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Chapter No. 431
18/HR26/R1453SG
AM / KW

HOUSE BILL NO. 693

Originated in House _____ Clerk

HOUSE BILL NO. 693

AN ACT TO AMEND SECTION 11-51-77, MISSISSIPPI CODE OF 1972, TO REVISE PROVISIONS RELATING TO APPEALS BY POLITICAL SUBDIVISIONS OF DECISIONS BY COUNTY BOARDS OF SUPERVISORS AND MUNICIPAL AUTHORITIES AS TO THE ASSESSMENT OF AD VALOREM TAXES; TO BRING FORWARD SECTIONS 21-33-39 AND 21-33-83, MISSISSIPPI CODE OF 1972, WHICH RELATE TO APPEALS OF DECISIONS BY MUNICIPAL GOVERNING AUTHORITIES AS TO THE ASSESSMENT OF AD VALOREM TAXES; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 11-51-77, Mississippi Code of 1972, is amended as follows:

11-51-77. (1) Any person aggrieved by a decision of the board of supervisors or the municipal authorities of a city, town or village, as to the assessment of taxes, may, within ten (10) days after the adjournment of the meeting at which such decision is made, appeal to the circuit court of the county, upon giving bond, with sufficient sureties, in double the amount of the matter in dispute, but never less than One Hundred Dollars ($100.00), payable to the state, and conditioned to perform the judgment of the circuit court, and to be approved by the clerk of such board,

who, upon the filing of such bond, shall make a true copy of any papers on file relating to such controversy, and file such copy certified by him, with said bond, in the office of the clerk of the circuit court, on or before its next term. The controversy shall be tried anew in the circuit court at the first term, and be a preference case, and, if the matter be decided against the person who appealed, judgment shall be rendered on the appeal bond for damages at the rate of ten percent (10%) on the amount in controversy and all costs. If the matter be decided in favor of the person who appealed, judgment in his favor shall be certified to the board of supervisors, or the municipal authorities, as the case may be, which shall conform thereto, and shall pay the costs.

(2) A political subdivision may appeal an assessment of taxes as provided in this subsection (2). Only the county attorney, the district attorney, or the Attorney General, if the state, county or municipality be aggrieved by a decision of the board of supervisors or the municipal authorities of a city, town, or village as to the assessment of taxes, may, within twenty (20) days after the adjournment of the meeting at which such decision is made, or within twenty (20) days after the adjournment of the meeting at which the assessment rolls are corrected in accordance with the instructions of the * * * Department of Revenue, or within twenty (20) days after the adjournment of the meeting of the board of supervisors at which the approval of the roll by the * * * Department of Revenue is entered, appeal to the circuit

court of the county in like manner as in the case of any person aggrieved as * * * provided in subsection (1) of this section, except no bond shall be required, and such appeal may be otherwise governed by the provisions of this section.

SECTION 2. Section 21-33-39, Mississippi Code of 1972, is brought forward as follows:

21-33-39. Any taxpayer, or any person owning or having a legal interest in any property, feeling aggrieved at the action of the governing authorities in equalizing and making final assessments, shall have the right of appeal to the circuit court in the manner provided by Section 11-51-77, Mississippi Code of 1972, within twenty (20) days after the adjournment of the meeting of the said governing authorities at which the final approval of the assessment roll is entered on the minutes.

SECTION 3. Section 21-33-83, Mississippi Code of 1972, is brought forward as follows:

21-33-83. Any person, firm, or corporation aggrieved by the action of the governing authorities of any municipality under Sections 21-33-1 through 21-33-85 shall have the right of appeal to the circuit court of the county.

SECTION 4. This act shall take effect and be in force from and after July 1, 2018.

PASSED BY THE HOUSE OF REPRESENTATIVES
March 27, 2018

Philip Gunn

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
March 27, 2018

Tate Reeves

PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR

Phil Bryant

GOVERNOR

April 11, 2018
11:02 AM