

ORDER

WHEREAS, the Mayor of Vicksburg has received from the Mississippi State Tax Commission a copy of the Motor Vehicle Assessment Schedule adopted by it for the ensuing fiscal year as established by the Mississippi Legislature; and

WHEREAS, the Mayor and Aldermen of the said City have examined and considered the aforesaid schedule and desire to adopt the assessment schedule for Special Equipment, Trailers, Motor Cycles and Ambulances and Hearses and the assessment schedule for automobiles and light weight trucks located in the VIN and VIS packages in the STC computer system of the State of Mississippi fixing assessed values at 30% as set out in the aforesaid Mississippi State Tax Commission Motor Vehicle Assessment Schedule and the STC Computer System;

IT IS THEREFORE HEREBY ORDERED by the Mayor and Aldermen of the City of Vicksburg, Mississippi that:

The Motor Vehicle Assessment Schedule and the VIN and VIS packages located in the STC Computer System for the ensuing fiscal year as established and adopted by the Mississippi State Tax Commission is hereby adopted by the Mayor and Aldermen of the City of Vicksburg, Mississippi as the Motor Vehicle Schedule for the ensuing fiscal year as established by the Mississippi Legislature under the provisions of the Motor Vehicle Ad Valorem Tax Act of 1958 and amendments thereto.

An Adjourned Meeting of the Mayor and Aldermen of said City will be held in the Robert M. Walker Building in said City at 10:00 o'clock a. m. on the 25th day of July 2025 for the purpose of hearing and taking action on any complaint filed in writing objecting to and petitioning for a specified reduction on any portion or portions of said schedule affecting the complainant directly. The City Clerk of the City shall publish a certified copy of this ORDER as notice under the requirements of Section 27-51-21 of the 1972 Code of the State of Mississippi and amendments thereto in a newspaper having general circulation in the City of Vicksburg, Mississippi.

ORDERED this the 10th day of July 2025.

WILLIS T. THOMPSON, MAYOR

THOMAS J. MAYFIELD, ALDERMAN

VICKIE Y. BAILEY, ALDERWOMAN

CERTIFICATE

**I, Deborah A. Kaiser-Nickson, the duly
appointed, qualified and acting City Clerk and lawful
custodian of the Minutes of the Mayor and Aldermen of
the City of Vicksburg and Seal of said City, Certify the
foregoing is a true and exact copy of an Order adopted
by the Mayor and Aldermen of the City of Vicksburg at
an Adjourned Board Meeting held on Thursday,
July 10, 2025.**

**Witness my signature and official seal of office this
10th day of July 2025.**



Deborah A. Kaiser-Nickson, City Clerk

AMANDA BATTLE
Warren County Tax Collector



1009 Cherry Street • P.O. Box 351 • Vicksburg, MS 39181
Tel: 601-638-6181 • Fax: 601-636-5093

July 2, 2025

Re-2025-2026

Motor Vehicle

Assessment Schedule

Dear Mayor, Alderman, & Alderwoman:

Please adopt the 2025-2026 Motor Vehicle Assessment Schedule issued by the Mississippi Department of Revenue for licensing vehicles, light trucks, special equipment, trailers, motorcycles, ambulances and hearses.

You will need to accept the schedule as printed and the VIN and VIS computer packages of the Mississippi Department of Revenue. Also, the use of the MSRP prescribed by the Mississippi Department of Revenue is needed for vehicles that do not price through the computer system by the Vehicle Identification Number (VIN).

The new assessment rates go into effect July 1, 2025.

Sincerely,

Amanda Battle
Warren County Tax Collector

"Taking Care of Business on Behalf of Warren County"

**UNIFORM
ASSESSMENT SCHEDULE**

**For
SPECIAL EQUIPMENT,
SEMI-TRAILERS, CONCESSION TRAILERS,
UTILITY TRAILERS,
BOAT TRAILERS,
HORSE AND STOCK TRAILERS**

FISCAL YEAR

2025-2026

AUGUST 1, 2025 THROUGH JULY 31, 2026

**Adopted by
DEPARTMENT OF REVENUE
Jackson, Mississippi**

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SEMI-TRAILERS

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**ORDER ADOPTING ASSESSMENT SCHEDULE FOR
MOTOR VEHICLE AD VALOREM TAXES FOR THE
FISCAL YEAR 2025-2026**

WHEREAS, Section 27-51-15, Miss. Code Ann., provides that motor vehicles shall be assessed uniformly according to value and such assessed value shall be determined by an assessment schedule which shall be prepared and made of minute record by the Department of Revenue and shall be certified to the president of the board of supervisors of the various counties of the state, and to the mayor or the presiding officer of the municipal boards of the various municipalities, and municipal separate school districts of the state as the official motor vehicle assessment schedule which shall be used by the proper officials of both respective jurisdictions in assessing motor vehicle ad valorem taxes for the ensuing fiscal year; and,

WHEREAS, Section 27-51-19, Miss. Code Ann., provides that the Department of Revenue shall on or before the fifteenth day of June of each year, prepare and adopt an assessment schedule of motor vehicles, as defined in Section 27-51-5, Miss. Code Ann., which such assessment schedule, in its judgment, will tend to equalize the assessed value of property of this class with property of other classes in general, and which schedule, except as otherwise provided in Title 27, Chapter 51, Miss. Code Ann., as amended, shall be used by the tax collector of each county and each municipality and municipal separate school district, in assessing, calculating and collecting ad valorem taxes in each respective jurisdiction on all motor vehicles for such tax; and,

WHEREAS, said schedule, for the Fiscal Year 2025-2026 has been prepared in the manner and way required by law, and the assessment schedule for automobiles and most motorcycles is located in the computer network as part of the VIN/VIS System, with a copy of the schedule for special equipment, trailers, ambulances, and hearses (including motorcycles not included in the VIN/VIS system) attached hereto, and the Department of Revenue, being of the opinion that said schedule complies in all respects with the provisions of the aforesaid statute and amendments and should be adopted:

IT IS, THEREFORE, HEREBY ORDERED AND ADJUDGED that, the schedule for the Fiscal Year 2025-2026, for the assessment of ad valorem taxes for motor vehicles, as provided for by Title 27, Chapter 51, Miss. Code Ann., as amended, be and the same is hereby adopted for the purposes set forth in the aforesaid act and its amendments.

ORDERED AND ADJUDGED on this, the 28th day of May, 2025

DEPARTMENT OF REVENUE,
Chris Graham, Commissioner

By Shirley Chism

Director, Office of Motor Vehicle & County Services

**DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT BUREAU**

RULE 9. MOTOR VEHICLE ASSESSMENTS

Pursuant to Miss. Code Ann. Section 27-51-19, the Department of Revenue is required to annually prepare and adopt an assessment schedule for motor vehicles. In preparing this schedule, the Commission shall use a computer system package of assessments identified by the VIN ("vehicle identification number"). If the VIN does not produce an assessed value or if the computer system is not in operation, the local tax collector shall use the MSRP ("manufactured suggested retail price") with applicable depreciation percentage for the year in which the vehicle was manufactured.

The local tax collector shall be responsible for obtaining a source of MSRP(s) except for new vehicles. The taxpayer shall be responsible for supplying the MSRP for a new vehicle, by submitting a copy of the window sticker with the MSRP, to the tax collector at the time the tag is purchased.

The Department of Revenue will annually furnish to each tax collector an assessment schedule for trailers, motorcycles, special equipment, etc. to be used in the assessment of this type of property. This schedule will be furnished in hard copy or the Department of Revenue may use a computer system package of assessments identified by the VIN ("vehicle identification number"). If the VIN does not produce an assessed value or if the computer system is not in operation, the local tax collector shall use the MSRP ("manufactured suggested retail price") with applicable depreciation percentage for the year in which the vehicle was manufactured. For any model not listed, assess at 30% of current value if known, or use the "cost when new" multiplied by the percentages listed in the schedule for the years listed.

AUTOMOBILES & LIGHT TRUCKS

ASSESSMENT PERCENTAGES
AND EXPLANATION

2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016 & older
27%	23%	19%	15%	12%	9%	7%	5%	4%	3%	\$100

The motor vehicle assessment adopted by the Department of Revenue, is the computer system package of assessments identified by the VIN (vehicle identification number). If the VIN does not produce an assessed value, the MSRP (manufacturer's suggested retail price) is entered in the system and is multiplied by the applicable percentage for the year in which the vehicle was manufactured.

The above percentages are used to calculate the assessed value for automobiles and light trucks. These percentages represent the assessment ratio of 30% less applicable depreciation. The appropriate percentage is multiplied by the MSRP of the vehicle being tagged to arrive at the assessed value. For 2016 and older models the assessed value is \$100.

The Mississippi Constitution mandates that motor vehicles be assessed at 30% of true value. The Commission estimates that the true value of a new vehicle is approximately 90% of the MSRP. **The 30% assessment ratio multiplied by 90% produces an effective percentage of 27% that would be multiplied by the MSRP of new vehicles to arrive at assessed value.**

The Road and Privilege Tax on all passenger vehicles is \$15.00. See Sections 27-19-5 and 27-19-9, Miss. Code Ann., for the privilege tax on motorcycles, ambulances, hearses, school and church buses, and taxicabs.

AMBULANCES & HEARSEs

ASSESSMENT PERCENTAGES

2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016 & older
27%	23%	19%	15%	12%	9%	7%	5%	4%	3%	\$100

MOTORCYCLES

ASSESSMENT PERCENTAGES

2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016 & older
27%	23%	17%	12%	9%	7%	6%	5%	4%	3%	2%

When assessing motorcycles enter the appropriate value and the assessment will be calculated by the percentage listed in the table. For any model not listed, use the "cost when new" multiplied by the percentages for the years listed.

SPECIAL EQUIPMENT & TRAILERS

ASSESSMENT PERCENTAGES

2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016 & older
30%	23%	17%	12%	9%	7%	6%	5%	4%	3%	2%

When assessing special equipment or trailers enter the appropriate value and the assessment will be calculated by the percentage listed in the table. For any model not listed, assess at 30% of current value if known or use the "cost when new" multiplied by the percentages for the years listed.