

By: Senator(s) Blackwell

To: Finance

SENATE BILL NO. 2731

1 AN ACT TO AMEND SECTION 27-35-93, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE DEADLINE FOR A PROPERTY OWNER TO FILE A PROTEST OF
3 THE ANNUAL TAX ASSESSMENT; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 27-35-93, Mississippi Code of 1972, is
6 amended as follows:

7 27-35-93. A person who is dissatisfied with the assessment
8 may, * * * not later than seven (7) days before the first Monday
9 of August * * *, present objections thereto in writing which shall
10 be filed by the clerk and docketed and preserved with the roll.
11 All persons who fail to file objections shall be concluded by the
12 assessment and precluded from questioning its validity after its
13 final approval by the board of supervisors or by operation of law,
14 except minors and persons non compos mentis.

15 **SECTION 2.** This act shall take effect and be in force from
16 and after July 1, 2023.

