

By: Representatives Horne, Sykes

To: Ways and Means

HOUSE BILL NO. 337

1 AN ACT TO AMEND SECTION 27-33-75, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT PERSONS WHO ARE SIXTY-FIVE YEARS OF AGE OR OLDER
3 OR WHO ARE TOTALLY DISABLED SHALL BE EXEMPT FROM ALL AD VALOREM
4 TAXES ON THE ASSESSED VALUE OF HOMESTEAD PROPERTY; AND FOR RELATED
5 PURPOSES.

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

7 **SECTION 1.** Section 27-33-75, Mississippi Code of 1972, is
8 amended as follows:

9 27-33-75. (1) Qualified homeowners described in subsection
10 (1) of Section 27-33-67 shall be allowed an exemption from ad
11 valorem taxes according to the following table:

12 ASSESSED VALUE	12 HOMESTEAD
13 OF HOMESTEAD	13 EXEMPTION
14 \$ 1 - \$ 150.....	\$ 6.00
15 151 - 300.....	12.00
16 301 - 450.....	18.00
17 451 - 600.....	24.00
18 601 - 750.....	30.00
19 751 - 900.....	36.00



20	901 - 1,050.....	42.00
21	1,051 - 1,200.....	48.00
22	1,201 - 1,350.....	54.00
23	1,351 - 1,500.....	60.00
24	1,501 - 1,650.....	66.00
25	1,651 - 1,800.....	72.00
26	1,801 - 1,950.....	78.00
27	1,951 - 2,100.....	84.00
28	2,101 - 2,250.....	90.00
29	2,251 - 2,400.....	96.00
30	2,401 - 2,550.....	102.00
31	2,551 - 2,700.....	108.00
32	2,701 - 2,850.....	114.00
33	2,851 - 3,000.....	120.00
34	3,001 - 3,150.....	126.00
35	3,151 - 3,300.....	132.00
36	3,301 - 3,450.....	138.00
37	3,451 - 3,600.....	144.00
38	3,601 - 3,750.....	150.00
39	3,751 - 3,900.....	156.00
40	3,901 - 4,050.....	162.00
41	4,051 - 4,200.....	168.00
42	4,201 - 4,350.....	174.00
43	4,351 - 4,500.....	180.00
44	4,501 - 4,650.....	186.00



45	4,651 - 4,800.....	192.00
46	4,801 - 4,950.....	198.00
47	4,951 - 5,100.....	204.00
48	5,101 - 5,250.....	210.00
49	5,251 - 5,400.....	216.00
50	5,401 - 5,550.....	222.00
51	5,551 - 5,700.....	228.00
52	5,701 - 5,850.....	234.00
53	5,851 - 6,000.....	240.00
54	6,001 - 6,150.....	246.00
55	6,151 - 6,300.....	252.00
56	6,301 - 6,450.....	258.00
57	6,451 - 6,600.....	264.00
58	6,601 - 6,750.....	270.00
59	6,751 - 6,900.....	276.00
60	6,901 - 7,050.....	282.00
61	7,051 - 7,200.....	288.00
62	7,201 - 7,350.....	294.00
63	7,351 and above.....	300.00

64 Assessed values shall be rounded to the next whole dollar
65 (Fifty Cents (50¢) rounded to the next highest dollar) for the
66 purposes of the above table.

67 One-half (1/2) of the exemption allowed in the above table
68 shall be from taxes levied for school district purposes and



69 one-half (1/2) shall be from taxes levied for county general fund
70 purposes.

71 (2) (a) (i) Except as otherwise provided in this
72 subsection, qualified homeowners described in subsection (2) of
73 Section 27-33-67 shall be allowed an exemption from all ad valorem
74 taxes on not in excess of Seven Thousand Five Hundred Dollars
75 (\$7,500.00) of the assessed value of the homestead property.

76 (ii) Except as otherwise provided in paragraph (b)
77 of this subsection, from and after January 1, 2019, qualified
78 homeowners described in subsection (2) of Section 27-33-67 shall
79 be allowed an exemption from all ad valorem taxes on the assessed
80 value of the homestead property.

81 (b) From and after January 1, 2015, qualified
82 homeowners described in subsection (2)(a) of Section 27-33-67 and
83 unremarried surviving spouses of such homeowners shall be allowed
84 an exemption from all ad valorem taxes on the assessed value of
85 the homestead property.

86 (3) Except as otherwise provided in this subsection, this
87 section shall apply to exemptions claimed in the 2001 calendar
88 year for which reimbursement is made in the 2002 calendar year and
89 to exemptions claimed for which reimbursement is made in
90 subsequent years. The exemption provided for in subsection (2)(b)
91 of this section shall apply to exemptions claimed in the 2015
92 calendar year for which reimbursement is made in the 2016 calendar
93 year and to exemptions claimed for which reimbursement is made in



94 subsequent years. The exemption provided for in subsection
95 (2)(a)(ii) of this section shall apply to exemptions claimed in
96 the 2019 calendar year for which reimbursement is made in the 2020
97 calendar year and to exemptions claimed for which reimbursement is
98 made in subsequent years.

99 **SECTION 2.** This act shall take effect and be in force from
100 and after July 1, 2018.

