MISSISSIPPI LEGISLATURE REGULAR SESSION 2021

By: Senator(s) Johnson To: Finance

SENATE BILL NO. 2816

AN ACT TO AMEND SECTION 27-3-51, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE SAME PAY INCREASES FOR DEPARTMENT OF REVENUE APPRAISERS UPON ATTAINMENT OF CERTAIN STATE CERTIFICATIONS AS AUTHORIZED FOR COUNTY TAX ASSESSORS AND THEIR DEPUTIES AND ASSISTANTS; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-3-51, Mississippi Code of 1972, is amended as follows:

27-3-51. (1) In order that the Commissioner of Revenue may be familiar with the character and values of the several classes of property within each of the several counties of the state and of the economic conditions therein, and throughout the state, the Commissioner of Revenue, or his designees, shall annually visit each of the several counties of the state. In the course of his visitation within each county, the Commissioner of Revenue, or his designees, shall perform the duties enumerated in Sections 27-3-39 and 27-3-53, and he shall investigate the work and methods adopted by the board of supervisors and county tax assessors and confer with such officers and other well-informed persons, ascertain

wherein existing laws are defective or improperly or negligently administered and shall be authorized to exercise the authority granted under Sections 27-1-21 and 27-1-23. However, any language in Section 27-1-21 and Section 27-1-23 relative to the actual assessing or appraising of property by the county or municipal tax assessor is not granted to the Commissioner of Revenue. He shall report the results of his investigation and the facts ascertained to the Governor, from time to time, when required by him, and to each session of the Legislature.

(2) The chancery clerk shall require that the current mailing address and current business or employment telephone number, if any, and current residential telephone number, if any, of each grantor and grantee be included on all deeds as a prerequisite for the deed to be filed for record after July 1, 1987. If the residential telephone number is unlisted, the grantor or grantee shall include on the deed a telephone number where he or she can be reached during business hours. If the grantee may receive mail at the address of the property transferred, then the address of the transferred property shall be the mailing address of the grantee for the purposes of this section. The information provided by the grantor and grantee shall be true and correct and complete to the best of his or her knowledge and belief under penalty of perjury under Section 97-9-61. The chancery clerk may refuse to accept delivery of any deed for filing that does not contain on the deed the information

required in this section. The fact that the information provided by the grantor or grantee may be incorrect, incomplete or false, however, shall not invalidate the deed or the filing thereof for record. The Commissioner of Revenue shall annually audit the deeds filed with the chancery clerk of each county and assess a penalty of One Hundred Dollars ($100.00) against the county for each deed filed in violation of this section, and the aggregate of such sum shall be withheld by the Commissioner of Revenue from the next installment of homestead exemption reimbursement due under Section 27-33-41.

(3) The Commissioner of Revenue or his designees are hereby authorized to verify sales data regarding the transfer of real property by obtaining such information from the grantor or grantee. The information provided by the grantor or grantee to the Commissioner of Revenue or his designee shall be true, correct and complete to the best of his or her knowledge and belief under penalty of perjury under Section 97-9-61. Any information obtained in this manner shall be shared with the county tax assessors and used only for the purpose of valuing property.

(4) The Commissioner of Revenue may request sales data of Class I and Class II property from the county tax assessors in order to develop sales ratios. If a county tax assessor fails to supply accurate information requested by the Commissioner of Revenue, the commissioner shall reject the county's tax roll. The avails of the one (1) mill levy as provided for in Section

27-39-329(2)(b) shall not be expended until the county complies with such request.

(5) When an appraiser employed by the Department of Revenue attends and successfully completes any part of the Mississippi Education and Certification Program and receives a certification, the Commissioner of Revenue is authorized to increase the salary of the appraiser in the amount authorized in Section 27-3-52 for completion of the same certification level by a county tax assessor and/or his deputies or assistants.

SECTION 2. This act shall take effect and be in force from and after July 1, 2021.