

By: Senator(s) Johnson (19th)

To: Finance

SENATE BILL NO. 2091

1 AN ACT TO AMEND SECTION 27-33-31, MISSISSIPPI CODE OF 1972,
 2 TO REQUIRE THE DATE OF BIRTH OF OWNERS OF PROPERTY AND THE DATE OF
 3 BIRTH OF THE APPLICANT TO BE STATED ON THE APPLICATION FOR
 4 HOMESTEAD EXEMPTION; TO AMEND SECTION 27-33-33, MISSISSIPPI CODE
 5 OF 1972, TO REQUIRE THE TAX ASSESSOR TO NOTIFY QUALIFIED
 6 HOMEOWNERS WHO REACH 65 YEARS OF AGE OF THEIR POSSIBLE ELIGIBILITY
 7 FOR THE EXEMPTION FROM AD VALOREM TAXATION PROVIDED FOR IN SECTION
 8 27-65-75(2), MISSISSIPPI CODE OF 1972; AND FOR RELATED PURPOSES.

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

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

12 27-33-31. (1) It shall be the duty of every person, who is
 13 eligible for and desires the homestead exemption provided for in
 14 this article, to comply with the following provisions:

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

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



31 use or occupancy since January 1 of the preceding year, and in the
32 event such person is still eligible for homestead exemption, he
33 shall file a new application and provide all the information
34 required under this section as for the initial application.
35 However, the requirement to file a new application shall not apply
36 to a surviving spouse who is still eligible for homestead
37 exemption. If the deceased spouse qualified for the exemption
38 provided in Section 27-33-67(2), but the surviving spouse does not
39 qualify for such exemption, the surviving spouse must file a new
40 application for homestead exemption.

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

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

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

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

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



64 the application was executed, under such rules and regulations as
65 the commission shall prescribe.

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

70 (h) He shall state the full name of the applicant,
71 whether the same as the name of the owner or not, and date of
72 birth of the applicant.

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

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

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

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



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

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

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

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

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

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



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

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

143 **SECTION 2.** Section 27-33-33, Mississippi Code of 1972, is
144 amended as follows:

145 27-33-33. (1) The county tax assessor shall perform such
146 duties as are generally required by him by this article and with
147 respect to exempt homesteads, and the application therefor, and
148 his duties are specifically defined as follows:

149 (a) He shall, in each year the land roll is made,
150 require that all lands and buildings which have been or are
151 claimed for homestead exemption be separately assessed on the land
152 roll; and he shall, in the case of homestead lands not already
153 separately assessed on the land roll, prepare proper notice to the
154 board of supervisors requesting that the land assessment roll be
155 changed so that all homestead property shall be separately
156 assessed; and in the case of newly constructed dwellings, he shall
157 carefully inspect the same and recommend to the board the value at
158 which such dwellings should be assessed; and when rural lands are
159 divided and a part included in the homestead exemption, he shall



160 assess the respective tracts at the value used for cultivable
161 lands and for uncultivable lands, and fairly assess homesteads and
162 nonhomesteads at the same proportion to true value.

163 (b) He shall keep available a supply of the prescribed
164 blank homestead exemption applications, and he shall require each
165 applicant to properly execute the application in entire conformity
166 with the requirements of Section 27-33-31.

167 (c) He shall aid the applicant in executing the
168 application.

169 (d) He shall notify the applicant if an application for
170 homestead exemption is incorrect or incomplete in any substantial
171 particular, and require that it be properly and completely
172 executed before accepting it for delivery to the clerk.

173 (e) He shall, when an application is accepted by him,
174 retain the original, the duplicate and the triplicate. He shall
175 endorse "filed" on the quadruplicate with the date and his
176 official signature and return it to the applicant as evidence of
177 the application and that it was filed.

178 (f) He shall promptly give to the board of supervisors
179 any knowledge or information he may have, or any fact he may have
180 knowledge of, bearing on the eligibility of the applying person or
181 property and not revealed in the application; and note on the
182 application any condition requiring special consideration.

183 (g) He shall, on the first day of each month, deliver
184 to the clerk of the board of supervisors all originals and
185 duplicates of applications for homestead exemption received and
186 accepted by him during the preceding month.

187 (h) He shall attend all meetings of the board when any
188 matter with respect to homestead exemptions is being considered by
189 it and shall render such assistance and perform such services as
190 the board may direct from time to time.

191 (i) He shall, at least ten (10) days but not more than
192 thirty (30) days prior to April 1 of each year, publish notice in



193 a newspaper having general circulation in the county in which he
194 serves as tax assessor informing persons who are receiving
195 homestead exemption that the tax assessor must be notified if
196 changes have occurred in the status of the homestead in the
197 property description, ownership, use or occupancy since January 1
198 of the preceding year and that, in the event such persons are
199 still eligible for homestead exemption, a new application for
200 homestead exemption must be filed.

201 (j) He shall notify in writing each qualified homeowner
202 who has reached sixty-five (65) years of age according to the
203 homeowner's application of such homeowner's possible eligibility
204 for the exemption from ad valorem taxes provided for in Section
205 27-33-75(2).

206 (2) The tax assessor shall contact all qualified homeowners
207 who filed applications for an exemption from ad valorem taxation
208 provided for in Section 27-33-75 prior to July 1, 2003, and afford
209 such homeowners the opportunity to file a new application that
210 contains the date of birth of the qualified homeowner.

211 (3) The tax assessor shall incur no liability for the
212 failure to notify or contact qualified homeowners as provided for
213 in subsections (1)(j) and (2) of this section.

214 **SECTION 3.** This act shall take effect and be in force from
215 and after July 1, 2003.

