HOUSE BILL NO. 783

AN ACT TO AMEND SECTION 27-53-27, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT AN OWNER OF A MANUFACTURED HOME OR MOBILE HOME WHO IS AN HONORABLY DISCHARGED VETERAN OF THE ARMED FORCES AND WHO HAS A SERVICE-CONNECTED DISABILITY THAT IS PERMANENTLY AND TOTALLY DISABLING ACCORDING TO THE RULES AND REGULATIONS OF THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS SHALL BE ALLOWED AN EXEMPTION FROM ALL AD VALOREM TAXES ON NOT IN EXCESS OF $6,000.00 OF THE ASSESSED VALUE OF THE MANUFACTURED HOME OR MOBILE HOME IF SUCH PERSON OCCUPIES THE MANUFACTURED HOME OR MOBILE HOME AS HIS PRIMARY HOME, REGARDLESS OF WHETHER SUCH PERSON OWNS THE LAND ON WHICH THE MANUFACTURED HOME OR MOBILE HOME IS LOCATED OR HOW THE HOME AND LAND ARE ASSESSED; TO PROVIDE THAT A PERSON MAY NOT CLAIM THE EXEMPTION PROVIDED IN THIS ACT IF THE PERSON CLAIMS AN EXEMPTION UNDER THE HOMESTEAD EXEMPTION LAW; AND FOR RELATED PURPOSES.

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

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

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

(a) In transit homes subject to the motor vehicle ad valorem tax law.

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

(c) Manufactured homes or mobile homes owned by and/or in the possession of a dealer as merchandise.

(d) Any nonresident member of the Armed Forces of the United States of America owning and living in a manufactured home or mobile home within the state in compliance with military orders.
(2) Any owner of a manufactured home or mobile home who is an honorably discharged veteran of the United States Armed Forces and who has a service-connected disability that is permanently and totally disabling according to the rules and regulations of the United States Department of Veterans Affairs shall be allowed an exemption from all ad valorem taxes on not in excess of Six Thousand Dollars ($6,000.00) of the assessed value of the manufactured home or mobile home if such person occupies the manufactured home or mobile home as his primary home. Such person shall be entitled to the exemption regardless of whether he owns the land on which the manufactured home or mobile home is located or how the manufactured home or mobile home and land are assessed. However, no person may claim an exemption under this subsection (2) if the person claims an exemption under the homestead exemption law. To qualify for the exemption provided in this subsection (2) the owner of the manufactured home or mobile home must present proper proof that he is an honorably discharged veteran of the United States Armed Forces and that he has a service-connected disability that is permanently and totally disabling according to the rules and regulations of the United States Department of Veterans Affairs.

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

SECTION 3. This act shall take effect and be in force from and after January 1, 2002.