SENATE BILL NO. 2695

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

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

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

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

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

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

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

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

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

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

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

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

(i) He shall, at least ten (10) days but not more than
thirty (30) days prior to April 1 of each year, publish notice in
a newspaper having general circulation in the county in which he
serves as tax assessor informing persons who are receiving
homestead exemption that the tax assessor must be notified if
changes have occurred in the status of the homestead in the
of the preceding year and that, in the event such persons are still eligible for homestead exemption, a new application for homestead exemption must be filed.

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

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

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

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

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

SECTION 2. 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, the requirement to file a new application shall not apply to a surviving spouse who is still eligible for homestead exemption. 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 once.

(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. Except as otherwise provided in Section 27-33-33(2), the information given on the application must not be made or inserted by the assessor or by anyone, except as furnished by the applicant.

(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 3. This act shall take effect and be in force from and after July 1, 2003.