

By: Representatives Owen, Ford (73rd)

To: Ways and Means

HOUSE BILL NO. 1689

1 AN ACT TO AMEND SECTIONS 27-33-67, AND 27-33-75, MISSISSIPPI
 2 CODE OF 1972, TO PROVIDE AN AD VALOREM TAX EXEMPTION FOR DULY
 3 SWORN LAW ENFORCEMENT OFFICERS EMPLOYED BY OR IN THE SERVICE OF
 4 THE STATE, A COUNTY, A MUNICIPALITY OR OTHER POLITICAL SUBDIVISION
 5 OF THE STATE; TO REQUIRE SUCH QUALIFIED HOMEOWNERS TO PROVIDE
 6 PROOF OF HIS OR HER EMPLOYMENT OR SERVICE AS A LAW ENFORCEMENT
 7 OFFICER TO QUALIFY FOR SUCH EXEMPTION; TO BRING FORWARD SECTION
 8 27-33-31, MISSISSIPPI CODE OF 1972, WHICH RELATES TO THE
 9 APPLICATION FOR HOMESTEAD EXEMPTION, FOR PURPOSE OF POSSIBLE
 10 AMENDMENT; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** Section 27-33-67, Mississippi Code of 1972, is
 13 amended as follows:

14 27-33-67. (1) Each qualified homeowner under sixty-five
 15 (65) years of age on January 1 of the year for which the exemption
 16 is claimed, and who is not totally disabled as herein defined
 17 shall be exempt from ad valorem taxes in the amount prescribed in
 18 Section 27-33-69, 27-33-71, 27-33-73 or 27-33-75, whichever is
 19 applicable to the year for which the exemption is claimed.

20 (2) Each qualified homeowner who has reached sixty-five (65)
 21 years of age on or before January 1 of the year for which the
 22 exemption is claimed, who is totally disabled as herein defined,



23 or who is the unremarried surviving spouse of a homeowner referred
24 to in paragraph (a) of this subsection (2), shall be exempt from
25 ad valorem taxes in the manner prescribed in Section 27-33-69,
26 27-33-71, 27-33-73 or 27-33-75, whichever is applicable to the
27 year for which the exemption is claimed.

28 To qualify for the exemptions provided for in this article
29 because of disability, the homeowner must present proper proof of
30 any of the following:

31 (a) Service-connected, total disability as an American
32 veteran who has been honorably discharged from military service.

33 (b) Classification as totally disabled under the
34 federal Social Security Act (42 USCS Section 416(i)), the Railroad
35 Retirement Act or any other federal act approved by the Department
36 of Revenue.

37 (i) If a person is eligible for classification as
38 totally disabled under the federal acts referred to in this
39 subsection (2)(b), but does not qualify to receive benefits
40 thereunder because his annual income exceeds an amount set as the
41 maximum allowed in qualifying to receive the benefits, then he is
42 eligible for the disability exemptions specified in this article.
43 Proper proof of such eligibility shall be determined by the
44 Department of Revenue.

45 (ii) If a person is eligible for classification as
46 totally disabled under the federal Social Security Act (42 USCA
47 Section 416(i)), but does not qualify to receive benefits



48 thereunder only because he has not made the necessary social
49 security contributions, then he is eligible for the disability
50 exemptions specified in this article. Proper proof of such
51 eligibility shall be determined by the Department of Revenue. The
52 provisions of this subparagraph (ii) shall apply to any homeowner
53 filing for the disability exemption on or after January 1, 1992.

54 (c) Classification as totally disabled under the
55 provisions of a retirement plan that is considered to be qualified
56 under the United States Internal Revenue Code. The determination
57 of whether or not a retirement plan is so qualified shall be made
58 by the Department of Revenue.

59 (d) Classification as totally disabled as determined by
60 the Department of Revenue pursuant to rules and regulations
61 adopted by the Department of Revenue.

62 Proper proof of classification as totally disabled under the
63 federal acts referred to in subsection (2)(b) or (2)(c), including
64 proof of the total disability and of eligibility to qualify to
65 receive benefits under the relevant federal act or qualified
66 retirement plan, shall be determined by the Department of Revenue.

67 The property owned jointly by husband and wife and property
68 owned in fee simple by either spouse, if either spouse shall
69 fulfill the age or disability requirement, shall be eligible for
70 the exemption allowed in this article in full. On all other
71 jointly owned property, the amount of the allowable exemption



72 shall be determined on the basis of each individual joint owner's
73 qualifications and pro rata share of the property.

74 (3) Those homeowners and unremarried surviving spouses
75 described in subsection (2) of this section and who qualify for
76 the exemptions under this article shall also be exempt from the
77 forest acreage tax authorized by Section 49-19-115 applicable to
78 property included in the homestead.

79 (4) Each qualified homeowner who is a duly sworn law
80 enforcement officer employed by or in the service of the state, a
81 county, a municipality or other political subdivision of the state
82 on or before January 1 of the year for which the exemption is
83 claimed, shall be exempt from ad valorem taxes in the manner
84 prescribed in Section 27-33-75.

85 To qualify for the exemptions provided for in this
86 subsection, the homeowner must present, as part of the application
87 for exemption filed under Section 27-33-31, proof of his or her
88 employment or service as a law enforcement officer by presentation
89 of the applicant's official law enforcement officer's
90 identification card or a signed and notarized affidavit from the
91 governing authority or chief executive officer of the agency,
92 county, municipality or political subdivision by or for whom the
93 applicant is employed or serves as a law enforcement officer.

94 **SECTION 2.** Section 27-33-75, Mississippi Code of 1972, is
95 amended as follows:



96 27-33-75. (1) Qualified homeowners described in subsection
 97 (1) of Section 27-33-67 shall be allowed an exemption from ad
 98 valorem taxes according to the following table:

99	ASSESSED VALUE	HOMESTEAD
100	OF HOMESTEAD	EXEMPTION
101	\$ 1 - \$ 150.....	\$ 6.00
102	151 - 300.....	12.00
103	301 - 450.....	18.00
104	451 - 600.....	24.00
105	601 - 750.....	30.00
106	751 - 900.....	36.00
107	901 - 1,050.....	42.00
108	1,051 - 1,200.....	48.00
109	1,201 - 1,350.....	54.00
110	1,351 - 1,500.....	60.00
111	1,501 - 1,650.....	66.00
112	1,651 - 1,800.....	72.00
113	1,801 - 1,950.....	78.00
114	1,951 - 2,100.....	84.00
115	2,101 - 2,250.....	90.00
116	2,251 - 2,400.....	96.00
117	2,401 - 2,550.....	102.00
118	2,551 - 2,700.....	108.00
119	2,701 - 2,850.....	114.00
120	2,851 - 3,000.....	120.00



121	3,001 - 3,150.....	126.00
122	3,151 - 3,300.....	132.00
123	3,301 - 3,450.....	138.00
124	3,451 - 3,600.....	144.00
125	3,601 - 3,750.....	150.00
126	3,751 - 3,900.....	156.00
127	3,901 - 4,050.....	162.00
128	4,051 - 4,200.....	168.00
129	4,201 - 4,350.....	174.00
130	4,351 - 4,500.....	180.00
131	4,501 - 4,650.....	186.00
132	4,651 - 4,800.....	192.00
133	4,801 - 4,950.....	198.00
134	4,951 - 5,100.....	204.00
135	5,101 - 5,250.....	210.00
136	5,251 - 5,400.....	216.00
137	5,401 - 5,550.....	222.00
138	5,551 - 5,700.....	228.00
139	5,701 - 5,850.....	234.00
140	5,851 - 6,000.....	240.00
141	6,001 - 6,150.....	246.00
142	6,151 - 6,300.....	252.00
143	6,301 - 6,450.....	258.00
144	6,451 - 6,600.....	264.00
145	6,601 - 6,750.....	270.00



146	6,751 - 6,900.....	276.00
147	6,901 - 7,050.....	282.00
148	7,051 - 7,200.....	288.00
149	7,201 - 7,350.....	294.00
150	7,351 and above.....	300.00

151 Assessed values shall be rounded to the next whole dollar
152 (Fifty Cents (50¢) rounded to the next highest dollar) for the
153 purposes of the above table.

154 One-half (1/2) of the exemption allowed in the above table
155 shall be from taxes levied for school district purposes and
156 one-half (1/2) shall be from taxes levied for county general fund
157 purposes.

158 (2) (a) Except as otherwise provided in this subsection,
159 qualified homeowners described in subsection (2) of Section
160 27-33-67 shall be allowed an exemption from all ad valorem taxes
161 on not in excess of Seven Thousand Five Hundred Dollars
162 (\$7,500.00) of the assessed value of the homestead property.

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

168 (c) Except as otherwise provided in this paragraph (c),
169 a qualified homeowner claiming an exemption under paragraph (a) of
170 this subsection shall be allowed an additional exemption from all



171 ad valorem taxes on an amount equal to the difference between (i)
172 the assessed value of the homestead property on January 1, 2018,
173 or January 1 of the first year for which the qualified homeowner
174 claims an exemption for the homestead property under paragraph (a)
175 of this subsection, and (ii) any increase in the assessed value of
176 the homestead property resulting from a subsequent update in
177 valuation of the homestead property that is completed during the
178 time the qualified homeowner owns the property. In addition, if a
179 subsequent update in valuation of the homestead property that is
180 completed during the time the qualified homeowner owns the
181 property results in the assessed value of the homestead property
182 being less than the assessed value of the property on January 1,
183 2018, or January 1 of the first year for which the qualified
184 homeowner claims an exemption for the homestead property under
185 paragraph (a) of this subsection, then the exemption authorized
186 under this paragraph (c) shall be on an amount equal to the
187 difference between (i) such lower assessed value and (ii) any
188 increase in the assessed value of the homestead property resulting
189 from a subsequent update in valuation of the homestead property
190 that is completed during the time the qualified homeowner owns the
191 property. However, except for renovations, expansions,
192 improvements or additions to promote energy efficiency, safety or
193 access to the homestead property, the exemption authorized in this
194 paragraph (c) shall not apply to any portion of increase in the
195 assessed value of the homestead property that is attributable to



196 renovations, expansions or improvements of or additions to the
197 property during such time. For the purposes of this paragraph
198 (c), an update in valuation of the homestead property occurs when
199 a county has completed an update in the valuation of Class I
200 property, as designated by Section 112, Mississippi Constitution
201 of 1890, in the county according to procedures prescribed by the
202 Department of Revenue and in effect on January 1, 2018, and for
203 which the Department of Revenue has certified that such new
204 valuations have been implemented for the purposes of ad valorem
205 taxation.

206 (d) Except as otherwise provided in this subsection, from
207 and after January 1, 2023, qualified homeowners described in
208 subsection (4) of Section 27-33-67, shall be allowed an exemption
209 from all ad valorem taxes on not in excess of Seven Thousand Five
210 Hundred Dollars (\$7,500.00) of the assessed value of the homestead
211 property.

212 (3) Except as otherwise provided in this subsection, this
213 section shall apply to exemptions claimed in the 2001 calendar
214 year for which reimbursement is made in the 2002 calendar year and
215 to exemptions claimed for which reimbursement is made in
216 subsequent years. The exemption provided for in subsection (2)(b)
217 of this section shall apply to exemptions claimed in the 2015
218 calendar year for which reimbursement is made in the 2016 calendar
219 year and to exemptions claimed for which reimbursement is made in
220 subsequent years. The exemption provided for in subsection (2)(c)



221 of this section shall apply to exemptions claimed in the 2018
222 calendar year for which reimbursement is made in the 2019 calendar
223 year and to exemptions claimed for which reimbursement is made in
224 subsequent years. The exemption provided for in subsection (2)(d)
225 of this section shall apply to exemptions claimed in the 2023
226 calendar year for which reimbursement is made in the 2024 calendar
227 year and to exemptions claimed for which reimbursement is made in
228 subsequent years.

229 **SECTION 3.** Section 27-33-31, Mississippi Code of 1972, is
230 brought forward as follows:

231 27-33-31. (1) It shall be the duty of every person, who is
232 eligible for and desires the homestead exemption provided for in
233 this article, to comply with the following provisions:

234 (a) He shall make written application to the county tax
235 assessor on the prescribed form, on or before the first day of
236 April. Applications not on file on or before April 1 of the
237 current year may not be filed, may not be dated back, may not be
238 accepted by the assessor, may not be allowed by the board of
239 supervisors, and may not be considered by the commission, except
240 as provided in paragraph (b) of this section.

241 Any person who has on file with the tax assessor a valid
242 allowed claim for homestead exemption filed on or after January 1,
243 1991, shall not be required to annually thereafter reapply for
244 such claim for exemption but shall be credited with such exemption
245 each year so long as such person is entitled to homestead



246 exemption on the same property and there has been no change in the
247 property description, ownership, use or occupancy since January 1
248 of the preceding year. In the event changes have occurred in the
249 status of the homestead in the property description, ownership,
250 use or occupancy since January 1 of the preceding year, and in the
251 event such person is still eligible for homestead exemption, he
252 shall file a new application and provide all the information
253 required under this section as for the initial application.
254 However, the requirement to file a new application shall not apply
255 to a surviving spouse who is still eligible for homestead
256 exemption. If the deceased spouse qualified for the exemption
257 provided in Section 27-33-67(2), but the surviving spouse does not
258 qualify for such exemption, the surviving spouse must file a new
259 application for homestead exemption.

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

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

267 (d) He shall make separate applications, as provided
268 above, to the respective assessors if the property claimed for
269 exemption lies in two (2) counties, first with the assessor of the
270 county of residence, and then with the assessor of the other



271 county, submitting at the same time two (2) copies of the first
272 application, certified by the chancery clerk as specified by
273 Section 27-33-23(f).

274 (e) He shall deliver to the assessor the application
275 marked "original," the copy marked "duplicate," and the copy
276 marked "triplicate."

277 (f) He shall retain the copy marked "quadruplicate" as
278 evidence that the application was made and filed, which
279 quadruplicate may be filed with the board if the original and
280 duplicate are lost; and certified copies of the quadruplicate may
281 be used when so ordered by the board, not later than the meeting
282 of the board held in March of the year following the year in which
283 the application was executed, under such rules and regulations as
284 the commission shall prescribe.

285 (g) He shall state on the application the name, date of
286 birth, social security number, phone number and email address of
287 the owner of the property, and the number and status of all
288 occupants of the home, other than the owner's family. If the
289 applicant is married, he shall state on the application the name,
290 date of birth, social security number, phone number and email
291 address of the spouse.

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



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

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

300 (k) He shall state the number of book and page where
301 the deed, or other conveyance or evidence of ownership, is of
302 public record, or attach to both the original and duplicate
303 application a certified copy of the conveyance by which title is
304 claimed, or copies supported by affidavit of the holder, or by one
305 who has seen and verified the original; or such other evidence of
306 title as may be required by the commission; and the instrument by
307 which title is claimed shall be placed of record, if it may be
308 admitted to record.

309 (l) He shall state the price for which the property was
310 sold and conveyed to the owner, the amount of the unpaid
311 principal, if any, and the terms of payment thereof, if it was
312 acquired by the owner after July 1, 1938, as evidenced by the date
313 of the acknowledgment of the conveyance. The purchase price and
314 the amount of unpaid principal shall not be required more than one
315 (1) time.

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



319 (n) He shall furnish all the information required by
320 the application, which must be true and correct, and he must
321 supply it in the event he does not prepare the application with
322 his own hand. Except as otherwise provided in Section
323 27-33-33(2), the information given on the application must not be
324 made or inserted by the assessor or by anyone, except as furnished
325 by the applicant.

326 (o) He shall make the original application in person or
327 in such manner as may be provided under the rules and regulations
328 of the commission; or it may be made by his agent or attorney,
329 duly constituted in writing, and a copy of such written authority,
330 duly sworn to and acknowledged or attested by two (2) competent
331 witnesses shall be attached to each the original, the duplicate,
332 and the triplicate application for homestead exemption; but the
333 husband or wife may sign for the other if living in the same
334 dwelling.

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

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



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

349 (2) The board of supervisors may authorize a charge of Fifty
350 Cents (50¢) per subsequent annual renewal application, which is
351 returned by the applicant by mail, to be used toward defraying the
352 expense of the mailing process of the subsequent annual renewal
353 application. The charge provided for herein shall not be assessed
354 against any person returning the subsequent annual renewal
355 application in person.

356 (3) In addition to any other fine, imprisonment or sentence
357 which may be imposed for violation of the Mississippi Homestead
358 Exemption Law of 1946, any person who violates such law through
359 fraudulent application or by willful failure to notify the tax
360 assessor of changes in the status of the homestead, when required
361 to do so under subsection (1)(a) of this section, shall be guilty
362 of a felony and upon conviction may be punished by a fine of not
363 more than Five Thousand Dollars (\$5,000.00) or by imprisonment for
364 not more than two (2) years, or both.

365 **SECTION 4.** This act shall take effect and be in force from
366 and after July 1, 2022.

