

By: Representative Ladner

To: Ways and Means

HOUSE BILL NO. 977

1 AN ACT TO AMEND SECTION 27-33-75, MISSISSIPPI CODE OF 1972,  
2 TO INCREASE THE AMOUNT OF HOMESTEAD EXEMPTION FOR PERSONS WHO ARE  
3 SIXTY-FIVE YEARS OF AGE OR OLDER OR WHO ARE TOTALLY DISABLED; AND  
4 FOR RELATED PURPOSES.

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

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

8 **[With regard to any county that has not completed an update**  
9 **in the valuation of Class I property, as designated by Section**  
10 **112, Mississippi Constitution of 1890, in the county according to**  
11 **procedures prescribed by the State Tax Commission and in effect on**  
12 **January 1, 2001, and has not implemented such valuations for the**  
13 **purposes of ad valorem taxation, this section shall read as**  
14 **follows:]**

15 27-33-75. (1) Qualified homeowners described in subsection  
16 (1) of Section 27-33-67 shall be allowed an exemption from ad  
17 valorem taxes according to the following table:

18	ASSESSED VALUE	HOMESTEAD
19	OF HOMESTEAD	EXEMPTION



20	\$ 1 - \$ 150.....	\$ 6.00
21	151 - 300.....	12.00
22	301 - 450.....	18.00
23	451 - 600.....	24.00
24	601 - 750.....	30.00
25	751 - 900.....	36.00
26	901 - 1,050.....	42.00
27	1,051 - 1,200.....	48.00
28	1,201 - 1,350.....	54.00
29	1,351 - 1,500.....	60.00
30	1,501 - 1,650.....	66.00
31	1,651 - 1,800.....	72.00
32	1,801 - 1,950.....	78.00
33	1,951 - 2,100.....	84.00
34	2,101 - 2,250.....	90.00
35	2,251 - 2,400.....	96.00
36	2,401 - 2,550.....	102.00
37	2,551 - 2,700.....	108.00
38	2,701 - 2,850.....	114.00
39	2,851 - 3,000.....	120.00
40	3,001 - 3,150.....	126.00
41	3,151 - 3,300.....	132.00
42	3,301 - 3,450.....	138.00
43	3,451 - 3,600.....	144.00
44	3,601 - 3,750.....	150.00



45	3,751 - 3,900.....	156.00
46	3,901 - 4,050.....	162.00
47	4,051 - 4,200.....	168.00
48	4,201 - 4,350.....	174.00
49	4,351 - 4,500.....	180.00
50	4,501 - 4,650.....	186.00
51	4,651 - 4,800.....	192.00
52	4,801 - 4,950.....	198.00
53	4,951 - 5,100.....	204.00
54	5,101 - 5,250.....	210.00
55	5,251 - 5,400.....	216.00
56	5,401 - 5,550.....	222.00
57	5,551 - 5,700.....	228.00
58	5,701 - 5,850.....	234.00
59	5,851 and above.....	240.00

60           Assessed values shall be rounded to the next whole dollar  
61 (Fifty Cents (50¢) rounded to the next highest dollar) for the  
62 purposes of the above table.

63           One-half (1/2) of the exemption allowed in the above table  
64 shall be from taxes levied for school district purposes and  
65 one-half (1/2) shall be from taxes levied for county general fund  
66 purposes.

67           (2) Qualified homeowners described in subsection (2) of  
68 Section 27-33-67 shall be allowed an exemption from all ad valorem



69 taxes on not in excess of Six Thousand Dollars (\$6,000.00) of the  
70 assessed value of the homestead property.

71 (3) This section shall apply to exemptions claimed in the  
72 1988 calendar year for which reimbursement is made in the 1989  
73 calendar year and to exemptions claimed for which reimbursement is  
74 made in subsequent years.

75 **[With regard to any county that has completed an update in**  
76 **the valuation of Class I property, as designated by Section 112,**  
77 **Mississippi Constitution of 1890, in the county according to**  
78 **procedures prescribed by the State Tax Commission and in effect on**  
79 **January 1, 2001, and for which the State Tax Commission has**  
80 **certified that such new valuations have been implemented for the**  
81 **purposes of ad valorem taxation, this section shall read as**  
82 **follows:]**

83 27-33-75. (1) Qualified homeowners described in subsection  
84 (1) of Section 27-33-67 shall be allowed an exemption from ad  
85 valorem taxes according to the following table:

86	ASSESSED VALUE	HOMESTEAD
87	OF HOMESTEAD	EXEMPTION
88	\$ 1 - \$ 150.....	\$ 6.00
89	151 - 300.....	12.00
90	301 - 450.....	18.00
91	451 - 600.....	24.00
92	601 - 750.....	30.00
93	751 - 900.....	36.00



94	901 - 1,050.....	42.00
95	1,051 - 1,200.....	48.00
96	1,201 - 1,350.....	54.00
97	1,351 - 1,500.....	60.00
98	1,501 - 1,650.....	66.00
99	1,651 - 1,800.....	72.00
100	1,801 - 1,950.....	78.00
101	1,951 - 2,100.....	84.00
102	2,101 - 2,250.....	90.00
103	2,251 - 2,400.....	96.00
104	2,401 - 2,550.....	102.00
105	2,551 - 2,700.....	108.00
106	2,701 - 2,850.....	114.00
107	2,851 - 3,000.....	120.00
108	3,001 - 3,150.....	126.00
109	3,151 - 3,300.....	132.00
110	3,301 - 3,450.....	138.00
111	3,451 - 3,600.....	144.00
112	3,601 - 3,750.....	150.00
113	3,751 - 3,900.....	156.00
114	3,901 - 4,050.....	162.00
115	4,051 - 4,200.....	168.00
116	4,201 - 4,350.....	174.00
117	4,351 - 4,500.....	180.00
118	4,501 - 4,650.....	186.00



119	4,651 - 4,800.....	192.00
120	4,801 - 4,950.....	198.00
121	4,951 - 5,100.....	204.00
122	5,101 - 5,250.....	210.00
123	5,251 - 5,400.....	216.00
124	5,401 - 5,550.....	222.00
125	5,551 - 5,700.....	228.00
126	5,701 - 5,850.....	234.00
127	5,851 - 6,000.....	240.00
128	6,001 - 6,150.....	246.00
129	6,151 - 6,300.....	252.00
130	6,301 - 6,450.....	258.00
131	6,451 - 6,600.....	264.00
132	6,601 - 6,750.....	270.00
133	6,751 - 6,900.....	276.00
134	6,901 - 7,050.....	282.00
135	7,051 - 7,200.....	288.00
136	7,201 - 7,350.....	294.00
137	7,351 and above.....	300.00

138           Assessed values shall be rounded to the next whole dollar  
139 (Fifty Cents (50¢) rounded to the next highest dollar) for the  
140 purposes of the above table.

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



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

145 (2) (a) (i) Except as otherwise provided in this  
146 subsection, qualified homeowners described in subsection (2) of  
147 Section 27-33-67 shall be allowed an exemption from all ad valorem  
148 taxes on not in excess of Seven Thousand Five Hundred Dollars  
149 (\$7,500.00) of the assessed value of the homestead property.

150 (ii) Except as otherwise provided in paragraph (b)  
151 of this subsection, from and after January 1, 2018, qualified  
152 homeowners described in subsection (2) of Section 27-33-67 shall  
153 be allowed an exemption from all ad valorem taxes on not in excess  
154 of Twelve Thousand Five Hundred Dollars (\$12,500.00) of the  
155 assessed value of the homestead property.

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

161 (3) Except as otherwise provided in this subsection, this  
162 section shall apply to exemptions claimed in the 2001 calendar  
163 year for which reimbursement is made in the 2002 calendar year and  
164 to exemptions claimed for which reimbursement is made in  
165 subsequent years. The exemption provided for in subsection (2)(b)  
166 of this section shall apply to exemptions claimed in the 2015  
167 calendar year for which reimbursement is made in the 2016 calendar



168 year and to exemptions claimed for which reimbursement is made in  
169 subsequent years. The exemption provided for in subsection  
170 (2) (a) (ii) of this section shall apply to exemptions claimed in  
171 the 2018 calendar year for which reimbursement is made in the 2019  
172 calendar year and to exemptions claimed for which reimbursement is  
173 made in subsequent years.

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, 2018.

