

By: Representative Jennings

To: Ways and Means

HOUSE BILL NO. 1117

1 AN ACT TO AMEND SECTION 27-35-49, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE COUNTY TAX ASSESSOR TO USE AERIAL PHOTOGRAPHY FOR
3 THE PURPOSE OF APPRAISING PROPERTY; TO AMEND SECTION 27-35-101,
4 MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE BOARD OF SUPERVISORS TO
5 CONTRACT FOR THE PURCHASE OF FILM AND FIRMS TO PERFORM AERIAL
6 PHOTOGRAPHY FOR APPRAISAL PURPOSES; TO AMEND SECTION 27-35-103,
7 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED
8 PURPOSES.

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

10 **SECTION 1.** Section 27-35-49, Mississippi Code of 1972, is
11 amended as follows:

12 27-35-49. It shall be the duty of the tax assessor to assess
13 all the lands in his county and he shall require the owner, agent,
14 or person having possession, or charge, of any lands, to render a
15 list of all lands owned, or in charge, or in possession, of such
16 owner, agent or person, and land shall be appraised according to
17 its true value and assessed in proportion thereto, taking into
18 consideration the improvements thereon. The tax assessor may use
19 aerial photographs of the county for the purpose of appraising
20 property.

21 Every person owning or being in possession, or in charge, of
22 any land shall deliver to the tax assessor on demand, and in any
23 event, not later than April first in each year, a list of all
24 lands owned by, or in possession, or in charge, made out on the
25 tax lists prescribed; and showing the total number of acres
26 (except the land be platted by blocks and lots), the total number
27 of acres of cultivatable lands and the value thereof, and the
28 number of acres of uncultivable land and the value thereof and
29 the number of acres devoted to agricultural purposes as of January
30 1 of each year; and buildings or improvements subject to taxation



31 on any lands returned for assessment. If the lands be surveyed
32 and platted, it shall be returned so as to clearly identify it by
33 the recorded plat thereof, and the list rendered shall disclose
34 the value of each lot and the value of any buildings, structures,
35 or improvements thereon. Any person required by this section to
36 render a list of any lands shall show in what road district,
37 school district, levee district, municipality, or other taxing
38 district, the same is located. If any person shall deliver or
39 disclose to an assessor, or deputy assessor, a list, statement or
40 return in regard to his land which, in the opinion of the
41 assessor, or deputy assessor, is false or fraudulent, or contains
42 any understatement or undervaluation, or fails to show the proper
43 classification of lands, or fails to show buildings and
44 improvements, or other elements of value, the assessor shall make
45 an assessment of the land with the proper classification thereof
46 including the omitted things, at a valuation equal to the value at
47 which like lands similarly situated are assessed. Lands not given
48 in by any person shall be assessed in the same manner by the
49 assessor at a valuation equal to the assessment of other like
50 lands similarly situated and all buildings and improvements, or
51 other elements of value shall in all cases be separately valued
52 and assessed.

53 **SECTION 2.** Section 27-35-101, Mississippi Code of 1972, is
54 amended as follows:

55 27-35-101. The board of supervisors of any county in this
56 state is hereby authorized in its discretion, to have the
57 cultivatable, uncultivatable, or timbered lands of any owner, or
58 of the entire county or any part thereof, surveyed and the acreage
59 thereof determined and the value of the lands and of any timber,
60 buildings or improvements thereon appraised by a competent person
61 or persons, to be selected by the board of supervisors, the cost
62 thereof to be paid from the general county fund. The board of
63 supervisors of any county is hereby authorized to have the lots



64 and blocks or other tracts in the municipalities of the county
65 surveyed and the area determined, and the valuation thereof and of
66 any buildings, structures, or other improvements thereon,
67 appraised for the purpose of taxation in the same manner and at
68 the same time that lands outside of municipalities are surveyed
69 and appraised. In case a survey and appraisal is ordered, at
70 least thirty (30) days' notice by publication shall be given and
71 competitive bids received for the work. When such survey and
72 appraisal is made, a permanent record thereof shall be made and
73 preserved by the clerk of the board of supervisors, to which the
74 tax assessor of the county shall at all times have access. In
75 order to accomplish the appraisal of property, the board of
76 supervisors of any county may contract for the purchase of film
77 and employ firms to take aerial photographs of the county. The
78 board of supervisors of any county shall develop the negatives
79 into photographs which comply with the type prescribed by the
80 State Tax Commission.

81 The board of supervisors of any county in this state having
82 within its boundaries a municipality with a population in excess
83 of one hundred fifty thousand (150,000) according to the latest
84 federal census, is authorized to secure from such municipality
85 surveys, appraisals and related materials made or caused to be
86 made by it for the valuation for assessment purposes of property
87 located in such municipality, and to pay to such municipality
88 therefor out of the general county fund such sum or sums as may be
89 agreed upon between such board of supervisors and the governing
90 authorities of such municipality, all of which may be done without
91 the necessity of publication of notice for or the reception of
92 bids.

93 **SECTION 3.** Section 27-35-103, Mississippi Code of 1972, is
94 amended as follows:

95 27-35-103. Any person or persons employed by the board of
96 supervisors of any county in this state, under Sections 27-35-99



97 and 27-35-101, shall be paid for their services out of the general
98 fund of the county in which such person or persons are so
99 employed. No person related to any member of the board of
100 supervisors by affinity or consanguinity, shall be appointed
101 estimator, inspector or surveyor or to perform aerial photography
102 services by the board of supervisors. The compensation for
103 estimators or inspectors shall be fixed at a sum not to exceed
104 Five Cents (5¢) per acre for estimating timber on upland, and not
105 exceeding Ten Cents (10¢) per acre for estimating timber on
106 lowlands. No payment shall be made by the board of supervisors
107 until a sworn itemized statement of the number and location of
108 acres actually estimated by such estimator, or inspector, has been
109 filed by him with the clerk of the board of supervisors.

110 **SECTION 4.** This act shall take effect and be in force from
111 and after July 1, 2003.

