

By: Representative Bailey

To: Judiciary A

HOUSE BILL NO. 1334

1 AN ACT TO AMEND SECTION 27-1-23, MISSISSIPPI CODE OF 1972, TO
 2 CLARIFY THAT TAX ASSESSORS, THEIR DEPUTIES AND EMPLOYEES AND
 3 PRIVATE CONSULTANTS HIRED BY TAX ASSESSORS TO INSPECT PROPERTY AND
 4 GATHER DATA FOR AD VALOREM TAXATION PURPOSES MAY NOT ENTER THE
 5 INSIDE OF A HOUSE WHEN PERFORMING SUCH ACTIVITIES; AND FOR RELATED
 6 PURPOSES.

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

8 **SECTION 1.** Section 27-1-23, Mississippi Code of 1972, is
 9 amended as follows:

10 27-1-23. (1) The county and municipal tax assessor in
 11 person, or by deputy, shall have the right, power and authority
 12 and it shall be his duty to require of any property owner an
 13 inspection of his books and accounts, papers, memoranda and
 14 records, and he shall have the right to examine in full the same,
 15 and may from his books and accounts make an estimate of the value
 16 of all property to be assessed. Such assessors shall also, if in
 17 their opinion it be necessary, put upon oath the owner, agent or
 18 employees of the owner, and propound to him or them, such
 19 questions as will elicit from him, or them, the actual cash value
 20 of any property subject to assessment. Such assessors shall have



21 the right and power to inquire into and ascertain the insured
22 value of any and all property, or into the value at which the same
23 has been insured previously and to ascertain the amount of fire
24 insurance carried on any and all property which shall include fire
25 insurance carried on stocks of merchandise, or goods kept for use
26 or sale, machinery, fixtures or other property, and in fixing the
27 value of property for assessment the amount of fire insurance
28 carried and the value of the property as shown by the books and
29 accounts of the owner shall be taken into consideration. If such
30 assessors are advised or have reason to believe that the list of
31 taxable property furnished by any person is incomplete or
32 incorrect, or if any property has been undervalued, they shall
33 assess the same and add it to the assessment roll at its true
34 value.

35 (2) In the performance of the duties and in the exercise of
36 the powers herein vested in and imposed upon the tax assessor,
37 such assessors and their deputies shall have the authority to
38 enter, during reasonable hours, the premises or places of business
39 of any person other than the inside of a house, used as a place of
40 residence.

41 (3) In the performance of a contract entered into pursuant
42 to Section 27-35-165(2) (a), the employees of private firms who
43 actually appraise property shall have the authority to enter,
44 during reasonable hours, the premises or places of business of any



45 person other than the inside of a house, used as a place of
46 residence.

47 (4) Private consultants hired pursuant to Section
48 27-35-165(2)(b) who actually appraise property shall have the
49 authority to enter, during reasonable hours, the premises or
50 places of business of any person other than the inside of a house,
51 used as a place of residence.

52 **SECTION 2.** This act shall take effect and be in force from
53 and after July 1, 2024.

