MISSISSIPPI LEGISLATURE REGULAR SESSION 2012

By: Representative Brown (66th)

To: Ways and Means

HOUSE BILL NO. 607

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

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

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

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

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

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

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

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

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

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

ASSESSED VALUE OF MANUFACTURED HOME OR MOBILE HOME	EXEMPTION
$ 1 - $ 150	$ 6.00
151 - 300	12.00
301 - 450	18.00
451 - 600	24.00
601 - 750	30.00
751 - 900	36.00
901 - 1,050	42.00
1,051 - 1,200	48.00
1,201 - 1,350	54.00
1,351 - 1,500	60.00
1,501 - 1,650	66.00
1,651 - 1,800	72.00
1,801 - 1,950	78.00
1,951 - 2,100	84.00
2,101 - 2,250	90.00
2,251 - 2,400	96.00
2,401 - 2,550	102.00
2,551 - 2,700	108.00
2,701 - 2,850	114.00
2,851 - 3,000	120.00
3,001 - 3,150	126.00
3,151 - 3,300	132.00
3,301 - 3,450	138.00
3,451 - 3,600	144.00
3,601 - 3,750	150.00

3,751 - 3,900	156.00
3,901 - 4,050	162.00
4,051 - 4,200	168.00
4,201 - 4,350	174.00
4,351 - 4,500	180.00
4,501 - 4,650	186.00
4,651 - 4,800	192.00
4,801 - 4,950	198.00
4,951 - 5,100	204.00
5,101 - 5,250	210.00
5,251 - 5,400	216.00
5,401 - 5,550	222.00
5,551 - 5,700	228.00
5,701 - 5,850	234.00
5,851 - 6,000	240.00
6,001 - 6,150	246.00
6,151 - 6,300	252.00
6,301 - 6,450	258.00
6,451 - 6,600	264.00
6,601 - 6,750	270.00
6,751 - 6,900	276.00
6,901 - 7,050	282.00
7,051 - 7,200	288.00
7,201 - 7,350	294.00
7,351 and above	300.00

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

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

(b) This subsection (2) shall apply to exemptions claimed in the 2012 calendar year for which reimbursement is made in the 2013 calendar year and to exemptions claimed for which reimbursement is made in subsequent years.

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

(3) (a) Any owner of a manufactured home or mobile home who is sixty-five (65) years of age or older on or before January 1 of the year for which the exemption is claimed or who is totally disabled shall be allowed an exemption from all ad valorem taxes on not in excess of Seven Thousand Five Hundred Dollars ($7,500.00) of the assessed value of the manufactured home or mobile home if such person occupies the manufactured home or mobile home as his primary home and has done so at the same physical location for at least five (5) consecutive years. The person shall be entitled to the exemption regardless of whether he owns the land on which the manufactured home or mobile home is located or how the manufactured home or mobile home and land are assessed. However, no person may claim an exemption under this subsection (3) if the person claims an exemption under the homestead exemption law.

(b) This subsection (3) shall apply to exemptions claimed in the 2012 calendar year for which reimbursement is made in the 2013 calendar year and to exemptions claimed for which reimbursement is made in subsequent years.

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

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

(b) Classification as totally disabled under the federal Social Security Act (42 USCS Section 416(i)), the Railroad Retirement Act or any other federal act approved by the Department of Revenue.

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

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

(c) Classification as totally disabled under the provisions of a retirement plan that is considered to be qualified under the United States Internal Revenue Code. The determination of whether or not a retirement plan is so qualified shall be made by the Department of Revenue.

(d) Classification as totally disabled as determined by the Department of Revenue pursuant to rules and regulations adopted by the Department of Revenue.

Proper proof of classification as totally disabled under the federal acts referred to in subsection (4)(b) or (4)(c) of this section, including proof of the total disability and of

eligibility to qualify to receive benefits under the relevant federal act or qualified retirement plan, shall be determined by the Department of Revenue.

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

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

SECTION 3. This act shall take effect and be in force from and after January 1, 2012.