

By: Representatives Reynolds, McCoy

To: Ways and Means

HOUSE BILL NO. 1252

1 AN ACT TO AMEND SECTION 27-33-31, MISSISSIPPI CODE OF 1972,
2 TO EXTEND THE DATE FOR A SURVIVING SPOUSE TO FILE FOR HOMESTEAD
3 EXEMPTION UNDER CERTAIN CIRCUMSTANCES; AND FOR RELATED PURPOSES.

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

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

7 27-33-31. (1) It shall be the duty of every person, who is
8 eligible for and desires the homestead exemption provided for in
9 this article, to comply with the following provisions:

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

17 Any person who has on file with the tax assessor a valid
18 allowed claim for homestead exemption filed on or after January 1,
19 1991, shall not be required to annually thereafter reapply for
20 such claim for exemption but shall be credited with such exemption
21 each year so long as such person is entitled to homestead
22 exemption on the same property and there has been no change in the
23 property description, ownership, use or occupancy since January 1
24 of the preceding year. In the event changes have occurred in the
25 status of the homestead in the property description, ownership,
26 use or occupancy since January 1 of the preceding year, and in the
27 event such person is still eligible for homestead exemption, he

28 shall file a new application and provide all the information
29 required under this section as for the initial application.
30 However, the requirement to file a new application shall not apply
31 to a surviving spouse who is still eligible for homestead
32 exemption. If the deceased spouse qualified for the exemption
33 provided in Section 27-33-67(2), but the surviving spouse does not
34 qualify for such exemption, the surviving spouse must file a new
35 application for homestead exemption within One Hundred Twenty
36 (120) days after the date that the taxes for the year for which
37 the exemption is sought are due and payable, which extension of
38 time to file for homestead exemption shall apply only to the first
39 year in which taxes are due and payable following the deceased
40 spouse's death.

41 (b) If a deceased spouse qualified for the exemption
42 provided for under Section 27-33-67(2) for taxes that were due and
43 payable on February 1, 2004, but the surviving spouse did not
44 qualify for such exemption, the surviving spouse shall have until
45 June 1, 2004, to file a new application for homestead exemption,
46 and the tax collector, if he finds that such person would have
47 otherwise qualified for homestead exemption for the tax year 2003
48 except for having failed to timely file a new application, shall
49 refund to such person the amount of taxes collected from such
50 person for the tax year 2003 that exceeds the amount of taxes that
51 would have been due and payable had such person timely filed for
52 homestead exemption.

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

59 (d) He shall make the application in quadruplicate.

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

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

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

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

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

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

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

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

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

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

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

108 (o) He shall furnish all the information required by
109 the application, which must be true and correct, and he must
110 supply it in the event he does not prepare the application with
111 his own hand. Except as otherwise provided in Section
112 27-33-33(2), the information given on the application must not be
113 made or inserted by the assessor or by anyone, except as furnished
114 by the applicant.

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

124 (q) He shall make affidavit to the application and to
125 the truth of all statements made and answers to questions

126 contained therein, and the oath may be administered by the tax
127 assessor, a member of the board of supervisors, or any other
128 officer authorized by law to take acknowledgments.

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

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

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

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

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