



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

May 5, 2026

Amanda Whaley Smith, Esq.
Attorney, Marshall County Board of Supervisors
Post Office Box 849
Holly Springs, Mississippi 38635

Re: Computing Penalties for Delinquent Ad Valorem Property Taxes

Dear Ms. Whaley Smith:

The Office of the Attorney General has received your request for an official opinion.

Questions Presented

1. Does the Marshall County Tax Assessor (“Tax Assessor”) have the authority to annually compound the penalty contemplated in Mississippi Code Annotated Section 27-35-45 for each year that a rendition is not submitted by a taxpayer?
2. If a taxpayer purchases a business and fails to submit a listing of personal property or rendition to the tax office as required by law, is the Tax Assessor authorized to use the assessed value which was arrived at over the course of multiple years of compounding ten percent increases or must the Tax Assessor refer to the true value of the assets?
3. Should the ten percent increase to assessed value required pursuant to Section 27-35-45 be allowed to compound annually for more than a four year period of time since a physical review of property subject to taxation is required at least once every four years?

Brief Response

1. If a taxpayer fails to list taxable personal property for assessment, Section 27-35-45 provides for a ten percent increase of the current year’s assessment. There is no provision for compounding the penalty from year to year.
2. See response 1. To the extent that this question asks us to opine on past action or make a factual determination, we are unable to respond by official opinion.
3. The response to question one renders this question moot.

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Applicable Law and Discussion

As an initial matter, opinions of this office are limited to prospective questions of state law. Miss. Code Ann. § 7-5-25. An official opinion can neither validate nor invalidate past action. We also cannot make factual determinations by official opinion. To the extent that your request asks us to determine whether the Tax Assessor has the authority to charge a penalty under specific circumstances or whether a specific taxpayer owes prior ad valorem taxes and penalties, we must decline to do so. We further note that official opinions are limited to questions of state law. We do not interpret or opine on regulations adopted by other state agencies. We recommend contacting the Department of Revenue to determine whether it has promulgated any rules and regulations that may be applicable to your question. We offer the following interpretation of state law for prospective application only.

Pursuant to Section 27-35-23, a taxpayer has the duty to provide a list of his or her taxable personal property to the tax assessor “no later than the first day of April in each year.” Personal property is generally taxed at fifteen percent of true value. Miss. Const. Art. IV, § 112 and Miss. Code Ann. § 27-35-4(2). According to Section 27-35-45:

If any person shall fail to list for assessment, as required by law, any personal property which is taxable under the laws of the State of Mississippi, and which said person should list for assessment under the laws of the state, or shall intentionally fail to provide the tax assessor with any documentation that the tax assessor considers necessary to verify the list, *the current year assessment shall be increased by ten percent (10%).*

(emphasis added.) Based on the plain language of the statute, if a taxpayer fails to list taxable personal property for assessment, Section 27-35-45 provides for a ten percent increase of the current year’s assessment. This section does not provide for the compounding annually of the penalty.

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: */s/ Beebe Garrard*

Beebe Garrard
Special Assistant Attorney General