

By: Representative Robinson (63rd)

To: Ways and Means;
Municipalities

HOUSE BILL NO. 643

1 AN ACT TO AMEND SECTION 27-35-3, MISSISSIPPI CODE OF 1972, TO
2 REMOVE THE DISCRETION OF GOVERNING MUNICIPAL AUTHORITIES TO ASSESS
3 AND COLLECT TAXES ON NEWLY ANNEXED AREAS AFTER JANUARY 1 BEFORE
4 JULY 1 OF A YEAR AS IF SUCH AREA HAD BEEN ANNEXED BEFORE JANUARY 1
5 OF A YEAR; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-35-3, Mississippi Code of 1972, is
8 amended as follows:

9 27-35-3. All taxable real property situated in the state
10 acquired or held by any person before January 1 of each year, and
11 all other taxable property so situated or brought into this state
12 at any time prior to March 1 of each year, shall be assessed and
13 taxes thereon paid for the ensuing year with the exception of
14 heavy duty equipment as defined in Section 27-35-1(2). Heavy duty
15 equipment shall be assessed and taxes thereon paid at any time
16 such equipment is acquired or brought into this state for use as
17 construction equipment, and such assessment shall be prorated with
18 respect to the number of months remaining in the year. Such other
19 property shall not be assessed by more than one (1) county, and
20 such county in which said property was located at the earliest
21 taxable date in any year shall have priority in the assessment of
22 such taxes.

23 Provided, however, that when a municipality is created * * *
24 after January 1 of any year it shall have, prior to July 1 of the
25 year, the full right and power to assess the property and collect
26 taxes for the current year to the same extent as if it had been
27 created * * * prior to January 1 of that year.

28 Nothing in this section shall be construed to limit the power
29 of the state to define and declare the situs of particular species
30 of property having no fixed situs at some place in this state.

31 **SECTION 2.** This act shall take effect and be in force from
32 and after July 1, 2005.