

By: Senator(s) Dickerson

To: Finance

SENATE BILL NO. 2695

1 AN ACT TO AMEND SECTION 27-33-33, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE COUNTY TAX ASSESSOR TO AMEND HOMESTEAD EXEMPTION
3 APPLICATIONS UNDER CERTAIN CIRCUMSTANCES; TO AMEND SECTION
4 27-33-31, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR
5 RELATED PURPOSES.

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

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

9 27-33-33. (1) The county tax assessor shall perform such
10 duties as are generally required by him by this article and with
11 respect to exempt homesteads, and the application therefor, and
12 his duties are specifically defined as follows:

13 (a) He shall, in each year the land roll is made,
14 require that all lands and buildings which have been or are
15 claimed for homestead exemption be separately assessed on the land
16 roll; and he shall, in the case of homestead lands not already
17 separately assessed on the land roll, prepare proper notice to the
18 board of supervisors requesting that the land assessment roll be
19 changed so that all homestead property shall be separately
20 assessed; and in the case of newly constructed dwellings, he shall
21 carefully inspect the same and recommend to the board the value at
22 which such dwellings should be assessed; and when rural lands are
23 divided and a part included in the homestead exemption, he shall
24 assess the respective tracts at the value used for cultivable
25 lands and for uncultivable lands, and fairly assess homesteads and
26 nonhomesteads at the same proportion to true value.

27 (b) He shall keep available a supply of the prescribed
28 blank homestead exemption applications, and he shall require each



29 applicant to properly execute the application in entire conformity
30 with the requirements of Section 27-33-31.

31 (c) He shall aid the applicant in executing the
32 application.

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

37 (e) He shall, when an application is accepted by him,
38 retain the original, the duplicate and the triplicate. He shall
39 endorse "filed" on the quadruplicate with the date and his
40 official signature and return it to the applicant as evidence of
41 the application and that it was filed.

42 (f) He shall promptly give to the board of supervisors
43 any knowledge or information he may have, or any fact he may have
44 knowledge of, bearing on the eligibility of the applying person or
45 property and not revealed in the application; and note on the
46 application any condition requiring special consideration.

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

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

55 (i) He shall, at least ten (10) days but not more than
56 thirty (30) days prior to April 1 of each year, publish notice in
57 a newspaper having general circulation in the county in which he
58 serves as tax assessor informing persons who are receiving
59 homestead exemption that the tax assessor must be notified if
60 changes have occurred in the status of the homestead in the
61 property description, ownership, use or occupancy since January 1



62 of the preceding year and that, in the event such persons are
63 still eligible for homestead exemption, a new application for
64 homestead exemption must be filed.

65 (2) (a) If the tax assessor discovers a change in ownership
66 in a portion of the homestead property that may result in the
67 homestead exemption being applied to ineligible property and the
68 owner of the homestead property fails to file a new application
69 during the preceding year as required by Section 27-33-31, the tax
70 assessor may amend the application to reflect such change on or
71 before June 1 of that roll year.

72 (b) If parcel number changes occur due to reappraisal,
73 mapping maintenance or updates, the tax assessor may amend the
74 homestead application to reflect such changes on behalf of the
75 owner of the homestead on or before June 1 of that roll year.

76 (c) If a change in ownership occurs because of the
77 death of an owner and the surviving spouse of the owner is still
78 eligible for homestead exemption and not required to file a new
79 application, the tax assessor may amend the application by
80 removing the name of the deceased spouse and adding the surviving
81 spouse's birth date for the purpose of correcting the land roll
82 and the supplemental roll.

83 (d) Should eligible property on an initial or renewed
84 application fail to be listed due to a clerical error, such
85 application may be amended by the tax assessor on behalf of the
86 applicant to list such eligible property prior the last Monday in
87 August.

88 (e) Amendments made to applications under this
89 subsection may be allowed by the board of supervisors and
90 certified to the commission.

91 **SECTION 2.** Section 27-33-31, Mississippi Code of 1972, is
92 amended as follows:



93 27-33-31. (1) It shall be the duty of every person, who is
94 eligible for and desires the homestead exemption provided for in
95 this article, to comply with the following provisions:

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

103 Any person who has on file with the tax assessor a valid
104 allowed claim for homestead exemption filed on or after January 1,
105 1991, shall not be required to annually thereafter reapply for
106 such claim for exemption but shall be credited with such exemption
107 each year so long as such person is entitled to homestead
108 exemption on the same property and there has been no change in the
109 property description, ownership, use or occupancy since January 1
110 of the preceding year. In the event changes have occurred in the
111 status of the homestead in the property description, ownership,
112 use or occupancy since January 1 of the preceding year, and in the
113 event such person is still eligible for homestead exemption, he
114 shall file a new application and provide all the information
115 required under this section as for the initial application.
116 However, the requirement to file a new application shall not apply
117 to a surviving spouse who is still eligible for homestead
118 exemption. If the deceased spouse qualified for the exemption
119 provided in Section 27-33-67(2), but the surviving spouse does not
120 qualify for such exemption, the surviving spouse must file a new
121 application for homestead exemption.

122 (b) In cases where the Governor declares by written
123 proclamation that the courthouse or other place that the tax
124 assessor's office may be located is damaged to such an extent that
125 it is not possible to accept applications for homestead exemption,



126 then the Governor may extend the period for filing by a period not
127 to exceed thirty (30) days.

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

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

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

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

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

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

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

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



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

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

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

177 (n) He shall furnish all the information required by
178 the application, which must be true and correct, and he must
179 supply it in the event he does not prepare the application with
180 his own hand. Except as otherwise provided in Section
181 27-33-33(2), the information given on the application must not be
182 made or inserted by the assessor or by anyone, except as furnished
183 by the applicant.

184 (o) He shall make the original application in person or
185 in such manner as may be provided under the rules and regulations
186 of the commission; or it may be made by his agent or attorney,
187 duly constituted in writing, and a copy of such written authority,
188 duly sworn to and acknowledged or attested by two (2) competent
189 witnesses shall be attached to each the original, the duplicate,
190 and the triplicate application for homestead exemption; but the



191 husband or wife may sign for the other if living in the same
192 dwelling.

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

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

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

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

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



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

