

By: Senator(s) Wilemon, Chaney, White

To: Finance

SENATE BILL NO. 2768

1 AN ACT TO AMEND SECTION 27-53-27, MISSISSIPPI CODE OF 1972,
 2 TO PROVIDE AN EXEMPTION FROM AD VALOREM TAXES FOR AN OWNER OF A
 3 MANUFACTURED HOME OR MOBILE HOME WHO OCCUPIES SUCH MANUFACTURED
 4 HOME OR MOBILE HOME AS HIS PRIMARY HOME AND HAS DONE SO AT THE
 5 SAME PHYSICAL LOCATION FOR AT LEAST FIVE CONSECUTIVE YEARS,
 6 REGARDLESS OF WHETHER SUCH PERSON OWNS THE LAND ON WHICH THE
 7 MANUFACTURED HOME OR MOBILE HOME IS LOCATED OR HOW THE
 8 MANUFACTURED HOME OR MOBILE HOME AND LAND ARE ASSESSED; TO PROVIDE
 9 THAT A PERSON MAY NOT CLAIM THE EXEMPTION PROVIDED IN THIS ACT IF
 10 THE PERSON CLAIMS AN EXEMPTION UNDER THE HOMESTEAD EXEMPTION LAW;
 11 AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** Section 27-53-27, Mississippi Code of 1972, is
 14 amended as follows:

15 27-53-27. (1) The following are exempt from the taxes
 16 authorized by this chapter:

17 (a) House trailers subject to the motor vehicle ad
 18 valorem tax law.

19 (b) Any mobile home located on land which is owned by
 20 the same person owning and occupying said mobile home which was
 21 assessed on the land rolls at the effective date of this chapter.

22 (c) Mobile homes owned by and/or in the possession of a
 23 dealer as merchandise.

24 (d) Any nonresident member of the Armed Forces of the
 25 United States of America owning and living in a mobile home within
 26 the state in compliance with military orders.

27 (2) (a) Except as otherwise provided in this section, any
 28 owner of a manufactured home or mobile home who occupies such
 29 manufactured home or mobile home as his primary home shall be
 30 allowed an exemption from ad valorem taxes on the manufactured
 31 home or mobile home according to the following schedule if such

32 person occupies the manufactured home or mobile home as his
 33 primary home and has done so at the same physical location for at
 34 least five (5) consecutive years:

| 35 | <u>ASSESSED VALUE</u> | |
|----|-----------------------------|------------------|
| 36 | <u>OF MANUFACTURED HOME</u> | |
| 37 | <u>OR MOBILE HOME</u> | <u>EXEMPTION</u> |
| 38 | <u>\$ 1 - \$ 150</u> | <u>\$ 6.00</u> |
| 39 | <u>151 - 300</u> | <u>12.00</u> |
| 40 | <u>301 - 450</u> | <u>18.00</u> |
| 41 | <u>451 - 600</u> | <u>24.00</u> |
| 42 | <u>601 - 750</u> | <u>30.00</u> |
| 43 | <u>751 - 900</u> | <u>36.00</u> |
| 44 | <u>901 - 1,050</u> | <u>42.00</u> |
| 45 | <u>1,051 - 1,200</u> | <u>48.00</u> |
| 46 | <u>1,201 - 1,350</u> | <u>54.00</u> |
| 47 | <u>1,351 - 1,500</u> | <u>60.00</u> |
| 48 | <u>1,501 - 1,650</u> | <u>66.00</u> |
| 49 | <u>1,651 - 1,800</u> | <u>72.00</u> |
| 50 | <u>1,801 - 1,950</u> | <u>78.00</u> |
| 51 | <u>1,951 - 2,100</u> | <u>84.00</u> |
| 52 | <u>2,101 - 2,250</u> | <u>90.00</u> |
| 53 | <u>2,251 - 2,400</u> | <u>96.00</u> |
| 54 | <u>2,401 - 2,550</u> | <u>102.00</u> |
| 55 | <u>2,551 - 2,700</u> | <u>108.00</u> |
| 56 | <u>2,701 - 2,850</u> | <u>114.00</u> |
| 57 | <u>2,851 - 3,000</u> | <u>120.00</u> |
| 58 | <u>3,001 - 3,150</u> | <u>126.00</u> |
| 59 | <u>3,151 - 3,300</u> | <u>132.00</u> |
| 60 | <u>3,301 - 3,450</u> | <u>138.00</u> |
| 61 | <u>3,451 - 3,600</u> | <u>144.00</u> |
| 62 | <u>3,601 - 3,750</u> | <u>150.00</u> |
| 63 | <u>3,751 - 3,900</u> | <u>156.00</u> |
| 64 | <u>3,901 - 4,050</u> | <u>162.00</u> |

| | | |
|----|------------------------|---------------|
| 65 | <u>4,051 - 4,200</u> | <u>168.00</u> |
| 66 | <u>4,201 - 4,350</u> | <u>174.00</u> |
| 67 | <u>4,351 - 4,500</u> | <u>180.00</u> |
| 68 | <u>4,501 - 4,650</u> | <u>186.00</u> |
| 69 | <u>4,651 - 4,800</u> | <u>192.00</u> |
| 70 | <u>4,801 - 4,950</u> | <u>198.00</u> |
| 71 | <u>4,951 - 5,100</u> | <u>204.00</u> |
| 72 | <u>5,101 - 5,250</u> | <u>210.00</u> |
| 73 | <u>5,251 - 5,400</u> | <u>216.00</u> |
| 74 | <u>5,401 - 5,550</u> | <u>222.00</u> |
| 75 | <u>5,551 - 5,700</u> | <u>228.00</u> |
| 76 | <u>5,701 - 5,850</u> | <u>234.00</u> |
| 77 | <u>5,851 - 6,000</u> | <u>240.00</u> |
| 78 | <u>6,001 - 6,150</u> | <u>246.00</u> |
| 79 | <u>6,151 - 6,300</u> | <u>252.00</u> |
| 80 | <u>6,301 - 6,450</u> | <u>258.00</u> |
| 81 | <u>6,451 - 6,600</u> | <u>264.00</u> |
| 82 | <u>6,601 - 6,750</u> | <u>270.00</u> |
| 83 | <u>6,751 - 6,900</u> | <u>276.00</u> |
| 84 | <u>6,901 - 7,050</u> | <u>282.00</u> |
| 85 | <u>7,051 - 7,200</u> | <u>288.00</u> |
| 86 | <u>7,201 - 7,350</u> | <u>294.00</u> |
| 87 | <u>7,351 and above</u> | <u>300.00</u> |

88 Assessed values shall be rounded to the next whole dollar
89 (Fifty Cents (50¢) rounded to the next highest dollar) for the
90 purposes of the above table.

91 One-half (1/2) of the exemption allowed in the above table
92 shall be from taxes levied for school district purposes and
93 one-half (1/2) shall be from taxes levied for county general fund
94 purposes.

95 (b) This section shall apply to exemptions claimed in
96 the 2004 calendar year for which reimbursement is made in the 2005

97 calendar year and to exemptions claimed for which reimbursement is
98 made in subsequent years.

99 (c) Such person shall be entitled to the exemption
100 regardless of whether he owns the land on which the manufactured
101 home or mobile home is located or how the manufactured home or
102 mobile home and land are assessed. However, no person may claim
103 an exemption under this subsection (2) if the person claims an
104 exemption under the homestead exemption law.

105 (3) Any owner of a manufactured home or mobile home who is
106 sixty-five (65) years of age or older or who is totally disabled
107 shall be allowed an exemption from all ad valorem taxes on not in
108 excess of Seven Thousand Five Hundred Dollars (\$7,500.00) of the
109 assessed value of the manufactured home or mobile home if such
110 person occupies the manufactured home or mobile home as his
111 primary home and has done so at the same physical location for at
112 least five (5) consecutive years. Such person shall be entitled
113 to the exemption regardless of whether he owns the land on which
114 the manufactured home or mobile home is located or how the
115 manufactured home or mobile home and land are assessed. However,
116 no person may claim an exemption under this subsection (3) if the
117 person claims an exemption under the homestead exemption law.

118 (4) To qualify for the exemption provided for in subsection
119 (3) of this section because of disability, the manufactured home
120 owner or mobile home owner must present proper proof of any of the
121 following:

122 (a) Service-connected, total disability as an American
123 veteran who has been honorably discharged from military service.

124 (b) Classification as totally disabled under the
125 federal Social Security Act (42 USCS Section 416(i)), the Railroad
126 Retirement Act or any other federal act approved by the State Tax
127 Commission.

128 (i) If a person is eligible for classification as
129 totally disabled under the federal acts referred to in this

130 subsection (4)(b), but does not qualify to receive benefits
131 thereunder because his annual income exceeds an amount set as the
132 maximum allowed in qualifying to receive the benefits, then he is
133 eligible for the disability exemption specified in subsection (3)
134 of this section. Proper proof of such eligibility shall be
135 determined by the State Tax Commission.

136 (ii) If a person is eligible for classification as
137 totally disabled under the federal Social Security Act (42 USCS
138 Section 416(i)), but does not qualify to receive benefits
139 thereunder only because he has not made the necessary social
140 security contributions, then he is eligible for the disability
141 exemption specified in subsection (3) of this section. Proper
142 proof of such eligibility shall be determined by the State Tax
143 Commission.

144 (c) Classification as totally disabled under the
145 provisions of a retirement plan that is considered to be qualified
146 under the United States Internal Revenue Code. The determination
147 of whether or not a retirement plan is so qualified shall be made
148 by the State Tax Commission.

149 (d) Classification as totally disabled as determined by
150 the State Tax Commission pursuant to rules and regulations adopted
151 by the State Tax Commission.

152 Proper proof of classification as totally disabled under the
153 federal acts referred to in subsection (4)(b) or (4)(c) of this
154 section, including proof of the total disability and of
155 eligibility to qualify to receive benefits under the relevant
156 federal act or qualified retirement plan, shall be determined by
157 the State Tax Commission.

158 A manufactured home or mobile home owned jointly by husband
159 and wife and a manufactured home or mobile home owned in fee
160 simple by either spouse, if either spouse fulfills the age or
161 disability requirement, shall be eligible for the exemption
162 provided in subsection (3) of this section. On all other jointly

163 owned manufactured homes or mobile homes, the amount of the
164 allowable exemption shall be determined on the basis of each
165 individual joint owner's qualifications and pro rata share of the
166 property.

167 **SECTION 2.** Nothing in this act shall affect or defeat any
168 claim, assessment, appeal, suit, right or cause of action for
169 taxes due or accrued under the ad valorem tax laws before the date
170 on which this act becomes effective, whether such claims,
171 assessments, appeals, suits or actions have been begun before the
172 date on which this act becomes effective or are begun thereafter;
173 and the provisions of the ad valorem tax laws are expressly
174 continued in full force, effect and operation for the purpose of
175 the assessment, collection and enrollment of liens for any taxes
176 due or accrued and the execution of any warrant under such laws
177 before the date on which this act becomes effective, and for the
178 imposition of any penalties, forfeitures or claims for failure to
179 comply with such laws.

180 **SECTION 3.** This act shall take effect and be in force from
181 and after January 1, 2004.