

By: Representative McCoy

To: Ways and Means

HOUSE BILL NO. 1372

1 AN ACT TO AMEND SECTION 27-33-31, MISSISSIPPI CODE OF 1972,
2 TO REMOVE THE PROVISIONS THAT GIVE COUNTIES THE OPTION TO REQUIRE
3 PERSONS TO MAKE ANNUAL APPLICATIONS FOR HOMESTEAD EXEMPTION; AND
4 FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-33-31, Mississippi Code of 1972, is
7 amended as follows:

8 27-33-31. (1) It shall be the duty of every person, who is
9 eligible for and desires the homestead exemption provided for in
10 this article, to comply with the following provisions:

11 (a) * * * He shall make * * * written application * * *
12 to the county tax assessor on the prescribed form, on or before
13 the first day of April * * *. Applications not * * * on file on
14 or before April 1 of the current year may not be filed, may not be
15 dated back, may not be accepted by the assessor, may not be
16 allowed by the board of supervisors, and may not be considered by
17 the commission, excepting as provided in paragraph (b) of this
18 section.

19 Any person who has on file with the tax assessor a valid
20 allowed claim for homestead exemption filed on or after January 1,
21 1991, shall not be required * * * to annually thereafter reapply
22 for such claim for exemption but shall be credited with such
23 exemption each year so long as such person is entitled to
24 homestead exemption on the same property and there has been no
25 change in the property description, ownership, use or occupancy
26 since January 1 of the preceding year. In the event changes have
27 occurred in the status of the homestead in the property
28 description, ownership, use or occupancy since January 1 of the



preceding year, and in the event such person is still eligible for homestead exemption, he shall file a new application and provide all the information required under this section as for the initial application. However, the requirement to file a new application shall not apply to a surviving spouse who is still eligible for homestead exemption. If the deceased spouse qualified for the exemption provided in Section 27-33-67(2), but the surviving spouse does not qualify for such exemption, the surviving spouse must file a new application for homestead exemption.

(b) In cases where the Governor declares by written proclamation that the courthouse or other place that the tax assessor's office may be located is damaged to such an extent that it is not possible to accept applications for homestead exemption, then the Governor may extend the period for filing by a period not to exceed thirty (30) days.

(c) He shall make the application in quadruplicate.

(d) He shall make separate applications, as provided above, to the respective assessors if the property claimed for exemption lies in two (2) counties, first with the assessor of the county of residence, and then with the assessor of the other county, submitting at the same time two (2) copies of the first application, certified by the chancery clerk as specified by Section 27-33-23(f).

(e) He shall deliver to the assessor the application marked "original," the copy marked "duplicate," and the copy marked "triplicate."

(f) He shall retain the copy marked "quadruplicate" as evidence that the application was made and filed, which quadruplicate may be filed with the board if the original and duplicate are lost; and certified copies of the quadruplicate may be used when so ordered by the board, not later than the meeting of the board held in March of the year following the year in which



61 the application was executed, under such rules and regulations as
62 the commission shall prescribe.

63 (g) He shall state on the application the name of the
64 owner of the property, and the number and status of all occupants
65 of the home, other than the owner's family.

66 (h) He shall state the full name of the applicant,
67 whether the same as the name of the owner or not.

68 (i) He shall give a parcel number, which shall clearly
69 locate and identify it, and state the acreage contained, as
70 prescribed in Section 27-33-27.

71 (j) He shall state the kind of title, or ownership
72 right held, from whom and how obtained, and the names of all
73 present owners.

74 (k) He shall state the number of book and page where
75 the deed, or other conveyance or evidence of ownership, is of
76 public record, or attach to both the original and duplicate
77 application a certified copy of the conveyance by which title is
78 claimed, or copies supported by affidavit of the holder, or by one
79 who has seen and verified the original; or such other evidence of
80 title as may be required by the commission; and the instrument by
81 which title is claimed shall be placed of record, if it may be
82 admitted to record.

83 (l) He shall state the price for which the property was
84 sold and conveyed to the owner, the amount of the unpaid
85 principal, if any, and the terms of payment thereof, if it was
86 acquired by the owner after July 1, 1938, as evidenced by the date
87 of the acknowledgment of the conveyance. The purchase price and
88 the amount of unpaid principal shall not be required more than one
89 (1) time.

90 (m) He shall state if any part of the dwelling or land
91 is rented or leased, and the kind of business conducted in the
92 home or on the land.



93 (n) He shall furnish all the information required by
94 the application, which must be true and correct, and he must
95 supply it in the event he does not prepare the application with
96 his own hand. The information given on the application must not
97 be made or inserted by the assessor or by anyone, except as
98 furnished by the applicant.

99 (o) He shall make the original application in person or
100 in such manner as may be provided under the rules and regulations
101 of the commission; or it may be made by his agent or attorney,
102 duly constituted in writing, and a copy of such written authority,
103 duly sworn to and acknowledged or attested by two (2) competent
104 witnesses shall be attached to each the original, the duplicate,
105 and the triplicate application for homestead exemption; but the
106 husband or wife may sign for the other if living in the same
107 dwelling.

108 (p) He shall make affidavit to the application and to
109 the truth of all statements made and answers to questions
110 contained therein, and the oath may be administered by the tax
111 assessor, a member of the board of supervisors, or any other
112 officer authorized by law to take acknowledgments.

113 (q) He shall give such other pertinent information as
114 may be required by the commission; and he shall promptly give any
115 information requested, and answer any question propounded by the
116 assessor or member of the board of supervisors.

117 * * *

118 (r) When an applicant has filed a timely application,
119 but has failed to make known his eligibility for an additional
120 exemption as provided for in Section 27-33-67(2), then an
121 application for additional homestead exemption may be filed under
122 such rules and regulations as the commission shall prescribe.

123 (2) The board of supervisors may authorize a charge of Fifty
124 Cents (50¢) per subsequent annual renewal application, which is
125 returned by the applicant by mail, to be used toward defraying the



126 expense of the mailing process of the subsequent annual renewal
127 application. The charge provided for herein shall not be assessed
128 against any person returning the subsequent annual renewal
129 application in person.

130 (3) In addition to any other fine, imprisonment or sentence
131 which may be imposed for violation of the Mississippi Homestead
132 Exemption Law of 1946, any person who violates such law through
133 fraudulent application * * * or by willful failure to notify the
134 tax assessor of changes in the status of the homestead, when
135 required to do so under subsection (1)(a) of this section, shall
136 be guilty of a felony and upon conviction may be punished by a
137 fine of not more than Five Thousand Dollars (\$5,000.00) or by
138 imprisonment for not more than two (2) years, or both.

139 **SECTION 2.** This act shall take effect and be in force from
140 and after July 1, 2002.

