

By: Senator(s) Parks

To: Finance

SENATE BILL NO. 2836

1 AN ACT TO AMEND SECTION 27-33-31, MISSISSIPPI CODE OF 1972,
 2 TO PROVIDE THAT A HOMEOWNER ALLOWED AN EXEMPTION FROM ALL AD
 3 VALOREM TAXES ON THE ASSESSED VALUE OF HOMESTEAD PROPERTY, DUE TO
 4 A SERVICE-CONNECTED, TOTAL DISABILITY AS AN AMERICAN VETERAN WHO
 5 HAS BEEN HONORABLY DISCHARGED FROM MILITARY SERVICE, SHALL BE
 6 PERMITTED TO APPLY FOR THE EXEMPTION WITHIN 30 CALENDAR DAYS OF
 7 THE CLOSING DATE FOR THE HOMESTEAD PURCHASE, BUT NOT LATER THAN
 8 DECEMBER 31 OF THE YEAR OF PURCHASE; TO PROVIDE THAT IF, AT THE
 9 TIME OF APPLICATION, THE APPLICANT HAS HOMESTEAD EXEMPTION ON
 10 ANOTHER PROPERTY, THE EFFECT OF THE NEW APPLICATION ON THE OLD
 11 HOMESTEAD PROPERTY SHALL BE THE SAME AS IF THE NEW APPLICATION
 12 WERE FILED ON OR BEFORE APRIL 1; TO REPEAL SECTIONS 27-33-69,
 13 27-33-71 AND 27-33-73, MISSISSIPPI CODE OF 1972, WHICH PROVIDE
 14 TABLES FOR AD VALOREM TAX EXEMPTIONS CLAIMED AND FOR WHICH
 15 REIMBURSEMENT WAS MADE IN PREVIOUS YEARS; TO AMEND SECTION
 16 27-33-67, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE REPEAL OF
 17 THE ABOVE SECTIONS; TO BRING FORWARD SECTIONS 27-33-33 AND
 18 27-33-75, MISSISSIPPI CODE OF 1972, FOR THE PURPOSE OF POSSIBLE
 19 AMENDMENT; AND FOR RELATED PURPOSES.

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

21 **SECTION 1.** Section 27-33-31, Mississippi Code of 1972, is
 22 amended as follows:

23 27-33-31. (1) It shall be the duty of every person, who is
 24 eligible for and desires the homestead exemption provided for in
 25 this article, to comply with the following provisions:



26 (a) He shall make written application to the county tax
27 assessor on the prescribed form, on or before the first day of
28 April. Applications not on file on or before April 1 of the
29 current year may not be filed, may not be dated back, may not be
30 accepted by the assessor, may not be allowed by the board of
31 supervisors, and may not be considered by the commission, except
32 as provided in paragraph (b) of this subsection.

33 Any person who has on file with the tax assessor a valid
34 allowed claim for homestead exemption filed on or after January 1,
35 1991, shall not be required to annually thereafter reapply for
36 such claim for exemption but shall be credited with such exemption
37 each year so long as such person is entitled to homestead
38 exemption on the same property and there has been no change in the
39 property description, ownership, use or occupancy since January 1
40 of the preceding year. In the event changes have occurred in the
41 status of the homestead in the property description, ownership,
42 use or occupancy since January 1 of the preceding year, and in the
43 event such person is still eligible for homestead exemption, he
44 shall file a new application and provide all the information
45 required under this section as for the initial application.
46 However, the requirement to file a new application shall not apply
47 to a surviving spouse who is still eligible for homestead
48 exemption. If the deceased spouse qualified for the exemption
49 provided in Section 27-33-67(2), but the surviving spouse does not



50 qualify for such exemption, the surviving spouse must file a new
51 application for homestead exemption.

52 (b) (i) In cases where the Governor declares by
53 written proclamation that the courthouse or other place that the
54 tax assessor's office may be located is damaged to such an extent
55 that it is not possible to accept applications for homestead
56 exemption, then the Governor may extend the period for filing by a
57 period not to exceed thirty (30) days.

58 (ii) From and after January 1, 2023, persons
59 allowed an exemption under Section 27-33-75(2)(b) shall be
60 permitted to apply for the exemption within thirty (30) calendar
61 days of the closing date for the homestead purchase, but not later
62 than December 31 of the year of purchase. If, at the time of
63 application, the applicant has homestead exemption on another
64 property, the effect of the new application on the old homestead
65 property shall be the same as if the new application were filed on
66 or before April 1.

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

68 (d) He shall make separate applications, as provided
69 above, to the respective assessors if the property claimed for
70 exemption lies in two (2) counties, first with the assessor of the
71 county of residence, and then with the assessor of the other
72 county, submitting at the same time two (2) copies of the first
73 application, certified by the chancery clerk as specified by
74 Section 27-33-23(f).



75 (e) He shall deliver to the assessor the application
76 marked "original," the copy marked "duplicate," and the copy
77 marked "triplicate."

78 (f) He shall retain the copy marked "quadruplicate" as
79 evidence that the application was made and filed, which
80 quadruplicate may be filed with the board if the original and
81 duplicate are lost; and certified copies of the quadruplicate may
82 be used when so ordered by the board, not later than the meeting
83 of the board held in March of the year following the year in which
84 the application was executed, under such rules and regulations as
85 the commission shall prescribe.

86 (g) He shall state on the application the name, date of
87 birth, social security number, phone number and email address of
88 the owner of the property, and the number and status of all
89 occupants of the home, other than the owner's family. If the
90 applicant is married, he shall state on the application the name,
91 date of birth, social security number, phone number and email
92 address of the spouse.

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

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



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

101 (k) He shall state the number of book and page where
102 the deed, or other conveyance or evidence of ownership, is of
103 public record, or attach to both the original and duplicate
104 application a certified copy of the conveyance by which title is
105 claimed, or copies supported by affidavit of the holder, or by one
106 who has seen and verified the original; or such other evidence of
107 title as may be required by the commission; and the instrument by
108 which title is claimed shall be placed of record, if it may be
109 admitted to record.

110 (l) He shall state the price for which the property was
111 sold and conveyed to the owner, the amount of the unpaid
112 principal, if any, and the terms of payment thereof, if it was
113 acquired by the owner after July 1, 1938, as evidenced by the date
114 of the acknowledgment of the conveyance. The purchase price and
115 the amount of unpaid principal shall not be required more than one
116 (1) time.

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

120 (n) He shall furnish all the information required by
121 the application, which must be true and correct, and he must
122 supply it in the event he does not prepare the application with



123 his own hand. Except as otherwise provided in Section
124 27-33-33(2), the information given on the application must not be
125 made or inserted by the assessor or by anyone, except as furnished
126 by the applicant.

127 (o) He shall make the original application in person or
128 in such manner as may be provided under the rules and regulations
129 of the commission; or it may be made by his agent or attorney,
130 duly constituted in writing, and a copy of such written authority,
131 duly sworn to and acknowledged or attested by two (2) competent
132 witnesses shall be attached to each the original, the duplicate,
133 and the triplicate application for homestead exemption; but the
134 husband or wife may sign for the other if living in the same
135 dwelling.

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

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

145 (r) When an applicant has filed a timely application,
146 but has failed to make known his eligibility for an additional
147 exemption as provided for in Section 27-33-67(2), then an



148 application for additional homestead exemption may be filed under
149 such rules and regulations as the commission shall prescribe.

150 (2) The board of supervisors may authorize a charge of Fifty
151 Cents (50¢) per subsequent annual renewal application, which is
152 returned by the applicant by mail, to be used toward defraying the
153 expense of the mailing process of the subsequent annual renewal
154 application. The charge provided for herein shall not be assessed
155 against any person returning the subsequent annual renewal
156 application in person.

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

166 **SECTION 2.** Sections 27-33-69, 27-33-71 and 27-33-73,
167 Mississippi Code of 1972, which provide tables for ad valorem tax
168 exemptions claimed in 1985 through 1987, and for which
169 reimbursement was made in 1986 through 1988, are repealed.

170 **SECTION 3.** Section 27-33-67, Mississippi Code of 1972, is
171 amended as follows:



172 27-33-67. (1) Each qualified homeowner under sixty-five
173 (65) years of age on January 1 of the year for which the exemption
174 is claimed, and who is not totally disabled as herein defined
175 shall be exempt from ad valorem taxes in the amount prescribed in
176 Section 27-33-69, 27-33-71, 27-33-73 or 27-33-75, whichever is
177 applicable to the year for which the exemption is claimed.

178 (2) Each qualified homeowner who has reached sixty-five (65)
179 years of age on or before January 1 of the year for which the
180 exemption is claimed, who is totally disabled as herein defined,
181 or who is the unremarried surviving spouse of a homeowner referred
182 to in paragraph (a) of this subsection (2), shall be exempt from
183 ad valorem taxes in the manner prescribed in Section * * *
184 27-33-75 * * *.

185 To qualify for the exemptions provided for in this article
186 because of disability, the homeowner must present proper proof of
187 any of the following:

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

190 (b) Classification as totally disabled under the
191 federal Social Security Act (42 USCS Section 416(i)), the Railroad
192 Retirement Act or any other federal act approved by the Department
193 of Revenue.

194 (i) If a person is eligible for classification as
195 totally disabled under the federal acts referred to in this
196 subsection (2) (b), but does not qualify to receive benefits



197 thereunder because his annual income exceeds an amount set as the
198 maximum allowed in qualifying to receive the benefits, then he is
199 eligible for the disability exemptions specified in this article.
200 Proper proof of such eligibility shall be determined by the
201 Department of Revenue.

202 (ii) If a person is eligible for classification as
203 totally disabled under the federal Social Security Act (42 USCA
204 Section 416(i)), but does not qualify to receive benefits
205 thereunder only because he has not made the necessary social
206 security contributions, then he is eligible for the disability
207 exemptions specified in this article. Proper proof of such
208 eligibility shall be determined by the Department of Revenue. The
209 provisions of this subparagraph (ii) shall apply to any homeowner
210 filing for the disability exemption on or after January 1, 1992.

211 (c) Classification as totally disabled under the
212 provisions of a retirement plan that is considered to be qualified
213 under the United States Internal Revenue Code. The determination
214 of whether or not a retirement plan is so qualified shall be made
215 by the Department of Revenue.

216 (d) Classification as totally disabled as determined by
217 the Department of Revenue pursuant to rules and regulations
218 adopted by the Department of Revenue.

219 Proper proof of classification as totally disabled under the
220 federal acts referred to in subsection (2)(b) or (2)(c), including
221 proof of the total disability and of eligibility to qualify to



222 receive benefits under the relevant federal act or qualified
223 retirement plan, shall be determined by the Department of Revenue.

224 The property owned jointly by husband and wife and property
225 owned in fee simple by either spouse, if either spouse shall
226 fulfill the age or disability requirement, shall be eligible for
227 the exemption allowed in this article in full. On all other
228 jointly owned property, the amount of the allowable exemption
229 shall be determined on the basis of each individual joint owner's
230 qualifications and pro rata share of the property.

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

236 **SECTION 4.** Section 27-33-33, Mississippi Code of 1972, is
237 brought forward as follows:

238 27-33-33. (1) The county tax assessor shall perform such
239 duties as are generally required by him by this article and with
240 respect to exempt homesteads, and the application therefor, and
241 his duties are specifically defined as follows:

242 (a) He shall, in each year the land roll is made,
243 require that all lands and buildings which have been or are
244 claimed for homestead exemption be separately assessed on the land
245 roll; and he shall, in the case of homestead lands not already
246 separately assessed on the land roll, prepare proper notice to the



247 board of supervisors requesting that the land assessment roll be
248 changed so that all homestead property shall be separately
249 assessed; and in the case of newly constructed dwellings, he shall
250 carefully inspect the same and recommend to the board the value at
251 which such dwellings should be assessed; and when rural lands are
252 divided and a part included in the homestead exemption, he shall
253 assess the respective tracts at the value used for cultivable
254 lands and for uncultivable lands, and fairly assess homesteads and
255 nonhomesteads at the same proportion to true value.

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

260 (c) He shall aid the applicant in executing the
261 application.

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

266 (e) He shall, when an application is accepted by him,
267 retain the original, the duplicate and the triplicate. He shall
268 endorse "filed" on the quadruplicate with the date and his
269 official signature and return it to the applicant as evidence of
270 the application and that it was filed.



271 (f) He shall promptly give to the board of supervisors
272 any knowledge or information he may have, or any fact he may have
273 knowledge of, bearing on the eligibility of the applying person or
274 property and not revealed in the application; and note on the
275 application any condition requiring special consideration.

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

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

284 (i) He shall, at least ten (10) days but not more than
285 thirty (30) days prior to April 1 of each year, publish notice in
286 a newspaper having general circulation in the county in which he
287 serves as tax assessor informing persons who are receiving
288 homestead exemption that the tax assessor must be notified if
289 changes have occurred in the status of the homestead in the
290 property description, ownership, use or occupancy since January 1
291 of the preceding year and that, in the event such persons are
292 still eligible for homestead exemption, a new application for
293 homestead exemption must be filed.

294 (2) (a) If the tax assessor discovers a change in ownership
295 in a portion of the homestead property that may result in the



296 homestead exemption being applied to ineligible property and the
297 owner of the homestead property fails to file a new application
298 during the preceding year as required by Section 27-33-31, the tax
299 assessor may amend the application to reflect such change on or
300 before June 1 of that roll year.

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

305 (c) If a change in ownership occurs because of the
306 death of an owner and the surviving spouse of the owner is still
307 eligible for homestead exemption and not required to file a new
308 application, the tax assessor may amend the application by
309 removing the name of the deceased spouse and adding the surviving
310 spouse's birth date for the purpose of correcting the land roll
311 and the supplemental roll.

312 (d) Should eligible property on an initial or renewed
313 application fail to be listed due to a clerical error, such
314 application may be amended by the tax assessor on behalf of the
315 applicant to list such eligible property prior to the last Monday
316 in August.

317 (e) Amendments made to applications under this
318 subsection may be allowed by the board of supervisors and
319 certified to the commission.



320 **SECTION 5.** Section 27-33-75, Mississippi Code of 1972, is
321 brought forward as follows:

322 27-33-75. (1) Qualified homeowners described in subsection
323 (1) of Section 27-33-67 shall be allowed an exemption from ad
324 valorem taxes according to the following table:

325	ASSESSED VALUE	HOMESTEAD
326	OF HOMESTEAD	EXEMPTION
327	\$ 1 - \$ 150.....	\$ 6.00
328	151 - 300.....	12.00
329	301 - 450.....	18.00
330	451 - 600.....	24.00
331	601 - 750.....	30.00
332	751 - 900.....	36.00
333	901 - 1,050.....	42.00
334	1,051 - 1,200.....	48.00
335	1,201 - 1,350.....	54.00
336	1,351 - 1,500.....	60.00
337	1,501 - 1,650.....	66.00
338	1,651 - 1,800.....	72.00
339	1,801 - 1,950.....	78.00
340	1,951 - 2,100.....	84.00
341	2,101 - 2,250.....	90.00
342	2,251 - 2,400.....	96.00
343	2,401 - 2,550.....	102.00
344	2,551 - 2,700.....	108.00



345	2,701 - 2,850.....	114.00
346	2,851 - 3,000.....	120.00
347	3,001 - 3,150.....	126.00
348	3,151 - 3,300.....	132.00
349	3,301 - 3,450.....	138.00
350	3,451 - 3,600.....	144.00
351	3,601 - 3,750.....	150.00
352	3,751 - 3,900.....	156.00
353	3,901 - 4,050.....	162.00
354	4,051 - 4,200.....	168.00
355	4,201 - 4,350.....	174.00
356	4,351 - 4,500.....	180.00
357	4,501 - 4,650.....	186.00
358	4,651 - 4,800.....	192.00
359	4,801 - 4,950.....	198.00
360	4,951 - 5,100.....	204.00
361	5,101 - 5,250.....	210.00
362	5,251 - 5,400.....	216.00
363	5,401 - 5,550.....	222.00
364	5,551 - 5,700.....	228.00
365	5,701 - 5,850.....	234.00
366	5,851 - 6,000.....	240.00
367	6,001 - 6,150.....	246.00
368	6,151 - 6,300.....	252.00
369	6,301 - 6,450.....	258.00



370	6,451 - 6,600.....	264.00
371	6,601 - 6,750.....	270.00
372	6,751 - 6,900.....	276.00
373	6,901 - 7,050.....	282.00
374	7,051 - 7,200.....	288.00
375	7,201 - 7,350.....	294.00
376	7,351 and above.....	300.00

377 Assessed values shall be rounded to the next whole dollar
378 (Fifty Cents (50¢) rounded to the next highest dollar) for the
379 purposes of the above table.

380 One-half (1/2) of the exemption allowed in the above table
381 shall be from taxes levied for school district purposes and
382 one-half (1/2) shall be from taxes levied for county general fund
383 purposes.

384 (2) (a) Except as otherwise provided in this subsection,
385 qualified homeowners described in subsection (2) of Section
386 27-33-67 shall be allowed an exemption from all ad valorem taxes
387 on not in excess of Seven Thousand Five Hundred Dollars
388 (\$7,500.00) of the assessed value of the homestead property.

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



394 (c) Except as otherwise provided in this paragraph (c),
395 a qualified homeowner claiming an exemption under paragraph (a) of
396 this subsection shall be allowed an additional exemption from all
397 ad valorem taxes on an amount equal to the difference between (i)
398 the assessed value of the homestead property on January 1, 2018,
399 or January 1 of the first year for which the qualified homeowner
400 claims an exemption for the homestead property under paragraph (a)
401 of this subsection, and (ii) any increase in the assessed value of
402 the homestead property resulting from a subsequent update in
403 valuation of the homestead property that is completed during the
404 time the qualified homeowner owns the property. In addition, if a
405 subsequent update in valuation of the homestead property that is
406 completed during the time the qualified homeowner owns the
407 property results in the assessed value of the homestead property
408 being less than the assessed value of the property on January 1,
409 2018, or January 1 of the first year for which the qualified
410 homeowner claims an exemption for the homestead property under
411 paragraph (a) of this subsection, then the exemption authorized
412 under this paragraph (c) shall be on an amount equal to the
413 difference between (i) such lower assessed value and (ii) any
414 increase in the assessed value of the homestead property resulting
415 from a subsequent update in valuation of the homestead property
416 that is completed during the time the qualified homeowner owns the
417 property. However, except for renovations, expansions,
418 improvements or additions to promote energy efficiency, safety or



419 access to the homestead property, the exemption authorized in this
420 paragraph (c) shall not apply to any portion of increase in the
421 assessed value of the homestead property that is attributable to
422 renovations, expansions or improvements of or additions to the
423 property during such time. For the purposes of this paragraph
424 (c), an update in valuation of the homestead property occurs when
425 a county has completed an update in the valuation of Class I
426 property, as designated by Section 112, Mississippi Constitution
427 of 1890, in the county according to procedures prescribed by the
428 Department of Revenue and in effect on January 1, 2018, and for
429 which the Department of Revenue has certified that such new
430 valuations have been implemented for the purposes of ad valorem
431 taxation.

432 (3) Except as otherwise provided in this subsection, this
433 section shall apply to exemptions claimed in the 2001 calendar
434 year for which reimbursement is made in the 2002 calendar year and
435 to exemptions claimed for which reimbursement is made in
436 subsequent years. The exemption provided for in subsection (2)(b)
437 of this section shall apply to exemptions claimed in the 2015
438 calendar year for which reimbursement is made in the 2016 calendar
439 year and to exemptions claimed for which reimbursement is made in
440 subsequent years. The exemption provided for in subsection (2)(c)
441 of this section shall apply to exemptions claimed in the 2018
442 calendar year for which reimbursement is made in the 2019 calendar



443 year and to exemptions claimed for which reimbursement is made in
444 subsequent years.

445 **SECTION 6.** This act shall take effect and be in force from
446 and after January 1, 2023.

