

Chapter 07 Supplemental Roll

100 The Recapitulation of Homestead Exemptions, which is referred to as the supplemental roll, is a legal addition to and part of the land roll of a county or a municipality. It is subject to all laws relating to assessment rolls. It is the duty of the Clerk of the Board of Supervisors to make the supplemental roll for the county and the municipalities.

101 COUNTY SUPPLEMENTAL ROLL

The county supplemental roll is required to be submitted to the Department of Revenue office before reimbursement may be made to a county.

1. The supplemental roll is to be made from the approved applications and not from the land roll. The Department of Revenue provides the specifications that are to be used to prepare the supplemental roll. The supplemental roll shall be forwarded to the Department of Revenue, the Tax Collector, and one copy attached to the land roll. If your county has two judicial districts, a fourth copy will be made for the second district. This roll must be certified by the Clerk of the Board of Supervisors in order for it to be considered complete and official.
2. The supplemental roll shall be made as soon as possible after the land roll is made and approved by the Board of Supervisors and the Department of Revenue. All applications should have been allowed or disallowed by the Board of Supervisors. Before reimbursement can be made, the supplemental roll, the Certificate of Tax Loss, and all applications must be submitted to the Department of Revenue. In order to receive the reimbursement on time, the supplemental roll must be received by the Department of Revenue **no later than December 31** of the current year. Any certificates requesting reimbursement, which are received later than **June 1** of the following year, shall not be considered.
3. The information in the supplemental roll is the basis from which homestead exemptions are granted. When completing the supplemental roll, all information must be identical to the information listed on the application. Additional instructions and requirements can be found in the attached Part VI, Appendix 1, titled County Supplemental Roll. The Department of Revenue requires all data fields identified in Part VI, Appendix 1 to be completely and accurately provided. All data will be verified prior to acceptance by the Department of Revenue.
4. While an applicant's Social Security Number (SSN), Individual Tax Identification Number (ITIN), or Exempt Status must be submitted on the County Supplemental Roll data provided to the Department, these numbers, as well as, the ID Type data and any birth date data **must be redacted** from all documents of public record retained by the counties.

102 MUNICIPAL SUPPLEMENTAL ROLL

In addition to the county supplemental roll, the municipal supplemental roll must be received by the Department of Revenue before reimbursement may be made to a municipality. The same rules apply to the municipal roll as to the supplemental roll. Additional instructions and requirements can be found in the attached Part VI, Appendix 2, titled Municipal Supplemental Roll. The Department of Revenue requires all data fields identified in Part VI, Appendix 2 to be completely and accurately

provided. All data will be verified prior to acceptance by the Department of Revenue. It is the duty of the Clerk of the Board of Supervisors to prepare the municipal roll using the information provided by the Municipal Clerk.

1. The municipal roll is made in the same manner as the supplemental roll. One copy should be delivered to the Department of Revenue, the municipal Tax Collector and the third copy should be placed with the land roll in the Clerk's office. The municipal roll is made from the approved applicants who are over 65 years of age, or who are 100% disabled and whose exemptions cause a municipality a tax loss.
2. The municipal roll is made at the same time as the supplemental roll; however, the municipal roll must be made after the Resolution of the Board sets the tax levy for the municipality. The Municipal Clerk should give the county Clerk of the Board of Supervisors a certified copy of that tax levy in order for him to prepare the municipal roll.
3. While an applicant's Social Security Number (SSN), Individual Tax Identification Number (ITIN), or Exempt Status must be submitted on the Municipal Supplemental Roll data provided to the Department, these numbers, as well as, the ID Type data and any birth date data **must be redacted** from all documents of public record retained by the counties.

103 AMENDED SUPPLEMENTAL ROLL

In some instances it becomes necessary to amend the supplemental roll. This is the duty of the Tax Collector as set out in Miss Code Ann Section 27-33-51(a). A change to the supplemental roll cannot be made without proper documentation to substantiate the change, either a valid application, or an order from the Board of Supervisors is sufficient. Such documentation should be retained at the county level. Amendments to the supplemental roll must be effected through a process approved by the Department of Revenue.

1. The due date for submission of a supplement to the supplemental roll is **the last Monday in August** of the year following the year in which the homestead exemption application was made. This is the last date that the Board of Supervisors can approve a change to the supplemental roll. The Department of Revenue must receive this supplement **no later than September 15** of the year following the year in which the supplemental roll is made.
2. These rules apply to amending the municipal roll as well.
3. In order for the Department of Revenue to accept any roll or adjustment to any roll, it must meet the following conditions:
 - a. it must be completed correctly
 - b. it must be certified
4. If the roll or adjustments does not meet the above listed conditions, it will not be accepted.

104 (Reserved)

County Supplemental Roll

Sequence	NEW Column Name	Field Description
1	FEIN	County's FEIN
2	Record Type	A (Add), C (Change), D (Delete)
3	Filing Year	Year to which this Homestead filing relates
4	Primary Filer ID Type (SSN, ITIN, Exempt)	This field should indicate the type of ID Number provided in Primary Filer ID Field. Allowed entries are limited to SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or EXEMPT . The ID Type field should be redacted from all documents of public record retained by the counties.
5	Primary Filer ID (SSN, ITIN, Exempt)	The ID Number should be the same ID number submitted by the applicant on his application and must be either a SSN, ITIN or an dummy number identifying the applicant as a member of an EXEMPT class (dummy numbers must be issued by the DOR). The ID number field should be redacted from all documents of public record retained by the counties.
6	Primary Filer Name	Primary names are to be in strict alphabetical order with the last name first and then the given name. Applicants are to be separated by the school district(s) of each county. There is to be only one name per line. If an applicant owns more than one parcel, use the same name for each parcel. Do not use ditto marks or any other notation. Do not use any other form of the applicant's name. No estates should be listed.
7	Primary Filer Street	The address should be the same address submitted by the applicant on his application.
8	Primary Filer Street2	The address should be the same address submitted by the applicant on his application.
9	Primary Filer City	The address should be the same address submitted by the applicant on his application.
10	Primary Filer State	The address should be the same address submitted by the applicant on his application.
11	Primary Filer Zip	The address should be the same address submitted by the applicant on his application.
12	Secondary Filer ID Type (SSN, ITIN, Exempt)	This field should indicate the type of ID Number provided in Secondary Filer ID Field. Allowed entries are limited to SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or EXEMPT . The ID Type field should be redacted from all documents of public record retained by the counties.
13	Secondary Filer ID (SSN, ITIN, Exempt)	The ID Number should be the same ID number submitted by the applicant on his application and must be either a SSN, ITIN or an dummy number identifying the applicant as a member of an EXEMPT class (dummy numbers must be issued by the DOR). The ID number field should be redacted from all documents of public record retained by the counties.
14	Secondary Filer Name	Do not use ditto marks or any other notation. Do not use any other form of the applicant's name.
15	Over 65	Over 65 or Disabled (Y/N)

16	Parcel Number	If there is more than one parcel number on the application, each parcel number should be shown on the supplemental roll. Only one parcel number should appear on each line.
17	Number of Acres	This column should indicate the number of acres in a parcel located outside a municipality. If the land is located within a municipality, the letter U is used. An applicant may claim a total of one hundred sixty (160) acres for homestead exemption.
18	Land Assessed Value	This column should include the full assessed value of all land in the parcel number.
19	Building Assessed Value	Only the full assessed value of all the buildings and improvements located on the parcel is to be included.
20	Under 65 Allowed Assessed Value	The total amount of exempt value that is allowed for taxpayers under 65 years of age or not 100% disabled is to be shown in this column. This is the regular exemption. It is limited to a total of seven thousand five hundred dollars (\$7,500) for all parcels.
21	Disallowed Assessed Value	The total amount of assessed value that is not exempted is to be shown here. This would include any amount of assessed value over the total limit of seven thousand five hundred dollars (\$7,500) or any assessed property contained in columns 11 & 12 that does not qualify for homestead exemption.
22	Under 65 Allowed Amount	The dollar amount of the exemption allowed to taxpayers under 65 years of age and not 100% disabled, regular exemption, is reflected in this column. Each applicant is allowed an exemption of not more than three hundred dollars (\$300). The amount is determined by the table in Miss Code Ann Section 27-33-75.
23	Over 65 Allowed Amount	The total amount of exempt value allowed for taxpayers over the age of 65 or who are 100% disabled should be indicated in this column. This is the additional exemption. This exemption is also limited to seven thousand five hundred dollars (\$7,500).
24	MS County Code	The county code of the county in which the parcel is located should be indicated in this column.
25	Municipality	If the parcel is located within a municipality's taxing district, indicate the municipality's code in this column.
26	School District	The school district in which the parcel is located should be indicated in this column.

Municipal Supplemental Roll

Sequence	NEW Column Name	Field Description
1	FEIN	County's FEIN
2	Record Type	A (Add), C (Change), D (Delete)
3	Filing Year	Year to which this Homestead filing relates
4	Primary Filer ID Type (SSN, ITIN, Exempt)	This field should indicate the type of ID Number provided in Primary Filer ID Field. Allowed entries are limited to SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or EXEMPT . The ID Type field should be redacted from all documents of public record retained by the counties.
5	Primary Filer ID (SSN, ITIN, Exempt)	The ID Number should be the same ID number submitted by the applicant on his application and must be either a SSN, ITIN or an dummy number identifying the applicant as a member of an EXEMPT class (dummy numbers must be issued by the DOR). The ID number field should be redacted from all documents of public record retained by the counties.
6	Primary Filer Name	Primary names are to be in strict alphabetical order with the last name first and then the given name. Applicants are to be separated by the school district(s) of each county. There is to be only one name per line. If an applicant owns more than one parcel, use the same name for each parcel. Do not use ditto marks or any other notation. Do not use any other form of the applicant's name. No estates should be listed.
7	Primary Filer Street	The address should be the same address submitted by the applicant on his application.
8	Primary Filer Street2	The address should be the same address submitted by the applicant on his application.
9	Primary Filer City	The address should be the same address submitted by the applicant on his application.
10	Primary Filer State	The address should be the same address submitted by the applicant on his application.
11	Primary Filer Zip	The address should be the same address submitted by the applicant on his application.
12	Secondary Filer ID Type (SSN, ITIN, Exempt)	This field should indicate the type of ID Number provided in Secondary Filer ID Field. Allowed entries are limited to SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or EXEMPT . The ID Type field should be redacted from all documents of public record retained by the counties.
13	Secondary Filer ID (SSN, ITIN, Exempt)	The ID Number should be the same ID number submitted by the applicant on his application and must be either a SSN, ITIN or an dummy number identifying the applicant as a member of an EXEMPT class (dummy numbers must be issued by the DOR). The ID number field should be redacted from all documents of public record retained by the counties.
14	Secondary Filer Name	Do not use ditto marks or any other notation. Do not use any other form of the applicant's name.
15	Parcel Number	If there is more than one parcel number on the application, each parcel number should be shown on the supplemental roll. Only one parcel number should appear on each line.

16	Land Assessed Value	This column should include the full assessed value of all land in the parcel number.
17	Building Assessed Value	Only the full assessed value of all the buildings and improvements located on the parcel is to be included.
18	Allowed Assessed Value	Amount of assessed value exempted.
19	Disallowed Assessed Value	Amount of assessed value, if any, that exceeds the Allowed Assessed Value.
20	Levy	This field should be populated with the municipality's millage rate.
21	Tax Loss	Equals the Allowed Assessed Value multiplied by the Levy.
22	Over 65 Disabled Allowed	Includes the actual tax loss suffered by the municipality that will be considered for reimbursement by the Department of Revenue. There is a limit of two hundred dollars (\$200) per applicant.
23	Over 65 Disabled Disallowed	Includes, if any, the amount of tax loss suffered by the municipality that is NOT considered for reimbursement by the Department of Revenue. This field should equal the amount of exempted taxes exceeding the two hundred dollars (\$200) per applicant limit.
24	County Code	The county code of the county in which the parcel is located should be indicated in this column.
25	Municipality	The municipality code of the municipality in which the parcel is located should be indicated in this column.

Chapter 07 Supplemental Roll

100 The Recapitulation of Homestead Exemptions, which is referred to as the supplemental roll, is a legal addition to and part of the land roll of a county or a municipality. It is subject to all laws relating to assessment rolls. It is the duty of the Clerk of the Board of Supervisors to make the supplemental roll for the county and the municipalities.

101 COUNTY SUPPLEMENTAL ROLL

~~First to be mentioned is the county supplemental roll. This~~ The county supplemental roll is required to be in the submitted to the Tax Commission Department of Revenue office before reimbursement may be made to a county.

1. ~~How~~

The supplemental roll is to be made from the ~~allowed~~ approved applications and not from the land roll. The ~~Tax Commission~~ Department of Revenue provides the ~~form specifications that is~~ are to be used to prepare the supplemental roll, ~~Form 72-004.~~ The supplemental roll shall be ~~made in triplicate with the ORIGINAL~~ forwarded to the ~~Tax Commission~~ Department of Revenue, ~~one copy sent to the Tax Collector, and one copy attached to the land roll. If your county has two judicial districts, a fourth copy will be made for the second district. This roll must be certified by the Clerk of the Board of Supervisors in order for it to be considered complete and official. THE SAME INFORMATION THAT APPEARS ON THE SUPPLEMENTAL ROLL SHOULD BE FOUND ON THE APPLICATION. The name on the application should be the name on the supplemental roll. The parcel number on the application should be the same parcel number on the supplemental roll.~~

2. ~~When~~

The supplemental roll shall be made as soon as possible after the land roll is made and approved by the Board of Supervisors and the ~~Tax Commission~~ Department of Revenue. All applications should have been allowed or disallowed by the Board of Supervisors. Before reimbursement can be made, the supplemental roll, the Certificate of Tax Loss, and all applications must be in submitted to the Tax Commission Department of Revenue office. In order to receive the reimbursement on time, the supplemental roll must be received by the ~~Tax Commission~~ Department of Revenue **no later than December 31** of the current year. ~~(27-33-35 (e))~~ Any certificates requesting reimbursement, which are received later than **June 1** of the following year, shall not be considered. ~~(27-33-35 (f))~~

3. ~~Information contained~~

The information in the supplemental roll is the basis from which homestead exemptions are granted. When completing the supplemental roll, all information must be identical to the information listed on the application. Additional instructions and requirements can be found in the attached Part VI, Appendix 1, titled County Supplemental Roll. The Department of Revenue requires all data fields identified in Part VI, Appendix 1 to be completely and accurately provided. All data will be verified prior to acceptance by the Department of Revenue. ~~Each~~

~~column must be completed correctly. The information contained in the supplemental roll is as follows:~~

~~4. While an applicant's Social Security Number (SSN), Individual Tax Identification Number (ITIN), or Exempt Status must be submitted on the County Supplemental Roll data provided to the Department, these numbers, as well as, the ID Type data and any birth date data **must be redacted** from all documents of public record retained by the counties.~~

~~a. Column 1: NAME~~

~~The names are to be in strict alphabetical order with the last name first and then the given name. Applicants are to be separated by the school district(s) of each county. There is to be only one name per line. The name alone should be in the first column. No estates should be listed. The same name that appears on the application must be listed on the roll. If an applicant owns more than one parcel, use the same name for each parcel. Do not use ditto marks or any other notation. Do not use any other form of the applicant's name. If the name on the supplemental roll is different from the name on the application, reimbursement for that applicant may be denied.~~

~~b. Column 2 & 3: PARCEL NUMBER~~

~~The parcel number on the supplemental roll is to be the same number on the application. If there is more than one parcel number on the application, each parcel number should be shown on the supplemental roll. Only one parcel number should appear on each line. If the parcel number on the supplemental roll is different from the parcel number on the application, reimbursement for that applicant may be denied.~~

~~c. Column 4: NUMBER OF ACRES~~

~~This column should indicate the number of acres in a parcel located outside a municipality. If the land is located within a municipality, the letter U is used. An applicant may claim a total of one hundred sixty (160) acres for homestead exemption.~~

~~d. Column 5: FULL ASSESSED VALUE OF LAND~~

~~This column should include the full assessed value of all land in the parcel number. This column must be totaled. The total should be brought forward to the next page.~~

~~e. Column 6: FULL ASSESSED VALUE OF BUILDINGS~~

~~Only the full assessed value of all the buildings and improvements located on the parcel is to be included. This column must be totaled. The total should be brought forward to the next page.~~

~~f. Column 7: AMOUNT OF EXEMPT VALUE ALLOWED UNDER 65~~

~~The total amount of exempt value that is allowed for taxpayers under 65 years of age or not 100% disabled is to be shown in this column. This is the regular exemption. It is limited to a total of seven thousand five hundred dollars (\$7,500) for all parcels. This column must be totaled. The total should be brought forward to the next page.~~

~~g. Column 8: AMOUNT OF ASSESSMENT NOT ALLOWED~~

~~The total amount of assessed value that is not exempted is to be shown here. This would include any amount of assessed value over the total limit of~~

~~seven thousand five hundred dollars (\$7,500) or any assessed property contained in columns 5 & 6 that does not qualify for homestead exemption. This column must be totaled. The total should be brought forward to the next page.~~

~~h. Column 10: DOLLAR AMOUNT OF EXEMPTION ALLOWED~~

~~The dollar amount of the exemption allowed to taxpayers under 65 years of age and not 100% disabled, regular exemption, is reflected in this column. Each applicant is allowed an exemption of not more than three hundred dollars (\$300). The amount is determined by the table in Section 27 33 75. This column must be totaled. The total should be brought forward to the next page.~~

~~i. Column 11: AMOUNT OF EXEMPT VALUE ALLOWED OVER 65~~

~~i. The total amount of exempt value allowed for taxpayers over the age of 65 or who are 100% disabled should be indicated in this column. This is the additional exemption. This exemption is also limited to seven thousand five hundred dollars (\$7,500). This column must be totaled. The total should be brought forward to the next page.~~

~~ii. * The sum of columns 5 & 6 must equal the sum of columns 7 & 8 for regular exemption or must equal the sum of columns 8 & 11 for additional exemptions.~~

~~j. Column 13: MUNICIPALITY~~

~~If the parcel is located within a municipality's taxing district, indicate the municipality in this column.~~

102 MUNICIPAL SUPPLEMENTAL ROLL

In addition~~al~~ to the county supplemental roll, the municipal supplemental roll must be received by the ~~Tax Commission~~Department of Revenue before reimbursement may be made to a municipality. The same rules apply to the municipal roll as to the supplemental roll. Additional instructions and requirements can be found in the attached Part VI, Appendix 2, titled Municipal Supplemental Roll. The Department of Revenue requires all data fields identified in Part VI, Appendix 2 to be completely and accurately provided. All data will be verified prior to acceptance by the Department of Revenue. It is the duty of the Clerk of the Board of Supervisors to prepare the municipal roll using the information given to him~~provided~~ by the Municipal Clerk.

1. ~~How~~

The municipal roll is made in the same manner as the supplemental roll. ~~The municipal roll is to be prepared with form 72-043. The ORIGINAL~~One copy should be delivered to the Tax Commission~~Department of Revenue. The duplicate copy goes to the municipal Tax Collector, and The~~the third copy should be placed with the land roll in the Clerk's office. The municipal roll is made from the allowed~~approved~~ applicants who are over 65 years of age, or who are 100% disabled and whose exemptions cause a municipality a tax loss.

2. ~~When~~

The municipal roll is made at the same time as the supplemental roll; however, the municipal roll must be made after the Resolution of the Board sets the tax levy for the municipality. The Municipal Clerk should give the county Clerk of the Board of Supervisors a certified copy of that tax levy in order for him to prepare the municipal roll.

3. While an applicant's Social Security Number (SSN), Individual Tax Identification Number (ITIN), or Exempt Status must be submitted on the Municipal Supplemental Roll data provided to the Department, these numbers, as well as, the ID Type data and any birth date data **must be redacted** from all documents of public record retained by the counties.

~~3. Information contained~~

~~The information contained on the municipal roll is similar to the information on the supplemental. The requirements for Column 1 NAME remain the same for the municipal roll along with Column 2 PARCEL NUMBER Column 5 FULL ASSESSED VALUE OF BUILDING, Column 7 AMOUNT OF EXEMPT VALUE ALLOWED OVER 65 & DISABLED, Column 8 AMOUNT OF ASSESSMENT NOT ALLOWED, Column 9 DOLLAR AMOUNT OF EXEMPTION ALLOWED is the actual tax loss suffered by the municipality that will be reimbursed. This has a limit of two hundred dollars (\$200) per applicant. The last column, Column 10 DOLLAR AMOUNT TAXES NOT ALLOWED, is the amount of tax loss suffered by the municipality that is not reimbursed by the Tax Commission. This is the amount of exempted taxes exceeding the two hundred dollar (\$200) per applicant limit.~~

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AMENDED SUPPLEMENTAL ROLL

In some instances it becomes necessary to amend the supplemental roll. This is the duty of the Tax Collector as set out in Miss Code Ann Section 27-33-51(a). A change to the supplemental roll cannot be made without proper documentation to substantiate the change, either a valid application, or an order from the Board of Supervisors is sufficient. Such documentation should be retained at the county level. Amendments to the supplemental roll must be effected through a process approved by the Department of Revenue.~~In some instances it becomes necessary to amend the supplemental roll. The amendment is known as the Petition to adjust exemption on homestead exemption supplemental roll. (Form 72 005) This is the duty of the Tax Collector as set out in Section 27-33-51 (a). This is done in the same manner as the original supplemental roll. A change to the supplemental roll cannot be made without the proper documents to substantiate the change, either valid application or a board order. If the amendment affects an additional exemption that is within a municipality's taxing district, the municipal roll should be amended as well. The additional requirements for the adjustment to the supplemental include the following:~~

~~1. Deletions~~

~~The page titled "Deletions" should be used to list the name, parcel and all other information that should be deleted because of an error. The name, parcel and other information should be listed EXACTLY as it is listed on the original supplemental roll in columns 1 through 14. This form may be used to remove a name from the supplemental roll that did not have an application on file. This~~

~~form should be submitted in duplicate. One will be returned to you indicating the action of the Tax Commission.~~

~~2. Additions~~

~~A page titled "Additions" should be used to list the correct name, parcel number and other information as it should have appeared. Any names and parcels that were omitted when making the original supplemental roll are to be listed on this page also. These additions should be made in the same manner as if making entries on the original supplemental roll. This form should also be submitted in duplicate.~~

~~3. Corrections~~

~~A page titled "Corrections" may be used to correct the information concerning an applicant whose name appears on the original supplemental roll. This form should be completed in duplicate.~~

~~4. Certification~~

~~a. Any deletion, addition, or correction must be approved by the Board of Supervisors and certified by the Clerk of the Board of Supervisors.~~

~~b. If this certification is not made, the Tax Commission cannot accept it.~~

~~5. When~~

~~When the Tax Commission requests an adjustment to the supplemental roll to correct a problem found during the examination of a taxing unit's original supplemental roll, the adjustment should be sent as soon as possible to correct the problem before a charge is made. The Tax Commission would prefer one supplement made to the taxing unit's original roll instead of several supplements made throughout the year.~~

~~6. Deadline~~

~~1a. The deadline due date for submission of a supplement to the supplemental roll is **the last Monday in August** of the year following the year in which the homestead exemption application was made. This is the last date that the Board of Supervisors can approve a change to the supplemental roll. The ~~Tax Commission~~Department of Revenue must receive this supplement **no later than September 15** of the year following the year in which the supplemental roll is made.~~

~~b2. These rules apply to amending the municipal roll as well.~~

~~c. **IMPORTANT IMPORTANT IMPORTANT**~~

~~3. In order for the ~~Tax Commission~~Department of Revenue to accept any roll or adjustment to any roll, it must meet the following conditions:~~

~~i. it must be the original~~

~~ii.a. it must be completed correctly~~

~~ii.b. it must be certified~~

~~d4. If the roll or adjustments does not meet the above listed conditions, ~~the~~ Tax Commission will return it for correctionit will not be accepted.~~

County Supplemental Roll

<u>Sequence</u>	<u>NEW Column Name</u>	<u>Field Description</u>
<u>1</u>	<u>FEIN</u>	<u>County's FEIN</u>
<u>2</u>	<u>Record Type</u>	<u>A (Add), C (Change), D (Delete)</u>
<u>3</u>	<u>Filing Year</u>	<u>Year to which this Homestead filing relates</u>
<u>4</u>	<u>Primary Filer ID Type (SSN, ITIN, Exempt)</u>	<u>This field should indicate the type of ID Number provided in Primary Filer ID Field. Allowed entries are limited to SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or EXEMPT. The ID Type field should be redacted from all documents of public record retained by the counties.</u>
<u>5</u>	<u>Primary Filer ID (SSN, ITIN, Exempt)</u>	<u>The ID Number should be the same ID number submitted by the applicant on his application and must be either a SSN, ITIN or an dummy number identifying the applicant as a member of an EXEMPT class (dummy numbers must be issued by the DOR). The ID number field should be redacted from all documents of public record retained by the counties.</u>
<u>6</u>	<u>Primary Filer Name</u>	<u>Primary names are to be in strict alphabetical order with the last name first and then the given name. Applicants are to be separated by the school district(s) of each county. There is to be only one name per line. If an applicant owns more than one parcel, use the same name for each parcel. Do not use ditto marks or any other notation. Do not use any other form of the applicant's name. No estates should be listed.</u>
<u>7</u>	<u>Primary Filer Street</u>	<u>The address should be the same address submitted by the applicant on his application.</u>
<u>8</u>	<u>Primary Filer Street2</u>	<u>The address should be the same address submitted by the applicant on his application.</u>
<u>9</u>	<u>Primary Filer City</u>	<u>The address should be the same address submitted by the applicant on his application.</u>
<u>10</u>	<u>Primary Filer State</u>	<u>The address should be the same address submitted by the applicant on his application.</u>
<u>11</u>	<u>Primary Filer Zip</u>	<u>The address should be the same address submitted by the applicant on his application.</u>
<u>12</u>	<u>Secondary Filer ID Type (SSN, ITIN, Exempt)</u>	<u>This field should indicate the type of ID Number provided in Secondary Filer ID Field. Allowed entries are limited to SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or EXEMPT. The ID Type field should be redacted from all documents of public record retained by the counties.</u>
<u>13</u>	<u>Secondary Filer ID (SSN, ITIN, Exempt)</u>	<u>The ID Number should be the same ID number submitted by the applicant on his application and must be either a SSN, ITIN or an dummy number identifying the applicant as a member of an EXEMPT class (dummy numbers must be issued by the DOR). The ID number field should be redacted from all documents of public record retained by the counties.</u>
<u>14</u>	<u>Secondary Filer Name</u>	<u>Do not use ditto marks or any other notation. Do not use any other form of the applicant's name.</u>
<u>15</u>	<u>Over 65</u>	<u>Over 65 or Disabled (Y/N)</u>

<u>16</u>	<u>Parcel Number</u>	<u>If there is more than one parcel number on the application, each parcel number should be shown on the supplemental roll. Only one parcel number should appear on each line.</u>
<u>17</u>	<u>Number of Acres</u>	<u>This column should indicate the number of acres in a parcel located outside a municipality. If the land is located within a municipality, the letter U is used. An applicant may claim a total of one hundred sixty (160) acres for homestead exemption.</u>
<u>18</u>	<u>Land Assessed Value</u>	<u>This column should include the full assessed value of all land in the parcel number.</u>
<u>19</u>	<u>Building Assessed Value</u>	<u>Only the full assessed value of all the buildings and improvements located on the parcel is to be included.</u>
<u>20</u>	<u>Under 65 Allowed Assessed Value</u>	<u>The total amount of exempt value that is allowed for taxpayers under 65 years of age or not 100% disabled is to be shown in this column. This is the regular exemption. It is limited to a total of seven thousand five hundred dollars (\$7,500) for all parcels.</u>
<u>21</u>	<u>Disallowed Assessed Value</u>	<u>The total amount of assessed value that is not exempted is to be shown here. This would include any amount of assessed value over the total limit of seven thousand five hundred dollars (\$7,500) or any assessed property contained in columns 11 & 12 that does not qualify for homestead exemption.</u>
<u>22</u>	<u>Under 65 Allowed Amount</u>	<u>The dollar amount of the exemption allowed to taxpayers under 65 years of age and not 100% disabled, regular exemption, is reflected in this column. Each applicant is allowed an exemption of not more than three hundred dollars (\$300). The amount is determined by the table in Miss Code Ann Section 27-33-75.</u>
<u>23</u>	<u>Over 65 Allowed Amount</u>	<u>The total amount of exempt value allowed for taxpayers over the age of 65 or who are 100% disabled should be indicated in this column. This is the additional exemption. This exemption is also limited to seven thousand five hundred dollars (\$7,500).</u>
<u>24</u>	<u>MS County Code</u>	<u>The county code of the county in which the parcel is located should be indicated in this column.</u>
<u>25</u>	<u>Municipality</u>	<u>If the parcel is located within a municipality's taxing district, indicate the municipality's code in this column.</u>
<u>26</u>	<u>School District</u>	<u>The school district in which the parcel is located should be indicated in this column.</u>

Municipal Supplemental Roll

<u>Sequence</u>	<u>NEW Column Name</u>	<u>Field Description</u>
<u>1</u>	<u>FEIN</u>	<u>County's FEIN</u>
<u>2</u>	<u>Record Type</u>	<u>A (Add), C (Change), D (Delete)</u>
<u>3</u>	<u>Filing Year</u>	<u>Year to which this Homestead filing relates</u>
<u>4</u>	<u>Primary Filer ID Type (SSN, ITIN, Exempt)</u>	<u>This field should indicate the type of ID Number provided in Primary Filer ID Field. Allowed entries are limited to SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or EXEMPT. The ID Type field should be redacted from all documents of public record retained by the counties.</u>
<u>5</u>	<u>Primary Filer ID (SSN, ITIN, Exempt)</u>	<u>The ID Number should be the same ID number submitted by the applicant on his application and must be either a SSN, ITIN or an dummy number identifying the applicant as a member of an EXEMPT class (dummy numbers must be issued by the DOR). The ID number field should be redacted from all documents of public record retained by the counties.</u>
<u>6</u>	<u>Primary Filer Name</u>	<u>Primary names are to be in strict alphabetical order with the last name first and then the given name. Applicants are to be separated by the school district(s) of each county. There is to be only one name per line. If an applicant owns more than one parcel, use the same name for each parcel. Do not use ditto marks or any other notation. Do not use any other form of the applicant's name. No estates should be listed.</u>
<u>7</u>	<u>Primary Filer Street</u>	<u>The address should be the same address submitted by the applicant on his application.</u>
<u>8</u>	<u>Primary Filer Street2</u>	<u>The address should be the same address submitted by the applicant on his application.</u>
<u>9</u>	<u>Primary Filer City</u>	<u>The address should be the same address submitted by the applicant on his application.</u>
<u>10</u>	<u>Primary Filer State</u>	<u>The address should be the same address submitted by the applicant on his application.</u>
<u>11</u>	<u>Primary Filer Zip</u>	<u>The address should be the same address submitted by the applicant on his application.</u>
<u>12</u>	<u>Secondary Filer ID Type (SSN, ITIN, Exempt)</u>	<u>This field should indicate the type of ID Number provided in Secondary Filer ID Field. Allowed entries are limited to SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or EXEMPT. The ID Type field should be redacted from all documents of public record retained by the counties.</u>
<u>13</u>	<u>Secondary Filer ID (SSN, ITIN, Exempt)</u>	<u>The ID Number should be the same ID number submitted by the applicant on his application and must be either a SSN, ITIN or an dummy number identifying the applicant as a member of an EXEMPT class (dummy numbers must be issued by the DOR). The ID number field should be redacted from all documents of public record retained by the counties.</u>
<u>14</u>	<u>Secondary Filer Name</u>	<u>Do not use ditto marks or any other notation. Do not use any other form of the applicant's name.</u>
<u>15</u>	<u>Parcel Number</u>	<u>If there is more than one parcel number on the application, each parcel number should be shown on the supplemental roll. Only one parcel number should appear on each line.</u>

<u>16</u>	<u>Land Assessed Value</u>	<u>This column should include the full assessed value of all land in the parcel number.</u>
<u>17</u>	<u>Building Assessed Value</u>	<u>Only the full assessed value of all the buildings and improvements located on the parcel is to be included.</u>
<u>18</u>	<u>Allowed Assessed Value</u>	<u>Amount of assessed value exempted.</u>
<u>19</u>	<u>Disallowed Assessed Value</u>	<u>Amount of assessed value, if any, that exceeds the Allowed Assessed Value.</u>
<u>20</u>	<u>Levy</u>	<u>This field should be populated with the municipality's millage rate.</u>
<u>21</u>	<u>Tax Loss</u>	<u>Equals the Allowed Assessed Value multiplied by the Levy.</u>
<u>22</u>	<u>Over 65 Disabled Allowed</u>	<u>Includes the actual tax loss suffered by the municipality that will be considered for reimbursement by the Department of Revenue. There is a limit of two hundred dollars (\$200) per applicant.</u>
<u>23</u>	<u>Over 65 Disabled Disallowed</u>	<u>Includes, if any, the amount of tax loss suffered by the municipality that is NOT considered for reimbursement by the Department of Revenue. This field should equal the amount of exempted taxes exceeding the two hundred dollars (\$200) per applicant limit.</u>
<u>24</u>	<u>County Code</u>	<u>The county code of the county in which the parcel is located should be indicated in this column.</u>
<u>25</u>	<u>Municipality</u>	<u>The municipality code of the municipality in which the parcel is located should be indicated in this column.</u>