

By: Representative Horne

To: Ways and Means

HOUSE BILL NO. 828

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, 2023, 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 (c) Except as otherwise provided in this paragraph (c),  
87 a qualified homeowner claiming an exemption under paragraph (a)(i)  
88 of this subsection shall be allowed an additional exemption from  
89 all ad valorem taxes on an amount equal to the difference between  
90 (i) the assessed value of the homestead property on January 1,  
91 2018, or January 1 of the first year for which the qualified  
92 homeowner claims an exemption for the homestead property under  
93 paragraph (a)(i) of this subsection, and (ii) any increase in the



94 assessed value of the homestead property resulting from a  
95 subsequent update in valuation of the homestead property that is  
96 completed during the time the qualified homeowner owns the  
97 property. In addition, if a subsequent update in valuation of the  
98 homestead property that is completed during the time the qualified  
99 homeowner owns the property results in the assessed value of the  
100 homestead property being less than the assessed value of the  
101 property on January 1, 2018, or January 1 of the first year for  
102 which the qualified homeowner claims an exemption for the  
103 homestead property under paragraph (a) (i) of this subsection, then  
104 the exemption authorized under this paragraph (c) shall be on an  
105 amount equal to the difference between (i) such lower assessed  
106 value and (ii) any increase in the assessed value of the homestead  
107 property resulting from a subsequent update in valuation of the  
108 homestead property that is completed during the time the qualified  
109 homeowner owns the property. However, except for renovations,  
110 expansions, improvements or additions to promote energy  
111 efficiency, safety or access to the homestead property, the  
112 exemption authorized in this paragraph (c) shall not apply to any  
113 portion of increase in the assessed value of the homestead  
114 property that is attributable to renovations, expansions or  
115 improvements of or additions to the property during such time.  
116 For the purposes of this paragraph (c), an update in valuation of  
117 the homestead property occurs when a county has completed an  
118 update in the valuation of Class I property, as designated by



119 Section 112, Mississippi Constitution of 1890, in the county  
120 according to procedures prescribed by the Department of Revenue  
121 and in effect on January 1, 2018, and for which the Department of  
122 Revenue has certified that such new valuations have been  
123 implemented for the purposes of ad valorem taxation.

124 (3) Except as otherwise provided in this subsection, this  
125 section shall apply to exemptions claimed in the 2001 calendar  
126 year for which reimbursement is made in the 2002 calendar year and  
127 to exemptions claimed for which reimbursement is made in  
128 subsequent years. The exemption provided for in subsection (2)(b)  
129 of this section shall apply to exemptions claimed in the 2015  
130 calendar year for which reimbursement is made in the 2016 calendar  
131 year and to exemptions claimed for which reimbursement is made in  
132 subsequent years. The exemption provided for in subsection (2)(c)  
133 of this section shall apply to exemptions claimed in the 2018  
134 calendar year for which reimbursement is made in the 2019 calendar  
135 year and to exemptions claimed for which reimbursement is made in  
136 subsequent years. The exemption provided for in subsection  
137 (2)(a)(ii) of this section shall apply to exemptions claimed in  
138 the 2023 calendar year for which reimbursement is made in the 2024  
139 calendar year and to exemptions claimed for which reimbursement is  
140 made in subsequent years.

141 **SECTION 2.** This act shall take effect and be in force from  
142 and after July 1, 2022.

