
TAX - MISSISSIPPI

NRG Wholesale Generation LP v. Kerr

Supreme Court of Mississippi - December 6, 2018 - So.3d - 2018 WL 6381152

Taxpayer appealed from county board of supervisor's calculation of the true value of taxpayer's power plant for purposes of computing ad valorem tax.

The Circuit Court entered judgment in favor of county, awarding county $533,827.80 together with eight percent interest per year. Taxpayer appealed.

The Supreme Court of Mississippi held that:

- The trial court did not err in excluding taxpayer's proffered expert testimony on the true value of its industrial power plant, and
- The trial court did not abuse its discretion by denying taxpayer's motion for a change of venue.

On appeal from the county board of supervisor's calculation of the true value of taxpayer's power plant for purposes of computing ad valorem tax, trial court, in a trial de novo, did not err in excluding taxpayer's proffered expert testimony on the true value of its industrial power plant, when expert failed to use the underlying statutorily mandated historical cost-less-depreciation approach for calculating the true value

On appeal to the circuit court from county board of supervisor's calculation of the true value of taxpayer's industrial power plant for purposes of computing ad valorem tax, the circuit court did not abuse its discretion by denying taxpayer's motion for a change of venue, even though a majority of the 91-person venire knew the county tax assessor and the board; during voir dire, the court struck every juror that said he or she could not be fair and impartial, and every juror taxpayer challenged for cause was dismissed by the court.

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