

Bond Case Briefs

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Natchez Hospital Company, LLC v. Adams County Board of Supervisors

Supreme Court of Mississippi - March 22, 2018 - So.3d - 2018 WL 1417139

Taxpayer brought action against county board of supervisors for reduction of ad valorem assessment after it paid the taxes as assessed.

County filed a motion to dismiss for lack of jurisdiction. The Circuit Court granted motion. Taxpayer appealed.

The Supreme Court of Mississippi held that taxpayer was required to post a bond.

A taxpayer who chooses to appeal a tax assessment, or equalization of his tax assessment, must comply with the statute requiring the giving of a bond; if his tax becomes due in the course of appeal, he also must comply with the statute providing that an appeal shall not delay the collection of taxes due.