

By: Representatives Brown, Whittington

To: Ways and Means

HOUSE BILL NO. 625

1 AN ACT TO AMEND SECTION 27-53-27, MISSISSIPPI CODE OF 1972,
 2 TO PROVIDE AN EXEMPTION FROM AD VALOREM TAXES FOR AN OWNER OF A
 3 MANUFACTURED HOME OR MOBILE HOME WHO OCCUPIES SUCH MANUFACTURED
 4 HOME OR MOBILE HOME AS HIS PRIMARY HOME AND HAS DONE SO AT THE
 5 SAME PHYSICAL LOCATION FOR AT LEAST FIVE CONSECUTIVE YEARS,
 6 REGARDLESS OF WHETHER SUCH PERSON OWNS THE LAND ON WHICH THE
 7 MANUFACTURED HOME OR MOBILE HOME IS LOCATED OR HOW THE
 8 MANUFACTURED HOME OR MOBILE HOME AND LAND ARE ASSESSED; TO PROVIDE
 9 THAT A PERSON MAY NOT CLAIM THE EXEMPTION PROVIDED IN THIS ACT IF
 10 THE PERSON CLAIMS AN EXEMPTION UNDER THE HOMESTEAD EXEMPTION LAW;
 11 AND FOR RELATED PURPOSES.

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

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

15 27-53-27. (1) The following are exempt from the taxes
 16 authorized by this chapter:

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

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

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

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

29 (2) (a) Except as otherwise provided in this section, any
 30 owner of a manufactured home or mobile home who occupies such
 31 manufactured home or mobile home as his primary home shall be

32 allowed an exemption from ad valorem taxes on the manufactured
 33 home or mobile home according to the following schedule if such
 34 person occupies the manufactured home or mobile home as his
 35 primary home and has done so at the same physical location for at
 36 least five (5) consecutive years:

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

65	<u>3,751 - 3,900</u>	<u>156.00</u>
66	<u>3,901 - 4,050</u>	<u>162.00</u>
67	<u>4,051 - 4,200</u>	<u>168.00</u>
68	<u>4,201 - 4,350</u>	<u>174.00</u>
69	<u>4,351 - 4,500</u>	<u>180.00</u>
70	<u>4,501 - 4,650</u>	<u>186.00</u>
71	<u>4,651 - 4,800</u>	<u>192.00</u>
72	<u>4,801 - 4,950</u>	<u>198.00</u>
73	<u>4,951 - 5,100</u>	<u>204.00</u>
74	<u>5,101 - 5,250</u>	<u>210.00</u>
75	<u>5,251 - 5,400</u>	<u>216.00</u>
76	<u>5,401 - 5,550</u>	<u>222.00</u>
77	<u>5,551 - 5,700</u>	<u>228.00</u>
78	<u>5,701 - 5,850</u>	<u>234.00</u>
79	<u>5,851 - 6,000</u>	<u>240.00</u>
80	<u>6,001 - 6,150</u>	<u>246.00</u>
81	<u>6,151 - 6,300</u>	<u>252.00</u>
82	<u>6,301 - 6,450</u>	<u>258.00</u>
83	<u>6,451 - 6,600</u>	<u>264.00</u>
84	<u>6,601 - 6,750</u>	<u>270.00</u>
85	<u>6,751 - 6,900</u>	<u>276.00</u>
86	<u>6,901 - 7,050</u>	<u>282.00</u>
87	<u>7,051 - 7,200</u>	<u>288.00</u>
88	<u>7,201 - 7,350</u>	<u>294.00</u>
89	<u>7,351 and above</u>	<u>300.00</u>

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

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

97 (b) This section shall apply to exemptions claimed in
98 the 2005 calendar year for which reimbursement is made in the 2006
99 calendar year and to exemptions claimed for which reimbursement is
100 made in subsequent years.

101 (c) Such person shall be entitled to the exemption
102 regardless of whether he owns the land on which the manufactured
103 home or mobile home is located or how the manufactured home or
104 mobile home and land are assessed. However, no person may claim
105 an exemption under this subsection (2) if the person claims an
106 exemption under the homestead exemption law.

107 (3) Any owner of a manufactured home or mobile home who is
108 sixty-five (65) years of age or older or who is totally disabled
109 shall be allowed an exemption from all ad valorem taxes on not in
110 excess of Seven Thousand Five Hundred Dollars (\$7,500.00) of the
111 assessed value of the manufactured home or mobile home if such
112 person occupies the manufactured home or mobile home as his
113 primary home and has done so at the same physical location for at
114 least five (5) consecutive years. Such person shall be entitled
115 to the exemption regardless of whether he owns the land on which
116 the manufactured home or mobile home is located or how the
117 manufactured home or mobile home and land are assessed. However,
118 no person may claim an exemption under this subsection (3) if the
119 person claims an exemption under the homestead exemption law.

120 (4) To qualify for the exemption provided for in subsection
121 (3) of this section because of disability, the manufactured home
122 owner or mobile home owner must present proper proof of any of the
123 following:

124 (a) Service-connected, total disability as an American
125 veteran who has been honorably discharged from military service.

126 (b) Classification as totally disabled under the
127 federal Social Security Act (42 USCS Section 416(i)), the Railroad
128 Retirement Act or any other federal act approved by the State Tax
129 Commission.

130 (i) If a person is eligible for classification as
131 totally disabled under the federal acts referred to in this
132 subsection (4)(b), but does not qualify to receive benefits
133 thereunder because his annual income exceeds an amount set as the
134 maximum allowed in qualifying to receive the benefits, then he is
135 eligible for the disability exemption specified in subsection (3)
136 of this section. Proper proof of such eligibility shall be
137 determined by the State Tax Commission.

138 (ii) If a person is eligible for classification as
139 totally disabled under the federal Social Security Act (42 USCS
140 Section 416(i)), but does not qualify to receive benefits
141 thereunder only because he has not made the necessary social
142 security contributions, then he is eligible for the disability
143 exemption specified in subsection (3) of this section. Proper
144 proof of such eligibility shall be determined by the State Tax
145 Commission.

146 (c) Classification as totally disabled under the
147 provisions of a retirement plan that is considered to be qualified
148 under the United States Internal Revenue Code. The determination
149 of whether or not a retirement plan is so qualified shall be made
150 by the State Tax Commission.

151 (d) Classification as totally disabled as determined by
152 the State Tax Commission pursuant to rules and regulations adopted
153 by the State Tax Commission.

154 Proper proof of classification as totally disabled under the
155 federal acts referred to in subsection (4)(b) or (4)(c) of this
156 section, including proof of the total disability and of
157 eligibility to qualify to receive benefits under the relevant
158 federal act or qualified retirement plan, shall be determined by
159 the State Tax Commission.

160 A manufactured home or mobile home owned jointly by husband
161 and wife and a manufactured home or mobile home owned in fee
162 simple by either spouse, if either spouse fulfills the age or

163 disability requirement, shall be eligible for the exemption
164 provided in subsection (3) of this section. On all other jointly
165 owned manufactured homes or mobile homes, the amount of the
166 allowable exemption shall be determined on the basis of each
167 individual joint owner's qualifications and pro rata share of the
168 property.

169 **SECTION 2.** Nothing in this act shall affect or defeat any
170 claim, assessment, appeal, suit, right or cause of action for
171 taxes due or accrued under the ad valorem tax laws before the date
172 on which this act becomes effective, whether such claims,
173 assessments, appeals, suits or actions have been begun before the
174 date on which this act becomes effective or are begun thereafter;
175 and the provisions of the ad valorem tax laws are expressly
176 continued in full force, effect and operation for the purpose of
177 the assessment, collection and enrollment of liens for any taxes
178 due or accrued and the execution of any warrant under such laws
179 before the date on which this act becomes effective, and for the
180 imposition of any penalties, forfeitures or claims for failure to
181 comply with such laws.

182 **SECTION 3.** This act shall take effect and be in force from
183 and after January 1, 2005.