MISSISSIPPI LEGISLATURE REGULAR SESSION 2018

By: Senator(s) Parker, Blackwell, Massey To: Finance

SENATE BILL NO. 2221

AN ACT TO AMEND SECTION 27-33-31, MISSISSIPPI CODE OF 1972, TO REQUIRE HOMESTEAD EXEMPTION TO BE APPLIED FOR ANNUALLY; TO REQUIRE THE DATE OF BIRTH OF THE OWNER AND, IF THE OWNER IS MARRIED, THE DATE OR BIRTH OF HIS OR HER SPOUSE TO BE INCLUDED IN THE APPLICATION FOR HOMESTEAD EXEMPTION; TO AMEND SECTION 27-33-77, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE AMOUNT OF REIMBURSEMENT OF HOMESTEAD EXEMPTION REVENUE LOSSES FOR COUNTIES AND SCHOOL DISTRICTS SHALL BE THE FULL AMOUNT OF HOMESTEAD EXEMPTION ALLOWED FOR EACH APPLICANT; TO AMEND SECTION 27-33-79, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

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

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

(a) He <u>or she</u> shall make written application <u>annually</u> to the county tax assessor on the prescribed form, on or before the first day of April. Applications not on file on or before April 1 of the current year may not be filed, may not be dated back, may not be accepted by the assessor, may not be allowed by

the board of supervisors, and may not be considered by the * * * department, excepting as provided in paragraph (b) of this subsection.

* * *

(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 or she shall make the application in quadruplicate.

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

(f) He or she 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 the application was executed, under such rules and regulations as the * * * department shall prescribe.

(g) He or she shall state on the application the name of the owner of the property, the date of birth of the owner and, if the owner is married, the date of birth of his or her spouse, and the number and status of all occupants of the home, other than the owner's family.

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

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

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

(k) He or she shall state the number of book and page where the deed, or other conveyance or evidence of ownership, is of public record, or attach to both the original and duplicate application a certified copy of the conveyance by which title is claimed, or copies supported by affidavit of the holder, or by one who has seen and verified the original; or such other evidence of title as may be required by the * * * department; and the

instrument by which title is claimed shall be placed of record, if it may be admitted to record.

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

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

(n) He or she shall furnish all the information required by the application, which must be true and correct, and he must supply it in the event he does not prepare the application with his own hand. Except as otherwise provided in Section 27-33-33(2), the information given on the application must not be made or inserted by the assessor or by anyone, except as furnished by the applicant.

(o) He or she shall make the original application in person or in such manner as may be provided under the rules and regulations of the *** * *** department; or it may be made by his agent or attorney, duly constituted in writing, and a copy of such written authority, duly sworn to and acknowledged or attested by two (2) competent witnesses shall be attached to each the

original, the duplicate, and the triplicate application for homestead exemption; but the husband or wife may sign for the other if living in the same dwelling.

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

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

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

(2) The board of supervisors may authorize a charge of Fifty Cents (50¢) per subsequent annual renewal application, which is returned by the applicant by mail, to be used toward defraying the expense of the mailing process of the subsequent annual renewal application. The charge provided for herein shall not be assessed

against any person returning the subsequent annual renewal application in person.

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

SECTION 2. Section 27-33-77, Mississippi Code of 1972, is amended as follows:

27-33-77. Beginning with the * * * 2019 supplemental roll, and for each succeeding year's roll thereafter, the amount of tax loss to be reimbursed because of exemptions provided for in this article * * * for county taxes exempted and school taxes exempted * * * shall be the amount of the actual exemption allowed per applicant qualifying for homestead exemption under this article.

The reimbursement received by the county shall be distributed by the county treasurer to the general fund.

* * * Tax losses sustained by municipalities because of exemptions granted to homeowners described in subsection (2) of Section 27-33-67 shall be reimbursed * * * the amount of the

actual exemption allowed, not to exceed Two Hundred Dollars ($200.00) per qualified applicant.

The reimbursement received by a county, municipality or school district may be pledged as security for a loan if the reimbursement to the county or school district is otherwise authorized or required by law to be pledged as security for such a loan.

SECTION 3. Section 27-33-79, Mississippi Code of 1972, is amended as follows:

27-33-79. *** * *** No taxing unit shall be reimbursed more than one hundred six percent (106%) or less than the amount of the reimbursement made to the same taxing unit, for the next preceding year, unless such reimbursement is reduced as a result of a reduction in approved homestead applicants; however, for the *** * *** 2019 calendar year, *** * *** a taxing unit may be reimbursed more than one hundred six percent (106%) of the amount of the reimbursement made to the same taxing unit for the next preceding year.

SECTION 4. This act shall take effect and be in force from and after July 1, 2018.