



*Lynn Fitch*  
**ATTORNEY GENERAL**  
OPINIONS AND POLICY

December 30, 2025

Mike Espy, Esq.  
Attorney, Madison County Board of Supervisors  
Post Office Box 608  
Canton, Mississippi 39046

Re: The Effective Date of Tax Exemption Under Section 27-31-1(d) and Its Implications

Dear Mr. Espy:

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

### **Background**

According to your request, religious societies often appear before the Madison County Board of Supervisors (“Board”) requesting an exemption under Mississippi Code Annotated Section 27-31-1(d) and asking that the exemption begin January 1 of the same calendar year in which they appear before the Board or at some other point during that year. Then the Board must decide whether the exemption can be applied retroactively or immediately or must be applied prospectively with the applicable lien attachments date in Sections 27-35-1 and 27-35-3.

### **Questions Presented**

1. At what point in time does property that meets the qualifications to be exempt under Section 27-31-1 become exempt under the law, e.g., the date the land was purchased or used by the exempt entity, the date the exempt entity applied for the exemption, the date the Board approved the exemption, the date the next tax lien attaches after one of these other events pursuant to Sections 27-35-1 and 27-35-3, or at some other point?
2. Once a parcel of real property is determined by the Board to meet the statutory requirements of Section 27-31-1(d), how does the January 1 real property lien attachment date apply to the effective date of the exemption?
3. Once personal property is determined by the Board to meet the statutory requirements of Section 27-31-1(d), how does the March 1 personal property lien attachment date apply to the effective date of the exemption?

4. When the board of supervisors determines after January 1 that real property is exempt pursuant to Section 27-31-1(d), can the exemption be approved to begin retroactively on January 1 of the same calendar year in which the request is made?
5. Upon a determination by the board of supervisors after March 1 that personal property is exempt pursuant to Section 27-31-1(d), can the exemption be approved to begin retroactively on March 1 of the same calendar year in which the request is made?
6. Upon a determination by the board of supervisors after January 1 for real property and after March 1 for personal property that property is exempt pursuant to Section 27-31-1(d), can the exemption be approved to begin immediately on the date of the board's finding of exemption?
7. Does the board of supervisors have authority pursuant to Section 27-35-143 to change, cancel or decrease the assessment to make a real or personal property tax exemption effective back to January 1 or March 1 respectively of that year when (a) an interested party or the tax assessor applies to the board of supervisors before the last Monday of August of that year requesting the assessment roll be changed to recognize the property as exempt and (b) the board finds an error in that the assessment roll listed the real or personal property as non-exempt although the board had declared the property exempt before January 1 or March 1 respectively of that year?
8. Does the board of supervisors have authority pursuant to Section 27-35-143 to change, cancel, or decrease the assessment to make a real or personal property tax exemption effective back to January 1 or March 1 respectively of that year when (a) an interested party or the tax assessor applies to the board of supervisors before the last Monday of August of that year requesting the assessment roll be changed to recognize the property as exempt and (b) the board declared the property exempt after January 1 or March 1 respectively of that year?
9. Does the board of supervisors have authority during the supervisors' equalization process to change the assessment roll to make a tax exemption effective back to January 1 or March 1 respectively of that year when (a) an objection is raised in compliance with the applicable statutes, e.g. Section 27-35-89, and (b) the board finds error in that the assessment roll listed the real or personal property as non-exempt although the board had declared the property exempt before January 1 or March 1 respectively of that year?
10. Does the board of supervisors have authority during the supervisors' equalization process to change the assessment roll to make a tax exemption effective back to January 1 or March 1 respectively of that year when (a) an objection is raised in compliance with the applicable statutes, e.g. Section 27-35-89, and (b) the board declared the property exempt after January 1 or March 1 respectively of that year?
11. If a parcel of real property owned by a church is sold for non-payment of taxes, and that real property meets the requirements for tax exemption under Section 27-31-1, but the church never appeared before the board of supervisors to request an exemption or to be declared tax-exempt, can the board of supervisors act to set aside the tax sale after finding that the church was exempt?

### **Brief Response**

1. If a religious society acquires real property on or after January 1 of a given year, the property is subject to the tax lien for that year. The exemption in Section 27-31-1(d) would not apply until January 1 of the following year, assuming that all of the statutory requirements have been met to qualify for the exemption.
2. See Response 1.
3. Personal property that meets the statutory requirements of Section 27-31-1(d) acquired by a religious organization [on or] after March 1 is subject to the tax lien for that year. The exemption for personal property would not apply until March 1 of the year following the acquisition of the personal property, assuming that all of the statutory requirements have been met to qualify for the exemption.
4. See Response 1.
5. See Response 3.
6. See Responses 1 and 3.
7. The board of supervisors can only “change, cancel or decrease an assessment” pursuant to Section 27-35-143 under certain listed circumstances “and no others.” Whether any of the circumstances listed in Section 27-35-143 apply to a specific scenario implicate a factual determination that is outside the scope of an official opinion.
8. See Response 7.
9. Section 27-35-89 provides a procedure for the board of supervisors to hear objections to assessments. Whether an assessment is erroneous or whether the board of supervisors has the authority to correct an assessment roll under Section 27-35-89 implicates a factual determination that is outside the scope of an official opinion.
10. See Response 9.
11. Whether a tax sale can be set aside when there was a failure to request an exemption or to be declared tax-exempt implicates a factual determination that is outside the scope of an official opinion.

### **Applicable Law and Discussion**

Pursuant to Section 27-35-1, ad valorem “taxes assessed shall be a lien upon and bind the property assessed.” This “tax lien shall attach to all land situated within this state on January 1 of each year,

and upon any personal property so situated or brought into this state at any time prior to March 1 of each year....” *Id.* Section 27-35-3 further provides:

All taxable real property situated in the state acquired or held by any person before January 1 of each year, and all other taxable property so situated or brought into this state at any time prior to March 1 of each year, shall be assessed and taxes thereon paid for the ensuing year with the exception of heavy duty equipment as defined in Section 27-35-1(2). Heavy duty equipment shall be assessed and taxes thereon paid at any time such equipment is acquired or brought into this state for use as construction equipment, and such assessment shall be prorated with respect to the number of months remaining in the year.

Notably, it is only the assessment of heavy-duty equipment that is prorated based on the number of months remaining in the year.

Section 27-31-1 provides a list of ad valorem tax exemptions which includes: “[a]ll property, real or personal, belonging to any religious society, or ecclesiastical body, or any congregation thereof . . . and used exclusively for such society or association and not for profit.” Section 27-31-1(1)(d). This office has previously opined that “[l]iability for ad valorem taxes attaches as of January 1 of a tax year pursuant to Section 27-35-1, and therefore land acquired by a church for religious purposes after a lien for taxes of the then current year is acquired by the church subject to, and not exempt from, the tax lien.” MS AG Op., *Andrews* at \*1 (Dec. 17, 1999) (internal citation omitted). Accordingly, if a religious society acquires real property on or after January 1 of a given year, the property is subject to the tax lien for that year. The exemption in Section 27-31-1(d) would not apply until January 1 of the following year, assuming that all the statutory requirements have been met to qualify for the exemption. Similarly, the exemption for personal property would not apply until March 1 of the year following the acquisition of the personal property, assuming that all the statutory requirements have been met to qualify for the exemption.

In your request, you mention Section 27-35-143, which allows a board of supervisors “to change, cancel or decrease an assessment” under certain listed circumstances “*and no other.*” (emphasis added). You also mention Section 27-35-89, which provides a procedure for the board of supervisors to hear objections to assessments. Whether any of the circumstances listed in Section 27-35-143 apply to a specific scenario and/or whether a board of supervisors can change an assessment roll under Section 27-35-89 implicate factual determinations that are outside the scope of an official opinion. Further, whether a tax sale can be set aside when there was a failure to request an exemption or to be declared tax-exempt implicates a factual determination that is outside the scope of an official opinion.

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

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Beebe Garrard  
Special Assistant Attorney General

# OFFICIAL OPINION