
TAX - MISSISSIPPI

Mississippi Hub, LLC v. Baldwin

Supreme Court of Mississippi - January 19, 2023 - So.3d - 2023 WL 311343

Taxpayer filed petition for declaratory judgment against county and its assessor and, in alternative, appealed county board of supervisors' assessment of value of underground natural gas storage facility.

The Circuit Court entered summary judgment in favor of county and assessor. Taxpayer appealed.

The Supreme Court held that:

- Taxpayer timely filed appeal within 20 days after mailing of notice of Department of Revenue's final approval of tax roll;
- Taxpayer was not limited to evidence it presented to county board of supervisors; and
- Opinion by taxpayer's expert on economic obsolescence was admissible evidence sufficient to defeat summary judgment.

Deadline for taxpayer to appeal county's assessment of value of underground natural gas storage facility was 20 days after mailing of notice of final approval of ad valorem tax roll by Department of Revenue, not 10 days after decision by county board as to assessment of taxes; reading statute with 20-day deadline as limited to situations in which board adjusted an assessment for purposes of equalization was not consistent with a subsection requiring notice to any taxpayer objecting to an assessment after final approval of the tax roll or statute referring to questioning the assessment's validity after its final approval.

Taxpayer appealing assessment was not limited to evidence it presented to county board of supervisors when it objected to assessment for natural gas storage facility, but was entitled to trial de novo; statute required appeal "in the manner provided by law," and another statute required issue of the assessment to be "tried anew."

Opinion by taxpayer's expert on economic obsolescence of natural gas storage facility was admissible evidence sufficient to defeat summary judgment for county in taxpayer's declaratory judgment action and on taxpayer's appeal of assessment; county failed to show that expert did not comply with the mandated approach.

Whether taxpayer's expert departed from proper legal standard for determination of value in opinion on economic obsolescence was a question of law subject to de novo review by Supreme Court on taxpayer's appeal of summary judgment for county in suit challenging assessment of natural gas storage facility.

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