HOUSE BILL NO. 1707


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 occupies the manufactured home or mobile home as his primary home and who does not own the land on which the manufactured home or mobile home is located.
A mobile home is located shall be allowed an exemption from ad valorem taxes according to the following table:

<table>
<thead>
<tr>
<th>ASSESSED VALUE OF MANUFACTURED HOME OR MOBILE HOME</th>
<th>EXEMPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1 - $150</td>
<td>$6.00</td>
</tr>
<tr>
<td>151 - 300</td>
<td>12.00</td>
</tr>
<tr>
<td>301 - 450</td>
<td>18.00</td>
</tr>
<tr>
<td>451 - 600</td>
<td>24.00</td>
</tr>
<tr>
<td>601 - 750</td>
<td>30.00</td>
</tr>
<tr>
<td>751 - 900</td>
<td>36.00</td>
</tr>
<tr>
<td>901 - 1,050</td>
<td>42.00</td>
</tr>
<tr>
<td>1,051 - 1,200</td>
<td>48.00</td>
</tr>
<tr>
<td>1,201 - 1,350</td>
<td>54.00</td>
</tr>
<tr>
<td>1,351 - 1,500</td>
<td>60.00</td>
</tr>
<tr>
<td>1,501 - 1,650</td>
<td>66.00</td>
</tr>
<tr>
<td>1,651 - 1,800</td>
<td>72.00</td>
</tr>
<tr>
<td>1,801 - 1,950</td>
<td>78.00</td>
</tr>
<tr>
<td>1,951 - 2,100</td>
<td>84.00</td>
</tr>
<tr>
<td>2,101 - 2,250</td>
<td>90.00</td>
</tr>
<tr>
<td>2,251 - 2,400</td>
<td>96.00</td>
</tr>
<tr>
<td>2,401 - 2,550</td>
<td>102.00</td>
</tr>
<tr>
<td>2,551 - 2,700</td>
<td>108.00</td>
</tr>
<tr>
<td>2,701 - 2,850</td>
<td>114.00</td>
</tr>
<tr>
<td>2,851 - 3,000</td>
<td>120.00</td>
</tr>
<tr>
<td>3,001 - 3,150</td>
<td>126.00</td>
</tr>
<tr>
<td>3,151 - 3,300</td>
<td>132.00</td>
</tr>
<tr>
<td>3,301 - 3,450</td>
<td>138.00</td>
</tr>
<tr>
<td>3,451 - 3,600</td>
<td>144.00</td>
</tr>
<tr>
<td>3,601 - 3,750</td>
<td>150.00</td>
</tr>
<tr>
<td>3,751 - 3,900</td>
<td>156.00</td>
</tr>
<tr>
<td>3,901 - 4,050</td>
<td>162.00</td>
</tr>
<tr>
<td>4,051 - 4,200</td>
<td>168.00</td>
</tr>
</tbody>
</table>
Assessed values shall be rounded to the next whole dollar (Fifty Cents (50¢) rounded to the next highest dollar) for the purposes of the above table. One-half (1/2) of the exemption allowed in the above table shall be from taxes levied for school district purposes and one-half (1/2) shall be from taxes levied for county general fund purposes.

(3) (a) Any owner of a manufactured home or mobile home who is sixty-five (65) years of age or older or who is totally disabled and who does not own the land upon which the manufactured home or mobile home is located shall be allowed an exemption from
(b) To qualify for the exemption provided in this subsection (3) because of disability, the owner of the manufactured home or mobile home must present proper proof of any of the following:

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

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

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

2. If a person is eligible for classification as totally disabled under the federal Social Security Act (42 USCS Section 416(i)), but does not qualify to receive benefits thereunder only because he has not made the necessary social security contributions, then he is eligible for the disability exemption specified in this subsection (3). Proper proof of such eligibility shall be determined by the State Tax Commission.

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

(iv) Classification as totally disabled as
determined by the State Tax Commission pursuant to rules and
regulations adopted by the State Tax Commission.

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

(d) A manufactured home or mobile home owned jointly by
husband and wife and a manufactured home or mobile home owned in
fee simple by either spouse, if either spouse fulfills the age or
disability requirement, shall be eligible for the exemption
provided in this subsection (3) in full. On all other jointly
owned manufactured homes or mobile homes, the amount of the
allowable exemption shall be determined on the basis of each
individual joint owner’s qualifications and pro rata share of the
property.

SECTION 2. Section 27-53-17, Mississippi Code of 1972, is
amended as follows:

27-53-17. * * * Except as otherwise provided in Section
27-41-2, it shall be the duty of the tax collector of the county
in which the manufactured home or mobile home is registered and
assessed to collect the ad valorem taxes thereon. * * * The
penalty for nonpayment or delinquency of taxes on manufactured
homes and mobile homes and the manner and method for collecting
and enforcing the payment of such taxes shall be the same, as
nearly as practicable, as is prescribed by law in regard to the
collection and enforcement of delinquent ad valorem taxes on real
estate. * * *

* * *
SECTION 3. Section 27-53-21, Mississippi Code of 1972, is amended as follows:

27-53-21. *** The tax on manufactured homes or mobile homes, whether classified as real or personal property, shall be collected by the county and city tax collectors as on all other realty.

SECTION 4. Section 27-41-101, Mississippi Code of 1972, is amended as follows:

27-41-101. (1) In the event the tax collector elects to use the provisions of Sections 27-41-101 through 27-41-109 to collect delinquent tax payments on personal property and, upon default of the payment of ad valorem taxes upon personal property upon the due dates prescribed in this chapter ***, the tax collector shall give written notice to the taxpayer and to any secured lender demanding the payment of the ad valorem taxes on personal property then remaining in default within twenty (20) days from the date of the delivery of the notice. The notice shall be sent by certified or registered mail to the taxpayer at the address given by the taxpayer to the tax assessor or collector upon registration, or delivered by an employee of the tax collector either to the taxpayer or someone of suitable age and discretion at the taxpayer's place of business or residence. The notice shall be sent by certified or registered mail to the secured lender at the address listed on the State Tax Commission's statewide network at the time the taxes become delinquent if a certificate of title has been issued or the address given on the instruments filed with the chancery clerk granting the lender a security interest ***.

(2) If the taxpayer, any person liable for the payment of ad valorem taxes on personal property or the secured lender, if any, fails or refuses to pay the taxes after receiving the notice and demand as provided in subsection (1) of this section, the tax collector may file a notice of a tax lien for such ad valorem
taxes with the circuit clerk of the county in which the taxpayer
resides or owns property which shall be enrolled as a judgment on
the judgment roll.

(3) Immediately upon receipt of the notice of the tax lien
for ad valorem taxes on personal property, the circuit clerk shall
enter the notice of a tax lien as a judgment upon the judgment
roll and show in the appropriate columns the name of the taxpayer
as judgment debtor, the name of the tax collector as judgment
creditor, the amount of the taxes, interest, fees and costs and
the date and time of enrollment. The judgment shall be valid as
against mortgagees, pledgees, entrusters, purchasers, judgment
creditors, and other persons from the time of filing with the
clerk; provided, however, that the preference of a judgment in
regard to any personal property upon which the taxes are assessed,
excepting motor vehicles as defined by the Motor Vehicle Ad
Valorem Tax Law of 1958, *** shall be entitled to preference
over all judgments, executions, encumbrances or liens whentsoever
created upon such personal property. *** The amount of the
judgment shall be a debt due the county and remain a lien upon all
property and rights to property belonging to the taxpayer, both
real and personal, including choses in action, with the same force
and like effect as any enrolled judgment of a court of record, and
shall continue until satisfied. The judgment shall be the
equivalent of any enrolled judgment of a court of record and shall
serve as authority for the issuance of writs of execution, writs
of attachment, writs of garnishment or other remedial writs. The
tax collector may issue warrants for collection of ad valorem
taxes from such judgments, in lieu of the issuance of any remedial
writ by the circuit clerk, as provided in Sections 27-41-103 and
27-41-105; provided, however, that the judgment shall not be a
lien upon the property of the taxpayer for a longer period than
seven (7) years from the date of the filing of the notice of tax
lien for ad valorem taxes, damages and interest unless action be
brought thereon before the expiration of such time or unless the
tax collector refiles such notice of tax lien before the
expiration of such time. The judgment shall be a lien upon the
property of the taxpayer for a period of seven (7) years from the
date of refiling such notice of tax lien unless action be brought
thereon before the expiration of such time or unless the tax
collector refiles such notice of tax lien before the expiration of
such time. There shall be no limit upon the number of times that
the tax collector may refile notices of tax liens.

(4) The provisions of this section shall not be applicable
to the collection of delinquent ad valorem taxes on manufactured
homes or mobile homes classified as personal property.

SECTION 5. 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 6. Section 1 of this act shall take effect and be in
force from and after January 1, 2003. Sections 2 through 5 of
this act shall take effect and be in force from and after January
1, 2002.