

By: Representative Green

To: Ways and Means

HOUSE BILL NO. 1143

1 AN ACT TO AMEND SECTION 27-33-31, MISSISSIPPI CODE OF 1972,  
2 TO AUTHORIZE COUNTY TAX ASSESSORS TO AMEND HOMESTEAD EXEMPTION  
3 APPLICATIONS TO CORRECT CERTAIN TYPES OF ERRORS AND TO AMEND  
4 HOMESTEAD EXEMPTION APPLICATIONS FOR SURVIVING SPOUSES; AND FOR  
5 RELATED PURPOSES.

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

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

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

12 (a) He shall make written application to the county tax  
13 assessor on the prescribed form, on or before the first day of  
14 April. Applications not on file on or before April 1 of the  
15 current year may not be filed, may not be dated back, may not be  
16 accepted by the assessor, may not be allowed by the board of  
17 supervisors, and may not be considered by the commission,  
18 excepting as provided in paragraph (b) of this 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 for  
22 such claim for exemption but shall be credited with such exemption  
23 each year so long as such person is entitled to homestead  
24 exemption on the same property and there has been no change in the  
25 property description, ownership, use or occupancy since January 1  
26 of the preceding year. In the event changes have occurred in the  
27 status of the homestead in the property description, ownership,  
28 use or occupancy since January 1 of the preceding year, and in the



29 event such person is still eligible for homestead exemption, he  
30 shall file a new application and provide all the information  
31 required under this section as for the initial application.  
32 However, if the tax assessor discovers that an applicant has sold  
33 property during the preceding year and has failed to file a new  
34 application, and the failure may result in homestead credit being  
35 applied to ineligible lands or structures, such homestead  
36 exemption application may be amended by the tax assessor on behalf  
37 of the applicant on or before June 1 of that role year. If parcel  
38 number changes occur due to reappraisal or mapping maintenance or  
39 updates, the tax assessor may amend such application on behalf of  
40 the applicant on or before June 1 of that roll year. Such  
41 amendments may be allowed by the board of supervisors and  
42 certified to the State Tax Commission. However, the requirement  
43 to file a new application shall not apply to a surviving spouse  
44 who is still eligible for homestead exemption. The tax assessor  
45 may amend such application on behalf of the applicant on or before  
46 June 1 of that roll year by removing the deceased spouse's name  
47 and adding the surviving spouse's date of birth for the purpose of  
48 correcting the land roll and the supplement to the land roll.  
49 Such amendment may be allowed by the board of supervisors and  
50 certified to the commission. If the deceased spouse qualified for  
51 the exemption provided in Section 27-33-67(2), but the surviving  
52 spouse does not qualify for such exemption, the surviving spouse  
53 must file a new application for homestead exemption.

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

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



61 (d) He shall make separate applications, as provided  
62 above, to the respective assessors if the property claimed for  
63 exemption lies in two (2) counties, first with the assessor of the  
64 county of residence, and then with the assessor of the other  
65 county, submitting at the same time two (2) copies of the first  
66 application, certified by the chancery clerk as specified by  
67 Section 27-33-23(f).

68 (e) He shall deliver to the assessor the application  
69 marked "original," the copy marked "duplicate," and the copy  
70 marked "triplicate."

71 (f) He shall retain the copy marked "quadruplicate" as  
72 evidence that the application was made and filed, which  
73 quadruplicate may be filed with the board if the original and  
74 duplicate are lost; and certified copies of the quadruplicate may  
75 be used when so ordered by the board, not later than the meeting  
76 of the board held in March of the year following the year in which  
77 the application was executed, under such rules and regulations as  
78 the commission shall prescribe.

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

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

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

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

90 (k) He shall state the number of book and page where  
91 the deed, or other conveyance or evidence of ownership, is of  
92 public record, or attach to both the original and duplicate  
93 application a certified copy of the conveyance by which title is



94 claimed, or copies supported by affidavit of the holder, or by one  
95 who has seen and verified the original; or such other evidence of  
96 title as may be required by the commission; and the instrument by  
97 which title is claimed shall be placed of record, if it may be  
98 admitted to record.

99 (l) He shall state the price for which the property was  
100 sold and conveyed to the owner, the amount of the unpaid  
101 principal, if any, and the terms of payment thereof, if it was  
102 acquired by the owner after July 1, 1938, as evidenced by the date  
103 of the acknowledgment of the conveyance. The purchase price and  
104 the amount of unpaid principal shall not be required more than one  
105 (1) time.

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

109 (n) He shall furnish all the information required by  
110 the application, which must be true and correct, and he must  
111 supply it in the event he does not prepare the application with  
112 his own hand. The information given on the application must not  
113 be made or inserted by the assessor or by anyone, except as  
114 furnished by the applicant. However, should eligible property on  
115 an initial or renewed application fail to be listed, and the  
116 failure is due to clerical error, such application may be amended  
117 by the tax assessor on behalf of the applicant prior to the last  
118 Monday in August next. Such corrections may be allowed by the  
119 board of supervisors and certified to the State Tax Commission.

120 (o) He shall make the original application in person or  
121 in such manner as may be provided under the rules and regulations  
122 of the commission; or it may be made by his agent or attorney,  
123 duly constituted in writing, and a copy of such written authority,  
124 duly sworn to and acknowledged or attested by two (2) competent  
125 witnesses shall be attached to each the original, the duplicate,  
126 and the triplicate application for homestead exemption; but the



127 husband or wife may sign for the other if living in the same  
128 dwelling.

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

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

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

143 (2) The board of supervisors may authorize a charge of Fifty  
144 Cents (50¢) per subsequent annual renewal application, which is  
145 returned by the applicant by mail, to be used toward defraying the  
146 expense of the mailing process of the subsequent annual renewal  
147 application. The charge provided for herein shall not be assessed  
148 against any person returning the subsequent annual renewal  
149 application in person.

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



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

