

By: Representative Eaton

To: Ways and Means

HOUSE BILL NO. 1707

1 AN ACT TO AMEND SECTION 27-53-27, MISSISSIPPI CODE OF 1972,  
 2 TO PROVIDE AN EXEMPTION FROM AD VALOREM TAXES FOR THE OWNER OF A  
 3 MANUFACTURED HOME OR MOBILE HOME WHO DOES NOT OWN THE LAND ON  
 4 WHICH THE MANUFACTURED HOME OR MOBILE HOME IS LOCATED AND WHO  
 5 OCCUPIES THE MANUFACTURED OR MOBILE HOME AS HIS PRIMARY HOME; TO  
 6 AMEND SECTIONS 27-53-17, 27-53-21 AND 27-41-101, MISSISSIPPI CODE  
 7 OF 1972, TO PROVIDE THAT THE MANNER AND METHOD FOR COLLECTING AND  
 8 ENFORCING THE PAYMENT OF DELINQUENT AD VALOREM TAXES ON  
 9 MANUFACTURED HOMES AND MOBILE HOMES CLASSIFIED AS PERSONAL  
 10 PROPERTY SHALL BE THE SAME, AS NEARLY AS PRACTICABLE, AS IS  
 11 PRESCRIBED BY LAW FOR THE COLLECTION AND ENFORCEMENT OF DELINQUENT  
 12 AD VALOREM TAXES ON REAL PROPERTY; AND FOR RELATED PURPOSES.

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

14 **SECTION 1.** Section 27-53-27, Mississippi Code of 1972, is  
 15 amended as follows:

16 27-53-27. (1) The following are exempt from the taxes  
 17 authorized by this chapter:

18 (a) In transit homes subject to the motor vehicle ad  
 19 valorem tax law.

20 (b) Any manufactured home or mobile home located on  
 21 land which is owned by the same person owning and occupying said  
 22 manufactured home or mobile home which was assessed on the land  
 23 rolls at the effective date of this chapter.

24 (c) Manufactured homes or mobile homes owned by and/or  
 25 in the possession of a dealer as merchandise.

26 (d) Any nonresident member of the armed forces of the  
 27 United States of America owning and living in a manufactured home  
 28 or mobile home within the state in compliance with military  
 29 orders.

30 (2) Any owner of a manufactured home or mobile home who  
 31 occupies the manufactured home or mobile home as his primary home  
 32 and who does not own the land on which the manufactured home or



33 mobile home is located shall be allowed an exemption from ad  
34 valorem taxes according to the following table:

35	<u>ASSESSED VALUE</u>	
36	<u>OF MANUFACTURED</u>	
37	<u>HOME OR MOBILE HOME</u>	<u>EXEMPTION</u>
38	<u>\$ 1 - \$ 150</u>	<u>\$ 6.00</u>
39	<u>151 - 300</u>	<u>12.00</u>
40	<u>301 - 450</u>	<u>18.00</u>
41	<u>451 - 600</u>	<u>24.00</u>
42	<u>601 - 750</u>	<u>30.00</u>
43	<u>751 - 900</u>	<u>36.00</u>
44	<u>901 - 1,050</u>	<u>42.00</u>
45	<u>1,051 - 1,200</u>	<u>48.00</u>
46	<u>1,201 - 1,350</u>	<u>54.00</u>
47	<u>1,351 - 1,500</u>	<u>60.00</u>
48	<u>1,501 - 1,650</u>	<u>66.00</u>
49	<u>1,651 - 1,800</u>	<u>72.00</u>
50	<u>1,801 - 1,950</u>	<u>78.00</u>
51	<u>1,951 - 2,100</u>	<u>84.00</u>
52	<u>2,101 - 2,250</u>	<u>90.00</u>
53	<u>2,251 - 2,400</u>	<u>96.00</u>
54	<u>2,401 - 2,550</u>	<u>102.00</u>
55	<u>2,551 - 2,700</u>	<u>108.00</u>
56	<u>2,701 - 2,850</u>	<u>114.00</u>
57	<u>2,851 - 3,000</u>	<u>120.00</u>
58	<u>3,001 - 3,150</u>	<u>126.00</u>
59	<u>3,151 - 3,300</u>	<u>132.00</u>
60	<u>3,301 - 3,450</u>	<u>138.00</u>
61	<u>3,451 - 3,600</u>	<u>144.00</u>
62	<u>3,601 - 3,750</u>	<u>150.00</u>
63	<u>3,751 - 3,900</u>	<u>156.00</u>
64	<u>3,901 - 4,050</u>	<u>162.00</u>
65	<u>4,051 - 4,200</u>	<u>168.00</u>



66	<u>4,201 - 4,350</u>	<u>174.00</u>
67	<u>4,351 - 4,500</u>	<u>180.00</u>
68	<u>4,501 - 4,650</u>	<u>186.00</u>
69	<u>4,651 - 4,800</u>	<u>192.00</u>
70	<u>4,801 - 4,950</u>	<u>198.00</u>
71	<u>4,951 - 5,100</u>	<u>204.00</u>
72	<u>5,101 - 5,250</u>	<u>210.00</u>
73	<u>5,251 - 5,400</u>	<u>216.00</u>
74	<u>5,401 - 5,550</u>	<u>222.00</u>
75	<u>5,551 - 5,700</u>	<u>228.00</u>
76	<u>5,701 - 5,850</u>	<u>234.00</u>
77	<u>5,851 - 6,000</u>	<u>240.00</u>
78	<u>6,001 - 6,150</u>	<u>246.00</u>
79	<u>6,151 - 6,300</u>	<u>252.00</u>
80	<u>6,301 - 6,450</u>	<u>258.00</u>
81	<u>6,451 - 6,600</u>	<u>264.00</u>
82	<u>6,601 - 6,750</u>	<u>270.00</u>
83	<u>6,751 - 6,900</u>	<u>276.00</u>
84	<u>6,901 - 7,050</u>	<u>282.00</u>
85	<u>7,051 - 7,200</u>	<u>288.00</u>
86	<u>7,201 - 7,350</u>	<u>294.00</u>
87	<u>7,351 and above</u>	<u>300.00</u>

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

91 One-half (1/2) of the exemption allowed in the above table  
92 shall be from taxes levied for school district purposes and  
93 one-half (1/2) shall be from taxes levied for county general fund  
94 purposes.

95 (3) (a) Any owner of a manufactured home or mobile home who  
96 is sixty-five (65) years of age or older or who is totally  
97 disabled and who does not own the land upon which the manufactured  
98 home or mobile home is located shall be allowed an exemption from



99 all ad valorem taxes on not in excess of Six Thousand Dollars  
100 (\$6,000.00) of the assessed value of the manufactured home or  
101 mobile home if such manufactured home or mobile home is occupied  
102 as the person's primary home.

103 (b) To qualify for the exemption provided in this  
104 subsection (3) because of disability, the owner of the  
105 manufactured home or mobile home must present proper proof of any  
106 of the following:

107 (i) Service-connected, total disability as an  
108 American veteran who has been honorably discharged from military  
109 service.

110 (ii) Classification as totally disabled under the  
111 federal Social Security Act (42 USCS Section 416(i)), the Railroad  
112 Retirement Act or any other federal act approved by the State Tax  
113 Commission.

114 1. If a person is eligible for classification  
115 as totally disabled under the federal acts referred to in this  
116 subsection (3), but does not qualify to receive benefits  
117 thereunder because his annual income exceeds an amount set as the  
118 maximum allowed in qualifying to receive the benefits, then he is  
119 eligible for the disability exemption specified in this subsection  
120 (3). Proper proof of such eligibility shall be determined by the  
121 State Tax Commission.

122 2. If a person is eligible for classification  
123 as totally disabled under the federal Social Security Act (42 USCS  
124 Section 416(i)), but does not qualify to receive benefits  
125 thereunder only because he has not made the necessary social  
126 security contributions, then he is eligible for the disability  
127 exemption specified in this subsection (3). Proper proof of such  
128 eligibility shall be determined by the State Tax Commission.

129 (iii) Classification as totally disabled under the  
130 provisions of a retirement plan that is considered to be qualified  
131 under the United States Internal Revenue Code. The determination



132 of whether or not a retirement plan is so qualified shall be made  
133 by the State Tax Commission.

134 (iv) Classification as totally disabled as  
135 determined by the State Tax Commission pursuant to rules and  
136 regulations adopted by the State Tax Commission.

137 (c) Proper proof of classification as totally disabled  
138 under the federal acts referred to in this subsection (3),  
139 including proof of the total disability and of eligibility to  
140 qualify to receive benefits under the relevant federal act or  
141 qualified retirement plan, shall be determined by the State Tax  
142 Commission.

143 (d) A manufactured home or mobile home owned jointly by  
144 husband and wife and a manufactured home or mobile home owned in  
145 fee simple by either spouse, if either spouse fulfills the age or  
146 disability requirement, shall be eligible for the exemption  
147 provided in this subsection (3) in full. On all other jointly  
148 owned manufactured homes or mobile homes, the amount of the  
149 allowable exemption shall be determined on the basis of each  
150 individual joint owner's qualifications and pro rata share of the  
151 property.

152 **SECTION 2.** Section 27-53-17, Mississippi Code of 1972, is  
153 amended as follows:

154 27-53-17. \* \* \* Except as otherwise provided in Section  
155 27-41-2, it shall be the duty of the tax collector of the county  
156 in which the manufactured home or mobile home is registered and  
157 assessed to collect the ad valorem taxes thereon. \* \* \* The  
158 penalty for nonpayment or delinquency of taxes on manufactured  
159 homes and mobile homes and the manner and method for collecting  
160 and enforcing the payment of such taxes shall be the same, as  
161 nearly as practicable, as is prescribed by law in regard to the  
162 collection and enforcement of delinquent ad valorem taxes on real  
163 estate. \* \* \*

164 \* \* \*



165           **SECTION 3.** Section 27-53-21, Mississippi Code of 1972, is  
166 amended as follows:

167           27-53-21. \* \* \* The tax on manufactured homes or mobile  
168 homes, whether classified as real or personal property, shall be  
169 collected by the county and city tax collectors as on all other  
170 realty.

171           **SECTION 4.** Section 27-41-101, Mississippi Code of 1972, is  
172 amended as follows:

173           27-41-101. (1) In the event the tax collector elects to use  
174 the provisions of Sections 27-41-101 through 27-41-109 to collect  
175 delinquent tax payments on personal property and, upon default of  
176 the payment of ad valorem taxes upon personal property upon the  
177 due dates prescribed in this chapter \* \* \*, the tax collector  
178 shall give written notice to the taxpayer and to any secured  
179 lender demanding the payment of the ad valorem taxes on personal  
180 property then remaining in default within twenty (20) days from  
181 the date of the delivery of the notice. The notice shall be sent  
182 by certified or registered mail to the taxpayer at the address  
183 given by the taxpayer to the tax assessor or collector upon  
184 registration, or delivered by an employee of the tax collector  
185 either to the taxpayer or someone of suitable age and discretion  
186 at the taxpayer's place of business or residence. The notice  
187 shall be sent by certified or registered mail to the secured  
188 lender at the address listed on the State Tax Commission's  
189 statewide network at the time the taxes become delinquent if a  
190 certificate of title has been issued or the address given on the  
191 instruments filed with the chancery clerk granting the lender a  
192 security interest \* \* \*.

193           (2) If the taxpayer, any person liable for the payment of ad  
194 valorem taxes on personal property or the secured lender, if any,  
195 fails or refuses to pay the taxes after receiving the notice and  
196 demand as provided in subsection (1) of this section, the tax  
197 collector may file a notice of a tax lien for such ad valorem



198 taxes with the circuit clerk of the county in which the taxpayer  
199 resides or owns property which shall be enrolled as a judgment on  
200 the judgment roll.

201 (3) Immediately upon receipt of the notice of the tax lien  
202 for ad valorem taxes on personal property, the circuit clerk shall  
203 enter the notice of a tax lien as a judgment upon the judgment  
204 roll and show in the appropriate columns the name of the taxpayer  
205 as judgment debtor, the name of the tax collector as judgment  
206 creditor, the amount of the taxes, interest, fees and costs and  
207 the date and time of enrollment. The judgment shall be valid as  
208 against mortgagees, pledgees, entrusters, purchasers, judgment  
209 creditors, and other persons from the time of filing with the  
210 clerk; provided, however, that the preference of a judgment in  
211 regard to any personal property upon which the taxes are assessed,  
212 excepting motor vehicles as defined by the Motor Vehicle Ad  
213 Valorem Tax Law of 1958, \* \* \* shall be entitled to preference  
214 over all judgments, executions, encumbrances or liens whensoever  
215 created upon such personal property. \* \* \* The amount of the  
216 judgment shall be a debt due the county and remain a lien upon all  
217 property and rights to property belonging to the taxpayer, both  
218 real and personal, including choses in action, with the same force  
219 and like effect as any enrolled judgment of a court of record, and  
220 shall continue until satisfied. The judgment shall be the  
221 equivalent of any enrolled judgment of a court of record and shall  
222 serve as authority for the issuance of writs of execution, writs  
223 of attachment, writs of garnishment or other remedial writs. The  
224 tax collector may issue warrants for collection of ad valorem  
225 taxes from such judgments, in lieu of the issuance of any remedial  
226 writ by the circuit clerk, as provided in Sections 27-41-103 and  
227 27-41-105; provided, however, that the judgment shall not be a  
228 lien upon the property of the taxpayer for a longer period than  
229 seven (7) years from the date of the filing of the notice of tax  
230 lien for ad valorem taxes, damages and interest unless action be



231 brought thereon before the expiration of such time or unless the  
232 tax collector refiles such notice of tax lien before the  
233 expiration of such time. The judgment shall be a lien upon the  
234 property of the taxpayer for a period of seven (7) years from the  
235 date of refileing such notice of tax lien unless action be brought  
236 thereon before the expiration of such time or unless the tax  
237 collector refiles such notice of tax lien before the expiration of  
238 such time. There shall be no limit upon the number of times that  
239 the tax collector may refile notices of tax liens.

240 (4) The provisions of this section shall not be applicable  
241 to the collection of delinquent ad valorem taxes on manufactured  
242 homes or mobile homes classified as personal property.

243 **SECTION 5.** Nothing in this act shall affect or defeat any  
244 claim, assessment, appeal, suit, right or cause of action for  
245 taxes due or accrued under the ad valorem tax laws before the date  
246 on which this act becomes effective, whether such claims,  
247 assessments, appeals, suits or actions have been begun before the  
248 date on which this act becomes effective or are begun thereafter;  
249 and the provisions of the ad valorem tax laws are expressly  
250 continued in full force, effect and operation for the purpose of  
251 the assessment, collection and enrollment of liens for any taxes  
252 due or accrued and the execution of any warrant under such laws  
253 before the date on which this act becomes effective, and for the  
254 imposition of any penalties, forfeitures or claims for failure to  
255 comply with such laws.

256 **SECTION 6.** Section 1 of this act shall take effect and be in  
257 force from and after January 1, 2003. Sections 2 through 5 of  
258 this act shall take effect and be in force from and after January  
259 1, 2002.

