

By: Representatives Williamson, Arnold,
Brown (20th), Carpenter, Felsher, Goodin,
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To: Ways and Means

HOUSE BILL NO. 1659

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 ON HOMESTEAD
3 PROPERTY FOR QUALIFIED HOMEOWNERS WHO ARE RETIRED FROM SERVICE AS
4 A MEMBER OF THE UNITED STATES ARMED FORCES OR RETIRED FROM SERVICE
5 AS A LAW ENFORCEMENT OFFICER OR OTHER LAW ENFORCEMENT EMPLOYEE; TO
6 BRING FORWARD SECTION 27-33-31, MISSISSIPPI CODE OF 1972, WHICH
7 RELATES TO THE APPLICATION FOR HOMESTEAD EXEMPTION, FOR THE
8 PURPOSES OF POSSIBLE AMENDMENT; AND FOR RELATED PURPOSES.

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

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

12 27-33-67. (1) Each qualified homeowner under sixty-five
13 (65) years of age on January 1 of the year for which the exemption
14 is claimed, and who is not totally disabled as herein defined
15 shall be exempt from ad valorem taxes in the amount prescribed in
16 Section 27-33-69, 27-33-71, 27-33-73 or 27-33-75, whichever is
17 applicable to the year for which the exemption is claimed.

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



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

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

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

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

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

43 (ii) If a person is eligible for classification as
44 totally disabled under the federal Social Security Act (42 USCA
45 Section 416(i)), but does not qualify to receive benefits
46 thereunder only because he has not made the necessary social



47 security contributions, then he is eligible for the disability
48 exemptions specified in this article. Proper proof of such
49 eligibility shall be determined by the Department of Revenue. The
50 provisions of this subparagraph (ii) shall apply to any homeowner
51 filing for the disability exemption on or after January 1, 1992.

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

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

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

65 The property owned jointly by husband and wife and property
66 owned in fee simple by either spouse, if either spouse shall
67 fulfill the age or disability requirement, shall be eligible for
68 the exemption allowed in this article in full. On all other
69 jointly owned property, the amount of the allowable exemption
70 shall be determined on the basis of each individual joint owner's
71 qualifications and pro rata share of the property.



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

77 (4) Each qualified homeowner who is retired from service as
 78 a member of the United States Armed Forces or retired from service
 79 as a law enforcement officer or other law enforcement employee on
 80 or before January 1 of the year for which the exemption is
 81 claimed, shall be exempt from ad valorem taxes in the manner
 82 prescribed in Section 27-33-75.

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

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

88 ASSESSED VALUE	88 HOMESTEAD
89 OF HOMESTEAD	89 EXEMPTION
90 \$ 1 - \$ 150.....	\$ 6.00
91 151 - 300.....	12.00
92 301 - 450.....	18.00
93 451 - 600.....	24.00
94 601 - 750.....	30.00
95 751 - 900.....	36.00
96 901 - 1,050.....	42.00



97	1,051 - 1,200.....	48.00
98	1,201 - 1,350.....	54.00
99	1,351 - 1,500.....	60.00
100	1,501 - 1,650.....	66.00
101	1,651 - 1,800.....	72.00
102	1,801 - 1,950.....	78.00
103	1,951 - 2,100.....	84.00
104	2,101 - 2,250.....	90.00
105	2,251 - 2,400.....	96.00
106	2,401 - 2,550.....	102.00
107	2,551 - 2,700.....	108.00
108	2,701 - 2,850.....	114.00
109	2,851 - 3,000.....	120.00
110	3,001 - 3,150.....	126.00
111	3,151 - 3,300.....	132.00
112	3,301 - 3,450.....	138.00
113	3,451 - 3,600.....	144.00
114	3,601 - 3,750.....	150.00
115	3,751 - 3,900.....	156.00
116	3,901 - 4,050.....	162.00
117	4,051 - 4,200.....	168.00
118	4,201 - 4,350.....	174.00
119	4,351 - 4,500.....	180.00
120	4,501 - 4,650.....	186.00
121	4,651 - 4,800.....	192.00



122	4,801 - 4,950.....	198.00
123	4,951 - 5,100.....	204.00
124	5,101 - 5,250.....	210.00
125	5,251 - 5,400.....	216.00
126	5,401 - 5,550.....	222.00
127	5,551 - 5,700.....	228.00
128	5,701 - 5,850.....	234.00
129	5,851 - 6,000.....	240.00
130	6,001 - 6,150.....	246.00
131	6,151 - 6,300.....	252.00
132	6,301 - 6,450.....	258.00
133	6,451 - 6,600.....	264.00
134	6,601 - 6,750.....	270.00
135	6,751 - 6,900.....	276.00
136	6,901 - 7,050.....	282.00
137	7,051 - 7,200.....	288.00
138	7,201 - 7,350.....	294.00
139	7,351 and above.....	300.00

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

143 One-half (1/2) of the exemption allowed in the above table
144 shall be from taxes levied for school district purposes and
145 one-half (1/2) shall be from taxes levied for county general fund
146 purposes.



147 (2) (a) Except as otherwise provided in this subsection,
148 qualified homeowners described in subsection (2) of Section
149 27-33-67 shall be allowed an exemption from all ad valorem taxes
150 on not in excess of Seven Thousand Five Hundred Dollars
151 (\$7,500.00) of the assessed value of the homestead property.

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

157 (c) Except as otherwise provided in this paragraph (c),
158 a qualified homeowner claiming an exemption under paragraph (a) of
159 this subsection shall be allowed an additional exemption from all
160 ad valorem taxes on an amount equal to the difference between (i)
161 the assessed value of the homestead property on January 1, 2018,
162 or January 1 of the first year for which the qualified homeowner
163 claims an exemption for the homestead property under paragraph (a)
164 of this subsection, and (ii) any increase in the assessed value of
165 the homestead property resulting from a subsequent update in
166 valuation of the homestead property that is completed during the
167 time the qualified homeowner owns the property. In addition, if a
168 subsequent update in valuation of the homestead property that is
169 completed during the time the qualified homeowner owns the
170 property results in the assessed value of the homestead property
171 being less than the assessed value of the property on January 1,



172 2018, or January 1 of the first year for which the qualified
173 homeowner claims an exemption for the homestead property under
174 paragraph (a) of this subsection, then the exemption authorized
175 under this paragraph (c) shall be on an amount equal to the
176 difference between (i) such lower assessed value and (ii) any
177 increase in the assessed value of the homestead property resulting
178 from a subsequent update in valuation of the homestead property
179 that is completed during the time the qualified homeowner owns the
180 property. However, except for renovations, expansions,
181 improvements or additions to promote energy efficiency, safety or
182 access to the homestead property, the exemption authorized in this
183 paragraph (c) shall not apply to any portion of increase in the
184 assessed value of the homestead property that is attributable to
185 renovations, expansions or improvements of or additions to the
186 property during such time. For the purposes of this paragraph
187 (c), an update in valuation of the homestead property occurs when
188 a county has completed an update in the valuation of Class I
189 property, as designated by Section 112, Mississippi Constitution
190 of 1890, in the county according to procedures prescribed by the
191 Department of Revenue and in effect on January 1, 2018, and for
192 which the Department of Revenue has certified that such new
193 valuations have been implemented for the purposes of ad valorem
194 taxation.

195 (d) Except as otherwise provided in this subsection,
196 from and after January 1, 2024, qualified homeowners described in



197 subsection (4) of Section 27-33-67 shall be allowed an exemption
198 from all ad valorem taxes on not in excess of twenty-five percent
199 (25%) of the assessed value of the homestead property.

200 (3) Except as otherwise provided in this subsection, this
201 section shall apply to exemptions claimed in the 2001 calendar
202 year for which reimbursement is made in the 2002 calendar year and
203 to exemptions claimed for which reimbursement is made in
204 subsequent years. The exemption provided for in subsection (2)(b)
205 of this section shall apply to exemptions claimed in the 2015
206 calendar year for which reimbursement is made in the 2016 calendar
207 year and to exemptions claimed for which reimbursement is made in
208 subsequent years. The exemption provided for in subsection (2)(c)
209 of this section shall apply to exemptions claimed in the 2018
210 calendar year for which reimbursement is made in the 2019 calendar
211 year and to exemptions claimed for which reimbursement is made in
212 subsequent years. The exemption provided for in subsection (2)(d)
213 of this section shall apply to exemptions claimed in the 2024
214 calendar year for which reimbursement is made in the 2025 calendar
215 year and to exemptions claimed for which reimbursement is made in
216 subsequent years.

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

219 27-33-31. (1) It shall be the duty of every person, who is
220 eligible for and desires the homestead exemption provided for in
221 this article, to comply with the following provisions:



222 (a) He shall make written application to the county tax
223 assessor on the prescribed form, on or before the first day of
224 April. Applications not on file on or before April 1 of the
225 current year may not be filed, may not be dated back, may not be
226 accepted by the assessor, may not be allowed by the board of
227 supervisors, and may not be considered by the commission, except
228 as provided in paragraph (b) of this section.

229 Any person who has on file with the tax assessor a valid
230 allowed claim for homestead exemption filed on or after January 1,
231 1991, shall not be required to annually thereafter reapply for
232 such claim for exemption but shall be credited with such exemption
233 each year so long as such person is entitled to homestead
234 exemption on the same property and there has been no change in the
235 property description, ownership, use or occupancy since January 1
236 of the preceding year. In the event changes have occurred in the
237 status of the homestead in the property description, ownership,
238 use or occupancy since January 1 of the preceding year, and in the
239 event such person is still eligible for homestead exemption, he
240 shall file a new application and provide all the information
241 required under this section as for the initial application.
242 However, the requirement to file a new application shall not apply
243 to a surviving spouse who is still eligible for homestead
244 exemption. If the deceased spouse qualified for the exemption
245 provided in Section 27-33-67(2), but the surviving spouse does not



246 qualify for such exemption, the surviving spouse must file a new
247 application for homestead exemption.

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

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

255 (d) He shall make separate applications, as provided
256 above, to the respective assessors if the property claimed for
257 exemption lies in two (2) counties, first with the assessor of the
258 county of residence, and then with the assessor of the other
259 county, submitting at the same time two (2) copies of the first
260 application, certified by the chancery clerk as specified by
261 Section 27-33-23(f).

262 (e) He shall deliver to the assessor the application
263 marked "original," the copy marked "duplicate," and the copy
264 marked "triplicate."

265 (f) He shall retain the copy marked "quadruplicate" as
266 evidence that the application was made and filed, which
267 quadruplicate may be filed with the board if the original and
268 duplicate are lost; and certified copies of the quadruplicate may
269 be used when so ordered by the board, not later than the meeting
270 of the board held in March of the year following the year in which



271 the application was executed, under such rules and regulations as
272 the commission shall prescribe.

273 (g) He shall state on the application the name, date of
274 birth, social security number, phone number and email address of
275 the owner of the property, and the number and status of all
276 occupants of the home, other than the owner's family. If the
277 applicant is married, he shall state on the application the name,
278 date of birth, social security number, phone number and email
279 address of the spouse.

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

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

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

288 (k) He shall state the number of book and page where
289 the deed, or other conveyance or evidence of ownership, is of
290 public record, or attach to both the original and duplicate
291 application a certified copy of the conveyance by which title is
292 claimed, or copies supported by affidavit of the holder, or by one
293 who has seen and verified the original; or such other evidence of
294 title as may be required by the commission; and the instrument by



295 which title is claimed shall be placed of record, if it may be
296 admitted to record.

297 (l) He shall state the price for which the property was
298 sold and conveyed to the owner, the amount of the unpaid
299 principal, if any, and the terms of payment thereof, if it was
300 acquired by the owner after July 1, 1938, as evidenced by the date
301 of the acknowledgment of the conveyance. The purchase price and
302 the amount of unpaid principal shall not be required more than one
303 (1) time.

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

307 (n) He shall furnish all the information required by
308 the application, which must be true and correct, and he must
309 supply it in the event he does not prepare the application with
310 his own hand. Except as otherwise provided in Section
311 27-33-33(2), the information given on the application must not be
312 made or inserted by the assessor or by anyone, except as furnished
313 by the applicant.

314 (o) He shall make the original application in person or
315 in such manner as may be provided under the rules and regulations
316 of the commission; or it may be made by his agent or attorney,
317 duly constituted in writing, and a copy of such written authority,
318 duly sworn to and acknowledged or attested by two (2) competent
319 witnesses shall be attached to each the original, the duplicate,



320 and the triplicate application for homestead exemption; but the
321 husband or wife may sign for the other if living in the same
322 dwelling.

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

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

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

337 (2) The board of supervisors may authorize a charge of Fifty
338 Cents (50¢) per subsequent annual renewal application, which is
339 returned by the applicant by mail, to be used toward defraying the
340 expense of the mailing process of the subsequent annual renewal
341 application. The charge provided for herein shall not be assessed
342 against any person returning the subsequent annual renewal
343 application in person.



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

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

