AN ACT TO AMEND SECTIONS 27-33-11 AND 27-33-35, MISSISSIPPI
CODE OF 1972, TO AUTHORIZE THE STATE TAX COMMISSION TO REQUIRE THE
HOMESTEAD EXEMPTION SUPPLEMENTAL ROLL TO BE PREPARED AND
MAINTAINED ON ELECTRONIC MEDIA; TO AMEND SECTIONS 27-35-309 AND
27-35-313, MISSISSIPPI CODE OF 1972, TO REVISE THE AMOUNT OF TIME
THAT ASSESSMENTS OF PUBLIC UTILITY PROPERTY REMAIN OPEN AND
SUBJECT TO OBJECTION; 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
29 21-1-51 or by other lawful process, and in which taxes are
30 assessed, levied and collected.
31 (e) "Depository" means the bank or institution and
32 place officially designated as the depository for funds of a
33 county.
34 (f) "Apartment" means rooms in an eligible dwelling
35 with space and facilities for sleeping and with space and
36 facilities, or equipment, for preparing and serving meals, which
37 equipment is supplied by the owner or tenant, or both: (1) in a
38 building constructed as a dwelling for two (2) or more families,
39 or (2) in an ordinary dwelling, consisting of three (3) or more
40 rooms, exclusive of a bathroom; in either case rented or leased or
41 available for rent or lease, or occupied by a family group other
42 than the owner. One (1) or two (2) rooms rented and used for
43 housekeeping shall be counted as rented rooms.
44 (g) "Commission" means the State Tax Commission of the
45 State of Mississippi.
46 (h) "Auditor" means the Auditor of Public Accounts of
47 the State of Mississippi.
48 (i) "Treasurer" means the Treasurer of the State of
49 Mississippi.
50 (j) "Officer or officers" includes the county tax
51 assessor, the members of the county board of supervisors, the
52 clerk of the board of supervisors, the chancery clerk, the county
53 tax collector, and the legally authorized deputies of each.
54 (k) "Eligible" when used in this article, (1) with reference to persons means those persons who are eligible
55 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 a list 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. Section 27-35-309, Mississippi Code of 1972, is
amended as follows:
27-35-309. (1) The State Tax Commission shall, if practicable, on or before the first Monday of June of each year, make out for each person, firm, company or corporation listed in Section 27-35-303, Mississippi Code of 1972, an assessment of said company's property, both real and personal, tangible and intangible. The State Tax Commission shall apportion the assessment of value of each company's property according to the provisions of this article, except as provided in subsection (3) of this section, as follows:

(a) When the property of such public service company is located in more than one (1) county in this state, the State Tax Commission shall direct the company to apportion the assessed value between the counties and municipalities and all other taxing districts therein, in the proportion which the property located therein bears to the entire value of the property of such company as valued by the commission, so that to each county, municipality and taxing district therein, there shall be apportioned such part of the entire valuation as will fairly equalize the relative value of the property therein located to the whole value thereof.

(b) When the property of such public utility required to be assessed by the provisions of this article is located in more than one (1) state, the assessed value thereof shall be apportioned by the State Tax Commission in such manner as will fairly and equitably determine the principal sum for the value thereof in this state, and after ascertaining such value it shall be apportioned by them as herein provided.

The assessment roll shall contain all the property of any such public service company, railroad, person, firm or corporation and the value thereof, and so made that each county, municipality, and taxing district shall receive its just share of taxes proportionately to the amount of property therein situated.

(2) (a) The assessment when made shall remain open for twenty (20) days in the office of the State Tax Commission, and be...
for such time subject to the objections thereto which may be
filed; but real estate belonging to railroads and which forms no
part of the road, and is wholly disconnected from its railroad
business, shall not be assessed by the State Tax Commission, but
shall be assessed as other real estate is assessed by the tax
assessor of the county where situated.

(b) The apportionment of the assessed value as required
by this section shall be filed with the State Tax Commission by
such public service company on or before the first day of August
in each year. If such company shall fail, refuse or neglect to
render the apportionment of assessed value as required by this
section, such company shall be subject to the penalties provided
for in Section 27-35-305. The filing of an objection by such
public service company shall not preclude such company from filing
the property apportionment as required by this section.

(3) Any nuclear generating plant which is located in the
state, which is owned or operated by a public utility rendering
electric service within the state and not exempt from ad valorem
taxation under any other statute and which is not owned or
operated by an instrumentality of the federal government shall be
exempt from county, municipal and district ad valorem taxes. In
lieu of the payment of county, municipal and district ad valorem
taxes, such public utility shall pay to the State Tax Commission a
sum based on the assessed value of such nuclear generating plant
in an amount to be determined and distributed as follows:

(a) The State Tax Commission shall annually assign an
assessed value to any nuclear generating plant described in this
subsection in the same manner as for ad valorem tax purposes by
using accepted industry methods for appraising and assessing
public utility property. The assessed value assigned shall be
used for the purpose of determining the in-lieu tax due under this
section and shall not be included on the ad valorem tax rolls of
the situs taxing authority nor be subject to ad valorem taxation
by the situs taxing authority nor shall the assessed value
assigned be used in determining the debt limit of the situs taxing
authority. However, the assessed value so assigned may be used by
the situs taxing authority for the purpose of determining salaries
of its public officials.

(b) On or before February 1, 1987, for the 1986 taxable
year and on or before February 1 of each year through the 1989
taxable year, such utility shall pay to the State Tax Commission a
sum equal to two percent (2%) of the assessed value as ascertained
by the State Tax Commission, but such payment shall not be less
than Sixteen Million Dollars ($16,000,000.00) for any of the four
(4) taxable years; all such payments in excess of Sixteen Million
Dollars ($16,000,000.00) for these four (4) taxable years shall be
paid into the General Fund of the state. On or before February 1,
1991, for the 1990 taxable year and on or before February 1 of
each year thereafter, such utility shall pay to the State Tax
Commission a sum equal to two percent (2%) of the assessed value
as ascertained by the State Tax Commission, but such payment shall
not be less than Twenty Million Dollars ($20,000,000.00) for any
taxable year for as long as such nuclear power plant is licensed
to operate and is not being permanently decommissioned; all such
payments in excess of Sixteen Million Dollars ($16,000,000.00) for
taxable years 1990 and thereafter shall be paid as follows:

(i) An amount of Three Million Forty Thousand
Dollars ($3,040,000.00) annually, beginning with fiscal year 1991,
shall be transferred by the State Tax Commission to Claiborne
County. Such payments may be expended by the Board of Supervisors
of Claiborne County for any purpose for which a county is
authorized by law to levy an ad valorem tax and shall not be
included or considered as proceeds of ad valorem taxes for the
purposes of the growth limitation on ad valorem taxes under
Sections 27-39-305 and 27-39-321. Provided, however, should the
Board of Supervisors of Claiborne County withdraw its support of
the Grand Gulf Nuclear Station off-site emergency plan or
otherwise fail to satisfy its off-site emergency plan commitments
as determined by the Mississippi Emergency Management Agency and
the Federal Emergency Management Agency, Five Hundred Thousand
Dollars ($500,000.00) annually of the funds designated for
Claiborne County as described by this subsection (i) shall be
deposited in the Grand Gulf Disaster Assistance Fund as provided
in Section 33-15-51.

(ii) An amount of One Hundred Sixty Thousand
Dollars ($160,000.00) annually, beginning with fiscal year 1991,
shall be transferred by the State Tax Commission to the City of
Port Gibson, Mississippi. Such payments may be expended by the
Board of Aldermen of the City of Port Gibson for any purpose for
which a municipality is authorized by law to levy an ad valorem
tax and shall not be included or considered as proceeds of ad
valorem taxes for the purposes of the growth limitation on ad
valorem taxes under Sections 27-39-305 and 27-39-321. Provided,
however, should the Board of Aldermen of the City of Port Gibson
withdraw its support of the Grand Gulf Nuclear Station off-site
emergency plan or otherwise fail to satisfy its off-site emergency
plan commitment, as determined by the Mississippi Emergency
Management Agency and the Federal Emergency Management Agency,
Fifty Thousand Dollars ($50,000.00) annually of the funds
designated for the City of Port Gibson as described by this
subsection (ii) shall be deposited in the Grand Gulf Disaster
Assistance Fund as provided in Section 33-15-51.

(iii) The remaining balance of the payments in
excess of Sixteen Million Dollars ($16,000,000.00) annually, less
amounts transferred under (i) and (ii) of this subsection,
beginning with fiscal year 1991, shall be allocated in accordance
with subsection (3)(f) of this section.

(c) Pursuant to certification by the Attorney General
to the State Treasurer and the State Tax Commission that the suit
against the State of Mississippi pending on the effective date of
House Bill 8, First Extraordinary Session of 1990, [Laws, 1990 Ex
Session, Ch. 12, eff June 26, 1990], in the Chancery Court for the
First Judicial District of Hinds County, Mississippi, styled
Albert Butler et al v. the Mississippi State Tax Commission et al,
has been voluntarily dismissed with prejudice as to all plaintiffs
at the request of the complainants and that no attorney's fees or
court costs have been assessed against the state and each of the
parties, including Claiborne County and each municipality and
school district located in the county, have signed and delivered
to the Attorney General a full and complete release in favor of
the State of Mississippi and its elected officials of all claims
that have been asserted or may be asserted in the suit pending on
the effective date of House Bill 8, First Extraordinary Session of
1990, [Laws, 1990 Ex Session, Ch. 12, eff June 26, 1990], in the
Chancery Court for the First Judicial District of Hinds County,
Mississippi, styled Albert Butler et al v. the Mississippi State
Tax Commission et al, and the deposit into the State General Fund
of in-lieu payments and interest thereon due the state under
subsection (3)(b) of this section but placed in escrow because of
the lawsuit described above, the state shall promptly transfer to
the Board of Supervisors of Claiborne County out of the State
General Fund an amount of Two Million Dollars ($2,000,000.00)
which shall be a one-time distribution to Claiborne County from
the state. Such payment may be expended by the Board of
Supervisors of Claiborne County for any purposes for which a
county is authorized by law to levy an ad valorem tax and shall
not be included or considered as proceeds of ad valorem taxes for
the purposes of the growth limitation on ad valorem taxes for the

(d) After distribution of the one-time payment to
Claiborne County as set forth in subsection (3)(c) of this
section, the State Tax Commission upon certification that the
pending lawsuit as described in subsection (3)(c) of this section
has been voluntarily dismissed shall promptly deposit an amount of
Five Hundred Thousand Dollars ($500,000.00) into the Grand Gulf
Disaster Assistance Trust Fund as provided for in Section
33-15-51, which shall be a one-time payment, to be utilized in
accordance with the provisions of such section.

(e) After distribution of the one-time payment to
Claiborne County as set forth in subsection (3)(c) of this section
and the payment to the Grand Gulf Disaster Assistance Trust Fund
as set forth in subsection (3)(d) of this section, the State Tax
Commission upon certification that the pending lawsuit as
described in subsection (3)(c) of this section has been
voluntarily dismissed shall promptly distribute ten percent (10%)
of the remainder of the prior payments remaining in escrow to the
General Fund of the state and the balance of the prior payments
remaining in escrow shall be distributed to the counties and
municipalities in this state wherein such public utility has
rendered electric service in the proportion that the amount of
electric energy consumed by the retail customers of such public
utility in each county, excluding municipalities therein, and in
each municipality, for the next preceding fiscal year bears to the
total amount of electric energy consumed by all retail customers
of such public utility in the State of Mississippi for the next
preceding fiscal year. The payments distributed to the counties
and municipalities under this paragraph (e) may be expended by
such counties and municipalities for any lawful purpose and shall
not be included or considered as proceeds of ad valorem taxes for
the purposes of the growth limitation on ad valorem taxes under

(f) After distribution of the payments for fiscal year
1991 as set forth in Section 19-9-151 and distribution of the
payments as provided for in subsection (3)(b) of this section, the
State Tax Commission shall distribute ten percent (10%) of the
remainder of the payments to the General Fund of the state and the balance to the counties and municipalities in this state wherein such public utility renders electric service in the proportion that the amount of electric energy consumed by the retail customers of such public utility in each county, excluding municipalities therein, and in each municipality for the next preceding fiscal year bears to the total amount of electric energy consumed by all retail customers of such public utility in the State of Mississippi for the next preceding fiscal year.

(g) No county, including municipalities therein, shall receive in excess of twenty percent (20%) of the funds distributed under paragraph (f) of this subsection.

(h) The revenues received by counties and municipalities under paragraph (f) of this subsection shall not be included or considered as proceeds of ad valorem taxes for the purposes of the growth limitation on ad valorem taxes under Sections 27-39-305 and 27-39-321.

SECTION 4. Section 27-35-313, Mississippi Code of 1972, is amended as follows:

27-35-313. So soon as the assessment rolls have remained subject to objection for twenty (20) days, and when all objections, if any, are disposed of, the assessment rolls shall be approved by order of the State Tax Commission, and a certified copy of the same shall be sent immediately to the clerks of the board of supervisors of the respective counties, who shall file and preserve the same as a record.

SECTION 5. This act shall take effect and be in force from and after its passage.