

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2928

1 AN ACT TO AMEND SECTION 27-33-31, MISSISSIPPI CODE OF 1972,
2 TO REMOVE THE PROVISIONS THAT GIVE COUNTIES THE OPTION TO REQUIRE
3 PERSONS TO MAKE ANNUAL APPLICATIONS FOR HOMESTEAD EXEMPTION; AND
4 FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-33-31, Mississippi Code of 1972, is
7 amended as follows:

8 27-33-31. (1) It shall be the duty of every person, who is
9 eligible for and desires the homestead exemption provided for in
10 this article, to comply with the following provisions:

11 (a) * * * He shall make * * * written application * * *
12 to the county tax assessor on the prescribed form, on or before
13 the first day of April * * *. Applications not * * * on file on
14 or before April 1 of the current year may not be filed, may not be
15 dated back, may not be accepted by the assessor, may not be
16 allowed by the board of supervisors, and may not be considered by
17 the commission, excepting as provided in paragraph (b) of this
18 section.

19 Any person who has on file with the tax assessor a valid
20 allowed claim for homestead exemption filed on or after January 1,
21 1991, shall not be required * * * to annually thereafter reapply
22 for such claim for exemption but shall be credited with such
23 exemption each year so long as such person is entitled to
24 homestead exemption on the same property and there has been no
25 change in the property description, ownership, use or occupancy
26 since January 1 of the preceding year. In the event changes have
27 occurred in the status of the homestead in the property
28 description, ownership, use or occupancy since January 1 of the



29 preceding year * * *. In the event such person is still eligible
30 for homestead exemption, he shall file a new application and
31 provide all the information required under this section as for the
32 initial application. However, the requirement to file a new
33 application shall not apply to a surviving spouse who is still
34 eligible for homestead exemption. If the deceased spouse
35 qualified for the exemption provided in Section 27-33-67(2), but
36 the surviving spouse does not qualify for such exemption, the
37 surviving spouse must file a new application for homestead
38 exemption.

39 (b) In cases where the Governor declares by written
40 proclamation that the courthouse or other place that the tax
41 assessor's office may be located is damaged to such an extent that
42 it is not possible to accept applications for homestead exemption,
43 then the Governor may extend the period for filing by a period not
44 to exceed thirty (30) days.

45 (c) He shall make the application in quadruplicate.

46 (d) He shall make separate applications, as provided
47 above, to the respective assessors if the property claimed for
48 exemption lies in two (2) counties, first with the assessor of the
49 county of residence, and then with the assessor of the other
50 county, submitting at the same time two (2) copies of the first
51 application, certified by the chancery clerk as specified by
52 Section 27-33-23(f).

53 (e) He shall deliver to the assessor the application
54 marked "original," the copy marked "duplicate," and the copy
55 marked "triplicate."

56 (f) He shall retain the copy marked "quadruplicate" as
57 evidence that the application was made and filed, which
58 quadruplicate may be filed with the board if the original and
59 duplicate are lost; and certified copies of the quadruplicate may
60 be used when so ordered by the board, not later than the meeting
61 of the board held in March of the year following the year in which



62 the application was executed, under such rules and regulations as
63 the commission shall prescribe.

64 (g) He shall state on the application the name of the
65 owner of the property, and the number and status of all occupants
66 of the home, other than the owner's family.

67 (h) He shall state the full name of the applicant,
68 whether the same as the name of the owner or not.

69 (i) He shall give a parcel number, which shall clearly
70 locate and identify it, and state the acreage contained, as
71 prescribed in Section 27-33-27.

72 (j) He shall state the kind of title, or ownership
73 right held, from whom and how obtained, and the names of all
74 present owners.

75 (k) He shall state the number of book and page where
76 the deed, or other conveyance or evidence of ownership, is of
77 public record, or attach to both the original and duplicate
78 application a certified copy of the conveyance by which title is
79 claimed, or copies supported by affidavit of the holder, or by one
80 who has seen and verified the original; or such other evidence of
81 title as may be required by the commission; and the instrument by
82 which title is claimed shall be placed of record, if it may be
83 admitted to record.

84 (l) He shall state the price for which the property was
85 sold and conveyed to the owner, the amount of the unpaid
86 principal, if any, and the terms of payment thereof, if it was
87 acquired by the owner after July 1, 1938, as evidenced by the date
88 of the acknowledgment of the conveyance. The purchase price and
89 the amount of unpaid principal shall not be required more than one
90 (1) time.

91 (m) He shall state if any part of the dwelling or land
92 is rented or leased, and the kind of business conducted in the
93 home or on the land.



94 (n) He shall furnish all the information required by
95 the application, which must be true and correct, and he must
96 supply it in the event he does not prepare the application with
97 his own hand. The information given on the application must not
98 be made or inserted by the assessor or by anyone, except as
99 furnished by the applicant.

100 (o) He shall make the original application in person or
101 in such manner as may be provided under the rules and regulations
102 of the commission; or it may be made by his agent or attorney,
103 duly constituted in writing, and a copy of such written authority,
104 duly sworn to and acknowledged or attested by two (2) competent
105 witnesses shall be attached to each the original, the duplicate,
106 and the triplicate application for homestead exemption; but the
107 husband or wife may sign for the other if living in the same
108 dwelling.

109 (p) He shall make affidavit to the application and to
110 the truth of all statements made and answers to questions
111 contained therein, and the oath may be administered by the tax
112 assessor, a member of the board of supervisors, or any other
113 officer authorized by law to take acknowledgments.

114 (q) He shall give such other pertinent information as
115 may be required by the commission; and he shall promptly give any
116 information requested, and answer any question propounded by the
117 assessor or member of the board of supervisors.

118 * * *

119 (r) When an applicant has filed a timely application,
120 but has failed to make known his eligibility for an additional
121 exemption as provided for in Section 27-33-67(2), then an
122 application for additional homestead exemption may be filed under
123 such rules and regulations as the commission shall prescribe.

124 (2) The board of supervisors may authorize a charge of Fifty
125 Cents (50¢) per subsequent annual renewal application, which is
126 returned by the applicant by mail, to be used toward defraying the



127 expense of the mailing process of the subsequent annual renewal
128 application. The charge provided for herein shall not be assessed
129 against any person returning the subsequent annual renewal
130 application in person.

131 (3) In addition to any other fine, imprisonment or sentence
132 which may be imposed for violation of the Mississippi Homestead
133 Exemption Law of 1946, any person who violates such law through
134 fraudulent application * * * or by willful failure to notify the
135 tax assessor of changes in the status of the homestead, when
136 required to do so under subsection (1)(a) of this section, shall
137 be guilty of a felony and upon conviction may be punished by a
138 fine of not more than Five Thousand Dollars (\$5,000.00) or by
139 imprisonment for not more than two (2) years, or both.

140 **SECTION 2.** This act shall take effect and be in force from
141 and after July 1, 2002.

