

By: Representative McCoy

To: Ways and Means

HOUSE BILL NO. 1307

1 AN ACT TO AMEND SECTION 27-35-149, MISSISSIPPI CODE OF 1972,
2 TO REMOVE THE PROVISION THAT REQUIRES THE CLERK OF THE BOARD OF
3 SUPERVISORS TO CERTIFY TO THE STATE TAX COMMISSION TWO COPIES OF
4 ANY ORDER ADOPTED BY THE BOARD OF SUPERVISORS INCREASING OR
5 DECREASING AN ASSESSMENT OF PROPERTY; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-35-149, Mississippi Code of 1972, is
8 amended as follows:

9 27-35-149. It shall be the duty of the board of supervisors
10 in carrying out the provisions of Sections 27-35-143 through
11 27-35-147 to make such changes in assessments as will cause the
12 taxes to be charged to the person or property liable therefor, and
13 to fix the assessments of property according to the true value
14 thereof, to the end that all property shall be assessed and taxed
15 equally and uniformly. In all cases, the board shall adopt an
16 order and enter the same on its minutes, and shall show in its
17 order the page and line of the assessment roll where such change
18 or correction is made. * * *

19 Upon receipt of the order (and application, if one be
20 required), the clerk of the board of supervisors shall transmit a
21 certified copy of the order to the tax collector of his county and
22 shall file the application as a record in his office. No
23 assessment shall be increased or decreased and no credit to or
24 charge against the tax collector of any county on account of such
25 increase or decrease shall be entered by the Auditor of Public
26 Accounts or by the county auditor except as shown by an order
27 adopted by the board of supervisors as provided herein. All
28 changes in assessment made under the provisions hereof shall be



29 entered on the proper line and page of the assessment roll in
30 force, and the clerk and tax collector shall keep the proper
31 record of all such changes, increases or decreases. Nothing in
32 this and Sections 27-35-143 through 27-35-147 shall be construed
33 to affect or modify any law with reference to the assessing of
34 property which has escaped taxation in former years.

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

