

By: Representative Crudup

To: Judiciary A

HOUSE BILL NO. 1566

1 AN ACT TO AMEND SECTION 27-3-51, MISSISSIPPI CODE OF 1972, TO
 2 REQUIRE CHANCERY CLERKS TO VERIFY TELEPHONE NUMBERS AS A
 3 PREREQUISITE FOR FILING A DEED; TO REQUIRE THE CLERK TO DENY ANY
 4 FILING FOR FAILURE TO HAVE THE REQUIRED INFORMATION; AND FOR
 5 RELATED PURPOSES.

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

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

9 27-3-51. (1) In order that the Commissioner of Revenue may
 10 be familiar with the character and values of the several classes
 11 of property within each of the several counties of the state and
 12 of the economic conditions therein, and throughout the state, the
 13 Commissioner of Revenue, or his designees, shall annually visit
 14 each of the several counties of the state. In the course of his
 15 visitation within each county, the Commissioner of Revenue, or his
 16 designees, shall perform the duties enumerated in Sections 27-3-39
 17 and 27-3-53, and he shall investigate the work and methods adopted
 18 by the board of supervisors and county tax assessors and confer
 19 with such officers and other well-informed persons, ascertain

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

29 (2) The chancery clerk shall require that the current
30 mailing address and current residential telephone number or
31 current personal telephone number and employment telephone
32 number * * * of each grantor and grantee be included on all deeds
33 as a prerequisite for the deed to be filed for record after July
34 1, 1987. The chancery clerk shall ensure the telephone numbers
35 listed are working and valid numbers as a pre-requisite for the
36 deed to be filed for record from and after July 1, 2025. * * * If
37 the grantee may receive mail at the address of the property
38 transferred, then the address of the transferred property shall be
39 the mailing address of the grantee for the purposes of this
40 section. The information provided by the grantor and grantee
41 shall be true and correct and complete to the best of his or her
42 knowledge and belief under penalty of perjury under Section
43 97-9-61. The chancery clerk * * * shall refuse to accept delivery
44 of any deed for filing that does not contain on the deed the

45 information required in this section. The fact that the
46 information provided by the grantor or grantee * * * is incorrect,
47 incomplete or false * * * shall * * * invalidate the deed or the
48 filing thereof for record. The Commissioner of Revenue shall
49 annually audit the deeds filed with the chancery clerk of each
50 county and assess a penalty of One Hundred Dollars (\$100.00)
51 against the county for each deed filed in violation of this
52 section, and the aggregate of such sum shall be withheld by the
53 Commissioner of Revenue from the next installment of homestead
54 exemption reimbursement due under Section 27-33-41.

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

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

70 27-39-329(2) (b) shall not be expended until the county complies
71 with such request.

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

79 **SECTION 2.** This act shall take effect and be in force from
80 and after July 1, 2025.