

By: Representatives Carpenter, Hulum, Hall,
Byrd, Crawford

To: Ways and Means

HOUSE BILL NO. 1003

1 AN ACT TO AMEND SECTION 27-33-31, MISSISSIPPI CODE OF 1972,
2 TO DELETE THE PROVISION OF LAW THAT ALLOWS A HOMEOWNER WHO IS A
3 TOTALLY DISABLED VETERAN AND THE UNREMARIED SURVIVING SPOUSE OF
4 SUCH A PERSON, AS WELL AS A QUALIFIED HOMEOWNER WHO IS THE
5 UNREMARIED SURVIVING SPOUSE OF A MEMBER OF THE UNITED STATES
6 ARMED FORCES WHO WAS KILLED OR DIED ON ACTIVE DUTY, OR OF A MEMBER
7 OF A RESERVE COMPONENT OF THE UNITED STATES ARMED FORCES OR OF THE
8 NATIONAL GUARD WHO WAS KILLED OR DIED ON ACTIVE DUTY FOR TRAINING,
9 TO APPLY FOR HOMESTEAD EXEMPTION WITHIN 30 CALENDAR DAYS OF THE
10 CLOSING DATE FOR A HOMESTEAD PURCHASE, BUT NOT LATER THAN DECEMBER
11 31 OF THE YEAR OF PURCHASE; AND FOR RELATED PURPOSES.

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

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

15 27-33-31. (1) It shall be the duty of every person, who is
16 eligible for and desires the homestead exemption provided for in
17 this article, to comply with the following provisions:

18 (a) He shall make written application to the county tax
19 assessor on the prescribed form, on or before the first day of
20 April. Applications not on file on or before April 1 of the
21 current year may not be filed, may not be dated back, may not be
22 accepted by the assessor, may not be allowed by the board of



23 supervisors, and may not be considered by the commission, except
24 as provided in paragraph (b) of this subsection.

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

44 (b) * * * In cases where the Governor declares by
45 written proclamation that the courthouse or other place that the
46 tax assessor's office may be located is damaged to such an extent
47 that it is not possible to accept applications for homestead



48 exemption, then the Governor may extend the period for filing by a
49 period not to exceed thirty (30) days.

50 * * *

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

52 (d) He shall make separate applications, as provided
53 above, to the respective assessors if the property claimed for
54 exemption lies in two (2) counties, first with the assessor of the
55 county of residence, and then with the assessor of the other
56 county, submitting at the same time two (2) copies of the first
57 application, certified by the chancery clerk as specified by
58 Section 27-33-23(f).

59 (e) He shall deliver to the assessor the application
60 marked "original," the copy marked "duplicate," and the copy
61 marked "triplicate."

62 (f) He shall retain the copy marked "quadruplicate" as
63 evidence that the application was made and filed, which
64 quadruplicate may be filed with the board if the original and
65 duplicate are lost; and certified copies of the quadruplicate may
66 be used when so ordered by the board, not later than the meeting
67 of the board held in March of the year following the year in which
68 the application was executed, under such rules and regulations as
69 the commission shall prescribe.

70 (g) He shall state on the application the name, date of
71 birth, social security number, phone number and email address of
72 the owner of the property, and the number and status of all



73 occupants of the home, other than the owner's family. If the
74 applicant is married, he shall state on the application the name,
75 date of birth, social security number, phone number and email
76 address of the spouse.

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

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

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

85 (k) He shall state the number of book and page where
86 the deed, or other conveyance or evidence of ownership, is of
87 public record, or attach to both the original and duplicate
88 application a certified copy of the conveyance by which title is
89 claimed, or copies supported by affidavit of the holder, or by one
90 who has seen and verified the original; or such other evidence of
91 title as may be required by the commission; and the instrument by
92 which title is claimed shall be placed of record, if it may be
93 admitted to record.

94 (l) He shall state the price for which the property was
95 sold and conveyed to the owner, the amount of the unpaid
96 principal, if any, and the terms of payment thereof, if it was
97 acquired by the owner after July 1, 1938, as evidenced by the date



98 of the acknowledgment of the conveyance. The purchase price and
99 the amount of unpaid principal shall not be required more than one
100 (1) time.

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

104 (n) He shall furnish all the information required by
105 the application, which must be true and correct, and he must
106 supply it in the event he does not prepare the application with
107 his own hand. Except as otherwise provided in Section
108 27-33-33(2), the information given on the application must not be
109 made or inserted by the assessor or by anyone, except as furnished
110 by the applicant.

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

120 (p) He shall make affidavit to the application and to
121 the truth of all statements made and answers to questions
122 contained therein, and the oath may be administered by the tax



123 assessor, a member of the board of supervisors, or any other
124 officer authorized by law to take acknowledgments.

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

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

134 (2) The board of supervisors may authorize a charge of Fifty
135 Cents (50¢) per subsequent annual renewal application, which is
136 returned by the applicant by mail, to be used toward defraying the
137 expense of the mailing process of the subsequent annual renewal
138 application. The charge provided for herein shall not be assessed
139 against any person returning the subsequent annual renewal
140 application in person.

141 (3) In addition to any other fine, imprisonment or sentence
142 which may be imposed for violation of the Mississippi Homestead
143 Exemption Law of 1946, any person who violates such law through
144 fraudulent application or by willful failure to notify the tax
145 assessor of changes in the status of the homestead, when required
146 to do so under subsection (1)(a) of this section, shall be guilty
147 of a felony and upon conviction may be punished by a fine of not



148 more than Five Thousand Dollars (\$5,000.00) or by imprisonment for
149 not more than two (2) years, or both.

150 **SECTION 2.** This act shall take effect and be in force from
151 and after July 1, 2024.

