

By: Representative McCoy

To: Ways and Means

HOUSE BILL NO. 755

1 AN ACT TO AMEND SECTION 27-33-11 AND 27-33-35, MISSISSIPPI
2 CODE OF 1972, TO AUTHORIZE THE STATE TAX COMMISSION TO REQUIRE THE
3 HOMESTEAD EXEMPTION SUPPLEMENTAL ROLLS TO BE PREPARED AND
4 MAINTAINED ON ELECTRONIC MEDIA; AND FOR RELATED PURPOSES.

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

6 SECTION 1. Section 27-33-11, Mississippi Code of 1972, is
7 amended as follows:

8 27-33-11. The subject words and terms of this section, for
9 the purpose of this article, shall have meaning as follows:

10 (a) "Tax loss" * * * means the exemption from ad
11 valorem taxes allowed homeowners in this article. "Reimbursement
12 of tax loss" * * * means the amount of tax losses to be reimbursed
13 to each taxing unit as determined by Sections 27-33-77 and
14 27-33-79.

15 (b) "Taxing unit" * * * means (i) any county, (ii) any
16 special municipal separate school district with or without added
17 territory, (iii) any municipal separate school district with or
18 without added territory, and (iv) any municipality.

19 (c) "Added territory" * * * means territory or land
20 lying outside of a municipality, added or annexed to and being a
21 part of a municipal separate school district and subject to the
22 tax permitted to be imposed by the district for school purposes as
23 provided by Chapter 57, Title 37, Mississippi Code of 1972.

24 (d) "Municipality" * * * means a city, town or village
25 which is legally incorporated and which has not been automatically
26 abolished according to the provisions of Sections 21-1-49 and

27 21-1-51 or by other lawful process, and in which taxes are
28 assessed, levied and collected.

29 (e) "Depository" * * * means the bank or institution
30 and place officially designated as the depository for funds of a
31 county.

32 (f) "Apartment" * * * means rooms in an eligible
33 dwelling with space and facilities for sleeping and with space and
34 facilities, or equipment, for preparing and serving meals, which
35 equipment is supplied by the owner or tenant, or both: (1) in a
36 building constructed as a dwelling for two (2) or more families,
37 or (2) in an ordinary dwelling, consisting of three (3) or more
38 rooms, exclusive of a bathroom; in either case rented or leased or
39 available for rent or lease, or occupied by a family group other
40 than the owner. One (1) or two (2) rooms rented and used for
41 housekeeping shall be counted as rented rooms.

42 (g) "Commission" * * * means the State Tax Commission
43 of the State of Mississippi.

44 (h) "Auditor" * * * means the Auditor of Public
45 Accounts of the State of Mississippi.

46 (i) "Treasurer" * * * means the Treasurer of the State
47 of Mississippi.

48 (j) "Officer or officers" * * * includes the county tax
49 assessor, the members of the county board of supervisors, the
50 clerk of the board of supervisors, the chancery clerk, the county
51 tax collector, and the legally authorized deputies of each.

52 (k) * * * "Eligible" when used in this article, (1) with
53 reference to persons * * * means those persons who are eligible
54 under the terms of this article for homestead exemption, or (2)
55 with reference to property * * * means the real property eligible
56 for exemption as a homestead under the terms of this article as to
57 title, quantity, occupancy, use to which put, and other conditions
58 required by this article, or (3) with reference to title or

59 ownership * * * means title to or ownership of real property as
60 defined in Section 27-33-17.

61 (1) "He" and other pronouns in the masculine
62 gender * * * embrace a female as well as a male, unless a contrary
63 intention is disclosed by the context.

64 (m) "Adjoining land, or land actually joined" * * *
65 means two (2) separately described tracts of land having at one or
66 more points a common boundary, or where the corners of the two (2)
67 tracts actually touch, but two (2) tracts connected by an easement
68 or by a narrow strip of land as a right-of-way for ingress and
69 egress shall not be treated as adjoining, or actually joined.

70 (n) "Supplemental roll" * * * means one or more pages
71 containing the amount of the assessment of all lands and buildings
72 which are all, or a part, of exempt homesteads, and a list of the
73 homeowners to whom a homestead exemption has been allowed by the
74 board for the current year, and showing in strict alphabetical
75 order the names of all applicants to whom the exemption was
76 granted, and in vertical columns the amount of the assessment, the
77 assessed value of the exempted land and buildings, the assessed
78 value of the land and buildings not exempted, the page and line
79 number of the regular land roll where entered, the number of acres
80 exempted the dollar amount of exemption allowed and such other
81 information as the State Tax Commission may require. The
82 commission shall prescribe the form of the supplemental roll and
83 may require such rolls to be prepared and maintained on electronic
84 media. The supplemental roll, as herein defined, is hereby made a
85 legal supplement to and a part of the complete land assessment
86 roll of the county or municipality and shall be subject to all
87 laws relating to assessment rolls and particularly Sections
88 27-35-117, 27-35-123 and 27-35-125 as far as applicable and not
89 inconsistent with the provisions of this article.

90 The supplemental roll, when certified by the clerk of the
91 board of supervisors and delivered to the tax collector, shall be

92 his warrant to allow the amount of the tax exemption to each
93 person as a credit on or deduction from the gross amount of the
94 taxes charged to that person on the assessment roll.

95 (o) "Ad valorem tax" * * * means any tax where the
96 amount levied is based upon or determined by the value of the
97 property subject to the tax.

98 SECTION 2. Section 27-33-35, Mississippi Code of 1972, is
99 amended as follows:

100 27-33-35. The clerk of the board of supervisors shall keep
101 all records and documents relating to homestead exemption matters
102 coming before the board and perform such services as are generally
103 required of him by Section 19-3-27, and in addition to such
104 general duties:

105 (a) He shall receive applications for homestead
106 exemption as they are delivered to him by the tax assessor, as
107 required in Section 27-33-33(g); and before June 1 and in the
108 manner prescribed by the rules and regulations of the Tax
109 Commission, he shall forward the originals of all applications to
110 the commission in Jackson, Mississippi, and (1) on the first day
111 of each regular monthly meeting of the board of supervisors he
112 shall present to it all applications for homestead exemption in
113 his hands at that time for the board's consideration, as directed
114 hereafter in this article, (2) when not in use, said applications
115 shall be kept on file in alphabetical order, and (3) at the end of
116 each current year he shall deliver duplicate homestead exemption
117 applications that are no longer valid to the chancery clerk of the
118 county to be held by him as a public record for at least three (3)
119 years. This shall also include all applications disallowed by the
120 board.

121 (b) He shall make the supplemental roll of homestead
122 exemptions granted from the applications therefor (not from the
123 land roll), the year the land roll is made, as soon as reasonably
124 possible after the roll has been approved by the commission and

125 has been finally approved of minute record by the board of
126 supervisors, and only after the board has approved or disapproved
127 all applications.

128 (c) He shall make the supplemental roll as
129 prescribed * * * by the commission.

130 (d) He shall make the proper entry in all columns on
131 the supplemental roll, as defined in Section 27-33-11(n), and
132 shall make all proper extensions and add truly and correctly each
133 column of values of each page of said roll and carry the results
134 thereof to the grand total; and shall certify a copy of the
135 supplemental roll to the tax collector in the same manner as the
136 regular assessment roll is certified.

137 (e) He shall make in triplicate the supplemental roll
138 and the original shall be forwarded immediately to the commission,
139 one (1) copy shall be attached to the original land assessment
140 roll, and the other copy shall be delivered to the tax collector
141 as a legal part of the regular land assessment roll, as provided
142 by Section 27-33-11(n). In counties having two (2) judicial
143 districts, he shall make four (4) copies, one (1) for each
144 judicial district, or separate rolls for each district, as may be
145 directed by order of the board of supervisors. The original
146 supplemental roll shall be forwarded to the commission no later
147 than December 31 of each year.

148 (f) He shall also prepare two (2) certificates of tax
149 loss from the approved applications for homestead exemption and
150 from current legally completed land assessment roll, including the
151 supplemental roll as defined in Section 27-33-11(n), which
152 certificates shall be made on forms to be prescribed and furnished
153 by the commission. One (1) certificate shall reflect the tax loss
154 incurred because of the exemptions provided to applicants under
155 the age of sixty-five (65) and not disabled as defined in this
156 article, and the other shall reflect the tax loss incurred because

157 of the exemptions provided to applicants aged sixty-five (65) or
158 over and disabled as defined in this article.

159 In regard to certificates evidencing tax losses for
160 exemptions granted from taxes due and payable in 1985, the
161 certificates shall show truly and correctly the following
162 information:

163 (1) The total assessed value of real estate;

164 (2) The total exempted assessed value of
165 homesteads;

166 (3) The exempt tax rates, except the state rate,
167 expressed in mills, or a decimal fraction of a mill, which apply
168 to the exempted assessed value of homes;

169 (4) The total tax loss resulting from application
170 of those rates to the total exempted assessed value of homes; and

171 (5) Such additional information as the commission
172 may require.

173 Certificates evidencing tax losses for exemptions granted
174 from taxes due and payable in 1986 and for subsequent years
175 thereafter shall show truly and correctly the total number of
176 applications allowed for homestead exemption and the total tax
177 loss resulting from applications allowed for homestead exemption;
178 and such additional information as the commission may require.

179 The certificates shall be made in triplicate and be certified
180 by him as being true and correct; and not later than December 31
181 of each year he shall forward the original certificates to the
182 commission, deliver the duplicate certificates to the tax
183 collector, and retain the triplicate certificates in his file as a
184 public record. Certificates received later than June 1 of the
185 year following the year in which the supplemental roll is made
186 shall not be considered for reimbursement by the commission.

187 SECTION 3. This act shall take effect and be in force from
188 and after its passage.