

STATE OF MISSISSIPPI



JIM HOOD  
ATTORNEY GENERAL

OPINIONS  
DIVISION

August 10, 2018

Eddie Holcomb, President  
Issaquena County Board of Supervisors  
Post Office Box 27  
Mayersville, Mississippi 39113

Re: Assessment of Lands

Dear Mr. Holcomb:

Attorney General Jim Hood is in receipt of your opinion request and has assigned it to me for research and reply. In your letter, you ask whether a particular tract of land that is predominantly being utilized as a hunting camp and is not utilized for growing crops, can be classified and assessed as commercial property rather than as agricultural property.

In response, Miss. Code Ann. Section 27-35-50(4)(b) provides, in pertinent part:

The land shall be deemed to be used for agricultural purposes when it is devoted to the commercial production of crops and other commercial products of the soil, including, but not limited to, the production of fruits and timber or the raising of livestock and poultry; however, enrollment in the federal Conservation Reserve Program or in any other United States Department of Agriculture conservation program shall not preclude land being deemed to be used for agricultural purposes solely on the ground that the land is not being devoted to the production of commercial products of the soil, and income derived from participation in the federal program may be used in combination with other relevant criteria to determine the true value of such land.

Additionally, in *Madison County v. Lenoir*, 695 So. 2d. 596 (Miss. 1997), the Mississippi Supreme Court held:

Given the Legislature's requirement that property be "devoted" to agricultural use, taxing authorities should look to factors other than the current state of the soil as of January 1. Specifically, taxing authorities should look to

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common-sensical considerations which would indicate whether the property is in fact "devoted" to agricultural use, including, but not limited to, the nature of the property and of the owner. A commercial developer which owns a vacant urban lot which is listed for sale and which has never been used for agricultural purposes lot should properly face a closer scrutiny in his attempts to have the property classified as agricultural use property than a person such as Lenoir, whose family had owned the property and used it for agricultural purposes for over 30 years.


It is the tax assessor who makes the initial determination of the property classification. This determination is subject to correction by the board of supervisors at its meeting for the equalization of assessments. See Miss. Code Ann. Section 27-35-87 ("land which is not classed correctly or undervalued shall be properly classified and valued.") . The board of supervisors may also hear and act on objections to assessments. See Miss. Code Ann. Section 27-35-89. Consequently, the question of whether a particular piece of land should be classified and assessed as commercial purposes rather than agricultural purposes is a factual one to be made in the first instance by the tax assessor, subject to review by the board of supervisors, the Tax Commission and courts of law.

If this office may be of any further assistance to you, please let us know.

Sincerely,

JIM HOOD, ATTORNEY GENERAL

By:

  
Avery Mounger Lee  
Special Assistant Attorney General