

By: Representative Carpenter

To: Ways and Means

HOUSE BILL NO. 1038

1 AN ACT TO BRING FORWARD SECTIONS 27-33-31, 27-33-33 AND
2 27-33-75, MISSISSIPPI CODE OF 1972, WHICH ARE SECTIONS OF THE
3 HOMESTEAD EXEMPTION LAW OF 1946, FOR THE PURPOSES OF POSSIBLE
4 AMENDMENT; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-33-31, Mississippi Code of 1972, is
7 brought forward as follows:

8 27-33-31. (1) It shall be the duty of every person, who is
9 eligible for and desires the homestead exemption provided for in
10 this article, to comply with the following provisions:

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

18 Any person who has on file with the tax assessor a valid
19 allowed claim for homestead exemption filed on or after January 1,



20 1991, shall not be required to annually thereafter reapply for
21 such claim for exemption but shall be credited with such exemption
22 each year so long as such person is entitled to homestead
23 exemption on the same property and there has been no change in the
24 property description, ownership, use or occupancy since January 1
25 of the preceding year. In the event changes have occurred in the
26 status of the homestead in the property description, ownership,
27 use or occupancy since January 1 of the preceding year, and in the
28 event such person is still eligible for homestead exemption, he
29 shall file a new application and provide all the information
30 required under this section as for the initial application.
31 However, the requirement to file a new application shall not apply
32 to a surviving spouse who is still eligible for homestead
33 exemption. If the deceased spouse qualified for the exemption
34 provided in Section 27-33-67(2), but the surviving spouse does not
35 qualify for such exemption, the surviving spouse must file a new
36 application for homestead exemption.

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

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



44 (d) He shall make separate applications, as provided
45 above, to the respective assessors if the property claimed for
46 exemption lies in two (2) counties, first with the assessor of the
47 county of residence, and then with the assessor of the other
48 county, submitting at the same time two (2) copies of the first
49 application, certified by the chancery clerk as specified by
50 Section 27-33-23(f).

51 (e) He shall deliver to the assessor the application
52 marked "original," the copy marked "duplicate," and the copy
53 marked "triplicate."

54 (f) He shall retain the copy marked "quadruplicate" as
55 evidence that the application was made and filed, which
56 quadruplicate may be filed with the board if the original and
57 duplicate are lost; and certified copies of the quadruplicate may
58 be used when so ordered by the board, not later than the meeting
59 of the board held in March of the year following the year in which
60 the application was executed, under such rules and regulations as
61 the commission shall prescribe.

62 (g) He shall state on the application the name, date of
63 birth, social security number, phone number and email address of
64 the owner of the property, and the number and status of all
65 occupants of the home, other than the owner's family. If the
66 applicant is married, he shall state on the application the name,
67 date of birth, social security number, phone number and email
68 address of the spouse.



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

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

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

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

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



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

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

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

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



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

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

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

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



142 **SECTION 2.** Section 27-33-33, Mississippi Code of 1972, is
143 brought forward as follows:

144 27-33-33. (1) The county tax assessor shall perform such
145 duties as are generally required by him by this article and with
146 respect to exempt homesteads, and the application therefor, and
147 his duties are specifically defined as follows:

148 (a) He shall, in each year the land roll is made,
149 require that all lands and buildings which have been or are
150 claimed for homestead exemption be separately assessed on the land
151 roll; and he shall, in the case of homestead lands not already
152 separately assessed on the land roll, prepare proper notice to the
153 board of supervisors requesting that the land assessment roll be
154 changed so that all homestead property shall be separately
155 assessed; and in the case of newly constructed dwellings, he shall
156 carefully inspect the same and recommend to the board the value at
157 which such dwellings should be assessed; and when rural lands are
158 divided and a part included in the homestead exemption, he shall
159 assess the respective tracts at the value used for cultivable
160 lands and for uncultivable lands, and fairly assess homesteads and
161 nonhomesteads at the same proportion to true value.

162 (b) He shall keep available a supply of the prescribed
163 blank homestead exemption applications, and he shall require each
164 applicant to properly execute the application in entire conformity
165 with the requirements of Section 27-33-31.



166 (c) He shall aid the applicant in executing the
167 application.

168 (d) He shall notify the applicant if an application for
169 homestead exemption is incorrect or incomplete in any substantial
170 particular, and require that it be properly and completely
171 executed before accepting it for delivery to the clerk.

172 (e) He shall, when an application is accepted by him,
173 retain the original, the duplicate and the triplicate. He shall
174 endorse "filed" on the quadruplicate with the date and his
175 official signature and return it to the applicant as evidence of
176 the application and that it was filed.

177 (f) He shall promptly give to the board of supervisors
178 any knowledge or information he may have, or any fact he may have
179 knowledge of, bearing on the eligibility of the applying person or
180 property and not revealed in the application; and note on the
181 application any condition requiring special consideration.

182 (g) He shall, on the first day of each month, deliver
183 to the clerk of the board of supervisors all originals and
184 duplicates of applications for homestead exemption received and
185 accepted by him during the preceding month.

186 (h) He shall attend all meetings of the board when any
187 matter with respect to homestead exemptions is being considered by
188 it and shall render such assistance and perform such services as
189 the board may direct from time to time.



190 (i) He shall, at least ten (10) days but not more than
191 thirty (30) days prior to April 1 of each year, publish notice in
192 a newspaper having general circulation in the county in which he
193 serves as tax assessor informing persons who are receiving
194 homestead exemption that the tax assessor must be notified if
195 changes have occurred in the status of the homestead in the
196 property description, ownership, use or occupancy since January 1
197 of the preceding year and that, in the event such persons are
198 still eligible for homestead exemption, a new application for
199 homestead exemption must be filed.

200 (2) (a) If the tax assessor discovers a change in ownership
201 in a portion of the homestead property that may result in the
202 homestead exemption being applied to ineligible property and the
203 owner of the homestead property fails to file a new application
204 during the preceding year as required by Section 27-33-31, the tax
205 assessor may amend the application to reflect such change on or
206 before June 1 of that roll year.

207 (b) If parcel number changes occur due to reappraisal,
208 mapping maintenance or updates, the tax assessor may amend the
209 homestead application to reflect such changes on behalf of the
210 owner of the homestead on or before June 1 of that roll year.

211 (c) If a change in ownership occurs because of the
212 death of an owner and the surviving spouse of the owner is still
213 eligible for homestead exemption and not required to file a new
214 application, the tax assessor may amend the application by



215 removing the name of the deceased spouse and adding the surviving
216 spouse's birth date for the purpose of correcting the land roll
217 and the supplemental roll.

218 (d) Should eligible property on an initial or renewed
219 application fail to be listed due to a clerical error, such
220 application may be amended by the tax assessor on behalf of the
221 applicant to list such eligible property prior to the last Monday
222 in August.

223 (e) Amendments made to applications under this
224 subsection may be allowed by the board of supervisors and
225 certified to the commission.

226 **SECTION 3.** Section 27-33-75, Mississippi Code of 1972, is
227 brought forward as follows:

228 27-33-75. (1) Qualified homeowners described in subsection
229 (1) of Section 27-33-67 shall be allowed an exemption from ad
230 valorem taxes according to the following table:

231	ASSESSED VALUE	HOMESTEAD
232	OF HOMESTEAD	EXEMPTION
233	\$ 1 - \$ 150.....	\$ 6.00
234	151 - 300.....	12.00
235	301 - 450.....	18.00
236	451 - 600.....	24.00
237	601 - 750.....	30.00
238	751 - 900.....	36.00
239	901 - 1,050.....	42.00



240	1,051 - 1,200.....	48.00
241	1,201 - 1,350.....	54.00
242	1,351 - 1,500.....	60.00
243	1,501 - 1,650.....	66.00
244	1,651 - 1,800.....	72.00
245	1,801 - 1,950.....	78.00
246	1,951 - 2,100.....	84.00
247	2,101 - 2,250.....	90.00
248	2,251 - 2,400.....	96.00
249	2,401 - 2,550.....	102.00
250	2,551 - 2,700.....	108.00
251	2,701 - 2,850.....	114.00
252	2,851 - 3,000.....	120.00
253	3,001 - 3,150.....	126.00
254	3,151 - 3,300.....	132.00
255	3,301 - 3,450.....	138.00
256	3,451 - 3,600.....	144.00
257	3,601 - 3,750.....	150.00
258	3,751 - 3,900.....	156.00
259	3,901 - 4,050.....	162.00
260	4,051 - 4,200.....	168.00
261	4,201 - 4,350.....	174.00
262	4,351 - 4,500.....	180.00
263	4,501 - 4,650.....	186.00
264	4,651 - 4,800.....	192.00



265	4,801 - 4,950.....	198.00
266	4,951 - 5,100.....	204.00
267	5,101 - 5,250.....	210.00
268	5,251 - 5,400.....	216.00
269	5,401 - 5,550.....	222.00
270	5,551 - 5,700.....	228.00
271	5,701 - 5,850.....	234.00
272	5,851 - 6,000.....	240.00
273	6,001 - 6,150.....	246.00
274	6,151 - 6,300.....	252.00
275	6,301 - 6,450.....	258.00
276	6,451 - 6,600.....	264.00
277	6,601 - 6,750.....	270.00
278	6,751 - 6,900.....	276.00
279	6,901 - 7,050.....	282.00
280	7,051 - 7,200.....	288.00
281	7,201 - 7,350.....	294.00
282	7,351 and above.....	300.00

283 Assessed values shall be rounded to the next whole dollar
284 (Fifty Cents (50¢) rounded to the next highest dollar) for the
285 purposes of the above table.

286 One-half (1/2) of the exemption allowed in the above table
287 shall be from taxes levied for school district purposes and
288 one-half (1/2) shall be from taxes levied for county general fund
289 purposes.



290 (2) (a) Except as otherwise provided in this subsection,
291 qualified homeowners described in subsection (2) of Section
292 27-33-67 shall be allowed an exemption from all ad valorem taxes
293 on not in excess of Seven Thousand Five Hundred Dollars
294 (\$7,500.00) of the assessed value of the homestead property.

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

300 (c) Except as otherwise provided in this paragraph (c),
301 a qualified homeowner claiming an exemption under paragraph (a) of
302 this subsection shall be allowed an additional exemption from all
303 ad valorem taxes on an amount equal to the difference between (i)
304 the assessed value of the homestead property on January 1, 2018,
305 or January 1 of the first year for which the qualified homeowner
306 claims an exemption for the homestead property under paragraph (a)
307 of this subsection, and (ii) any increase in the assessed value of
308 the homestead property resulting from a subsequent update in
309 valuation of the homestead property that is completed during the
310 time the qualified homeowner owns the property. In addition, if a
311 subsequent update in valuation of the homestead property that is
312 completed during the time the qualified homeowner owns the
313 property results in the assessed value of the homestead property
314 being less than the assessed value of the property on January 1,



315 2018, or January 1 of the first year for which the qualified
316 homeowner claims an exemption for the homestead property under
317 paragraph (a) of this subsection, then the exemption authorized
318 under this paragraph (c) shall be on an amount equal to the
319 difference between (i) such lower assessed value and (ii) any
320 increase in the assessed value of the homestead property resulting
321 from a subsequent update in valuation of the homestead property
322 that is completed during the time the qualified homeowner owns the
323 property. However, except for renovations, expansions,
324 improvements or additions to promote energy efficiency, safety or
325 access to the homestead property, the exemption authorized in this
326 paragraph (c) shall not apply to any portion of increase in the
327 assessed value of the homestead property that is attributable to
328 renovations, expansions or improvements of or additions to the
329 property during such time. For the purposes of this paragraph
330 (c), an update in valuation of the homestead property occurs when
331 a county has completed an update in the valuation of Class I
332 property, as designated by Section 112, Mississippi Constitution
333 of 1890, in the county according to procedures prescribed by the
334 Department of Revenue and in effect on January 1, 2018, and for
335 which the Department of Revenue has certified that such new
336 valuations have been implemented for the purposes of ad valorem
337 taxation.

338 (3) Except as otherwise provided in this subsection, this
339 section shall apply to exemptions claimed in the 2001 calendar



340 year for which reimbursement is made in the 2002 calendar year and
341 to exemptions claimed for which reimbursement is made in
342 subsequent years. The exemption provided for in subsection (2)(b)
343 of this section shall apply to exemptions claimed in the 2015
344 calendar year for which reimbursement is made in the 2016 calendar
345 year and to exemptions claimed for which reimbursement is made in
346 subsequent years. The exemption provided for in subsection (2)(c)
347 of this section shall apply to exemptions claimed in the 2018
348 calendar year for which reimbursement is made in the 2019 calendar
349 year and to exemptions claimed for which reimbursement is made in
350 subsequent years.

351 **SECTION 4.** This act shall take effect and be in force from
352 and after July 1, 2023.

