

By: Representative Summers

To: Ways and Means

HOUSE BILL NO. 1759

1 AN ACT TO AMEND SECTIONS 27-33-67 AND 27-33-75, MISSISSIPPI  
2 CODE OF 1972, TO EXTEND THE HOMESTEAD EXEMPTION FROM AD VALOREM  
3 TAXES FOR HOMEOWNERS WHO ARE TOTALLY DISABLED TO THE UNREARRIED  
4 SURVIVING SPOUSES OF SUCH HOMEOWNERS; AND FOR RELATED PURPOSES.

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

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

8 27-33-67. (1) Each qualified homeowner under sixty-five  
9 (65) years of age on January 1 of the year for which the exemption  
10 is claimed, and who is not totally disabled as herein defined  
11 shall be exempt from ad valorem taxes in the amount prescribed in  
12 Section 27-33-69, 27-33-71, 27-33-73 or 27-33-75, whichever is  
13 applicable to the year for which the exemption is claimed.

14 (2) Each qualified homeowner who has reached sixty-five (65)  
15 years of age on or before January 1 of the year for which the  
16 exemption is claimed, who is totally disabled as herein defined,  
17 or who is the unremarried surviving spouse of a homeowner referred  
18 to in paragraph (a) or (b) of this subsection (2), shall be exempt



19 from ad valorem taxes in the manner prescribed in Section  
20 27-33-75.

21 To qualify for the exemptions provided for in this article  
22 because of disability, the homeowner must present proper proof of  
23 any of the following:

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

26 (b) Classification as totally disabled under the  
27 federal Social Security Act (42 USCS Section 416(i)), the Railroad  
28 Retirement Act or any other federal act approved by the Department  
29 of Revenue.

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

38 (ii) If a person is eligible for classification as  
39 totally disabled under the federal Social Security Act (42 USCA  
40 Section 416(i)), but does not qualify to receive benefits  
41 thereunder only because he has not made the necessary social  
42 security contributions, then he is eligible for the disability  
43 exemptions specified in this article. Proper proof of such



44 eligibility shall be determined by the Department of Revenue. The  
45 provisions of this subparagraph (ii) shall apply to any homeowner  
46 filing for the disability exemption on or after January 1, 1992.

47 (c) Classification as totally disabled under the  
48 provisions of a retirement plan that is considered to be qualified  
49 under the United States Internal Revenue Code. The determination  
50 of whether or not a retirement plan is so qualified shall be made  
51 by the Department of Revenue.

52 (d) Classification as totally disabled as determined by  
53 the Department of Revenue pursuant to rules and regulations  
54 adopted by the Department of Revenue.

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

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

67 (3) Those homeowners and unremarried surviving spouses  
68 described in subsection (2) of this section and who qualify for



69 the exemptions under this article shall also be exempt from the  
 70 forest acreage tax authorized by Section 49-19-115 applicable to  
 71 property included in the homestead.

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

74 27-33-75. (1) Qualified homeowners described in subsection  
 75 (1) of Section 27-33-67 shall be allowed an exemption from ad  
 76 valorem taxes according to the following table:

77 ASSESSED VALUE	78 HOMESTEAD
79 OF HOMESTEAD	80 EXEMPTION
81 \$ 1 - \$ 150.....	82 \$ 6.00
83 151 - 300.....	84 12.00
85 301 - 450.....	86 18.00
87 451 - 600.....	88 24.00
89 601 - 750.....	90 30.00
91 751 - 900.....	92 36.00
93 901 - 1,050.....	94 42.00
95 1,051 - 1,200.....	96 48.00
97 1,201 - 1,350.....	98 54.00
99 1,351 - 1,500.....	100 60.00
101 1,501 - 1,650.....	102 66.00
103 1,651 - 1,800.....	104 72.00
105 1,801 - 1,950.....	106 78.00
107 1,951 - 2,100.....	108 84.00
109 2,101 - 2,250.....	110 90.00



94	2,251 - 2,400.....	96.00
95	2,401 - 2,550.....	102.00
96	2,551 - 2,700.....	108.00
97	2,701 - 2,850.....	114.00
98	2,851 - 3,000.....	120.00
99	3,001 - 3,150.....	126.00
100	3,151 - 3,300.....	132.00
101	3,301 - 3,450.....	138.00
102	3,451 - 3,600.....	144.00
103	3,601 - 3,750.....	150.00
104	3,751 - 3,900.....	156.00
105	3,901 - 4,050.....	162.00
106	4,051 - 4,200.....	168.00
107	4,201 - 4,350.....	174.00
108	4,351 - 4,500.....	180.00
109	4,501 - 4,650.....	186.00
110	4,651 - 4,800.....	192.00
111	4,801 - 4,950.....	198.00
112	4,951 - 5,100.....	204.00
113	5,101 - 5,250.....	210.00
114	5,251 - 5,400.....	216.00
115	5,401 - 5,550.....	222.00
116	5,551 - 5,700.....	228.00
117	5,701 - 5,850.....	234.00
118	5,851 - 6,000.....	240.00



119	6,001 - 6,150.....	246.00
120	6,151 - 6,300.....	252.00
121	6,301 - 6,450.....	258.00
122	6,451 - 6,600.....	264.00
123	6,601 - 6,750.....	270.00
124	6,751 - 6,900.....	276.00
125	6,901 - 7,050.....	282.00
126	7,051 - 7,200.....	288.00
127	7,201 - 7,350.....	294.00
128	7,351 and above.....	300.00

129           Assessed values shall be rounded to the next whole dollar  
130 (Fifty Cents (50¢) rounded to the next highest dollar) for the  
131 purposes of the above table.

132           One-half (1/2) of the exemption allowed in the above table  
133 shall be from taxes levied for school district purposes and  
134 one-half (1/2) shall be from taxes levied for county general fund  
135 purposes.

136           (2) (a) Except as otherwise provided in this subsection,  
137 qualified homeowners described in subsection (2) of Section  
138 27-33-67 and unremarried surviving spouses of homeowners described  
139 in subsection (2) (b) of Section 27-33-67 shall be allowed an  
140 exemption from all ad valorem taxes on not in excess of Seven  
141 Thousand Five Hundred Dollars (\$7,500.00) of the assessed value of  
142 the homestead property.



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

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



168 increase in the assessed value of the homestead property resulting  
169 from a subsequent update in valuation of the homestead property  
170 that is completed during the time the qualified homeowner owns the  
171 property. However, except for renovations, expansions,  
172 improvements or additions to promote energy efficiency, safety or  
173 access to the homestead property, the exemption authorized in this  
174 paragraph (c) shall not apply to any portion of increase in the  
175 assessed value of the homestead property that is attributable to  
176 renovations, expansions or improvements of or additions to the  
177 property during such time. For the purposes of this paragraph  
178 (c), an update in valuation of the homestead property occurs when  
179 a county has completed an update in the valuation of Class I  
180 property, as designated by Section 112, Mississippi Constitution  
181 of 1890, in the county according to procedures prescribed by the  
182 Department of Revenue and in effect on January 1, 2018, and for  
183 which the Department of Revenue has certified that such new  
184 valuations have been implemented for the purposes of ad valorem  
185 taxation.

186 (d) From and after January 1, 2023, a qualified  
187 homeowner who is the unremarried surviving spouse of a member of  
188 the United States Armed Forces who was killed or died on active  
189 duty, or of a member of a reserve component of the United States  
190 Armed Forces or of the National Guard who was killed or died on  
191 active duty for training, shall be allowed an exemption from all  
192 ad valorem taxes on the assessed value of the homestead property.





193 (3) Except as otherwise provided in this subsection, this  
194 section shall apply to exemptions claimed in the 2001 calendar  
195 year for which reimbursement is made in the 2002 calendar year and  
196 to exemptions claimed for which reimbursement is made in  
197 subsequent years. The exemption provided for in subsection (2)(b)  
198 of this section shall apply to exemptions claimed in the 2015  
199 calendar year for which reimbursement is made in the 2016 calendar  
200 year and to exemptions claimed for which reimbursement is made in  
201 subsequent years. The exemption provided for in subsection (2)(c)  
202 of this section shall apply to exemptions claimed in the 2018  
203 calendar year for which reimbursement is made in the 2019 calendar  
204 year and to exemptions claimed for which reimbursement is made in  
205 subsequent years.

206 **SECTION 3.** Nothing in this act shall affect or defeat any  
207 claim, assessment, appeal, suit, right or cause of action for  
208 taxes due or accrued under the ad valorem tax laws before the date  
209 on which this act becomes effective, whether such claims,  
210 assessments, appeals, suits or actions have been begun before the  
211 date on which this act becomes effective or are begun thereafter;  
212 and the provisions of the ad valorem laws are expressly continued  
213 in full force, effect and operation for the purpose of the  
214 assessment, collection and enrollment of liens for any taxes due  
215 or accrued and the execution of any warrant under such laws before  
216 the date on which this act becomes effective, and for the



217 imposition of any penalties, forfeitures or claims for failure to  
218 comply with such laws.

219           **SECTION 4.** This act shall take effect and be in force from  
220 and after July 1, 2024.

