

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2865

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

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

6 **SECTION 1.** Section 27-33-35, Mississippi Code of 1972, is
7 amended as follows:

8 27-33-35. The clerk of the board of supervisors shall keep
9 all records and documents relating to homestead exemption matters
10 coming before the board and perform such services as are generally
11 required of him by Section 19-3-27, and in addition to such
12 general duties:

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25 applications that are no longer valid to the chancery clerk of the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



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

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

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

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

55 (f) He shall also prepare two (2) certificates of tax
56 loss from the approved applications for homestead exemption and
57 from current legally completed land assessment roll, including the
58 supplemental roll as defined in Section 27-33-11(n), which
59 certificates shall be made on forms to be prescribed and furnished
60 by the commission. One (1) certificate shall reflect the tax loss
61 incurred because of the exemptions provided to applicants under



62 the age of sixty-five (65) and not disabled as defined in this
63 article, and the other shall reflect the tax loss incurred because
64 of the exemptions provided to applicants aged sixty-five (65) or
65 over and disabled as defined in this article.

66 * * *

67 The certificates * * * shall show truly and correctly the
68 total number of applications allowed for homestead exemption and
69 the total tax loss resulting from applications allowed for
70 homestead exemption; and such additional information as the
71 commission may require.

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

80 **SECTION 2.** This act shall take effect and be in force from
81 and after its passage.

