

By: Representative Miles

To: Ways and Means

HOUSE BILL NO. 761

1 AN ACT TO AMEND SECTION 27-33-31, MISSISSIPPI CODE OF 1972,
 2 TO PROVIDE THAT IF A PERSON DOES NOT HAVE A HOMESTEAD EXEMPTION
 3 APPLICATION ON FILE ON OR BEFORE APRIL 1 OF THE CURRENT YEAR, THE
 4 PERSON MAY FILE WITH THE TAX ASSESSOR DURING THE CURRENT YEAR AS
 5 WELL AS ANY TIME ON OR BEFORE APRIL 1 OF THE NEXT SUCCEEDING YEAR
 6 A HOMESTEAD EXEMPTION APPLICATION FOR SUCH NEXT SUCCEEDING YEAR;
 7 AND FOR RELATED PURPOSES.

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

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

11 27-33-31. (1) It shall be the duty of every person, who is
 12 eligible for and desires the homestead exemption provided for in
 13 this article, to comply with the following provisions:

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



21 if a person does not have an application on file on or before
22 April 1 of the current year, he may file with the tax assessor
23 during the current year as well as any time on or before April 1
24 of the next succeeding year an application for homestead exemption
25 for such next succeeding year.

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



45 (b) In cases where the Governor declares by written
46 proclamation that the courthouse or other place that the tax
47 assessor's office may be located is damaged to such an extent that
48 it is not possible to accept applications for homestead exemption,
49 then the Governor may extend the period for filing by a period not
50 to exceed thirty (30) days.

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

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

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

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



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

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

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

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

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

90 (l) He shall state the price for which the property was
91 sold and conveyed to the owner, the amount of the unpaid
92 principal, if any, and the terms of payment thereof, if it was
93 acquired by the owner after July 1, 1938, as evidenced by the date
94 of the acknowledgment of the conveyance. The purchase price and



95 the amount of unpaid principal shall not be required more than one
96 (1) time.

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

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

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

116 (p) He shall make affidavit to the application and to
117 the truth of all statements made and answers to questions
118 contained therein, and the oath may be administered by the tax



119 assessor, a member of the board of supervisors, or any other
120 officer authorized by law to take acknowledgments.

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

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

