MISSISSIPPI LEGISLATURE  
REGULAR SESSION 2003  
By:  Representative Green  
To:  Ways and Means

HOUSE BILL NO. 1143

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

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

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

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

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

Any person who has on file with the tax assessor a valid allowed claim for homestead exemption filed on or after January 1, 1991, shall not be required to annually thereafter reapply for such claim for exemption but shall be credited with such exemption each year so long as such person is entitled to homestead exemption on the same property and there has been no change in the property description, ownership, use or occupancy since January 1 of the preceding year. In the event changes have occurred in the status of the homestead in the property description, ownership, use or occupancy since January 1 of the preceding year, and in the
event such person is still eligible for homestead exemption, he shall file a new application and provide all the information required under this section as for the initial application. However, if the tax assessor discovers that an applicant has sold property during the preceding year and has failed to file a new application, and the failure may result in homestead credit being applied to ineligible lands or structures, such homestead exemption application may be amended by the tax assessor on behalf of the applicant on or before June 1 of that roll year. If parcel number changes occur due to reappraisal or mapping maintenance or updates, the tax assessor may amend such application on behalf of the applicant on or before June 1 of that roll year. Such amendments may be allowed by the board of supervisors and certified to the State Tax Commission. However, the requirement to file a new application shall not apply to a surviving spouse who is still eligible for homestead exemption. The tax assessor may amend such application on behalf of the applicant on or before June 1 of that roll year by removing the deceased spouse's name and adding the surviving spouse's date of birth for the purpose of correcting the land roll and the supplement to the land roll. Such amendment may be allowed by the board of supervisors and certified to the commission. If the deceased spouse qualified for the exemption provided in Section 27-33-67(2), but the surviving spouse does not qualify for such exemption, the surviving spouse must file a new application for homestead exemption.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) In addition to any other fine, imprisonment or sentence which may be imposed for violation of the Mississippi Homestead Exemption Law of 1946, any person who violates such law through fraudulent application or by willful failure to notify the tax assessor of changes in the status of the homestead, when required to do so under subsection (1)(a) of this section, shall be guilty of a felony and upon conviction may be punished by a fine of not more than Five Thousand Dollars ($5,000.00) or by imprisonment for not more than two (2) years, or both.
SECTION 2. This act shall take effect and be in force from and after its passage.