HOUSE BILL NO. 755

AN ACT TO AMEND SECTION 27-33-11 AND 27-33-35, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE STATE TAX COMMISSION TO REQUIRE THE HOMESTEAD EXEMPTION SUPPLEMENTAL ROLLS TO BE PREPARED AND MAINTAINED ON ELECTRONIC MEDIA; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-33-11, Mississippi Code of 1972, is amended as follows:

27-33-11. The subject words and terms of this section, for the purpose of this article, shall have meaning as follows:

(a) "Tax loss" means the exemption from ad valorem taxes allowed homeowners in this article. "Reimbursement of tax loss" means the amount of tax losses to be reimbursed to each taxing unit as determined by Sections 27-33-77 and 27-33-79.

(b) "Taxing unit" means (i) any county, (ii) any special municipal separate school district with or without added territory, (iii) any municipal separate school district with or without added territory, and (iv) any municipality.

(c) "Added territory" means territory or land lying outside of a municipality, added or annexed to and being a part of a municipal separate school district and subject to the tax permitted to be imposed by the district for school purposes as provided by Chapter 57, Title 37, Mississippi Code of 1972.

(d) "Municipality" means a city, town or village which is legally incorporated and which has not been automatically abolished according to the provisions of Sections 21-1-49 and
21-1-51 or by other lawful process, and in which taxes are
assessed, levied and collected.

(e) "Depository" means the bank or institution
and place officially designated as the depository for funds of a
county.

(f) "Apartment" means rooms in an eligible
dwelling with space and facilities for sleeping and with space and
facilities, or equipment, for preparing and serving meals, which
equipment is supplied by the owner or tenant, or both: (1) in a
building constructed as a dwelling for two (2) or more families,
or (2) in an ordinary dwelling, consisting of three (3) or more
rooms, exclusive of a bathroom; in either case rented or leased or
available for rent or lease, or occupied by a family group other
than the owner. One (1) or two (2) rooms rented and used for
housekeeping shall be counted as rented rooms.

(g) "Commission" means the State Tax Commission
of the State of Mississippi.

(h) "Auditor" means the Auditor of Public
Accounts of the State of Mississippi.

(i) "Treasurer" means the Treasurer of the State
of Mississippi.

(j) "Officer or officers" includes the county tax
assessor, the members of the county board of supervisors, the
clerk of the board of supervisors, the chancery clerk, the county
tax collector, and the legally authorized deputies of each.

(k) "Eligible" when used in this article, (1) with
reference to persons means those persons who are eligible
under the terms of this article for homestead exemption, or (2)
with reference to property means the real property eligible
for exemption as a homestead under the terms of this article as to
title, quantity, occupancy, use to which put, and other conditions
required by this article, or (3) with reference to title or
ownership * * * means title to or ownership of real property as defined in Section 27-33-17.

(1) "He" and other pronouns in the masculine gender * * * embrace a female as well as a male, unless a contrary intention is disclosed by the context.

(m) "Adjoining land, or land actually joined" * * * means two (2) separately described tracts of land having at one or more points a common boundary, or where the corners of the two (2) tracts actually touch, but two (2) tracts connected by an easement or by a narrow strip of land as a right-of-way for ingress and egress shall not be treated as adjoining, or actually joined.

(n) "Supplemental roll" * * * means one or more pages containing the amount of the assessment of all lands and buildings which are all, or a part, of exempt homesteads, and a list of the homeowners to whom a homestead exemption has been allowed by the board for the current year, and showing in strict alphabetical order the names of all applicants to whom the exemption was granted, and in vertical columns the amount of the assessment, the assessed value of the exempted land and buildings, the assessed value of the land and buildings not exempted, the page and line number of the regular land roll where entered, the number of acres exempted the dollar amount of exemption allowed and such other information as the State Tax Commission may require. The commission shall prescribe the form of the supplemental roll and may require such rolls to be prepared and maintained on electronic media. The supplemental roll, as herein defined, is hereby made a legal supplement to and a part of the complete land assessment roll of the county or municipality and shall be subject to all laws relating to assessment rolls and particularly Sections 27-35-117, 27-35-123 and 27-35-125 as far as applicable and not inconsistent with the provisions of this article.

The supplemental roll, when certified by the clerk of the board of supervisors and delivered to the tax collector, shall be
his warrant to allow the amount of the tax exemption to each
person as a credit on or deduction from the gross amount of the
taxes charged to that person on the assessment roll.

(o) "Ad valorem tax" * * * means any tax where the
amount levied is based upon or determined by the value of the
property subject to the tax.

SECTION 2. Section 27-33-35, Mississippi Code of 1972, is
amended as follows:

27-33-35. The clerk of the board of supervisors shall keep
all records and documents relating to homestead exemption matters
coming before the board and perform such services as are generally
required of him by Section 19-3-27, and in addition to such
general duties:

(a) He shall receive applications for homestead
exemption as they are delivered to him by the tax assessor, as
required in Section 27-33-33(g); and before June 1 and in the
manner prescribed by the rules and regulations of the Tax
Commission, he shall forward the originals of all applications to
the commission in Jackson, Mississippi, and (1) on the first day
of each regular monthly meeting of the board of supervisors he
shall present to it all applications for homestead exemption in
his hands at that time for the board's consideration, as directed
hereafter in this article, (2) when not in use, said applications
shall be kept on file in alphabetical order, and (3) at the end of
each current year he shall deliver duplicate homestead exemption
applications that are no longer valid to the chancery clerk of the
county to be held by him as a public record for at least three (3)
years. This shall also include all applications disallowed by the
board.

(b) He shall make the supplemental roll of homestead
exemptions granted from the applications therefor (not from the
land roll), the year the land roll is made, as soon as reasonably
possible after the roll has been approved by the commission and
has been finally approved of minute record by the board of
supervisors, and only after the board has approved or disapproved
all applications.

(c) He shall make the supplemental roll as
prescribed * * * by the commission.

(d) He shall make the proper entry in all columns on
the supplemental roll, as defined in Section 27-33-11(n), and
shall make all proper extensions and add truly and correctly each
column of values of each page of said roll and carry the results
thereof to the grand total; and shall certify a copy of the
supplemental roll to the tax collector in the same manner as the
regular assessment roll is certified.

(e) He shall make in triplicate the supplemental roll
and the original shall be forwarded immediately to the commission,
one (1) copy shall be attached to the original land assessment
roll, and the other copy shall be delivered to the tax collector
as a legal part of the regular land assessment roll, as provided
by Section 27-33-11(n). In counties having two (2) judicial
districts, he shall make four (4) copies, one (1) for each
judicial district, or separate rolls for each district, as may be
directed by order of the board of supervisors. The original
supplemental roll shall be forwarded to the commission no later
than December 31 of each year.

(f) He shall also prepare two (2) certificates of tax
loss from the approved applications for homestead exemption and
from current legally completed land assessment roll, including the
supplemental roll as defined in Section 27-33-11(n), which
certificates shall be made on forms to be prescribed and furnished
by the commission. One (1) certificate shall reflect the tax loss
incurred because of the exemptions provided to applicants under
the age of sixty-five (65) and not disabled as defined in this
article, and the other shall reflect the tax loss incurred because
of the exemptions provided to applicants aged sixty-five (65) or
over and disabled as defined in this article.

In regard to certificates evidencing tax losses for
exemptions granted from taxes due and payable in 1985, the
certificates shall show truly and correctly the following
information:

1. The total assessed value of real estate;
2. The total exempted assessed value of
   homesteads;
3. The exempt tax rates, except the state rate,
   expressed in mills, or a decimal fraction of a mill, which apply
   to the exempted assessed value of homes;
4. The total tax loss resulting from application
   of those rates to the total exempted assessed value of homes; and
5. Such additional information as the commission
   may require.

Certificates evidencing tax losses for exemptions granted
from taxes due and payable in 1986 and for subsequent years
thereafter shall show truly and correctly the total number of
applications allowed for homestead exemption and the total tax
loss resulting from applications allowed for homestead exemption;
and such additional information as the commission may require.

The certificates shall be made in triplicate and be certified
by him as being true and correct; and not later than December 31
of each year he shall forward the original certificates to the
commission, deliver the duplicate certificates to the tax
collector, and retain the triplicate certificates in his file as a
public record. Certificates received later than June 1 of the
year following the year in which the supplemental roll is made
shall not be considered for reimbursement by the commission.

SECTION 3. This act shall take effect and be in force from
and after its passage.