

By: Representative Brown

To: Ways and Means

HOUSE BILL NO. 397

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) In transit homes subject to the motor vehicle ad
 18 valorem tax law.

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

23 (c) Manufactured homes or mobile homes owned by and/or
 24 in the possession of a dealer as merchandise.

25 (d) Any nonresident member of the armed forces of the
 26 United States of America owning and living in a manufactured home
 27 or mobile home within the state in compliance with military
 28 orders.

29 (2) (a) Except as otherwise provided in this section, any
 30 owner of a manufactured home or mobile home who occupies such
 31 manufactured home or mobile home as his primary home shall be

32 allowed an exemption from ad valorem taxes on the manufactured
 33 home or mobile home according to the following schedule if such
 34 person occupies the manufactured home or mobile home as his
 35 primary home and has done so at the same physical location for at
 36 least five (5) consecutive years:

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

65	<u>3,751 - 3,900</u>	<u>156.00</u>
66	<u>3,901 - 4,050</u>	<u>162.00</u>
67	<u>4,051 - 4,200</u>	<u>168.00</u>
68	<u>4,201 - 4,350</u>	<u>174.00</u>
69	<u>4,351 - 4,500</u>	<u>180.00</u>
70	<u>4,501 - 4,650</u>	<u>186.00</u>
71	<u>4,651 - 4,800</u>	<u>192.00</u>
72	<u>4,801 - 4,950</u>	<u>198.00</u>
73	<u>4,951 - 5,100</u>	<u>204.00</u>
74	<u>5,101 - 5,250</u>	<u>210.00</u>
75	<u>5,251 - 5,400</u>	<u>216.00</u>
76	<u>5,401 - 5,550</u>	<u>222.00</u>
77	<u>5,551 - 5,700</u>	<u>228.00</u>
78	<u>5,701 - 5,850</u>	<u>234.00</u>
79	<u>5,851 - 6,000</u>	<u>240.00</u>
80	<u>6,001 - 6,150</u>	<u>246.00</u>
81	<u>6,151 - 6,300</u>	<u>252.00</u>
82	<u>6,301 - 6,450</u>	<u>258.00</u>
83	<u>6,451 - 6,600</u>	<u>264.00</u>
84	<u>6,601 - 6,750</u>	<u>270.00</u>
85	<u>6,751 - 6,900</u>	<u>276.00</u>
86	<u>6,901 - 7,050</u>	<u>282.00</u>
87	<u>7,051 - 7,200</u>	<u>288.00</u>
88	<u>7,201 - 7,350</u>	<u>294.00</u>
89	<u>7,351 and above</u>	<u>300.00</u>

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

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

97 (b) This subsection (2) shall apply to exemptions
98 claimed in the 2006 calendar year for which reimbursement is made
99 in the 2007 calendar year and to exemptions claimed for which
100 reimbursement is made in subsequent years.

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

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

121 (b) This subsection (3) shall apply to exemptions
122 claimed in the 2006 calendar year for which reimbursement is made
123 in the 2007 calendar year and to exemptions claimed for which
124 reimbursement is made in subsequent years.

125 (4) To qualify for the exemption provided for in subsection
126 (3) of this section because of disability, the owner of a
127 manufactured home or mobile home must present proper proof of any
128 of the following:

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

131 (b) Classification as totally disabled under the
132 federal Social Security Act (42 USCS Section 416(i)), the Railroad
133 Retirement Act or any other federal act approved by the State Tax
134 Commission.

135 (i) If a person is eligible for classification as
136 totally disabled under the federal acts referred to in this
137 subsection (4)(b), but does not qualify to receive benefits
138 thereunder because his annual income exceeds an amount set as the
139 maximum allowed in qualifying to receive the benefits, then he is
140 eligible for the disability exemption specified in subsection (3)
141 of this section. Proper proof of such eligibility shall be
142 determined by the State Tax Commission.

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

151 (c) Classification as totally disabled under the
152 provisions of a retirement plan that is considered to be qualified
153 under the United States Internal Revenue Code. The determination
154 of whether or not a retirement plan is so qualified shall be made
155 by the State Tax Commission.

156 (d) Classification as totally disabled as determined by
157 the State Tax Commission pursuant to rules and regulations adopted
158 by the State Tax Commission.

159 Proper proof of classification as totally disabled under the
160 federal acts referred to in subsection (4)(b) or (4)(c) of this
161 section, including proof of the total disability and of

162 eligibility to qualify to receive benefits under the relevant
163 federal act or qualified retirement plan, shall be determined by
164 the State Tax Commission.

165 A manufactured home or mobile home owned jointly by husband
166 and wife and a manufactured home or mobile home owned in fee
167 simple by either spouse, if either spouse fulfills the age or
168 disability requirement, shall be eligible for the exemption
169 provided in subsection (3) of this section. On all other jointly
170 owned manufactured homes or mobile homes, the amount of the
171 allowable exemption shall be determined on the basis of each
172 individual joint owner's qualifications and pro rata share of the
173 property.

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

187 **SECTION 3.** This act shall take effect and be in force from
188 and after January 1, 2006.