

By: Representative McCoy

To: Ways and Means

HOUSE BILL NO. 1076

1 AN ACT TO AMEND SECTION 27-33-35, MISSISSIPPI CODE OF 1972,  
2 TO REMOVE THE PROVISION THAT REQUIRES THAT THE COLUMN OF VALUES OF  
3 EACH PAGE OF THE HOMESTEAD EXEMPTION SUPPLEMENTAL ROLL BE ADDED BY  
4 THE CLERK OF THE BOARD OF SUPERVISORS; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-33-35, Mississippi Code of 1972, is  
7 amended as follows:

8 27-33-35. The clerk of the board of supervisors shall keep  
9 all records and documents relating to homestead exemption matters  
10 coming before the board and perform such services as are generally  
11 required of him by Section 19-3-27, and in addition to such  
12 general duties:

13 (a) He shall receive applications for homestead  
14 exemption as they are delivered to him by the tax assessor, as  
15 required in Section 27-33-33(g); and before June 1 and in the  
16 manner prescribed by the rules and regulations of the Tax  
17 Commission, he shall forward the originals of all applications to  
18 the commission in Jackson, Mississippi, and (1) on the first day  
19 of each regular monthly meeting of the board of supervisors he  
20 shall present to it all applications for homestead exemption in  
21 his hands at that time for the board's consideration, as directed  
22 hereafter in this article, (2) when not in use, said applications  
23 shall be kept on file in alphabetical order, and (3) at the end of  
24 each current year he shall deliver duplicate homestead exemption  
25 applications that are no longer valid to the chancery clerk of the  
26 county to be held by him as a public record for at least three (3)  
27 years. This shall also include all applications disallowed by the  
28 board.



29           (b) He shall make the supplemental roll of homestead  
30 exemptions granted from the applications therefor (not from the  
31 land roll), the year the land roll is made, as soon as reasonably  
32 possible after the roll has been approved by the commission and  
33 has been finally approved of minute record by the board of  
34 supervisors, and only after the board has approved or disapproved  
35 all applications.

36           (c) He shall make the supplemental roll as prescribed  
37 by the commission.

38           (d) He shall make the proper entry in all columns on  
39 the supplemental roll, as defined in Section 27-33-11(n), and  
40 shall \* \* \* add truly and correctly each column of values \* \* \* of  
41 said roll and carry the results thereof to the grand total; and  
42 shall certify a copy of the supplemental roll to the tax collector  
43 in the same manner as the regular assessment roll is certified.

44           (e) He shall make in triplicate the supplemental roll  
45 and the original shall be forwarded immediately to the commission,  
46 one (1) copy shall be attached to the original land assessment  
47 roll, and the other copy shall be delivered to the tax collector  
48 as a legal part of the regular land assessment roll, as provided  
49 by Section 27-33-11(n). In counties having two (2) judicial  
50 districts, he shall make four (4) copies, one (1) for each  
51 judicial district, or separate rolls for each district, as may be  
52 directed by order of the board of supervisors. The original  
53 supplemental roll shall be forwarded to the commission no later  
54 than December 31 of each year.

55           (f) He shall also prepare two (2) certificates of tax  
56 loss from the approved applications for homestead exemption and  
57 from current legally completed land assessment roll, including the  
58 supplemental roll as defined in Section 27-33-11(n), which  
59 certificates shall be made on forms to be prescribed and furnished  
60 by the commission. One (1) certificate shall reflect the tax loss  
61 incurred because of the exemptions provided to applicants under



62 the age of sixty-five (65) and not disabled as defined in this  
63 article, and the other shall reflect the tax loss incurred because  
64 of the exemptions provided to applicants aged sixty-five (65) or  
65 over and disabled as defined in this article.

66 \* \* \*

67 The certificates \* \* \* shall show truly and correctly the  
68 total number of applications allowed for homestead exemption and  
69 the total tax loss resulting from applications allowed for  
70 homestead exemption; and such additional information as the  
71 commission may require.

72 The certificates shall be made in triplicate and be certified  
73 by him as being true and correct; and not later than December 31  
74 of each year he shall forward the original certificates to the  
75 commission, deliver the duplicate certificates to the tax  
76 collector, and retain the triplicate certificates in his file as a  
77 public record. Certificates received later than June 1 of the  
78 year following the year in which the supplemental roll is made  
79 shall not be considered for reimbursement by the commission.

80 **SECTION 2.** This act shall take effect and be in force from  
81 and after its passage.

