

By: Senator(s) Wilemon

To: Finance

SENATE BILL NO. 2001

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 TWO 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 the  
 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 the  
 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 two (2) 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 section shall apply to exemptions claimed in  
98 the 2006 calendar year for which reimbursement is made in the 2007  
99 calendar year and to exemptions claimed for which reimbursement is  
100 made in subsequent years.

101           (c) The 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) Any owner of a manufactured home or mobile home who is  
108 sixty-five (65) years of age or older or who is totally disabled  
109 shall be allowed an exemption from all ad valorem taxes on not in  
110 excess of Seven Thousand Five Hundred Dollars (\$7,500.00) of the  
111 assessed value of the manufactured home or mobile home if the  
112 person occupies the manufactured home or mobile home as his  
113 primary home and has done so at the same physical location for at  
114 least two (2) consecutive years. The person shall be entitled to  
115 the exemption regardless of whether he owns the land on which the  
116 manufactured home or mobile home is located or how the  
117 manufactured home or mobile home and land are assessed. However,  
118 no person may claim an exemption under this subsection (3) if the  
119 person claims an exemption under the homestead exemption law.

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

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

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

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

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

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

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

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

160           A manufactured home or mobile home owned jointly by husband  
161 and wife and a manufactured home or mobile home owned in fee  
162 simple by either spouse, if either spouse fulfills the age or

163 disability requirement, shall be eligible for the exemption  
164 provided in subsection (3) of this section. On all other jointly  
165 owned manufactured homes or mobile homes, the amount of the  
166 allowable exemption shall be determined on the basis of each  
167 individual joint owner's qualifications and pro rata share of the  
168 property.

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

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