

By: Representatives Remak, Byrd, Carpenter,
Hale, Hall, Harris, Kinkade, Pigott

To: Ways and Means

HOUSE BILL NO. 812

1 AN ACT TO AMEND SECTION 27-33-75, MISSISSIPPI CODE OF 1972,
2 TO EXTEND THE HOMESTEAD EXEMPTION FROM AD VALOREM TAXES FOR
3 HOMEOWNERS WHO ARE HONORABLY DISCHARGED AMERICAN VETERANS AND 90
4 YEARS OF AGE TO THE UNREMARKED SURVIVING SPOUSES OF SUCH
5 HOMEOWNERS; AND FOR RELATED PURPOSES.

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

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

9 27-33-75. (1) Qualified homeowners described in subsection
10 (1) of Section 27-33-67 shall be allowed an exemption from ad
11 valorem taxes according to the following table:

12	ASSESSED VALUE	HOMESTEAD
13	OF HOMESTEAD	EXEMPTION
14	\$ 1 - \$ 150.....	\$ 6.00
15	151 - 300.....	12.00
16	301 - 450.....	18.00
17	451 - 600.....	24.00
18	601 - 750.....	30.00
19	751 - 900.....	36.00



20	901 - 1,050.....	42.00
21	1,051 - 1,200.....	48.00
22	1,201 - 1,350.....	54.00
23	1,351 - 1,500.....	60.00
24	1,501 - 1,650.....	66.00
25	1,651 - 1,800.....	72.00
26	1,801 - 1,950.....	78.00
27	1,951 - 2,100.....	84.00
28	2,101 - 2,250.....	90.00
29	2,251 - 2,400.....	96.00
30	2,401 - 2,550.....	102.00
31	2,551 - 2,700.....	108.00
32	2,701 - 2,850.....	114.00
33	2,851 - 3,000.....	120.00
34	3,001 - 3,150.....	126.00
35	3,151 - 3,300.....	132.00
36	3,301 - 3,450.....	138.00
37	3,451 - 3,600.....	144.00
38	3,601 - 3,750.....	150.00
39	3,751 - 3,900.....	156.00
40	3,901 - 4,050.....	162.00
41	4,051 - 4,200.....	168.00
42	4,201 - 4,350.....	174.00
43	4,351 - 4,500.....	180.00
44	4,501 - 4,650.....	186.00



45	4,651 - 4,800.....	192.00
46	4,801 - 4,950.....	198.00
47	4,951 - 5,100.....	204.00
48	5,101 - 5,250.....	210.00
49	5,251 - 5,400.....	216.00
50	5,401 - 5,550.....	222.00
51	5,551 - 5,700.....	228.00
52	5,701 - 5,850.....	234.00
53	5,851 - 6,000.....	240.00
54	6,001 - 6,150.....	246.00
55	6,151 - 6,300.....	252.00
56	6,301 - 6,450.....	258.00
57	6,451 - 6,600.....	264.00
58	6,601 - 6,750.....	270.00
59	6,751 - 6,900.....	276.00
60	6,901 - 7,050.....	282.00
61	7,051 - 7,200.....	288.00
62	7,201 - 7,350.....	294.00
63	7,351 and above.....	300.00

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

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



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

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

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

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



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



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

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

132 (ii) From and after January 1, 2026, a qualified
133 homeowner who is the unremarried surviving spouse of a homeowner
134 described in subparagraph (i) of this paragraph (e) shall be
135 allowed an exemption from all ad valorem taxes on the assessed
136 value of the homestead property.

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



144 year and to exemptions claimed for which reimbursement is made in
145 subsequent years. The exemption provided for in subsection (2)(c)
146 of this section shall apply to exemptions claimed in the 2018
147 calendar year for which reimbursement is made in the 2019 calendar
148 year and to exemptions claimed for which reimbursement is made in
149 subsequent years. The exemption provided for in subsection
150 (2)(e)(i) of this section shall apply to exemptions claimed in the
151 2025 calendar year for which reimbursement is made in the 2026
152 calendar year and to exemptions claimed for which reimbursement is
153 made in subsequent years. The exemption provided for in
154 subsection (2)(e)(ii) of this section shall apply to exemptions
155 claimed in the 2026 calendar year for which reimbursement is made
156 in the 2027 calendar year and to exemptions claimed for which
157 reimbursement is made in subsequent years.

158 **SECTION 2.** This act shall take effect and be in force from
159 and after July 1, 2025.

