

By: Representatives Remak, Arnold, Banks, Blackwell, Carpenter, Crudup, Grady, Hall, Harris, Hawkins, Hulum, Keen, Mattox, Morgan, Newman, Pigott, Scoggin, Stepp, Varner, Waldo, Watson, Byrd, Crawford

To: Ways and Means

HOUSE BILL NO. 1378

1 AN ACT TO AMEND SECTION 27-33-75, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT A QUALIFIED HOMEOWNER WHO IS AN HONORABLY  
3 DISCHARGED AMERICAN VETERAN AND HAS REACHED 90 YEARS OF AGE ON OR  
4 BEFORE JANUARY 1 OF THE YEAR FOR WHICH HOMESTEAD EXEMPTION IS  
5 CLAIMED, SHALL BE ALLOWED AN EXEMPTION FROM ALL AD VALOREM TAXES  
6 ON THE ASSESSED VALUE OF THE HOMESTEAD PROPERTY; AND FOR RELATED  
7 PURPOSES.

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

9 **SECTION 1.** Section 27-33-75, Mississippi Code of 1972, is  
10 amended as follows:

11 27-33-75. (1) Qualified homeowners described in subsection  
12 (1) of Section 27-33-67 shall be allowed an exemption from ad  
13 valorem taxes according to the following table:

14 ASSESSED VALUE	15 HOMESTEAD
16 OF HOMESTEAD	17 EXEMPTION
18 \$ 1 - \$ 150.....	19 \$ 6.00
20 151 - 300.....	12.00
301 - 450.....	18.00
451 - 600.....	24.00
601 - 750.....	30.00



21	751 - 900	36.00
22	901 - 1,050	42.00
23	1,051 - 1,200	48.00
24	1,201 - 1,350	54.00
25	1,351 - 1,500	60.00
26	1,501 - 1,650	66.00
27	1,651 - 1,800	72.00
28	1,801 - 1,950	78.00
29	1,951 - 2,100	84.00
30	2,101 - 2,250	90.00
31	2,251 - 2,400	96.00
32	2,401 - 2,550	102.00
33	2,551 - 2,700	108.00
34	2,701 - 2,850	114.00
35	2,851 - 3,000	120.00
36	3,001 - 3,150	126.00
37	3,151 - 3,300	132.00
38	3,301 - 3,450	138.00
39	3,451 - 3,600	144.00
40	3,601 - 3,750	150.00
41	3,751 - 3,900	156.00
42	3,901 - 4,050	162.00
43	4,051 - 4,200	168.00
44	4,201 - 4,350	174.00
45	4,351 - 4,500	180.00



46	4,501 - 4,650.....	186.00
47	4,651 - 4,800.....	192.00
48	4,801 - 4,950.....	198.00
49	4,951 - 5,100.....	204.00
50	5,101 - 5,250.....	210.00
51	5,251 - 5,400.....	216.00
52	5,401 - 5,550.....	222.00
53	5,551 - 5,700.....	228.00
54	5,701 - 5,850.....	234.00
55	5,851 - 6,000.....	240.00
56	6,001 - 6,150.....	246.00
57	6,151 - 6,300.....	252.00
58	6,301 - 6,450.....	258.00
59	6,451 - 6,600.....	264.00
60	6,601 - 6,750.....	270.00
61	6,751 - 6,900.....	276.00
62	6,901 - 7,050.....	282.00
63	7,051 - 7,200.....	288.00
64	7,201 - 7,350.....	294.00
65	7,351 and above.....	300.00

66           Assessed values shall be rounded to the next whole dollar  
67 (Fifty Cents (50¢) rounded to the next highest dollar) for the  
68 purposes of the above table.

69           One-half (1/2) of the exemption allowed in the above table  
70 shall be from taxes levied for school district purposes and



71 one-half (1/2) shall be from taxes levied for county general fund  
72 purposes.

73 (2) (a) Except as otherwise provided in this subsection,  
74 qualified homeowners described in subsection (2) of Section  
75 27-33-67 shall be allowed an exemption from all ad valorem taxes  
76 on not in excess of Seven Thousand Five Hundred Dollars  
77 (\$7,500.00) of the assessed value of the homestead property.

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

83 (c) Except as otherwise provided in this paragraph (c),  
84 a qualified homeowner claiming an exemption under paragraph (a) of  
85 this subsection shall be allowed an additional exemption from all  
86 ad valorem taxes on an amount equal to the difference between (i)  
87 the assessed value of the homestead property on January 1, 2018,  
88 or January 1 of the first year for which the qualified homeowner  
89 claims an exemption for the homestead property under paragraph (a)  
90 of this subsection, and (ii) any increase in the assessed value of  
91 the homestead property resulting from a subsequent update in  
92 valuation of the homestead property that is completed during the  
93 time the qualified homeowner owns the property. In addition, if a  
94 subsequent update in valuation of the homestead property that is  
95 completed during the time the qualified homeowner owns the



96 property results in the assessed value of the homestead property  
97 being less than the assessed value of the property on January 1,  
98 2018, or January 1 of the first year for which the qualified  
99 homeowner claims an exemption for the homestead property under  
100 paragraph (a) of this subsection, then the exemption authorized  
101 under this paragraph (c) shall be on an amount equal to the  
102 difference between (i) such lower assessed value and (ii) any  
103 increase in the assessed value of the homestead property resulting  
104 from a subsequent update in valuation of the homestead property  
105 that is completed during the time the qualified homeowner owns the  
106 property. However, except for renovations, expansions,  
107 improvements or additions to promote energy efficiency, safety or  
108 access to the homestead property, the exemption authorized in this  
109 paragraph (c) shall not apply to any portion of increase in the  
110 assessed value of the homestead property that is attributable to  
111 renovations, expansions or improvements of or additions to the  
112 property during such time. For the purposes of this paragraph  
113 (c), an update in valuation of the homestead property occurs when  
114 a county has completed an update in the valuation of Class I  
115 property, as designated by Section 112, Mississippi Constitution  
116 of 1890, in the county according to procedures prescribed by the  
117 Department of Revenue and in effect on January 1, 2018, and for  
118 which the Department of Revenue has certified that such new  
119 valuations have been implemented for the purposes of ad valorem  
120 taxation.



121 (d) From and after January 1, 2023, a qualified  
122 homeowner who is the unremarried surviving spouse of a member of  
123 the United States Armed Forces who was killed or died on active  
124 duty, or of a member of a reserve component of the United States  
125 Armed Forces or of the National Guard who was killed or died on  
126 active duty for training, shall be allowed an exemption from all  
127 ad valorem taxes on the assessed value of the homestead property.

128 (e) From and after January 1, 2025, a qualified  
129 homeowner who is an American veteran who has been honorably  
130 discharged from military service and has reached ninety (90) years  
131 of age on or before January 1 of the year for which the exemption  
132 is claimed, shall be allowed an exemption from all ad valorem  
133 taxes on the assessed value of the homestead property.

134 (3) Except as otherwise provided in this subsection, this  
135 section shall apply to exemptions claimed in the 2001 calendar  
136 year for which reimbursement is made in the 2002 calendar year and  
137 to exemptions claimed for which reimbursement is made in  
138 subsequent years. The exemption provided for in subsection (2)(b)  
139 of this section shall apply to exemptions claimed in the 2015  
140 calendar year for which reimbursement is made in the 2016 calendar  
141 year and to exemptions claimed for which reimbursement is made in  
142 subsequent years. The exemption provided for in subsection (2)(c)  
143 of this section shall apply to exemptions claimed in the 2018  
144 calendar year for which reimbursement is made in the 2019 calendar  
145 year and to exemptions claimed for which reimbursement is made in



146 subsequent years. The exemption provided for in subsection (2)(e)  
147 of this section shall apply to exemptions claimed in the 2025  
148 calendar year for which reimbursement is made in the 2026 calendar  
149 year and to exemptions claimed for which reimbursement is made in  
150 subsequent years.

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

