

By: Representative Hopkins

To: Ways and Means

HOUSE BILL NO. 695

1 AN ACT TO AMEND SECTION 27-33-31, MISSISSIPPI CODE OF 1972,
 2 TO PROVIDE THAT THE REQUIREMENT TO FILE A NEW APPLICATION FOR
 3 HOMESTEAD EXEMPTION WHEN A CHANGE OCCURS IN THE STATUS OF THE
 4 HOMESTEAD IN THE PROPERTY DESCRIPTION, OWNERSHIP, USE OR OCCUPANCY
 5 SINCE JANUARY 1 OF THE PRECEDING YEAR SHALL NOT APPLY TO A PERSON
 6 WHO IS STILL ELIGIBLE FOR HOMESTEAD EXEMPTION AND HAS BEEN GRANTED
 7 USE AND POSSESSION OF THE HOMESTEAD IN A DIVORCE DECREE; AND FOR
 8 RELATED PURPOSES.

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

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

12 27-33-31. (1) It shall be the duty of every person, who is
 13 eligible for and desires the homestead exemption provided for in
 14 this article, to comply with the following provisions:

15 (a) He shall make written application to the county tax
 16 assessor on the prescribed form, on or before the first day of
 17 April. Applications not on file on or before April 1 of the
 18 current year may not be filed, may not be dated back, may not be
 19 accepted by the assessor, may not be allowed by the board of
 20 supervisors, and may not be considered by the * * * department,
 21 excepting as provided in paragraph (b) of this section.



22 Any person who has on file with the tax assessor a valid
23 allowed claim for homestead exemption filed on or after January 1,
24 1991, shall not be required to annually thereafter reapply for
25 such claim for exemption but shall be credited with such exemption
26 each year so long as such person is entitled to homestead
27 exemption on the same property and there has been no change in the
28 property description, ownership, use or occupancy since January 1
29 of the preceding year. In the event changes have occurred in the
30 status of the homestead in the property description, ownership,
31 use or occupancy since January 1 of the preceding year, and in the
32 event such person is still eligible for homestead exemption, he
33 shall file a new application and provide all the information
34 required under this section as for the initial application.
35 However, the requirement to file a new application shall not apply
36 to a surviving spouse who is still eligible for homestead
37 exemption. If the deceased spouse qualified for the exemption
38 provided in Section 27-33-67(2), but the surviving spouse does not
39 qualify for such exemption, the surviving spouse must file a new
40 application for homestead exemption. In addition, the requirement
41 to file a new application shall not apply to a person who is still
42 eligible for homestead exemption and has been granted use and
43 possession of the homestead in a divorce decree.

44 (b) In cases where the Governor declares by written
45 proclamation that the courthouse or other place that the tax
46 assessor's office may be located is damaged to such an extent that



47 it is not possible to accept applications for homestead exemption,
48 then the Governor may extend the period for filing by a period not
49 to exceed thirty (30) days.

50 (c) He shall make the application in quadruplicate.

51 (d) He shall make separate applications, as provided
52 above, to the respective assessors if the property claimed for
53 exemption lies in two (2) counties, first with the assessor of the
54 county of residence, and then with the assessor of the other
55 county, submitting at the same time two (2) copies of the first
56 application, certified by the chancery clerk as specified by
57 Section 27-33-23(f).

58 (e) He shall deliver to the assessor the application
59 marked "original," the copy marked "duplicate," and the copy
60 marked "triplicate."

61 (f) He shall retain the copy marked "quadruplicate" as
62 evidence that the application was made and filed, which
63 quadruplicate may be filed with the board if the original and
64 duplicate are lost; and certified copies of the quadruplicate may
65 be used when so ordered by the board, not later than the meeting
66 of the board held in March of the year following the year in which
67 the application was executed, under such rules and regulations as
68 the * * * department shall prescribe.

69 (g) He shall state on the application the name of the
70 owner of the property, and the number and status of all occupants
71 of the home, other than the owner's family.



72 (h) He shall state the full name of the applicant,
73 whether the same as the name of the owner or not.

74 (i) He shall give a parcel number, which shall clearly
75 locate and identify it, and state the acreage contained, as
76 prescribed in Section 27-33-27.

77 (j) He shall state the kind of title, or ownership
78 right held, from whom and how obtained, and the names of all
79 present owners.

80 (k) He shall state the number of book and page where
81 the deed, or other conveyance or evidence of ownership, is of
82 public record, or attach to both the original and duplicate
83 application a certified copy of the conveyance by which title is
84 claimed, or copies supported by affidavit of the holder, or by one
85 who has seen and verified the original; or such other evidence of
86 title as may be required by the * * * department; and the
87 instrument by which title is claimed shall be placed of record, if
88 it may be admitted to record.

89 (l) He shall state the price for which the property was
90 sold and conveyed to the owner, the amount of the unpaid
91 principal, if any, and the terms of payment thereof, if it was
92 acquired by the owner after July 1, 1938, as evidenced by the date
93 of the acknowledgment of the conveyance. The purchase price and
94 the amount of unpaid principal shall not be required more than one
95 (1) time.



96 (m) He shall state if any part of the dwelling or land
97 is rented or leased, and the kind of business conducted in the
98 home or on the land.

99 (n) He shall furnish all the information required by
100 the application, which must be true and correct, and he must
101 supply it in the event he does not prepare the application with
102 his own hand. Except as otherwise provided in Section
103 27-33-33(2), the information given on the application must not be
104 made or inserted by the assessor or by anyone, except as furnished
105 by the applicant.

106 (o) He shall make the original application in person or
107 in such manner as may be provided under the rules and regulations
108 of the * * * department; or it may be made by his agent or
109 attorney, duly constituted in writing, and a copy of such written
110 authority, duly sworn to and acknowledged or attested by two (2)
111 competent witnesses shall be attached to each the original, the
112 duplicate, and the triplicate application for homestead exemption;
113 but the husband or wife may sign for the other if living in the
114 same dwelling.

115 (p) He shall make affidavit to the application and to
116 the truth of all statements made and answers to questions
117 contained therein, and the oath may be administered by the tax
118 assessor, a member of the board of supervisors, or any other
119 officer authorized by law to take acknowledgments.



120 (q) He shall give such other pertinent information as
121 may be required by the * * * department; and he shall promptly
122 give any information requested, and answer any question propounded
123 by the assessor or member of the board of supervisors.

124 (r) When an applicant has filed a timely application,
125 but has failed to make known his eligibility for an additional
126 exemption as provided for in Section 27-33-67(2), then an
127 application for additional homestead exemption may be filed under
128 such rules and regulations as the * * * department shall
129 prescribe.

130 (2) The board of supervisors may authorize a charge of Fifty
131 Cents (50¢) per subsequent annual renewal application, which is
132 returned by the applicant by mail, to be used toward defraying the
133 expense of the mailing process of the subsequent annual renewal
134 application. The charge provided for herein shall not be assessed
135 against any person returning the subsequent annual renewal
136 application in person.

137 (3) In addition to any other fine, imprisonment or sentence
138 which may be imposed for violation of the Mississippi Homestead
139 Exemption Law of 1946, any person who violates such law through
140 fraudulent application or by willful failure to notify the tax
141 assessor of changes in the status of the homestead, when required
142 to do so under subsection (1)(a) of this section, shall be guilty
143 of a felony and upon conviction may be punished by a fine of not



144 more than Five Thousand Dollars (\$5,000.00) or by imprisonment for
145 not more than two (2) years, or both.

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

