MISSISSIPPI LEGISLATURE REGULAR SESSION 2025

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

To: Ways and Means

HOUSE BILL NO. 812
(As Passed the House)

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

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

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

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

ASSESSED VALUE OF HOMESTEAD	HOMESTEAD EXEMPTION
$ 1 - $ 150	$ 6.00
151 - 300	12.00
301 - 450	18.00
451 - 600	24.00
601 - 750	30.00
751 - 900	36.00

901 - 1,050	42.00
1,051 - 1,200	48.00
1,201 - 1,350	54.00
1,351 - 1,500	60.00
1,501 - 1,650	66.00
1,651 - 1,800	72.00
1,801 - 1,950	78.00
1,951 - 2,100	84.00
2,101 - 2,250	90.00
2,251 - 2,400	96.00
2,401 - 2,550	102.00
2,551 - 2,700	108.00
2,701 - 2,850	114.00
2,851 - 3,000	120.00
3,001 - 3,150	126.00
3,151 - 3,300	132.00
3,301 - 3,450	138.00
3,451 - 3,600	144.00
3,601 - 3,750	150.00
3,751 - 3,900	156.00
3,901 - 4,050	162.00
4,051 - 4,200	168.00
4,201 - 4,350	174.00
4,351 - 4,500	180.00
4,501 - 4,650	186.00

4,651 - 4,800	192.00
4,801 - 4,950	198.00
4,951 - 5,100	204.00
5,101 - 5,250	210.00
5,251 - 5,400	216.00
5,401 - 5,550	222.00
5,551 - 5,700	228.00
5,701 - 5,850	234.00
5,851 - 6,000	240.00
6,001 - 6,150	246.00
6,151 - 6,300	252.00
6,301 - 6,450	258.00
6,451 - 6,600	264.00
6,601 - 6,750	270.00
6,751 - 6,900	276.00
6,901 - 7,050	282.00
7,051 - 7,200	288.00
7,201 - 7,350	294.00
7,351 and above	300.00

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

One-half (1/2) of the exemption allowed in the above table 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 property results in the assessed value of the homestead property being less than the assessed value of the 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, then the exemption authorized under this paragraph (c) shall be on an amount equal to the difference between (i) such lower assessed value 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. However, except for renovations, expansions, improvements or additions to promote energy efficiency, safety or access to the homestead property, the exemption authorized in this paragraph (c) shall not apply to any portion of increase in the assessed value of the homestead property that is attributable to renovations, expansions or improvements of or additions to the property during such time. For the purposes of this paragraph (c), an update in valuation of the homestead property occurs when a county has completed an update in the valuation of Class I property, as designated by Section 112, Mississippi Constitution of 1890, in the county according to procedures prescribed by the Department of Revenue and in effect on January 1, 2018, and for which the Department of Revenue has certified that such new valuations have been implemented for the purposes of ad valorem taxation.

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

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

(ii) From and after January 1, 2026, a qualified homeowner who is the unremarried surviving spouse of a homeowner described in subparagraph (i) of this paragraph (e) shall be allowed an exemption from all ad valorem taxes on the assessed value of the homestead property and unremarried surviving spouses of homeowners classified as totally disabled under the federal Social Security Act, Railroad Retirement Act, or any other federal act approved by the Department of Revenue.

(3) Except as otherwise provided in this subsection, this section shall apply to exemptions claimed in the 2001 calendar year for which reimbursement is made in the 2002 calendar year and to exemptions claimed for which reimbursement is made in

subsequent years. The exemption provided for in subsection (2)(b) of this section shall apply to exemptions claimed in the 2015 calendar year for which reimbursement is made in the 2016 calendar year and to exemptions claimed for which reimbursement is made in subsequent years. The exemption provided for in subsection (2)(c) of this section shall apply to exemptions claimed in the 2018 calendar year for which reimbursement is made in the 2019 calendar year and to exemptions claimed for which reimbursement is made in subsequent years. The exemption provided for in subsection (2)(e)(i) of this section shall apply to exemptions claimed in the 2025 calendar year for which reimbursement is made in the 2026 calendar year and to exemptions claimed for which reimbursement is made in subsequent years. The exemption provided for in subsection (2)(e)(ii) of this section shall apply to exemptions claimed in the 2026 calendar year for which reimbursement is made in the 2027 calendar year and to exemptions claimed for which reimbursement is made in subsequent years.

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

ST: Homestead exemption; provide additional exemption for unremarried surviving spouses of certain veterans.