

By: Representatives Horne, Robinson (84th)

To: Ways and Means

## HOUSE BILL NO. 1567

1 AN ACT TO AMEND SECTION 27-53-27, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT AN OWNER OF A MOBILE HOME WHO IS SIXTY-FIVE YEARS  
3 OF AGE OR OLDER OR DISABLED SHALL BE ALLOWED AN EXEMPTION FROM ALL  
4 AD VALOREM TAXES ON NOT IN EXCESS OF \$6,000.00 OF THE ASSESSED  
5 VALUE OF THE MOBILE HOME IF SUCH MOBILE HOME IS OCCUPIED AS HIS  
6 PRIMARY HOME, REGARDLESS OF WHETHER SUCH PERSON OWNS THE LAND ON  
7 WHICH THE MOBILE HOME IS LOCATED OR HOW THE MOBILE HOME AND LAND  
8 ARE ASSESSED; TO PROVIDE THAT A PERSON MAY NOT CLAIM THE EXEMPTION  
9 PROVIDED IN THIS ACT IF THE PERSON CLAIMS AN EXEMPTION UNDER THE  
10 HOMESTEAD EXEMPTION LAW; AND FOR RELATED PURPOSES.

11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

12 SECTION 1. Section 27-53-27, Mississippi Code of 1972, is  
13 amended as follows:

14 27-53-27. (1) The following are exempt from the taxes  
15 authorized by this chapter:

16 (a) House trailers subject to the motor vehicle ad  
17 valorem tax law.

18 (b) Any mobile home located on land which is owned by  
19 the same person owning and occupying said mobile home which was  
20 assessed on the land rolls at the effective date of this chapter.

21 (c) Mobile homes owned by and/or in the possession of a  
22 dealer as merchandise.

23 (d) Any nonresident member of the Armed Forces of the  
24 United States of America owning and living in a mobile home within  
25 the state in compliance with military orders.

26 (2) Any mobile home owner who is sixty-five (65) years of  
27 age or older or who is totally disabled shall be allowed an  
28 exemption from all ad valorem taxes on not in excess of Six  
29 Thousand Dollars (\$6,000.00) of the assessed value of the mobile  
30 home if such person occupies the mobile home as his primary home.

31 Such person shall be entitled to the exemption regardless of  
32 whether he owns the land on which the mobile home is located or  
33 how the mobile home and land are assessed. However, no person may  
34 claim an exemption under this subsection (2) if the person claims  
35 an exemption under the homestead exemption law.

36 (3) To qualify for the exemption provided for in subsection  
37 (2) of this section because of disability, the mobile homeowner  
38 must present proper proof of any of the following:

39 (a) Service-connected, total disability as an American  
40 veteran who has been honorably discharged from military service.

41 (b) Classification as totally disabled under the  
42 federal Social Security Act (42 USCS Section 416(i)), the Railroad  
43 Retirement Act or any other federal act approved by the State Tax  
44 Commission.

45 (i) If a person is eligible for classification as  
46 totally disabled under the federal acts referred to in this  
47 subsection (3)(b), but does not qualify to receive benefits  
48 thereunder because his annual income exceeds an amount set as the  
49 maximum allowed in qualifying to receive the benefits, then he is  
50 eligible for the disability exemption specified in subsection (2)  
51 of this section. Proper proof of such eligibility shall be  
52 determined by the State Tax Commission.

53 (ii) If a person is eligible for classification as  
54 totally disabled under the federal Social Security Act (42 USCS  
55 Section 416(i)), but does not qualify to receive benefits  
56 thereunder only because he has not made the necessary social  
57 security contributions, then he is eligible for the disability  
58 exemption specified in subsection (2) of this section. Proper  
59 proof of such eligibility shall be determined by the State Tax  
60 Commission.

61 (c) Classification as totally disabled under the  
62 provisions of a retirement plan that is considered to be qualified  
63 under the United States Internal Revenue Code. The determination  
64 of whether or not a retirement plan is so qualified shall be made  
65 by the State Tax Commission.

66 (d) Classification as totally disabled as determined by  
67 the State Tax Commission pursuant to rules and regulations adopted

68 by the State Tax Commission.

69 Proper proof of classification as totally disabled under the  
70 federal acts referred to in subsection (3)(b) or (3)(c) of this  
71 section, including proof of the total disability and of  
72 eligibility to qualify to receive benefits under the relevant  
73 federal act or qualified retirement plan, shall be determined by  
74 the State Tax Commission.

75 A mobile home owned jointly by husband and wife and a mobile  
76 home owned in fee simple by either spouse, if either spouse  
77 fulfills the age or disability requirement, shall be eligible for  
78 the exemption provided in subsection (2) of this section. On all  
79 other jointly owned mobile homes, the amount of the allowable  
80 exemption shall be determined on the basis of each individual  
81 joint owner's qualifications and pro rata share of the property.

82 SECTION 2. Nothing in this act shall affect or defeat any  
83 claim, assessment, appeal, suit, right or cause of action for  
84 taxes due or accrued under the ad valorem tax laws before the date  
85 on which this act becomes effective, whether such claims,  
86 assessments, appeals, suits or actions have been begun before the  
87 date on which this act becomes effective or are begun thereafter;  
88 and the provisions of the ad valorem tax laws are expressly  
89 continued in full force, effect and operation for the purpose of  
90 the assessment, collection and enrollment of liens for any taxes  
91 due or accrued and the execution of any warrant under such laws  
92 before the date on which this act becomes effective, and for the  
93 imposition of any penalties, forfeitures or claims for failure to  
94 comply with such laws.

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96 SECTION 3. This act shall take effect and be in force from  
97 and after January 1, 2000.