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Chapter No. 151
14/HR40/R1490SG
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HOUSE BILL NO. 1165

Originated in House  Clerk

HOUSE BILL NO. 1165

AN ACT TO AMEND SECTIONS 27-33-75 AND 27-33-67, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT ANY PERSON HAVING A SERVICE-CONNECTED, TOTAL DISABILITY AS AN AMERICAN VETERAN AND WHO HAS BEEN HONORABLY DISCHARGED FROM MILITARY SERVICE SHALL BE EXEMPT FROM ALL AD VALOREM TAXES ON THE ASSESSED VALUE OF HOMESTEAD PROPERTY AND TO EXTEND SUCH EXEMPTION TO UNREMARIED SURVIVING SPOUSES OF SUCH AMERICAN VETERANS; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-33-75, Mississippi Code of 1972, is amended as follows:

[With regard to any county that has not completed an update in the valuation of Class I property, as designated by Section 112, Mississippi Constitution of 1890, in the county according to procedures prescribed by the State Tax Commission and in effect on January 1, 2001, and has not implemented such valuations for the purposes of ad valorem taxation, this section shall read as follows:]

27-33-75. (1) Qualified homeowners described in subsection (1) of Section 27-33-67 shall be allowed an exemption from ad valorem taxes according to the following table:

ASSESSED VALUE OF HOMESTEAD	HOMESTEAD 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 and above	240.00

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.

(2) Qualified homeowners described in subsection (2) of Section 27-33-67 shall be allowed an exemption from all ad valorem taxes on not in excess of Six Thousand Dollars (\$6,000.00) of the assessed value of the homestead property.

(3) This section shall apply to exemptions claimed in the 1988 calendar year for which reimbursement is made in the 1989 calendar year and to exemptions claimed for which reimbursement is made in subsequent years.

[With regard to any county that has completed an update in the valuation of Class I property, as designated by Section 112, Mississippi Constitution of 1890, in the county according to procedures prescribed by the State Tax Commission and in effect on January 1, 2001, and for which the State Tax Commission has certified that such new valuations have been implemented for the purposes of ad valorem taxation, this section shall read as follows:]

27-33-75. (1) Qualified homeowners described in subsection (1) of Section 27-33-67 shall be allowed an exemption from ad valorem taxes according to the following table:

ASSESSED VALUE OF HOMESTEAD	HOMESTEAD 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
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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.

(2) (a) Except as otherwise provided in this subsection, qualified homeowners described in subsection (2) of Section 27-33-67 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 homestead property.

(b) From and after January 1, 2015, qualified homeowners described in subsection (2)(a) of Section 27-33-67 and unremarried surviving spouses of such homeowners shall be allowed an exemption from all ad valorem taxes on the assessed value of the homestead property.

(3) Except as otherwise provided in this subsection, this section shall apply to exemptions claimed in the 2001 calendar year for which reimbursement is made in the 2002 calendar year and to exemptions claimed for which reimbursement is made in subsequent years. The exemption provided for in subsection (2)(b) of this section shall apply to exemptions claimed in the 2015 calendar year for which reimbursement is made in the 2016 calendar

year and to exemptions claimed for which reimbursement is made in subsequent years.

SECTION 2. Section 27-33-67, Mississippi Code of 1972, is amended as follows:

27-33-67. (1) Each qualified homeowner under sixty-five (65) years of age on January 1 of the year for which the exemption is claimed, and who is not totally disabled as herein defined shall be exempt from ad valorem taxes in the amount prescribed in Section 27-33-69, 27-33-71, 27-33-73 or 27-33-75, whichever is applicable to the year for which the exemption is claimed.

(2) Each qualified homeowner who has reached sixty-five (65) years of age on or before January 1 of the year for which the exemption is claimed * * *, who is totally disabled as herein defined, or who is the unremarried surviving spouse of a homeowner referred to in paragraph (a) of this subsection (2), shall be exempt from ad valorem taxes in the manner prescribed in Section 27-33-69, 27-33-71, 27-33-73 or 27-33-75, whichever is applicable to the year for which the exemption is claimed.

To qualify for the exemptions provided for in this article because of disability, the homeowner 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 (2)(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 exemptions specified in this article. 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 USCA 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 exemptions specified in this article. Proper proof of such eligibility shall be determined by the * * * Department of Revenue. The provisions of this subparagraph (ii) shall apply to any homeowner filing for the disability exemption on or after January 1, 1992.

(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 (2)(b) or (2)(c), 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.

The property owned jointly by husband and wife and property owned in fee simple by either spouse, if either spouse shall fulfill the age or disability requirement, shall be eligible for the exemption allowed in this article in full. On all other jointly owned property, 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.

(3) Those homeowners and unremarried surviving spouses described in subsection (2) of this section and who qualify for the exemptions under this article shall also be exempt from the forest acreage tax authorized by Section 49-19-115 applicable to property included in the homestead.

SECTION 3. 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 4. This act shall take effect and be in force from and after January 1, 2015.

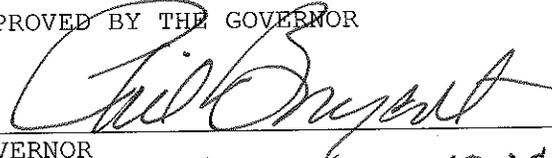
PASSED BY THE HOUSE OF REPRESENTATIVES
February 18, 2014


SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
March 18, 2014


PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR


GOVERNOR

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