HOUSE BILL NO. 1076

AN ACT TO AMEND SECTION 27-33-35, MISSISSIPPI CODE OF 1972, TO REMOVE THE PROVISION THAT REQUIRES THAT THE COLUMN OF VALUES OF EACH PAGE OF THE HOMESTEAD EXEMPTION SUPPLEMENTAL ROLL BE ADDED BY THE CLERK OF THE BOARD OF SUPERVISORS; AND FOR RELATED PURPOSES.

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

SECTION 1. 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order, and (3) at the end of each current year he shall deliver duplicate homestead exemption applications that are no longer valid to the chancery clerk of the county to be held by him as a public record for at least three (3) years.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 *** add truly and correctly each column of values *** 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.

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The certificates *** 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 2. This act shall take effect and be in force from
and after its passage.