Morgan, Boyd, Darnell,
Goodin, Ladner, Lamar, Mangold, McLeod,
Scoggin, Shanks, Young, Williamson, Haney

To: Ways and Means

HOUSE BILL NO. 425
(As Sent to Governor)

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 TAX ASSESSOR SHALL MAKE
5 AN APPLICATION ON BEHALF OF THE INTERESTED PARTY WITH THE BOARD OF
6 SUPERVISORS TO CHANGE, CANCEL OR DECREASE THE ASSESSMENT; AND FOR
7 RELATED PURPOSES.

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

9 **SECTION 1.** Section 27-35-143, Mississippi Code of 1972, is
10 amended as follows:

11 27-35-143. (1) The board of supervisors of each county
12 shall have power, upon application of the party interested, or by
13 the assessor on behalf of such party, or otherwise as prescribed
14 in Sections 27-35-145 through 27-35-149, to change, cancel or
15 decrease an assessment in the manner herein provided at any time
16 after the assessment roll containing such assessment has been
17 finally approved by the * * * Department of Revenue, and, except
18 as otherwise provided in subsection (2) of this section, prior to
19 the last Monday in August next, under the following circumstances
20 and no other:



21 * * * (a) When the same property has been assessed more
22 than once to one or more persons.

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

29 * * * (c) When an error in addition or multiplication
30 has been made in the compilation of the tax list, roll or copy of
31 the roll.

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

35 * * * (e) When the assessment is in the name of another
36 than the owner of the property on the next preceding tax lien
37 date.

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

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

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

44 * * * (i) When the property, after the next preceding
45 tax lien date, but before the payment of taxes due thereon, has



46 ceased to exist, on account of death or destruction by fire,
47 explosion, storm, flood, earthquake, lightning, or other
48 inevitable accident or act of Providence; or has depreciated in
49 value on account of any such accident or occurrence as the
50 foregoing.

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

55 * * * (j) When the assessment does not show the correct
56 number of acres, actually in the property described, or the
57 correct quantity of any property.

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

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

68 * * * (m) When the property has been assessed as
69 subject to state taxes and is exempt; or when the property has



70 been assessed as subject to county and district taxes and is
71 exempt from such taxes.

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

75 (2) The assessor shall make an application on behalf of the
76 party interested if the assessor has knowledge of any circumstance
77 or occurrence described in subsection (1)(i) of this section
78 regardless of whether the party interested has made such an
79 application. If the assessor fails to make such application, the
80 party interested may make an application with the board of
81 supervisors not later than the last Monday in August after the
82 assessment roll containing such assessment has been finally
83 approved by the Department of Revenue, and the board of
84 supervisors may change, cancel or decrease the assessment.

85 **SECTION 2.** This act shall take effect and be in force from
86 and after July 1, 2021.

