

Title 35 Mississippi State Tax Commission

Part VI Property

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Subpart 01 Ad Valorem

Chapter 01 Telecommunication Refunds

100 Telecommunication companies entitled to refunds under the Mississippi Telecommunications Tax Reform Act shall annually certify under oath to the Tax Commission the assessment of Class IV property and the ad valorem taxes paid in total and for each taxing jurisdiction (county and municipality) in which they have property. This certification shall be submitted to the Tax Commission no later than February 15th for all tax payments made for the preceding assessment year. Failure to submit the appropriate certification by the date specified shall result in the taxpayer not receiving the payment until the following tax year. The certification shall be submitted on the form

provided by the Commission and the company shall attach documentation supporting the information reflected in the certification.

101 (Reserved)

Chapter 02 Motor Vehicle Assessments

100 Pursuant to Miss. Code Ann. Section 27-51-19, the Tax Commission is required to annually prepare and adopt an assessment schedule for motor vehicles. In preparing this schedule, the Commission shall use a computer system package of assessments identified by the VIN ("vehicle identification number"). If the VIN does not produce an assessed value or if the computer system is not in operation, the local tax collector shall use the MSRP ("manufactured suggested retail price") with applicable depreciation percentage for the year in which the vehicle was manufactured.

101 The local tax collector shall be responsible for obtaining a source of MSRP(s) except for new vehicles. The taxpayer shall be responsible for supplying the MSRP for a new vehicle, by submitting a copy of the window sticker with the MSRP, to the tax collector at the time the tag is purchased.

102 The commission will annually furnish to each tax collector an assessment schedule for trailers, motorcycles, special equipment, etc. to be used in the assessment of this type of property. This schedule will be furnished in hard copy or the Commission may use a computer system package of assessments identified by the VIN ("vehicle identification number"). If the VIN does not produce an assessed value or if the computer system is not in operation, the local tax collector shall use the MSRP ("manufactured suggested retail price") with applicable depreciation percentage for the year in which the vehicle was manufactured. For any model not listed, assess at 30% of current value if known, or use the "cost when new" multiplied by the percentages listed in the schedule for the years listed.

103 (Reserved)

Chapter 03 Exemption for Livestock Feed

100 Mississippi Code, Annotated, Section 27-31-1(i), (Supp. 1963), exempts for one year all cottonseed, soybeans, oats, rice and wheat. The Mississippi State Tax Commission interprets this provision to include and exempt material or products used to feed livestock such as cattle, oxen, sheep, goats, hogs, horses, mules, asses, fish, and poultry. This exemption would also include other materials or products such as corn when used as an ingredient in livestock feed.

101 (Reserved)

Chapter 04 Ad Valorem Tax Exemption for New Enterprises

- 100 Pursuant to the provisions of Miss. Code Ann. Section 27-31-101, et seq., the county board of supervisors and municipal authorities are authorized to grant exemptions from ad valorem taxation under certain circumstances. The decision as to whether a particular taxpayer satisfies the statutory conditions for said exemption should be first made by the local authorities and then reviewed by the Tax Commission.
- 101 In order for the Tax Commission to review and/or consider an exemption, the following information must be submitted:
1. The original and three (3) copies of the application, submitted by the taxpayer to the local governing authorities requesting the exemption. The application should contain an itemization of all property to be exempted and the true value for each item of property.
 2. A resolution from the board of supervisors and/or municipal authorities granting the ad valorem tax exemption.
 3. A position statement of the county tax assessor.
- 102 (Reserved)
- 200 INDUSTRIAL AD VALOREM TAX EXEMPTIONS:
- 201 Any request for an industrial exemption filed pursuant to Mississippi Code of 1972 Annotated 27-31-105 with a date of completion on or after July 1, 1995, will be considered under the terms of House Bill 939 adopted by the 1995 regular session of the Mississippi Legislature.
- 202 Those projects (27-31-105) completed before July 1, 1995 will be governed under the language as it existed prior to the amendment.
- 203 As stated and pursuant to the provisions of Mississippi Code of 1972 Annotated, the municipalities may grant like exemptions from municipal ad valorem taxation for a period not exceeding ten (10) years to all manufactures and other new enterprises mentioned in Sections 27-31-101 through 27-31-117.
- 204 Any request from an enterprise (new or existing) for an industrial exemption from ad valorem taxation situated inside a municipality shall be timely filed with the municipal authorities in addition to the county authorities.
- 205 (Reserved)

Subpart 02 Equalization

Chapter 01 Qualification for Expenditure of Funds

- 100 To qualify for the expenditure of funds pursuant to Section 27-35-165, of Mississippi Code of 1972:

1. Plans for reappraisal by any county must contain a provision that the reappraisal work will be performed in conformity with the guidelines established in the appraisal manuals of the Mississippi State Tax Commission.
2. Any contract for reappraisal entered into by a county must contain a provision that the reappraisal work will be performed in conformity with the guidelines established in the appraisal manuals of the Mississippi State Tax Commission.

101 (Reserved)

Chapter 02 Certification of Counties for Expenditure of Special Levy

100 Section 27-39-329, Mississippi Code of 1972, requires that each county shall levy an ad valorem tax of one (1) mill upon all taxable property of the county, beginning with taxes levied for the fiscal year 1983. The avails of and interest on such taxes may not be expended during any fiscal year unless the county has been certified by the State Tax Commission to be in compliance with said section.

101 Application for certification made by any county must show that all the following requirements have been fulfilled in conformity with guidelines established in Tax Commission Appraisal Manuals:

1. Reappraisal of all property
2. Appraisal and assessment records being maintained
3. Ownership-mapping system established
4. Certified appraisers employed (Counties with not more than 5,000 homestead exemption applications must have one; counties with more than 5,000 must have two)

102 Certification must be made before the beginning of each fiscal year.

103 (Reserved)

Chapter 03 Certified Appraisers

100 Miss. Code Ann. Section 27-3-52, provides that the Mississippi State Tax Commission shall set forth the minimum requirements for which county tax assessors and/or their assistants, appropriate state employees, employees of planning and development districts, or other persons may attain certification as an appraiser.

101 Individuals may attain certification by attending and satisfactorily completing the Mississippi Education and Certification Program (MECP) or by passing a challenge basis comprehensive examination. A higher level of certification or expertise may be required to contract for the reappraisal of property or for property appraisals as set forth below.

102 (Reserved)

- 200 Certification for county tax assessors and/or their assistants, appropriate state employees, and employees of planning and development districts.
- 201 Initial certification will be approved for county tax assessors and/or their assistants, appropriate state employees, and employees of planning and development districts for those individuals who attend and satisfactorily complete the MECP taught by the Mississippi State Tax Commission or who pass a challenge basis comprehensive examination on the following subjects of instruction, but not limited to:
1. Mapping
 2. Appraisal of Residential Property
 3. Appraisal of Personal Property
 4. Appraisal of Commercial Property
 5. Urban and Agricultural Land Valuation
 6. Maintenance and Updating Procedures
 7. Cost Index and Ratio Studies
 8. Property Tax (Land) Rolls
- 202 The MECP will encompass all, but is not limited to, the above subjects and will be taught or presented by the Mississippi State Tax Commission. The expense for attending the program will be borne by the County according to Miss. Code Ann. Section 27-3-52. The challenge basis comprehensive examination is principally for experienced appraisers who submit appropriate justification to the Mississippi State Tax Commission and may be attempted only once.
- 203 Certification for subsequent fiscal years shall be attained by mandatory attendance of a recertification course of instruction taught or presented by the Mississippi State Tax Commission or its designee or by attendance of the International Association of Assessing Officers' courses as designated by the Advisory Board to the MECP.
- 204 The administrative procedures of the mandatory attendance requirements shall be established and monitored by the Advisory Board to the MECP, or its designee(s).
- 205 (Reserved)
- 300 Certification for all other persons
- 301 When work is performed under the direction of the county tax assessor, initial certification will be approved for the individual primarily responsible for the contract at a private firm or for a private consultant having a minimum of five (5) years of mass appraisal experience and who attends and successfully completes all qualifications pursuant to the MECP and receives the certification level of Mississippi Assessment Evaluator (MAE) when the work is performed pursuant to Miss. Code Ann. Section 27-35-165(2)(a) or (b).
- 302 When work is not performed under the direction of the county tax assessor, initial certification will be approved for the individual primarily responsible for the contract at a

private firm or for a private consultant who is a state certified real estate appraiser as defined in Miss. Code Ann. 73-34-3 having a minimum of five (5) years of mass appraisal experience and who attends and successfully completes all qualifications pursuant to the MECF and receives the certification level of MAE and the work is performed pursuant to Miss. Code Ann. Section 27-35-165(2)(a) or (b).

- 303 Additional personnel may perform work under a contract with a private firm or under the direction of a private consultant pursuant to Miss. Code Ann. Section 27-35-165(2)(a) or (b) if the additional personnel attend and successfully complete all qualifications pursuant to the MECF and receive certification and are working directly under a person with five years of mass appraisal experience and certification as a MAE.
- 304 Certification for subsequent fiscal years shall be attained by mandatory attendance of a recertification course of instruction taught or presented by the Mississippi State Tax Commission or its designee or by attendance of the International Association of Assessing Officers courses as designated by the Advisory Board to the MECF and by maintaining the status of a state certified real estate appraiser if required for initial certification.
- 305 The administrative procedures of the mandatory attendance requirements shall be established and monitored by the Advisory Board to the MECF, or its designee(s).
- 306 (Reserved)

35.VI.2.03 revised effective August 15, 2008

Chapter 04 Appraisals by Private Firms and Consultants

- 100 The work of a private firm contracting with any county of the State of Mississippi for the reappraisal of property or for property appraisal updates ***to be performed under the direction of the county tax assessor*** in connection the assessment of Mississippi Ad Valorem taxes must be performed under the direction of a field supervisor with the following experience and professional certifications:
1. Not less than five years experience in mass appraisal of land, residences, commercial property and personal property as an appraiser or supervisor. The experience requirements may be met in total within five years if the individual had responsibility in all four areas of mass appraisal. Private firms contracting solely for the purpose of performing real property appraisals shall not be required to have experience with appraisal of personal property but shall be required to have not less than five years experience with the mass appraisal of land, residences and commercial property. Private firms contracting solely for the purpose of performing personal property appraisals shall not be required to have experience with appraisal of land, residences and commercial property but shall be required to have not less than five years experience with the mass appraisal of personal property

2. Additionally, such person must have obtained the Certified Appraiser certification and an Assessor Evaluator II designation prior to placing a performance bid. To perform contracts beginning on or after October 1, 2007, such person must have a Mississippi Assessment Evaluator (MAE) certification. Certified Appraiser, AE1, AE2 and MAE are certifications of the Mississippi Education and Certification program which is a joint effort of the Mississippi State Tax Commission, the Center for Governmental Technology at Mississippi State University and the Mississippi Assessors and Collectors Association.
- 101 Each person employed or otherwise engaged to appraise property under the direction of the field supervisor described above shall be certified by the Mississippi State Tax Commission as a Certified Appraiser. New employees hired to work for the firm must attain certification by the ending date of the first certification school held after the hiring of the employee. Until certified, the new employee must work daily with an appraiser certified by the State Tax Commission.
 - 102 When a private consultant is hired to perform certain functions of the work of reappraisal of property or property appraisal updates and ***the work is to be performed under the direction of the county tax assessor***, the private consultant and each person employed or otherwise engaged by such private consultant to appraise property shall be certified by the Mississippi State Tax Commission as a Certified Appraiser.
 - 103 When a private firm is hired by the Board of Supervisors of any county of the State of Mississippi for the reappraisal of property or for property appraisal updates and ***the work is not performed under the direction of the county tax assessor***, all personnel employed or otherwise engaged by the private firm to appraise property shall be under the direction of a field supervisor who is a state certified real estate appraiser as defined in Section 73-34-3 of the Mississippi Code of 1972. When a private consultant is hired by the Board of Supervisors of any county of the State of Mississippi to perform certain functions of the reappraisal of property or for property appraisal updates, ***and the work is not to be performed under the direction of the county tax assessor***, the private consultant shall be a state certified real estate appraiser as defined in Section 73-34-3 of the Mississippi Code of 1972. Any such field supervisor or private consultant shall have the following experience and professional certifications:
 1. Not less than five years experience in mass appraisal of land, residences, commercial property and personal property as an appraiser or supervisor. The experience requirement may be met in total within five years if the directing appraiser or private consultant had responsibility in all four areas of mass appraisal. Private firms or Private Consultants contracting solely for the purpose of performing real property appraisals shall not be required to have experience with appraisal of personal property but shall be required to have not less than five years experience with mass appraisal of land, residences and commercial property. Private firms or private consultants contracting solely for the purpose of performing personal property appraisals shall not be required to have experience with appraisal of land, residences and commercial property but shall be required to have not less than five years experience with mass appraisal of personal property.

2. Additionally, such person must have obtained the Certified Appraiser certification and the Assessor Evaluator II designation prior to placing a performance bid. On and after October 1, 2007, such person shall be certified by the State Tax Commission and hold a Mississippi Assessment Evaluator designation to bid on county appraisal contracts with the Board of Supervisors.
- 104 Notwithstanding the qualifications listed above, a licensed appraiser of any state in the United States, or a Certified Assessment Evaluator (CAE) as designated by the International Association of Assessing Officers, or any person holding MAI designation from the Appraisal Institute may apply to the Property Tax Office of the State Tax Commission to perform specialized appraisals if he/she can document expertise in such appraising. The State Tax Commission will determine if the documented expertise is adequate, and if so, will grant authority to appraise special property.
- 105 (Reserved)

Chapter 05 Qualifications for Class I Property

- 100 Class I Property (Single Family Owner Occupied, Residential Real Property) shall be assessed at a ratio of ten percent (10%) of true value. Property qualifying for homestead exemption is prima facie Class I property except as provided below.
- 101 There is no maximum nor minimum acreage prescribed for Class I property. The amount of acreage which is used for residential purposes is a question of fact to be determined on a case by case basis by the county assessor.
- 102 Property enjoying the benefits of the application of "Agricultural Use Value" shall not, by definition, be eligible for the application of the benefits of Class I Property.
- 103 Multi-family housing such as duplexes, triplexes and apartments of a commercial nature are not eligible, in whole or part, for classification as Class I Property.
- 104 Condominium Housing, wherein each single family unit is occupied by the owner and/or his or her family, is eligible for classification as Class I Property.
- 105 Property owned by multiple persons is not eligible for treatment as Class I Property unless the owners are related in the third degree and are otherwise eligible.
- 106 Military personnel on temporary duty in Mississippi who have declared their permanent residence to be in another state, but who own and occupy their home in Mississippi, are eligible to have their home treated as Class I Property if it is otherwise qualified.
- 107 Property otherwise eligible for treatment as Class I Property is not disqualified by virtue of multiple generations of the same family occupying the same home or multiple homes on land held in common.

- 108 Agricultural buildings, as defined in the State Tax Commission manual "Appraisal of Rural Structures", wherever located, will be treated as Class II Property.
- 109 The land roll will depict Class I and Class II Property separately. In the first column, immediately under the brief legal description, the Class I portion of the parcel will be shown in the following sequence and on a single line: Land (or L); improvements (or I); Total (or T)
- 109.01 The Class II portion, if applicable, will be shown in the same sequence in the next line. Each line will be clearly denoted as to class of property. A third line will depict a total of the two classes of the parcel, if applicable. All columns to the right will reflect the appropriate data by class or as totals of the two classes. All printing of this information on the property rolls shall be at a rate of 6 lines per inch.
- 110 The "Page of Pages Recapitulation" will result from a footing of each column's totals for parcels from each page. No separate breakdown by class is necessary.
- 110.01 The "General Recapitulation" where the values and acreage of such species of property is shown as "cultivable" and "uncultivable", will be necessary to depict separately the acreage in the case of land and the value of land, and improvements of Class I and Class II property.
- 111 The true value as well as the assessed value for each class of property shall be on the tax receipt or statement.
- 112 (Reserved)

Chapter 06 Standards of Acceptance

- 100 The following standards of performance will be used by the State Tax Commission in determining the acceptability of the real and personal property rolls in each county:
1. Minimum Requirements for Aerial Photography
 - a. Aerial Photography covering the entire county will be flown periodically and accepted by the county using specifications established by the State Tax Commission. The time interval for flying aerial photography will be determined on a parcel count basis as follows:

Parcels of real property	Time period
10,000 parcels and less	Within 15 years
10,001 to 20,000 parcels	Within 12 years
20,001 parcels and above	Within 10 years
 - b. The county may appeal to the MSTC for an extension of the time period based on the lack of growth in assessed value, the lack of increased parcels, or the lack of change in use value coverages. Requests for such extensions must be made two (2) years prior to the set time period intervals as described above

and the MSTC shall accept or reject in writing the request within ninety (90) calendar days.

- c. Within two (2) years after acceptance of aerial photography, the county will re-classify or verify all agricultural property according to its current use (cultivable or uncultivable). Counties flying multiple times within the designated time frame may request that additional verification of cultivatable or uncultivable lands not be required.
- d. Prior to flying new aerial photography the county will contact the MSTC in writing. Minimum photography accuracy will be to the standards of the original ownership base if the original accuracy has been approved by the MSTC. MSTC approval of the original accuracy must be submitted to the county within ninety (90) calendar days after the county notifies the MSTC of its intent to fly new aerial photography.
- e. USGS Digital Orthophoto Quadrangles (DOQ'S) will be considered acceptable photography for rural areas only.

2. Minimum Requirements for Mapping

- a. Counties shall acquire and maintain a proper ownership mapping system performed over an appropriate aerial photography base. Ownership maps and aerial photos will be maintained as separate products but will be required to overlay and correlate. Once aerial photography is flown and accepted, the county must submit a plan acceptable to the MSTC to complete ownership map revisions.
- b. Originals or copies of current ownership maps and aerial photography must be housed in the Assessor's office.
- c. Upon flying new photography, the accepted map scales for ownership mapping are as follows:

Minimum scales required	Application
1"=100'	Urban Centers/Incorporated Areas
1"=400'	Sparse/Moderate Rural Areas
Alternate scales accepted	
1"=50'	Downtown Business Districts
1"=200'	Populated Rural Areas

Scale requirements must be coordinated with the MSTC prior to flying aerial photography.

- d. Mapping and related documents and materials will be updated annually to reflect changes such as roads, waterways, transmission lines, pipe lines, and reservoir projects. This update should also include any changes pertaining to ownership, acreage, lots, parcel numbers, and exempt properties.
- e. In counties that have digital mapping systems, Assessors shall have the capability to produce (or reproduce on demand) all documents, maps, photographs, copies, and materials described in these minimum requirements

at the prescribed sizes, scales, and formats, and on the prescribed mediums (paper, mylar, etc.).

- f. All counties will have maps to be used in the field for appraisal purposes. Upon demand, the county shall have the capability to produce and reproduce maps with aerial photo or imagery composites.

3. **Personal Property Standards Coming to Standard**

- a. One Hundred Percent Compliance with Title 35 of the Mississippi Administrative Code, Part VI, Subpart 02, Chapter 08 by the 1999 Tax Roll.
- b. Inventory - All inventories shall be valued annually. The true value of current inventory can be determined as of January 1 [tax lien date] or an average of inventory of the previous twelve (12) months.
- c. Leased property - Leased property shall be captured annually. The business where the leased property is physically located shall identify said property on its Personal Property Rendition Form. However, the property shall be assessed to the Lessor. The Lessor shall actually render the property and the Assessor shall have a master card which shall correlate back to the business in which the property is located.

4. **Maintenance**

After a county has come into compliance, the maintenance program shall begin and the following shall be done:

- a. The County shall annually comply with the provisions of Title 35 of the Mississippi Administrative Code, Part VI, Subpart 02, Chapter 08.
- b. **Each county is required to physically review and verify at least 25 percent of all personal property accounts annually. In each subsequent year, an additional 25 percent of the personal property accounts shall be physically reviewed and verified.** This process will result in the physical reviewing of 100 percent of all personal property accounts every four years. The 25 percent shall include a fair representation of the various types of personal property accounts located in the county. **Each county must be able to identify those parcels reviewed and supply a list of the same to the MSTC.**
- c. Leased equipment shall be updated annually
- d. Inventory shall be brought current annually.
- e. New businesses, additions, and deletions shall be captured annually.
- f. Rendition forms must be maintained and provided to the MSTC upon request.

5. **Real Property Minimum Requirements and Standards for Appraisal Updating**

- a. Roll Year 1997 is to be a year of developing and adopting standards and minimum requirements for maintenance of real property appraisal. These standards and minimum requirements should be adopted prior to the first Monday of July 1997; or as soon thereafter, as possible. Roll year 1998, or year set by the MSTC, is to be governed by existing standards of compliance pursuant to Miss. Code Ann. §27-35-113 and Property Tax Bureau Title 35 of the Mississippi Administrative Code, Part VI, Subpart 02, Chapter 06 as developed by the MSTC. **Roll year 1998, or year set by the MSTC, is to serve as the benchmark year for a four-year update cycle.** Counties that are presently under an Order, any county that may be placed under an Order,

or those counties voluntarily updating may have differing cycle dates from 1998. **A county can develop and use an update cycle of less than four (4) years but no update cycle shall be allowed beyond four (4) years.**

- b. Assessors and Board of Supervisors that prefer to use contractors will take full responsibility that the contractor is complying with all standards and minimum requirements set forth by the MSTC. The MSTC will no longer approve individual contracts.
- c. The MSTC will afford counties adequate time to get into compliance with the statutes of the State of Mississippi that must be enforced by the MSTC.
- d. As soon as possible after the adoption of the standards and minimum requirements, all counties shall prepare and maintain a current sales file. Beginning with the appropriate land roll, as set by the MSTC, and not to exceed every four (4) years, each county shall develop and implement a new building index and current land pricing for small tracts and urban land. The index must conform to approved procedures set out by the MSTC. Failure of a county to develop and implement an index by the designated roll year or to develop and implement a new index during any update cycle will mandate the county to implement the regional index supplied by the MSTC. The year 1998 (or year approved by the MSTC) will serve as a benchmark for a four-year appraisal cycle.
- e. Although the MSTC will not dictate the time table, a county should accomplish various functions of an update. The MSTC will continue to monitor the progress of all counties and continue to do sales ratio studies and audit procedures to assure each county's assessment records comply with acceptable standards.

6. **Real Property Minimum Requirements and Standards for Appraisal Maintenance**

- a. Estimate true value as of the value date of January 1 of the year of the upcoming roll of all real property involving changes, additions, or expansions. Additionally, the county should prepare new, add to, or change property appraisal cards as to any errors, omissions, deletions, or additions as required to reflect accurate true value of all land and improvements required to be appraised in accordance with current MSTC guidelines.
- b. In complying with the four-year update cycle, a county must physically observe, check condition (if necessary) and note on the property records as to the date of observation. One hundred percent of all parcels in the county shall be observed within a four (4) year period.
- c. **At anytime during an update cycle, if the MSTC becomes aware, through an audit or other means, that the county will not be able to timely complete the update, then the MSTC will notify the Board of Supervisors, Assessor, Chancery Clerk, and County Administrator of their findings.** If possible, the MSTC will provide the county detailed instructions on what the county must do in order to timely complete the update.
- d. All property records and supporting schedules must be maintained and provided to the MSTC upon request.
- e. All agricultural land use values will be sent by the MSTC to all assessors in

- accordance with Miss. Code Ann. §27-35-50(4) and used annually.
- f. All 16th section leasehold property rights will be appraised.
- g. In case of ownership splits, the county will identify acreage in each major soil group as required and will estimate values annually for each accordingly.
- h. All new construction, additions, or expansions shall be appraised by approved MSTC methods whether or not ownership of land has changed. For the purpose of appraisal of new construction or improvements under construction, the county shall use at its discretion, in addition to physical inspection, all available information including but not limited to the following:
 - i. Building permits issued by the county, city or town.
 - ii. Septic tank permits issued by the Health Officer or similar official.
 - iii. Electrical connections or services which would indicate new construction or improvements being constructed. Any records or inspection of construction in progress or completed which may be maintained by the city or county office.

7. Ratio Studies

- a. The following shall be the standards used for ratio studies:
 - i. A standard (acceptable limits) for overall assessment performance, i.e., compliance with statutory assessment level.
 - ii. A standard for uniformity and equality of overall assessments.
 - iii. A standard for price related assessment bias.
- b. Each standard and its range of acceptability is explained as follows:
 - i. Ratio: The acceptable limits around a median ratio shall not exceed 20 percent, plus or minus, on Class I property, and not exceed 25 percent, plus or minus, on Class II and III properties. Further, counties which are ordered to adjust shall meet a ratio of not more than 15 percent, plus or minus, on Class I property, and 20 percent, plus or minus, on Class II and III properties after adjustments.
 - ii. Standard of Uniformity and Equality: It is generally recognized that the coefficient of dispersion about the median is the most accurate indicator of uniformity and equality. Therefore, the coefficient of dispersion about the median shall not exceed 25 percent for purposes of rejection, and require correction to not more than 15 percent on Class I properties, and 20 percent on Classes II and III properties.
 - iii. Price Related Assessment Bias: A standard for regressivity based on the regressivity index shall not exceed 0.92 percent on the low end, and 1.08 percent on the high end.

101 (Reserved)

200 Any county whose next update year for real property as of January 1, 2007 is tax year 2007, 2008 or 2009 shall be regulated by the provisions of Title 35, Part VI, Subpart 02, Chapter 06, Section 100 of the Mississippi Administrative Code, including all subsections, paragraphs, subparagraphs and clauses of that section, as set above, until the year succeeding this next real property update year. For all years succeeding the next real property update year for those counties whose next update year for real property as

of December 31, 2006 is tax year 2007, 2008 or 2009, the county shall be regulated by the provisions of Title 35, Part VI, Subpart 02, Chapter 06, Sections 300 through 604 of the Mississippi Administrative Code, including all subsections, paragraphs, subparagraphs and clauses of those sections, as set out below. Any county whose update year for real property is 2006 shall be regulated by the provisions of Title 35, Part VI, Subpart 02, Chapter 06, Sections 300 through 604 of the Mississippi Administrative Code, including all subsections, paragraphs, subparagraphs and clauses of those sections, as set out below, for tax year 2007 and all succeeding tax years.

201 (Reserved)

300 Title 35, Part VI, Subpart 02, Chapter 06 of the Mississippi Administrative Code is promulgated to establish performance standards and acceptable parameters for evaluation of the accuracy of property tax assessments and to insure equalization of property values by class throughout the State of Mississippi. The standards of performance included in this chapter will be used by the State Tax Commission in determining the acceptability of the real and personal rolls of each county.

301 For the purposes of this rule, being Title 35, Part VI, Subpart 02, Chapter 06, Sections 300 through 604 of Mississippi Administrative Code and all subsections, paragraphs, subparagraphs and clauses thereof, the following definitions shall apply:

1. 25% Personal Property List - the 25% list is an annual list compiled from the base year personal property tax roll. It is comprised of approximately 25% of the total personal property on the tax roll excluding leased property, cell towers and billboards. It is to be furnished to the property tax office by the county assessor designating the personal property parcels (businesses) which will undergo close inspections for each of the four years in the update cycle. Parcels are required to be inspected only one time during the update cycle.
2. 25% Real Property List – a list of parcels by map numbers that nearly approximates 25% of the total real property parcels in a county. Such parcels will be subject to selection for audit by the property tax office. The list is due to the property tax office by January 1st of the audit year. The property tax office will approve the 25% real property list. 100% of all real property parcels must be closely inspected during the update cycle.
3. Additions - items of personal property added to a business since the last roll year.
4. Appraisal Manual– the current Mississippi Appraisal Manual with current revisions as produced by the property tax office.
5. Assessment equity test – the test for price related bias. Price related bias occurs when appraised values are slanted in favor of lower-priced properties or higher-priced properties. The formula for the assessment equity test is the mean divided by the weighted mean. If the resulting number is above one, regressivity is indicated. This indicates that high-value properties are under-appraised relative to low-value properties. If the result is below one, progressivity is indicated. Progressivity indicates that high-value properties are over-appraised relative to low-value properties.

6. Assessment Level Test – the overall ratio of appraised values to market values in a statistical study. For the purposes of this rule, the level of assessment will be measured by the median.
7. Assessment Uniformity Test – the test for fairness of individual assessments. It is measured by the coefficient of dispersion about the median.
8. Asset - any item that is used in the operation of a business.
9. Asset List – a detailed listing furnished by a business containing personal property items purchased for use in a business. The list should include description, original acquisition cost new, and the actual age of each item.
10. Base Year – the year immediately succeeding the most current update year.
11. Business – any commercial establishment, industry, or research and development facility.
12. Close Inspection of Real Property – physically inspecting real property parcels for property tax purposes by viewing them closely with property record card in hand.
13. Coefficient of Dispersion About the Median – a numerical value that measures the average percentage deviation of the ratios from the median in a statistical study.
14. Commission - the State Tax Commission, the Chairman and Associate Commissioners.
15. Consigned Items – items delivered or transferred to the control of another's care in anticipation of sale.
16. County Audit – the verification process performed by the property tax office to determine whether counties have equalized values within given classes of property and have complied with the provisions of this rule to insure that values have been equalized.
17. County Building Index – a calculated number used to adjust the costs in the appraisal manual to meet local construction costs, including, but not limited to, labor, materials and profit. Such index is applied to real property improvements as provided in the appraisal manual.
18. Deed Log – a record of all deeds filed in the Chancery Clerk's office during a calendar year. It must contain all data required by the appraisal manual.
19. Deletions – items of personal property removed from a business during the prior roll year.
20. Depreciation – the loss in value of any item.
21. Drive-by Inspection – the process of reviewing parcels from a motor vehicle to determine whether changes have occurred to the parcels. Drive-bys are an acceptable means of performing real property maintenance.
22. Error Points – points used in the determination of passing or failing the county audit. They are assigned to a category based upon the seriousness of the error with category I errors being the most serious and category III being the least serious.
23. Itemized Listing – an asset list or a detailed listing produced by a contractor acting on behalf of a county, or by a county appraiser.
24. Inventory – an itemized list of goods on hand and available for sale by a business. It may include, but is not limited to; products held in reserve or put on shelves for sale, resale or consumption by the public. They may be raw materials, work in progress, finished goods, consigned goods, or ingredients used in food preparation.

25. Leased Equipment – personal property items furnished by another business which are used under terms of a contract or agreement.
26. Mapping Reconciliation – a verification accounting of parcels on the maps within a county to insure that they are accounted for on the land roll.
27. Median – the midpoint or middle value when a set of values is ranked in order of magnitude.
28. Order – A document issued by the Commission which identifies the assessment levels of a class or classes of property and whether the county is in compliance with the regulations of the commission. It further identifies any corrective actions necessary for counties that are not in compliance.
29. Personal Property Close Inspection - an on-site physical examination of the personal property items associated with a business. The examination is performed with property record card in hand by a contractor acting on behalf of a county or by a county appraiser.
30. Property Record Card – a permanent card or computer generated facsimile of a card containing information about the parcel that it represents. Information on the card shall adhere to the requirements of the appraisal manual.
31. Property Tax Office – the Property Tax Office of the Mississippi State Tax Commission or the employees of same.
32. Real Property Maintenance – the annual process of adding new properties to the tax roll, adding additions to existing properties on the tax roll, and deleting structures from the tax roll which have been removed from existing parcels.
33. Rendition - the actual listing of personal property completed by the taxpayer or other preparer, signed by the taxpayer, and returned to the tax assessor's office. A summary of the taxpayer's property with individual additions and deletions noted is likewise considered a rendition, providing the assessor has a complete detail listing of the taxpayer's personal property signed by the taxpayer.
34. State Index – The state index is a calculated number which represents a multiplier used to bring costs in the appraisal manual to the actual cost of constructing an improvement. The state index will not be calculated from construction occurring in counties having a population exceeding 40,000 according to the 2000 U.S. census.
35. Trending Factors or Multipliers – tables provided by the property tax office annually that adjust for inflation in industries.
36. Update – the process that each county must complete every four years in which every parcel is closely inspected to determine whether changes have occurred. All parcels must be revalued during the update cycle.
37. Update Year – the last year of the county's four-year cycle, or the year approved by the property tax office as the update year.
38. Update Cycle – the update cycle is the four year period commencing with the base year and ending with the update year. The update cycle may vary from four years only with the approval of the property tax office.

302 (Reserved)

400 Real Property Update Process:

400.01 Every county is required to update parcel values a minimum of once every four years. To achieve such update, each county must have its values in accord with the values produced by applying the procedures in the then current version of the appraisal manual, and insure that the property values fall within established tolerances of market value. Counties will closely inspect approximately 25 percent (25%) of total real property parcels each year unless a county has written approval from the property tax office to do otherwise. Where it is impractical to closely view a given parcel, the county appraiser should indicate on the property record card why the parcel was not closely inspected. An error will not be noted when the county appraiser fails to closely view the parcel because of taxpayer objections, dangerous animals, high fences or other legitimate obstacles unless the changes to the parcel can be observed from the front of the structure.

400.02 At the end of the update cycle, the county must have equalized values within the county so that similar properties have been assigned similar values, and that the relationships among all property values are correct. Counties must have completed an index study as provided in the appraisal manual and submitted it to the property tax office by April 1 of the update year providing adequate sales exist. If the study indicates a new index is justified, it must be implemented during the update year. If any county does not have adequate sales to complete the index study, the county must implement the state index. Property values on the tax roll must reflect the updated values shown on the property record cards. Additionally, counties must complete sales ratio studies, and the ratios must fall within accepted parameters as shown elsewhere in this rule. Counties must also physically observe all parcels on the 25 percent (including all real property which is required to be on the roll as of January 1st) list to insure correct depreciation, and such observed depreciation must be used on structures with an age of twenty (20) years or more. The tax roll must include all real property which is required to be on the roll as of January 1st.

401 Guidelines for appraising differing types of property for the purpose of updating values are as follows:

1. Land – All land must be valued using the procedures set forth in the appraisal manual.
2. Agricultural Use Land - Land deemed to be used for agricultural purposes shall be classified by soil type and use (cultivable or un-cultivable). It shall be valued annually using the then current agricultural use values provided by the property tax office.
3. Small Tracts and Urban Land - Small tract land and urban land must be revalued during the update year if warranted. Counties must monitor sales activities, creating schedules to determine values. Counties having insufficient sales of raw land may use sales of improved parcels abstracting the improvement value.
4. Improvements - Improvements shall be valued according to procedures set forth in the appraisal manual. The county index shall be applied to improvements as required by the appraisal manual. All improvements to parcels or removal of structures from parcels shall be recorded correctly on the property record card. The value of such parcels must be changed on the tax roll where appropriate.
5. Real Property Maintenance - Counties are required to annually locate, list and value

all new properties including additions to existing properties. Likewise, all properties which have been altered or removed shall have such changes noted on the property record cards and the values adjusted accordingly. All new properties must be measured on site. Changes to parcels shall be noted on the property record card and reflected on the land roll values. While parcels subject to maintenance only are not on the 25 percent (25%) list, and will not be audited as such, errors resulting from failure to value new improvements larger than 600 square feet will be counted as errors when found. The property tax office will verify that new houses, buildings and other large improvements have been added to the roll.

402 Real Property County Audits Performed by the Property Tax Office

402.01 The property tax office shall use sales ratio studies and other means to determine whether the counties are in compliance with this rule. During the county audit, the property tax office will review at least two hundred fifty (250) closely inspected real property parcels with improvements or 15 percent (15%) of the improved parcels on the 25 percent (25%) list, whichever is fewer. Additional parcels will be inspected if deemed appropriate by the property tax office. No more than ten percent (10%) or 25 parcels with mobile homes will be considered as part of the real property audit. Upon completion of the audit and prior to finalization, a listing of any errors, as denoted below, will be given to the tax assessor for review. The property tax office will consider any objections of the tax assessor. If after meeting with the property tax office, agreement is not reached, the board of supervisors may petition the commission for a hearing on the matter. Counties that fail audits will face sanctions as provided by Mississippi statutes.

402.02 Counties will be deemed to have failed the county audit and/or the update if:

1. The county does not pass the assessment level test;
2. The county does not pass the assessment uniformity test;
3. The county does not pass the assessment equity test;
4. The county audit performed by the property tax office indicates errors that exceed twenty-five (25) points; provided however, if on parcels with errors, the calculation of value by the county does not exceed 15 percent (15%) from the value calculated by the property tax office, the county will be deemed to have passed the audit irrespective of the number of error points;
5. The county does not value agricultural lands using the current rates provided by the property tax office;
6. The county does not provide the real property 25 percent (25%) list by the first Monday in July or extension due date; or
7. The county does not complete an index study and submit it to the property tax office by the First Monday in July or the extension due date, if applicable, of the update year.

403 Ratio Studies

403.01 The property tax office shall either, perform ratio studies during the update year on county sales, or use the county ratio studies to determine whether the county has equaled

or exceeded the standards for the assessment level test, the assessment uniformity test, and the assessment equity test. The studies will be performed as provided in the appraisal manual.

403.02 The standard for passing the assessment level test for Class I properties is a median ratio of 85 percent (85%) to 115 percent (115%) of market value. A median for Class II properties of 75 percent (75%) to 125 percent (125%) of market value is deemed passing.

403.03 The standard for passing the assessment uniformity test is a coefficient of dispersion about the median of 20 percent (20%) or less.

403.04 The standard for passing the price related bias test is an index range of .92 to 1.08.

403.05 Counties not meeting or exceeding the standards shown above will be deemed to have failed the tests.

404 Real Property Audit Errors

404.01 Category I errors include:

1. Failure to assess or delete major improvements, such as, but not limited to, residences or other buildings larger than 600 square feet in size and which have an improvement true value greater than \$50,000.
2. Incorrect construction units totaling 25 units or greater on one building. Additional special use units will not be considered an error if their use is pre-approved by the property tax office.
3. Data entry errors which are greater than \$50,000 in true value.
4. Failure during the update year to perform sales ratio studies as provided in the appraisal manual, providing that twelve or more arm's length sales occurred during the previous two year period.
5. Failure to maintain an adequate sales file as set forth in the appraisal manual
6. Failure to implement a building index during the update cycle within a 10 percent (10%) variance of the state index as calculated by the property tax office, unless otherwise approved in writing by the property tax office.
7. Failure to provide the real property 25 percent (25%) list to the property tax office by April 1st of the base year.
8. Failure during the update cycle to update all land values, using urban land pricing and small tract schedules.
9. The above mentioned errors 4-8 are not parcel specific, thus, they will be assigned 4 error points each.

404.02 Category II errors include:

1. Failure to assess or delete garages totaling 400 square feet or larger, and/or upper floors and rooms in residences or other buildings with true values ranging from \$5,000 to \$50,000.
2. Failure to assess or delete utility buildings or other detached buildings larger than 400 square feet in size, excluding prefabricated type buildings.

3. Failure to measure any dimension of an improvement within 2 feet.
4. Failure to classify any building within one full class (building classification as set forth in the appraisal manual). An incorrect classification of one full class or more is considered an error.
5. Decimal areas as set forth in the appraisal manual which are incorrect by .5 or greater.
6. Failure to list depreciation of a given improvement within 10 percent (10%) of the depreciation for the actual or effective age as shown in the appraisal manual. Improvements where the county appraiser has noted observed depreciation will not be considered an error unless the observed depreciation has a variance within 20 percent (20%) of actual depreciation. Observed condition shall be used to depreciate buildings with an effective age twenty (20) years and older.
7. Failure to use the correct base rate table (high or low table) when valuing improvements.
8. Incorrect construction units totaling six (6) to twenty-four (24) units on one building.
9. Failure to correctly assess garages or other non-living areas that have been changed to base area.
10. Failure to remove improvements that no longer exist and that were on the land roll with values of \$5,000 or more.
11. Failure to correctly calculate the base and/or adjusted areas of a structure.
12. Data entry errors which fall within a range of \$5,001 to \$50,000 in true value.
13. Failure to correctly value land within a tolerance of 20 percent (20%) of market value unless documented on the property record card
14. Failure to correctly assess any improvement or extra features, not otherwise listed in the error portion of this rule, for which costs or costs schedules exist in the appraisal manual, providing that the cost of the individual improvement or feature exceeds \$5,000.

404.03 Category III errors include:

1. Failure to correctly assess wood decks, patios, prefabricated utility buildings and all other attached or detached buildings not included under Category I or II above.
2. Incorrect construction units totaling 2-5 units or less on an individual building.
3. Decimal areas as set forth in the appraisal manual which are incorrect within a range of .2 to .5.
4. Data entry errors which fall within a range of \$1,000 to \$5,000 in true value.
5. Failure to assess additions to improvements, including, but not limited to rooms and/or garages, totaling 400 square feet or less.
6. Failure to correctly assess any improvement or extra features, not otherwise listed in the error portion of this rule, for which costs or costs schedules exist in the appraisal manual, providing that the cost of the individual improvement or feature is \$5,000 or less.

404.04 Standards for Real Property Audits

1. Category I: Each 1 percent (1%) of audited parcels with category I errors yields 10 error points.

2. Non-Parcel specific category I errors yield four error points each.
3. Category II: Each 1% of audited parcels with category II errors yields 2 error points
4. Category III: Each 1% of audited parcels with category III errors yields .5 error points
5. Example: 250 parcels audited
 - 2 parcels with category I errors = 8.0 error points
 - 6 parcels with category II errors = 4.8 error points
 - 10 parcels with category III errors = 2.0 error points
 - Total Error Points 14.8
 - County passes audit
6. Implementation: Counties shall fall under the provisions of this rule commencing with their next base year after December 31, 2006.

405 (Reserved)

500 Personal Property

501 Update Process

501.01 The County shall annually comply with the provisions of Title 35, Part VI, Subpart 02, Chapter 08 of the Mississippi Administrative Code.

501.02 All Counties will develop and use an update cycle of four (4) years. The base year will be the year immediately succeeding the real property update year. This process will result in the physical reviewing of 100 percent (100%) of all personal property accounts every four years. Each county is required to perform a close inspection and re-value approximately percent (25%) of all personal property parcels annually. In each subsequent year, an additional 25 percent (25%) of personal property parcels shall be physically reviewed and re-valued. The base year will be used to determine the minimum number of parcels that must be physically reviewed and verified each year during the update cycle. During the base year, the county must supply a list of the parcels to be closely inspected and re-valued during each of the four (4) years of the cycle. Counties should complete all the appraisals annually by June 30 or extension due date. Failure to provide the 25 percent (25%) personal property list by the first Monday in July or extension due date will constitute automatic failure of the audit. Any county failing to list 80 percent (80%) of all items found on the parcels reviewed in the random sample, will constitute failure of the personal property portion of the audit.

502 Maintenance

502.01 Counties must be in compliance with all provisions of Title 35, Part VI, Subpart 02, Chapter 08 of the Mississippi Administrative Code.

502.02 Inventory - All inventories shall be valued annually. The true value of current inventory will be appraised as of January 1st or an average of inventory of the previous twelve (12) months.

502.03 Leased property - Leased property shall be valued annually. The business where the leased property is physically located shall identify said property on its Personal Property Rendition Form. However, the property shall be assessed to the lessor. The lessor shall actually render the property. The assessor shall have a master property record card which shall locate and identify all leased property of the lessor. In the event the lessee does not adequately identify the lessor, the lessee will be taxed on the leased property.

502.04 All new businesses, additions, and deletions shall be captured annually and the values reflected on the tax roll.

502.05 It is the responsibility of the county to use the most recent schedules for depreciation and trending factors (multipliers) supplied by the property tax office.

502.06 Prior to the first Monday in July or extension due date, the assessor must produce a list of all new parcels added during the prior roll year.

502.07 The original rendition for each personal property parcel must be available to the property tax office upon request.

502.08 The property tax office will do sample verification to determine if mobile homes are on the tax roll and are valued according to the property tax office guidelines.

503 Personal Property Audits

503.01 Personal property audits will be conducted on an annual basis. The audit will consist of, but not be limited to, a minimum of thirty (30) randomly selected parcels or the total number of parcels on the 25 percent (25%) list whichever is less. The total number of mobile homes considered as part of the personal property audit will be a maximum of 10 percent (10%) of the randomly selected parcels. The property tax office reserves the right to look at any and all information relating to personal property during the audit process. The final audit findings will be reported using the error classifications listed below. Multiple instances of the same error within a parcel will be counted only once. The most serious error in each parcel will be counted.

503.02 Counties will be deemed to have failed the county personal property audit and/or the update if:

1. Failure to provide the 25 percent (25%) list by the first Monday in July or as required by the roll extension due date.
2. Failure to physically review and value at least 80 percent (80%) of the total true value of the personal property belonging to the businesses on the random sample;
3. The county audit performed by the property tax office indicates errors that exceed twenty five (25) points

504 Personal Property Audit Errors

504.01 Category I

1. Failure to assess or delete a new business whose true value equals or exceeds \$50,000.
2. Failure to list or assess individual items of any business whose true value equals or exceeds \$20,000.
3. Data entry errors that equal or exceed \$25,000 true value per parcel.
4. Failure to assess a 10 percent (10%) penalty to any business that fails to file a proper rendition.
5. Failure to list items in a business totaling 30 percent (30%) or more of true value providing the business' true value equals or exceeds \$50,000.
6. Failure to value a taxable inventory equal to or exceeding \$100,000 of true value.
7. Failure to physically review and re-value the assets of a business on the 25 percent (25%) list.
8. Failure to provide the personal property 25 percent (25%) list to the property tax office by April 1st of the base year.
9. Failure to routinely use the most current depreciation tables or multiplier tables supplied by the property tax office.
10. Failure to routinely assess 10 percent (10%) penalty for renditions filed after April 1.
11. Failure to submit renditions or copies of renditions to the property tax office upon written request.
12. Failure to use the current pricing information supplied by the property tax office for other approved pricing.
13. The above mentioned category I errors 8-12 are not parcel specific, thus, they will be assigned 4 error points each.

504.02 Category II

1. Data entry errors between \$5,000 and \$25,000 of true value per parcel.
2. Failure to compare renditions to the property record cards and make needed adjustments.
3. Failure to value a taxable inventory which equals or exceeds \$4,000 but is less than \$100,000 of true value.
4. Failure to list items in a business totaling 30 percent (30%) of actual true value where the true value of the business ranges from \$25,000 to \$50,000.

504.03 Category III

1. Failure to list items in a business totaling 30% of true value in any given business providing the value of the business ranges from \$4,000 to \$25,000 of true value.
2. Data entry errors relating to a particular parcel between \$1,000 and \$5,000 of true value.
3. Failure to value a taxable inventory having a true value of less than \$4000.
4. Failure to note the appraiser's initials and dates of each inspection on the property record card or enter such data into the computer system.
5. Appraising individual pieces of furniture and/or fixtures using an arbitrary value, rather than using the appraisal manual or other acceptable pricing method.

6. Failure to properly assess the 10 percent (10%) penalty relating to individual renditions.
7. Failure to assess a mobile home.

504.04 Personal Property Audit Standards

1. Category I: Each 1 percent (1%) of audited parcels with category I errors yields error point
2. Category II: Each 1 percent (1%) of audited parcels with category II errors yields error points
3. Category III: Each 1 percent (1%) of audited parcels with category III errors yields 25 error points
4. Non-Parcel specific category I errors yield 4 error points each.

505 (Reserved)

600 Mapping Requirements

601 Minimum Requirements for Aerial Photography

1. Aerial photography covering the entire county will be flown periodically and accepted by the county using the minimum scale requirements shown below. The time interval for flying aerial photography will be determined on a parcel count basis as follows:

Parcels of real property	Time period
10,000 parcels and less	Within 15 years
10,001 to 20,000 parcels	Within 12 years
20,001 parcels and above	Within 10 years
30,001 and above	Within 8 years

The county may appeal to the property tax office for an extension of the time period based on the lack of growth in assessed value, the lack of growth in number of parcels, the lack of change in agricultural use coverage or in the case of natural disaster. Requests for such extensions must be made one (1) year prior to the set time period intervals as described above. The property tax office shall accept or reject in writing the request within ninety (90) calendar days. If the Mississippi Remote Sensing /Geographic Information Systems Coordinating Council furnishes free aerial photography, all digital counties must use such new photography unless prior photography plans have been approved. All photography must meet property tax office standards.

2. Within two (2) years after acceptance of aerial photography, the county will re-classify or verify all agricultural property according to its current use (cultivable or uncultivable). Counties shall use the most recent soil survey available. Counties flying multiple times within the designated time frame may request that additional verification of cultivable or uncultivable lands not be required.
3. Prior to flying new aerial photography the county will contact the property tax office in writing. If the original ownership base mapping has been approved by the property tax office, minimum photography accuracy will be considered by the

property tax office. Written approval from the property tax office must be submitted to the county within ninety (90) calendar days after the county notifies the property tax office of its intent to fly new aerial photography.

4. Photography will be flown at such times as deciduous trees are free from foliage, vegetation is minimal, and the rivers, streams and lakes are within the normal boundaries. No vertical photographs will be made when the sun is more than thirty degrees from vertical.
5. Minimum scale requirements: Negative scale for all rural areas shall be one inch equals two thousand feet (1"=2000') flown from an altitude of 12,000 feet; all designated urban areas shall be one inch equals five hundred feet (1"=500') flown at an altitude of 3000 feet. Any areas requiring enlargements to one inch equals two hundred feet (1"=200') shall be enlarged from the one inch equals two thousand feet (1"=2000') negative. If using the orthophoto approach, the minimum resolution accepted will be 0.5' pixels for 1=100' areas and 2.0' pixels for 1=400' areas. Alternate scales may be approved with property tax office approval. All scale requirements must be coordinated with the property tax office prior to flying aerial photography.

602 Minimum Requirements for Mapping

There will not be an update cycle for mapping. This rule contains time frames for performing the functions necessary for mapping.

1. Counties shall acquire and maintain a proper ownership mapping system using an appropriate aerial photography base. Ownership maps and aerial photos will be maintained as separate products but will be required to overlay and correlate. Once aerial photography is flown and accepted, the county must submit a plan acceptable to the property tax office to complete ownership map revisions. The plan must include who will perform the mapping, time requirements, and detail work to be performed.
2. Originals or copies of current ownership maps and aerial photography must be housed in the Assessor's office.
3. Upon flying new photography, the accepted map scales for ownership mapping are as follows:

Minimum scales required	
<u>Scale</u>	<u>Application</u>
1"=100'	Urban centers/ heavily parceled incorporated areas
1"=400'	Sparse/Moderate rural areas
Alternate scales accepted	
1"=50'	Downtown business districts
1"=200'	Populated rural/suburban areas

4. Mapping maintenance is to be performed in a timely manner on an annual basis. Maintenance shall include working all recorded vesting instruments including but not limited to:
 - a. Changing all names/addresses
 - b. Creating new parcel splits
 - c. Updating parent parcels
 - d. Soil/productivity calculations

- e. Correcting of identified errors in existing maps
- f. Final inking (manual counties)
- 5. The following documents should be considered when making mapping changes:
 - a. Wills involving real estate
 - b. Plats of new subdivisions
 - c. Mississippi Department of Transportation documents indicating new and/or widened road right of way as well as easements
 - d. Municipal documents indicating corporate limit annexations
 - e. Government documents indicating new district boundaries
- 6. All parcels with agricultural use acreage changes shall be recalculated annually to reflect the correct acreages based on the soil productivity and current land use. The most recent published soil survey shall be utilized.
- 7. All deed changes affecting the roll will be completed on or before June 30. Any changes to be completed after the first Monday in July or roll extension due date must be approved in writing by the property tax office.
- 8. A deed log containing a record of all mapping changes shall be maintained. The minimum contents of the log shall be parcel number, deed book/page, instrument date, grantor, grantee, and type of change (name change, new parcel, type of reference). The deed log shall be submitted to the property tax office in hard copy, CD or by e-mail on or before June 30 each year. Failure to submit a deed log will result in failure of the mapping audit. The deed log for the tax year 2010 and after must be received on CD or by e-mail. The hard copy version of the deed log will no longer be accepted after 2010. Excel is the preferred format for the deed log.
- 9. All parcels on the land roll will be reconciled against the parcels on maps to ensure that all parcels are on the land roll. Counties with manually-drafted maps shall perform this reconciliation, at a minimum, every four (4) years to coincide with the appraisal update year. Counties with digital maps shall reconcile annually. Failure to perform the reconciliation will result in failure of the mapping audit.
- 10. Assessors shall have the capability to produce or reproduce within 10 working days for the property tax office all documents, maps, photographs, copies, aerial photo or imagery composites, and materials described in these minimum requirements at the prescribed sizes, scales, and formats, and on the prescribed mediums (paper, mylar, etc.).
- 11. Only references to real property parcels shall be placed on the maps and carried to the land roll. References to non-parcels such as road right-of-way, railroad right-of-way, dummy numbers for entire subdivisions and whole sections may be used, at the assessor's discretion, on the maps and land roll. All parcels on the land roll shall be designated as such on the ownership maps including homestead splits and "improvement only" parcels. Any parcels not appearing on the ownership maps must be documented by the assessor's office. Dimension or acreage information must appear on the ownership maps or be available through other means.
- 12. All counties must have a set of maps or computerized format of same stored off-site.

603 Mapping Audit Process

The mapping audit will consist of, but not be limited to, a minimum of twenty (20) new

parcel splits selected from the deed log or the total number of parcels on the deed log whichever is less. When available, some deeds will be selected from each month of the deed log. The mapping audit will include rural as well urban properties. The property tax office reserves the right to look at any and all information relating to mapping during the audit process.

604 Mapping Audit Errors

The final audit findings will be reported using the error classifications listed below. Parcels containing multiple instances of the same error will be counted as 1 error. The most serious error on each parcel will be counted. Errors will generate points based on the following schedule:

604.01 Category I

1. Parcel is not mapped
2. Parcel is mapped but not on land roll
3. Failure to deliver the deed log by June 30
4. The above category I error 3 is not parcel specific, thus, it will be assigned 4 error points.

604.02 Category II

1. Soils are not recalculated correctly
2. The parcel is mapped in the wrong location
3. Incorrect soil class applied to a given parcel

604.03 Category III

1. Lines scale is outside the tolerance of 10 percent (10%)
2. A parcel is mapped but not inked
3. Acreage computed is outside the tolerance of 10 percent (10%)
4. Dimension is missing, incorrect, or outside the 10 percent (10%) tolerance

604.04 Mapping Audit Standards

1. Category I: Each 1 percent (1%) of audited parcels with category I errors yields 2 error points
2. Category II: Each 1 percent (1%) of audited parcels with category II errors yields 1 error point
3. Category III: Each 1 percent (1%) of audited parcels with category III errors yields .5 error points
4. Non-Parcel specific category I errors yield 4 error points each.
5. The mapping audit shall be deemed as failed under any one of the following criteria:
 - a. Failure to perform the required reconciliation.
 - b. Failure to contact property tax office prior to conversion to digital mapping.
 - c. Failure to properly apply agricultural use classes on a county wide basis.
 - d. Failure to fly according to the prescribed schedule unless an extension is granted.
 - e. Failure to supply the deed log by July 1 or extension due date.

- f. The error point total exceeds 25.

605 (Reserved)

35.VI.2.06 updated effective January 1, 2007

Chapter 07 Centrally Assessed Property

- 100 Mississippi property in use, and valued and assessed by the Commission under Section 27-35-301, shall not depreciate in value below a floor of 20% of original or gross investment. Property abandoned or out of use, shall not depreciate below a floor of 10% of original or gross investment. Exceptions to the 20% floor for property in use and the 10% floor for property abandoned or out of use shall be allowed only when proof is certified and affirmed by the Commission.
- 101 When the property of a telecommunication, electric or gas distribution company required to be valued and assessed by the Tax Commission is located in more than one state, the value shall be allocated to the State of Mississippi based upon the original cost of property.
- 102 When the property of a pipeline company required to be valued and assessed by the Tax commission is located in more than one state, the value shall be allocated to the State of Mississippi based upon the original and depreciated cost of the property.
- 103 When the property of a railroad company required to be valued and assessed by the Tax Commission is located in more than one state, the value shall be allocated to the State of Mississippi based upon the original cost of the property, track miles, operating revenue, operating miles, and terminal activity.
- 104 (Reserved)

Chapter 08 Appraisal of Personal Property

- 100 All personal property is required to be annually appraised at true value. This rule establishes a uniform method by which all personal property shall be appraised.
- 101 **Personal Property Listing:**
1. All taxpayers are required to supply to the Tax Assessor on or before the first day of April in each year a true listing of their personal property. This is to be accomplished by providing an asset listing and each year submitting a Personal Property Rendition Form, which should bring the asset listing up-to-date.
 2. If any person shall fail to list for assessment, as required by law, any personal property which is taxable under the laws of the State of Mississippi, or shall intentionally fail to provide the Tax Assessor with any documentation that the Tax Assessor considers necessary to verify the list, the current year assessment shall be increased by ten percent (10%).

102 **Rebuilding or Refurbishment:**

The value of the investment in upgrading or updating equipment shall be captured. This value should be captured for the year of the investment as if the new investment represented a new, or separate, piece of equipment and should be factored and depreciated accordingly. The investment should be associated with the appropriate asset on the taxpayer's asset list. At the time the base (original) equipment is removed from the facility and thus the property roll, the appropriate proportion of the investment should be withdrawn from the dollar entry on the property roll.

103 **Depreciation Schedule:**

1. The State Tax Commission (STC) will annually supply the appropriate depreciation schedules. The schedule to be applied to a particular industry will be determined by the average class life for that industry as established by Marshall Valuation Service's Life Expectancy Guidelines. This guideline is based on IRS publication number 946 which sets forth economic class lives. The depreciation table bottoms at a twenty percent (20%) good for operating equipment. Salvage value will apply only to equipment, which is not usable. If equipment is operational, it will not be considered salvage.
2. Depreciation on watercraft of every kind and character used in connection with gaming operations that have permanent connections to shore side facilities will be determined by the Mississippi State Tax Commission guidelines (Class Lives of Industries) and published annually.

104 **Method of Pricing:**

1. Industry: Original acquisition cost new, including all cost associated with installing the equipment in place for production, will be the base for all industrial property. The industry will be classed by utilizing Marshall Valuation Service's manual showing the average life category for the industry. The base cost will be multiplied by the appropriate inflation factor furnished by the STC (from Marshall Valuation Service) based on the age of the item. This calculation will be multiplied by the appropriate percent good depreciation factor (again based on age) that is provided annually by the STC.
2. Business:
 - a. The STC pricing guide will be used as a source of pricing business personal property. Since the STC is factoring or revising the prices on all items each year, prices used from this source will not be factored for inflation by the Assessor. Prices from the STC manual should be multiplied by the appropriate percent good factor (depreciation schedule) supplied by the STC according to age. Any deviations from the STC pricing guide must be documented in the Assessor's file. Invoices showing prices in arms length transactions, which reflect market value, will be acceptable provided all costs associated with installation of the equipment are included. (Renditions alone will not be acceptable). In the event the invoices do not reflect a market value, then the Assessor should use the pricing guide or other documentation, which clearly establishes the true value of the property in question. This will usually

be encountered when the property is purchased at a liquidation sale or other type of forced sale where the property is sold for less than its true value.

- b. Any prices that deviate from the STC manual must be classified using the middle value of the asset range life in years of the Marshall Valuation Service's Life Expectancy Guidelines (from IRS Publication 946). Values must be multiplied by the appropriate inflation factor furnished by the STC (based on Marshall Valuation Service) and then multiplied by the STC percent good tables provided by the STC.
- c. Documentation for items priced outside the manual and items not und in the manual shall be forwarded to the STC. The missing item(s) will be priced by the STC within ten (10) days from the date of receipt of the written request from the county with sufficient information to identify and value the item(s). In the event the county does not receive the appropriate price within the ten (10) day period, then the Assessor should use comparables or the best information available in arriving at the true value.

106 **Obsolescence:**

1. Functional Obsolescence: The Assessor may optionally grant an allowance for functional obsolescence. If the Assessor chooses to grant such an allowance in addition to that already contained within the normal depreciation tables, it must remain within the allowance contemplated in the functional obsolescence tables annually furnished by the STC. Only in the most extreme circumstances would an allowance beyond that contemplated in the tables of allowance be allowed. Allowance for functional obsolescence beyond the amount provided in the tables must be elaborately justified by the taxpayer and scrutinized by the Assessor and STC.
2. Economic Obsolescence: Economic obsolescence must be proved on a case-by-case basis to the Tax Assessor.

107 If the observed conditions or supporting documentation or other information regarding the property point to an effective age greater than or less than the actual age, the observed condition or evidence takes precedence over the table of depreciation.

108 (Reserved)

Subpart 03 Homestead Exemption

Chapter 01 Exemptions and Reimbursements

100 The Tax Commission performs two functions in reference to homestead exemption. The first function is to determine the eligibility of taxpayers who wish to obtain an exemption from ad valorem property taxes. The second function is to reimburse the taxing unit who suffers a tax loss because of its exemption.

101 **EXEMPTIONS**

Homestead Exemption is a privilege offered to eligible taxpayers by the State of Mississippi. The exemption is not granted automatically. An application must be filed and each taxpayer must qualify for the exemption. There are two types of exemptions **regular** and **additional**.

1. Regular

The regular exemption is given to all eligible taxpayers. The exemption is from all ad valorem taxes assessed to property, limited to the first seven thousand five hundred dollars (\$7,500) of assessed value, and limited to three hundred dollars (\$300) of actual exempted tax dollars. Any ad valorem taxes imposed on the assessed value of property over the first seven thousand five hundred dollars (\$7,500) must be paid. Assessed value is determined by the tax assessor of the county in which property is located. Homestead property is usually classified as Class 1 property with a 10% assessment rate; however, if any income producing activity is located on the property, it may be classified as Class 2 with a 15% assessment rate. **Class 1 property is not necessarily homestead property.**

2. Additional

Any taxpayer that qualifies for the additional exemption has an even greater exemption offered to them. The requirements for the additional exemption are detailed in Rule 3 - Applicant. The exemption is from all ad valorem taxes assessed to property, limited to the first seven thousand five hundred dollars (\$7,500) of assessed value. No dollar limit is placed on the actual exempted tax dollars. Any ad valorem taxes imposed on the assessed value of property over the first seven thousand five hundred dollars (\$7,500) must be paid.

102 **REIMBURSEMENT**

The Tax Commission reimburses the taxing unit for each eligible and allowed taxpayer. The counties and the separate school districts are reimbursed for the regular exemptions. The municipalities are reimbursed for the additional exemptions.

1. Requirements

In order for a taxing unit to receive reimbursement for any tax loss suffered due to an allowed homestead exemption, a request must be made to the homestead exemption office.

a. County

For a county, the request consists of the ORIGINAL copies of the Certificate of Tax loss, the Recapitulation of Homestead Exemptions (Supplemental Roll), Affidavit of Rolls, and the homestead exemption applications.

b. Municipality

For a municipality, this request consists of the ORIGINAL copies of the Certificate of Tax Loss, a Municipal Recapitulation of Homestead Exemptions (Municipal Supplemental Roll), Affidavit of Municipal Rolls, and the Certified Tax Levy.

2. When

The reimbursement is made in two payments during the year. The first payment is made March 1 and is approximately one half (1/2) of the total amount to be reimbursed. The second payment is made September 1 and is the remainder of the total amount due. If a school taxing unit is in need of the second payment before

the school year begins, a Certificate of Necessity, Form 72-035, is submitted to the Tax Commission and the second payment will be made June 1. Reimbursement may be withheld until a taxing unit submits a proper request.

3. Regular exemptions

For each regular exemption, a total of one hundred dollars (\$100) per applicant is reimbursed to the taxing unit. One half or fifty dollars (\$50) is reimbursed for county taxes exempted. One-half or fifty dollars (\$50) is reimbursed for school taxes exempted. The taxpayer is entitled to a maximum of three hundred dollars (\$300) of exemption and a minimum of six dollars (\$6) of exemption; however, the reimbursement made to the county will always be one hundred dollars (\$100) per applicant. Each reimbursement check is accompanied by a Notice of Distribution, Form 72-036. This form indicates the amount of reimbursement to the county general fund and the school district fund.

4. Additional Exemptions

For additional exemptions, the municipality in whose taxing district the applicant has claimed homestead property is reimbursed for the tax losses suffered. The actual tax loss suffered by the municipality is reimbursed with a limit of two hundred dollars (\$200) per applicant. An eligible applicant is given his full exemption from the municipality; however, the reimbursement is limited to two hundred dollars (\$200) per applicant. Each reimbursement check is accompanied by a Notice of Distribution, Form 72-037, which indicates the amount of reimbursement.

5. Amount

To determine the amount of reimbursement due a taxing unit, begin with the figure shown on the Certificate of Tax Loss, subtract all charges, and add all credits. The result will be the total amount of reimbursement for the year. A taxing unit is limited in the amount of reimbursement it can receive. The amount of reimbursement cannot be more than one hundred six percent (106%) of the previous year's reimbursement. The reimbursement cannot be less than the amount reimbursed the previous year unless the number of applicants has been reduced. All documents needed to determine the actual amount of reimbursement due are sent to the various taxing units.

103 (Reserved)

Chapter 02 Adjustments

100 Occasionally, it becomes necessary to make adjustments to the request for reimbursement of tax loss. These adjustments are of three general classes, affecting the applicant and the taxing unit, affecting only the taxing unit, and affecting only the applicant.

101 **CAUSES TO REJECT REIMBURSEMENT**

For the purpose of this article and specifically Section 27-33-41 (c), the phrase "substantial particular" shall include in its meaning the following conditions. These conditions shall be considered, by the Tax Commission, some of the more common causes to reject for reimbursement of tax loss any exemption granted by the Board of

Supervisors. Note that the causes to reject for reimbursement are not limited to the conditions listed below. The charge(s) will be stated on the Notice of Adjustment, Form 72-026, which is sent to the taxing unit. Following the charge is the reference to the section of the laws that governs each particular situation.

101.01 The following charges are causes to reject reimbursement to the taxing unit and to disallow the applicant's additional exemption:

1. Applicant is not a bona fide resident of Mississippi. **27-33-19 and 27-33-63 (2)**
2. Applicant or applicant's spouse claims to be a resident of another state when assessed with income tax. **27-33-63(2)**
3. Applicant is separated, does not have custody of minor children and does not live in the home at the time of separation. **27-33-13 (c) & (d)**
4. Jointly owned property by separated husband and wife that is not the home at the time of separation is not eligible. **27-33-19 (c)**
5. Applicant is not a natural person. **27-33-13**
6. Taxing unit had no tax loss as a result of this application. **27-33-41**
7. Applicant is not defined as the head of a family. **27-33-13 and 27-33-19**
8. Application is incomplete causing eligibility to be undeterminable. **27-33-31 (n & r) and 27-33-41(c)**
9. Application was not filed by April 1st. **27-33-31 (a)**
10. Application was not signed by applicant or his spouse and a copy of written authority was not attached to the application. **27-33-31 (o) and 27-33-41 (c)**
11. Signature of applicant was not acknowledged by Tax Assessor or his deputy. **27-33-31 (a) and 27-33-33 (e)**
12. Applicant or applicant's spouse was allowed exemption on other property. **27-33-21 (c)**
13. Exemption allowed on property not claimed on application. **27-33-32 (i) and 27-33-35 (b)**
14. Certified copy of resident county application was not attached. **27-33-31 (d) and 27-33-23 (f)**
15. Exemption allowed on undivided estate property that is not eligible. **27-33-19**
16. Dwelling and/or land not separately assessed on the land roll is not eligible. **27-33-19 and 27-33-33 (a)**
17. Disjoined urban property is not eligible. **27-33-35 and 27-33-21 (h)**
18. Property containing more than for (4) disjoined tracts combined is not eligible. **27-33-23 (e) and 27-33-21 (h)**
19. Exemption allowed on property and/or dwelling that is not eligible. **27-33-19 and 27-33-21**
20. a. Property containing more than 160 acres is not eligible. **27-33-23 (b) and 27-33-21 (h)**
b. An assessed value exceeding \$ 7,500 was allowed on the supplemental roll. **27-33-75**
21. Disjoined tracts located more than five (5) miles from home tract are not eligible. **27-33-23 (e) and 27-33-21 (h)**
22. Property is not eligible. Applicant owned other eligible property that must be preferred. **27-33-23 (c) & (d) and 27-33-21 (h)**

23. Applicant does not occupy the property as his primary home. **27-33-19 and 27-33-21**
24. The property is not eligible:
 - a. The assessed value of the property associated with the business activity is greater than one-fifth (1/5) of the total assessed value of the home. **27-33-19 (h)**
 - b. The property is excluded from the definition of a home. **27-33-21 (a) & (b)** (Property used as gins, sawmills, gas stations, repair shops, etc. is not eligible).
25. Any property and/or dwelling that is occupied under an agreement to buy or under a conditional sale is not eligible. **27-33-21 (d)**
26. Property that is rented or is available for rent is not eligible. **27-33-21 (a) & (g)**
27. Jointly owned land is not eligible when combined with individually owned land that has been claimed for exemption. **27-33-21 (e)**
28. Individually owned land combined with land that holds a life estate is not eligible. **27-33-21 (e)**
29. Property that has more than six (6) rooms available for rent is not eligible. **27-33-19 (f) and 27-33-21 (a)**
30. Property that keeps more than eight (8) boarders is not eligible. **27-33-19 (g) and 27-33-21 (a)**
31. Applicant did not hold eligible title to this property on January 1. **27-33-17 (f)**
32. The instrument by which applicant claims title to this property was not of record as of January 7. **27-33-17 (f)**
33. Property claimed for exemption acquired by purchase where one-fourth (1/4) the price has not been paid and there is no instrument showing payments of normal interest and principal is not eligible. **27-33-21 (f) and 27-33-31 (l)**
34.
 - a. Applicant or applicant's spouse owns and/or is in possession of a vehicle with out of state tags. **27-33-63 (2)**. If the vehicle receives Mississippi tags, or if applicant is no longer in possession of vehicle, proof of such must be presented to the Clerk so that objection may be made to this charge.
 - b. Applicant or applicant's spouse has failed to comply with road and bridge privilege tax laws. **27-33-63 (2)**.
35. Applicant or applicant's spouse has failed to comply with the income tax laws of Mississippi. **27-33-63 (2)**. If this income tax liability has been satisfied, proof of payment (Letter of Release) must be presented to the Clerk of the Board of Supervisors so that objection may be made to this charge.
36. Property with no residence is not eligible. **27-33-19**
37. Property with no land value is not eligible. **27-33-19**
38. Trust property not occupied or assessed to beneficiary is not eligible. **27-33-17 (b)**
39. Valid application is not on file. **27-33-31 (a)**
40. Applicant has made a fraudulent application. **27-33-31 (q) and 27-33-41 (c)**
41. Applicant has requested homestead exemption to be removed. **27-33-41**
42. Applicant and spouse are not actually and legally living together. **27-33-19 (c)**
43. Applicant did not reside in the home as of January 1. **27-33-7**

101.02 *The following charges are causes to reject reimbursement of tax loss that affect only the taxing unit and not the applicant.

1. *No application was received in Tax Commission office in the manner as required by statute. **27-33-33(q), 27-33-35 (a), and 27-33-41 (c)**
2. * There is an error in the supplemental roll count. **27-33-35 (d) and 27-33-41 (c)**
3. *There is an error in the amount of reimbursement requested which is limited to \$200 per applicant. **27-33-77**

101.03 The following charge is the cause to disallow the applicant his additional exemption only. This charge does not affect the reimbursement to the county, but does disallow the applicant's additional exemption. This charge does effect the reimbursement to the municipality, if the applicant's property is located within the municipality's taxing district.
Applicant is not eligible for the additional exemption sought. **27-33-67 (2)

102 APPLICANT AND THE TAXING UNIT

1. The first class of adjustments affect both the applicant and the taxing unit. These adjustments are necessary because the exemption allowed is ineligible in its entirety. Subsection 101.01, paragraphs 1 through 43, are causes to deny an applicant's homestead exemption after it has been allowed by the county Board of Supervisors. When an applicant's exemption has been denied, it affects the amount of reimbursement due a taxing unit. The exemption no longer exists; therefore, the taxing unit does not suffer any tax loss.
2. Subsection 101.03 is the charge used when an applicant's additional exemption is disallowed. There are times when the qualification of the additional exemption has not been proved is disallowed. The reimbursement made to a county taxing unit is not affected. No additional money is reimbursed for an additional exemption. The reimbursement to a municipal taxing unit would be affected because only additional exemptions are reimbursed to a municipality. In both cases the applicant's exemption would be reduced from the additional exemption status to the regular exemption status.

103 TAXING UNIT ONLY

The second general class of adjustments are those that affect the taxing unit only. These adjustments do not affect the applicant's exemption, only the amount of reimbursement due a taxing unit. Subsection 101.02, paragraphs 1, 2, and 3 are the causes for this type of adjustment.

1. **No application received Subsection 101.02, paragraph 1**
This applies to the procedure of sending the applications to the Tax Commission office. According to the statute, an application must be in the Tax Commission office by **June 1** or the request for reimbursement is to be denied. If, when examining the supplemental roll, no application can be found for a name that is listed, the request for reimbursement of that missing applicant will be rejected.
2. **Error in supplemental roll Subsection 101.02, paragraph 2**
This applies to errors made in the count of the number of applicants on the supplemental roll. If, upon examination, an error in the count of applicants on the

supplemental roll is found, an adjustment shall be made to correct the amount of reimbursement equal to the difference in the count.

3. Error in Reimbursement request Subsection 101.02, paragraph 3

When a municipality has requested reimbursement for an applicant that exceeds the two hundred dollar (\$200) limit per applicant, this charge will be made to the municipality. This adjustment does not affect the applicant's exemption, but will reduce the reimbursement to the municipality. This code applies to municipalities only.

104 **APPLICANT ONLY**

The last class of adjustments are those that will affect only the amount of exemption the applicant received. The following conditions are considered causes to allow only a fraction of the exemption claimed. These conditions do not affect the reimbursement of tax loss to the taxing unit, only the amount of exemption granted an applicant. The Tax Commission determines if the applicant is eligible. The county determines how much exemption will be allowed. Details of the following conditions are discussed in Title 35 of the Mississippi Administrative Code, Part VI, Subpart 2, Chapter 6.

1. One apartment rented

A dwelling having no more than two (2) apartments or a duplex when the owner of the dwelling lives in one apartment or side and rents out the other apartment or side. The owner would be eligible for one-half (1/2) the exemption allowed. **27-33-19 (e).**

2. Less than six (6) rented rooms

A dwelling which has no more than six (6) rooms to be rented with an apartment counting as three (3) rooms when the owner occupies the dwelling as a home. The owner would be eligible to one-half (1/2) the exemption allowed. **27-33-19 (f).**

3. Business activity

In order to receive homestead exemption on a dwelling owned and occupied by the head of a family in which a business activity is conducted, the assessed value associated with the business must be less than one-fifth (1/5) of the total assessed value of the home. If the activity is a full time business, the owner would be eligible for one-half (1/2) the exemption allowed. **27-33-19 (h).**

4. Joint Ownership

When eligible property is jointly owned, the applicant, who is one of the owners, is eligible for exemption on his proportional share of the total assessed value of the property. **27-33-19 (b).**

105 (Reserved)

Chapter 03 Applicant

100 This rule applies to the requirements the applicant must meet in order to receive the privilege of homestead exemption. If all the following requirements are not met by the applicant, the homestead exemption shall be denied. The date which all facts are determined is **January 1** of the year in which homestead is sought. A person requesting homestead exemption must make a written application, must be a natural person, the head

of a family, have ownership and eligible property, occupy the dwelling as a home, and be a Mississippi resident. Each of these requirements are discussed in detail.

101 APPLICATION

Before the exemption can be allowed, the applicant must make a written application between **January 1 and April 1** of the year in which the exemption is sought. The applicant alone is responsible for making the application. He is required to furnish all information required by the application. It must be complete, true, and correct. It is the responsibility of the applicant to complete the information required within the application. It is entirely his document. It is his sole responsibility. The applicant's responsibility does not end until the entire application (the original, duplicate, triplicate and quadruplicate copies) has been delivered to the Tax Assessor on or before **April 1**. The quadruplicate copy is to be signed and dated by the Tax Assessor or his deputy, marked "filed" and returned to the applicant. **If a change in the homestead or the applicant's status occurred since January 1 of the previous year, a new application must be filed between January 1 and April 1.** Further details of the application itself are found in Title 35 of the Mississippi Administrative Code, Part VI, Subpart 2, Chapter 8.

102 NATURAL PERSON

An applicant for homestead exemption must be a living person. The applicant can not be an estate, a corporation or a partnership.

103 HEAD OF FAMILY

An applicant must be considered a head of a family as defined by Section 27-33-13. The "head" is the representative of the family. There can be only one head of a family for one homestead. Further details of this definition are found in Rule 4 - Head of Family.

104 OWNERSHIP

An applicant must have eligible title to property in order to file for the exemption. The homestead exemption law provides that only the taxpayer who is legally liable for the ad valorem taxes can be exempt from them. The owner of the property is the only person who has the legal responsibility of paying the taxes due on the property. The applicant must possess an eligible ownership interest in the property, as set out in Section 27-33-17, in order to file a lawful claim for any sort of tax exemption. Details of the definition of eligible types of ownership are found in Rule 5 - Ownership.

105 ELIGIBLE PROPERTY

Only a homestead, as described in Section 27-33-19, can be eligible property when filing for homestead exemption. Section 27-33-21 describes property that is expressly ineligible for homestead purposes. Eligible property must include a dwelling which is occupied by the applicant as a home, as well as any outbuildings or improvements connected with that dwelling, and the land upon which the dwelling stands. Details of eligible property are found in Title 35 of the Mississippi Administrative Code, Part VI, Subpart 2, Chapter 6.

106 **MISSISSIPPI RESIDENT**

The State of Mississippi does not grant homestead exemption to people who are not residents of this state. The applicant and the applicant's spouse must be residents of Mississippi to be eligible for homestead exemption benefits. The filing of a Mississippi resident income tax return shall be the best proof of residency.

107 **COMPLIANCE WITH LAWS**

In order to be eligible for homestead exemption, the applicant must comply with income tax laws and the road and bridge privilege tax laws of the State of Mississippi.

1. Income tax laws

When an individual is determined by the Income Tax Division of the State Tax Commission to be delinquent in income taxes, a letter is issued to disallow their homestead exemption. The Homestead Exemption Division will reject for reimbursement that applicant and issue a charge for failure to comply with the income tax laws. As soon as the applicant has paid the delinquent tax, a letter of release is issued to the applicant. He should present this letter to the Clerk of the Board of Supervisors, **prior to February 1**. The Clerk of the Board of Supervisors is now able to object to the charge. A copy of the release letter must be attached to the objection in order for homestead exemption to be reinstated.

2. Road and bridge privilege tax laws

Each applicant must be in compliance with the road and bridge privilege tax laws in order to receive homestead exemption. The county tax collector is to make the determination of the situs of the motor vehicle. The Road and Bridge Privilege Tax Division has recommended that the definition of the situs is to be: The position or location of the motor vehicle, especially the normal position; the place where the motor vehicle exists or originates; where the motor vehicle is normally maintained; the place where the motor vehicle (as a right) is to be located by law. **When an applicant owns or has in his possession** a vehicle with an out-of-state or out of county tag and is not in compliance with the road and bridge privilege tax laws, he is not eligible for homestead exemption. If the applicant is in possession of a vehicle that is owned by a business located outside the state, the applicant is in compliance with the road and bridge privilege tax laws and is allowed his homestead exemption.

108 **ADDITIONAL EXEMPTIONS**

Some applicants may qualify for an additional exemption on homestead property. The limits of seven thousand five hundred dollars (\$7,500) of assessed value and one hundred sixty (160) total acres still apply; however, the amount of exemption is increased to include all ad valorem taxes for that property, not just the amount determined by the table found in Section 27-33-75. These conditions are discussed below.

1. Over 65

If an applicant is over the age of sixty-five (65), he qualifies for the additional exemption. Evidence that shows the date of birth is required to be shown to the Tax Assessor. The date of birth is to be written on the application. If a husband and wife are joint owners and filing on a homestead and either one is over sixty-five

(65), the entire application receives a full additional exemption. This is true only for a husband and wife joint ownership.

2. **Total disability**

For an applicant to qualify for total disability, he must be considered disabled under the definition set out in the Federal Social Security Act, the Railroad Retirement Act, or the provisions of the Internal Revenue Code.

a. **Definition**

The definition of totally disabled as set out by the Federal Social Security Act is as follows:

"...the term "Disability" means (A) inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months, or (B) blindness, and the term "blindness" mean central visual acuity 20/200 or less in the better eye with the use of a correcting lens. An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees shall be considered for purposes of the paragraph as having a central visual acuity of 20/200 or less....."

b. **Proof**

The evidence which shall be accepted as proof of the disability is listed below. Any one of these forms of proof should be sufficient.

- i. Veteran's Consent of Release (Form 72-042)
- ii. Report of Confidential Social Security Benefit Information (Form 72-051)
- iii. Letter from Railroad Retirement Act disability
- iv. Schedule R or Schedule 3 - Federal Income Tax Forms
- v. Letter from an employer outlining the disability
- vi. Detailed letters from two physicians outlining the disability and its expected duration.

109 **PENALTIES**

1. Any person who swears under oath to the truthfulness of an application which is found to contain a false statement is guilty of perjury.
2. Any person who knowingly makes a false claim for exemption or a false statement on the application or omits a material fact on the application in order to obtain an exemption is guilty of a misdemeanor. Anyone who assists another in preparing a false claim for exemption is also guilty of a misdemeanor. If the person is convicted, the punishment includes a fine of not more than five hundred dollars (\$500) or six (6) months imprisonment. If an exemption is obtained under a false claim, the person obtaining such an exemption is liable for double the amount of taxes lost.
3. In addition to the above, anyone who submits a fraudulent application in violation of Section 27-33-31, Mississippi Code Annotated, is guilty of a felony.

110 **(Reserved)**

Chapter 04 Head of Family

100 Only the head of the family is eligible for homestead exemption. The definition of "Head of Family" is limited to the persons defined in this rule. Only single family property can be considered as homestead property; therefore, there can be only one head of a family per homestead. There is no age limitation for an applicant to be head of family.

101 MARRIED PERSONS

Any married person living with their spouse is defined as head of a family. The property may be owned by one or both spouses. Only one application is filed with both names on the application. **If an applicant is married, the husband's and the wife's name are required on the application.** The homestead exemption application does not affect the ownership of the property on which exemption is sought. An application may be denied as incomplete if the applicant's spouse is not listed. (Rule 2, Code 08).

102 SEPARATED PERSONS

Any married person who does not live with their spouse, but is not divorced, is defined as being separated.

1. a. A separated person who has legal custody of one or more minor children and occupies and maintains a home for them is considered head of a family. If this home is not the home at the time of separation, the home must be owned solely by the custodial parent because of the definition of eligible property in Title 35 of the Mississippi Administrative Code, Part VI, Subpart 2, Chapter 6.
- b. **If the court has awarded joint custody, both spouses shall be seen as having legal custody of a minor child.**
2. A separated person who occupies a home is eligible for exemption if he or she did not file a joint income tax return, has custody of minor child or occupies the marital home.
3. **EXAMPLES:**
 - a. A husband and wife separate. Wife lives in the home at the time of separation. Husband buys another home at the time of separation in his name alone and has custody of a minor child. Both persons are considered as head of a family and are eligible for homestead exemption, if they meet all other requirements.
 - b. Same details as above except husband has no minor children. Wife is considered as head of a family and is eligible for homestead exemption after meeting all other requirements. Husband is eligible if he does not file a joint income tax return.
 - c. Husband and wife separate and have no children. They sell the home at the time of separation and each buy another house. Both are considered head of family and are eligible if they file separate income tax returns.

103 SINGLE PERSON

Any person who is not married or separated is defined as single. This includes divorced and widowed persons. Two types of single persons may be considered a head of a family.

103.01 **Occupying**

The first type is the single person who occupies the dwelling himself as a home. A minor may also file for homestead if he owns and occupies a home when residing with his parents or legal guardian.

1. **Alone**

A single person is considered a head of a family if he permanently maintains a home that he occupies alone.

2. **Group**

A single person is one of a group of two or more single people who:

- a. are related in the third degree
- b. hold collective eligible titles
- c. occupy and maintain the home for themselves, is considered head of family. Examples of third degree relations are parent and child, brother and sister, uncle and nephew, grandparent and grandchild.

3. If two or more single individuals, who are related in the third degree, jointly own and occupy the property and wish to file for homestead exemption, one application should be filed indicating one individual as the head of family. The other(s) should be shown as occupying joint owner(s). If one individual is eligible for an additional exemption and the other(s) are not, the amount of exemption is determined by each person's share and their qualifications.

4. If two single individuals, who are not related, jointly own and occupy a home and wish to file for homestead exemption, only one may file as head of family for that homestead property. The other should be listed as an occupying joint owner. The applicant receives one-half (1/2) exemption of the assessed value of the property.

5. **EXAMPLES:**

- a. Two sisters live in a home jointly owned by them. One sister is 70 years old and the other is 60 years old. One of the sisters files as head of a family on one application. The amount of the exemption on property with \$6,000 assessed value and a tax liability of \$500 would be \$250 for the half due the sister over 65 and \$120 (Section 27-33-75) for the half due the sister under 65 for a total exemption of \$370.
- b. Two friends who are both under 65 years old live in a home jointly owned by them. Only one may file a homestead application on their property that has an assessed value of \$8,000 and a tax liability of \$500. That applicant is entitled to full exemption on one-half (1/2) of the total assessed value of the property, in this case, an exemption on \$4,000 of assessed value property equal to \$162 against the tax liability of \$500.
- c. Two friends, one of whom is over 65 years old and one who is not, live in a home jointly owned by them. Only one may file a homestead application on their property that has an assessed value of \$15,000. Whichever owner files, he is entitled to a full exemption on one-half (1/2) of the total assessed value of their property, in this case \$7,500. If the joint owner over 65 files, the

application qualifies for an additional exemption. If the joint owner under 65 files, the application carries a regular exemption.

103.02 Non-occupying

1. A single person may also qualify as a head of a family, if he permanently maintains a home for the benefit of someone who is dependent upon him for support. The single person may not live in the home because of necessity. This single person can only be the head of a family for one family group and for one exemption.
2. **EXAMPLES:**
 - a. Ex-husband and ex-wife jointly own the home. Ex-wife lives in home with child and contributes to the maintenance of the home. Ex-husband also contributes to the maintenance of the home through court decree. Neither one files on any other property. Both are eligible to file and either one would receive exemption on one-half (1/2) of the total assessed value of the property. However, only one may file for exemption in this situation.
 - b. Child owns and maintains a home for an elderly parent. Child lives in an apartment and does not file for homestead exemption anywhere else. Child is eligible for an exemption on the home of the elderly parent.

104 MINOR CHILD

A minor child who owns and occupies a home and resides with a parent or guardian may qualify as head of family.

105 (Reserved)

Chapter 05 OWNERSHIP

- 100 An applicant must have some legal title to the property on which exemption is sought. The tax responsibility is his. Legal title must be present to seek exemption. The definition of eligible title for homestead purposes is limited to the following.

101 FEE TITLE

This type of title is most common. It is considered inheritable title. It can be obtained by purchase, gift or inheritance. Fee title can be held individually or jointly. Three (3) types of fee title are mentioned in Section 27-33-17 (a).

1. **Absolute**

This type of title is not restricted. It is held by a single individual. When a person holds absolute title, it is indicated on Question 6 of the application as Fee.

2. **Life Estate**

This type of ownership has a special condition. A person can deed property to another and retain a life estate interest in that property. As long as the person with the life estate interest is living, that person has rights and privileges to that property. Only the person with the life estate interest is eligible for homestead exemption. It is possible for more than one person to have a life estate interest in property. In this instance, they will be treated as joint owners with each having his proportional share in the exemption.

3. **EXAMPLES:**

- a. A mother deeds her property to her son and retains a life estate interest in it. She goes to live with her daughter and her son lives on the property. Until the life estate interest is removed, only the mother has an eligible ownership interest. Since she does not live on the property herself, no one is entitled to the exemption.
- b. Property is deeded to a grandson with a life estate interest given to the grandfather and the great uncle. Only the grandfather lives on the property. The grandfather would be treated like a joint owner and eligible for an exemption on one-half (1/2) of the total assessed value of the property.

4. **Joint Owners**

Under this type of title, more than one person shares in the ownership of property. These owners may or may not be related. There is no limit to the number of owners one piece of property can have. If property is jointly owned, any one of the owners who meets all the requirements may file homestead exemption equal to his proportional share; however, only one may file for the homestead property. If these joint owners are related within the third degree, only one application should be filed. These owners would be eligible for full exemption. Homestead exemption law discusses two types of joint owners, through inheritance and through purchase. These differences are detailed in Title 35 of the Mississippi Administrative Code, Part VI, Subpart 2, Chapter 6.

102 TRUSTS

This type of title has some conditions that must exist to be considered eligible. The property being placed in trust must be clearly described. The beneficiary of the trust must occupy the property as a home and must be assessed with the taxes of that property. If all these conditions are present, the trust is considered eligible title.

103 LEASES

There are four (4) types of leases of land that are defined by law as constituting sufficient eligible ownership rights to meet homestead exemption requirements.

1. **School lands**

Persons who have legal leases of school lands that are perpetually renewable or leased for ten (10) years or more are considered to have eligible title.

2. **Pearl River Valley Water Supply District lands**

Persons who have a legal lease of these lands for twenty (20) years or more with an option for renewal every ten (10) years have eligible title.

3. **Fraternal or benevolent lands**

Persons who have a lease of fraternal or benevolent lands for a period of ten (10) years or more or for life have eligible title.

4. **Mississippi-Yazoo Delta Levee Board lands**

Persons who have a lease of these lands for five (5) years or more with an option for renewal every five (5) years.

104 DATES

There are two dates that must be considered in determining the eligible ownership for homestead exemption purposes.

1. **Acknowledgment date**

The date that one becomes the owner of property is the date of acknowledgment of the instrument by which one acquires the title. The acknowledgment date must be **no later than January 1** of the year in which he files the application. Unless property is owned by that date there is no legal liability for taxes.

2. **Recording date**

The instrument by which title is held must be filed for record with the Chancery Clerk with the county in which the property is located **on or before January 7** of the year for which homestead exemption is sought. The book and page number must be shown on the application.

105 (Reserved)

Chapter 06 Property

100 Only certain property is eligible for homestead exemption. In this rule, the requirements for homestead property are discussed.

101 **ASSESSMENT**

All property on which exemption is claimed must meet the following requirements concerning the assessment of the property.

101.01 Identification

For taxation purposes, all property must be given a value. That value must be assigned to a definite piece of property. The property to which a value has been assigned must be identified. The identification should be a parcel number that is unique within a county. The parcel number on the supplemental roll must be the same parcel number on the application.

101.02 Separately assessed

All such identified property on which homestead exemption is claimed must be separately assessed on the land roll. No property may be eligible for exemption unless it contains a value for land and a value for the dwelling. The land and dwelling must be separately assessed on the land roll or no exemption may be allowed. A special provision is made if a dwelling has been destroyed. The property can continue to be eligible for homestead for one (1) year after the date of destruction.

101.03 Limits

1. Exemption is limited to the first seven thousand five hundred dollars (\$7,500) of assessed value on homestead property. Any assessed value over the first seven thousand five hundred dollars (\$7,500) does not have any exemption and the full amount of taxes must be paid on the balance. The assessed value limit includes the land and all buildings and improvements attached to the land. The seven thousand five hundred dollars (\$7,500) limit includes all parcels claimed by an applicant.

The amount in column 7 or column 11 must not exceed this seven thousand five hundred dollars (\$7,500) limit when all parcels are totaled.

2. Another limit has to do with the number of acres that a homestead exemption claim can include. All homestead property has a limit of one hundred sixty (160) acres when all parcels are totaled.

102 LOCATION

The location of the property has an effect on the determination of eligibility for homestead exemption. There is no limit to the number of joined parcels located inside or outside a municipality. The definition of joined is one or more points of common boundary. A lot in a subdivision is considered a parcel.

102.01 Property inside a Municipality

If all the property claimed for exemption is located inside a municipality, all the property on which homestead exemption is sought must actually join. If the land is platted, a public street or canal that divides the land prevents it from being joined. If the land is not platted, then the street dividing the property is disregarded and the land is considered joined.

102.02 Property inside and outside a Municipality

If part of the property claimed for exemption is located inside a municipality and part of the property lies outside the municipality, all the land must join. If any portion of the land is located within a municipality, all the land must join.

102.03 Property outside a Municipality

If the property lies outside a municipality, the land does not have to join. A maximum of only four (4) disjointed tracts may be claimed for exemption. (Only three (3) disjointed tracts may be added to the home tract). None of these tracts may be located more than five (5) miles from the home tract, which is the tract of land upon which the applicant's dwelling is located.

102.04 Property in adjoining counties

If the applicant owns less than the one hundred sixty (160) acres in the county in which the dwelling is located, he is permitted to add to his homestead exemption claim any eligible property located in an adjoining county. Again the limits of one hundred sixty (160) total acres and five (5) miles from the home tract are placed on the property claimed for homestead exemption. In the case of land in an adjoining county, the applicant must file in both counties. First the applicant should file in the resident county and have two certified copies made of the application and carry them to the adjoining county. These copies should contain the assessed value given the land and dwelling and the total assessed value given the land allowed by the resident county. One copy is sent with the original application of the adjoining county that is sent to the Tax Commission **(do not attach)** and the other copy attached to the duplicate that is kept on file in the adjoining county.

102.05 Order of preference

The location of all property which may be claimed for exemption is determined by the location of the dwelling of the applicant. The order of which property has priority is as follows:

1. All eligible property in the county of the applicant's dwelling is preferred over property in another county.
2. If the applicant's dwelling is located outside of a municipality, eligible rural land is preferred over eligible urban land.
3. Forty (40) acre tracts are preferred over tracts of lesser area.
4. Adjoining land of the same section is preferred over other eligible property.
5. If all the land is not joined, land nearest the dwelling and in the same county is preferred.

103 JOINT OWNERSHIP

Homestead exemption deals separately with two types of jointly owned property, by inheritance and by all other means. If a person files on any individually owned property, that person can not file on any jointly owned property. There two exceptions to this rule:

1. A surviving spouse who files on individually owned property may add property acquired in an undivided estate. In this case, the jointly owned undivided estate property is eligible.
2. Husband and wife may file on property owned jointly or individually.

103.01 By inheritance

This type of jointly owned property is the result of an inheritance, either with or without a will. The property is considered an estate. An estate is treated as undivided for homestead exemption purposes until the property has been distributed with fee title or life estate to the various heirs. If some part of the undivided estate is distributed to an heir or to a purchaser, that part is removed from the undivided estate. If by exchange of deeds, court decrees, or any other process, each of the heirs is given fee title to parts of the estate, such parts will be taken away from the undivided estate. Undivided estate property claimed for homestead exemption can not be combined with any other land, except in the case of a surviving spouse. A surviving spouse can combine individually owned property with undivided estate property. The property limits of one hundred sixty (160) acres and seven thousand five hundred dollars (\$ 7,500) of assessed value will remain.

1. One files
The heirs of the undivided estate can elect to file for one homestead exemption on the entire undivided estate. The requirements for homestead exemption eligibility must be met. The estate must be undivided. If that election is made, all heirs must agree and proof of such is to be attached to the application. The proof needed is Form 72-049, Election to File One Homestead. The form is provided by the Tax Commission. When the election to file for one homestead exemption is made, no other claim may be filed on that undivided estate for that year. The election to file for one homestead exemption does not prohibit the heirs from filing separately in later years.
2. More than one files

Any one of the heirs who meets homestead eligibility requirements can file for homestead exemption on their inherited portion. The home occupied by the surviving spouse has preference over the homes of any other heirs. If the surviving spouse filed for homestead exemption, that portion is deducted from the rest of the undivided estate. The other heirs must share equally in the remainder. If more than one heir files for exemption on the undivided estate, the election to file for one homestead exemption later is not prohibited.

3. EXAMPLES:

- a. Husband dies leaving wife and two (2) children. Wife lives on property and all heirs elect to file for one homestead exemption. Title is still held by the estate. Wife remarries. Wife dies leaving husband number 2 living on the undivided estate. Heirs can still elect to file for one homestead with husband number 2 as the applicant.
- b. Same details as in number 1 except all heirs have now received their portion of the undivided estate in fee title. Husband number 2 and each child receive full exemption on their portion.

103.02 By Purchase, etc.

This type of joint ownership includes all other means by which ownership is obtained, except inheritance. The term joint owner includes tenants in common and joint tenants for homestead purposes.

1. One dwelling

There are four (4) cases of joint ownership and a single dwelling.

- a. Husband and wife
Jointly owned property by a husband and wife is eligible for full exemption on the entire property, if the husband and wife are living together. If they are separated, only jointly owned property that is the home at the time of separation is eligible for full exemption. Any other jointly owned property of a separated person is ineligible for homestead exemption purposes.
- b. Related single persons
Jointly owned property by a group of related persons as defined by Section 27-33-13 (f) is eligible for full exemption on the entire property if all persons in the group have the same type of title. Only one member of the group can file.
- c. Unrelated single persons
Jointly owned property by two or more persons who do not fall under the definition of Section 27-33-13(f) or who are not married is eligible for one exemption based on the proportionate share of the applicant's ownership.
- d. Duplex (2 apartments)
Jointly owned property by two persons consisting of two (2) apartments, such as duplex, when each owner occupies an apartment or side is eligible for full exemption for each owner on their equal share of the assessed value of the property.
- e. EXAMPLES:
 - i. Husband and wife, living together, own a home assessed at \$15,000. That home is eligible for one exemption limited to \$7,500.

- ii. Separated husband and wife jointly own two homes. Each have custody of a minor child or joint custody of one child and each live in one of the jointly owned homes. Only the home at the time of separation is eligible. If the other home was titled in only the resident spouse's name and they have not filed a joint income tax return, that home would be eligible.
 - iii. Two sisters own and occupy a home assessed at \$15,000. The home is eligible for one exemption limited to \$7,500.
 - iv. Three (3) unrelated single persons live in a house assessed at \$15,000. Each person has a proportionate share of one-third (1/3) of the total assessed value of the property. Only one can file on this homestead with the two other owners listed as occupying joint owners. He would be entitled to an exemption on his share limited to \$2,500 of assessed value.
- 2. More than one dwelling
 - a. Jointly owned property that has more than one of the dwellings is eligible. Each joint owner that occupies one of the dwellings can file for exemption on his proportionate share of the total assessed value of all the property.
 - b. EXAMPLES:
 - i. Three (3) persons jointly own property that includes five hundred (500) acres and three (3) houses with a total assessed value of \$33,000. Each person can file a homestead exemption claim on the property occupied by his family, if they meet all requirements for eligibility. Each person's share would be one-third of the total property or one hundred sixty-seven (167) acres with an assessed value of \$11,000; however, the exemption is limited to one hundred sixty (160) acres and a total assessed value of \$7,500.
 - ii. Three (3) persons jointly own property that includes one hundred fifty (150) acres and three (3) houses with a total assessed value of \$15,000. Each person's share and exemption would include fifty (50) acres and one house with a total assessed value of \$2,500.
 - iii. Two persons buy one hundred (100) acres of land. They build a house on that property and each hold separate title to their respective homes. Both may file for an exemption which would include one-half (1/2) the assessed value of the **land** plus the assessed value of their respective homes.

104 USE

The anticipated use of all property claimed for homestead exemption is that of a home. Some exceptions to this use are allowed by law and the amount of the exemption allowed to the applicant or the amount of reimbursement made to the taxing unit would not be affected. Other exceptions are permitted by law and the amount of reimbursement made to the taxing unit is not affected; however, the amount of exemption allowed to the applicant would be affected. Some uses expressly deny homestead exemption to that property.

104.01 Rented property

Rented property includes rooms within a home being rented and also entire homes being rented. The amount of exemption and reimbursement due is determined by how many rooms are being rented. An apartment is counted as three (3) rooms. Sharecropper or tenant homes are not considered to be rented when only a share of the agricultural crop is given in consideration.

1. allowed
 - a. Property occupied by a family group that keeps no more than eight (8) boarders or paying guests is eligible for full exemption.
 - b. Property occupied by a family group where no more than four (4) rooms are rented or are available for rent is eligible for full exemption.
2. allowed in part
 - a. Property consisting of four (4) apartments, where one apartment is occupied by the family group that owns the home and the other apartments are rented is eligible for one-fourth (1/4) of the exemption allowed.
 - b. Property occupied by a family group where five (5) or six (6) rooms are rented or are available for rent is eligible for one-half (1/2) of the exemption allowed.
3. disallowed
 - a. Any property that is rented in its entirety does not qualify for homestead exemption.
 - b. Property occupied by a family group where more than eight (8) boarders are kept is not eligible.
 - c. Property occupied by a family group where more than six (6) rooms are rented or are available for rent is not eligible.

104.02 Business activity

Most people transact some business in their home, such as writing a check to pay a household expense or having a garage sale. The law does give some definitions as to business activity that will limit or even deny homestead exemption.

1. allowed

Property occupied by a family group wherein business activity is conducted; however, the assessed value of the property associated with the business activity must be less than one-fifth (1/5) of the total assessed value of the home.
2. allowed in part

If the assessed value of the property associated with the business does not exceed one-fifth of the total assessed value of the home and the property is occupied by a family group that houses a full time business, one-half (1/2) of the eligible exemption may be allowed.
3. disallowed
 - a. Property occupied by a family group where any part is used by anyone for business purposes except as stated in the above two paragraphs is not eligible for homestead exemption. Property occupied by a family group where any part is used as a gin, sawmill, store, gasoline station, repair shop, manufacturing or processing plant, hotel, motel, tourist court, apartment house with no more than two (2) apartments, and the like are specifically ineligible for homestead exemption.

- b. If it is possible to split the parcel into the residence and the business, this would be an ideal way to handle a business in the home. In this way the residential parcel may be assessed as a residence only and the business parcel can be assessed as a business.
- c. EXAMPLES:
 - i. A beauty shop is located in the home in a room where the family has their washer and dryer. There is a sink and hair dryer and a chair for the customers. If the assessed value of this small business and equipment is less than one-fifth (1/5) the total value of the home, this business would not effect the amount of homestead. If this business is the full-time occupation of the owner, the homestead is limited to one-half (1/2) of the exemption allowed.
 - ii. A person has a small grocery store in his house. The store is on the first floor and the family resides on the second floor. The homestead exemption is disallowed because grocery stores are specifically excluded from the definition of eligible homestead property by Section 27-33-21 (b).
 - iii. A person has a small store in the front of his house. There is a wall separating the store from the rest of the house. The parcel is split down this wall and the owner is assessed on a residential parcel which can receive the 10% assessment rate with homestead exemption and a business parcel which receives the 15% assessment rate.

105 OCCUPANCY

In order for property to be eligible for homestead exemption, it must actually be occupied by the applicant with only one family group to a dwelling. The exceptions to this general requirement are listed below. With these exceptions, all other requirements needed for homestead exemption must be met for the property to be eligible. If one of the following people has another person live in the home, for whatever reason, the property will become ineligible.

105.01 Non-occupying single persons

Applicants who fall under the definition of Section 27-33-13 (e) do not have to occupy the property on which homestead exemption is sought. This is also discussed in Rule 4 - Head of Family

105.02 Ministers and teachers

Only property owned and occupied as a home by a minister or a licensed school teacher, whose occupation keeps them away for long periods of time, is eligible. The statute allows for these two types of jobs. No other individuals whose business calls for them to be away can claim this exemption. No other family group can occupy the home for any reason.

105.03 Institutionalized persons

Section 27-33-19 (j) states that property owned by a person who is physically or mentally unable to care for himself and confined to an institution for treatment is eligible. This

exemption is available for a period of five (5) years from the date of confinement. If a county requires annual homestead filing, arrangements should be made to have an attorney, agent, or guardian sign for the confined person.

106 SPECIFICALLY ELIGIBLE PROPERTY

Some property that has certain conditions is considered eligible by statute.

106.01 Leased lands

Leased property that is listed in Section 27-33-17 (c), (d) and (f), and that is occupied by a family group is eligible.

106.02 Condominiums

Condominiums are considered separate dwellings when separately assessed. Also included in this category are townhouses and duplexes.

106.03 Housing authority

Property that is occupied by a family group, but whose title and ownership has been conveyed to a housing authority, is eligible.

107 Specifically Ineligible Property

Some property is considered ineligible by statute.

107.01 Conditional

Property occupied under an agreement to buy or under a conditional contract is not eligible property for homestead exemption.

107.02 One-fourth purchase price

Property on which one-fourth (1/4) of the purchase price has not been paid or where payments for the property do not show a reasonable interest rate and payment schedule is not eligible.

107.03 Separate interests

Mineral rights or timber leases or any such land interest that is separately assessed and that is attached to property on which homestead exemption has been claimed can not be included in the assessed value of the homestead exemption property.

107.04 Other property

Any property owned by an applicant who has received homestead exemption on any other property in this state is not eligible.

107.05 Different types of ownership

Individually owned land that has been claimed for homestead exemption purposes is not eligible when combined with jointly owned property except in the case of a surviving spouse or husband and wife. Individually owned property is never eligible when combined with property that has a life estate interest.

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 roll is required to be in the Tax Commission office before reimbursement may be made to a county.

1. How

The supplemental roll is to be made from the allowed applications and not from the land roll. The Tax Commission provides the form that is 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, 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. 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 the Tax Commission office. In order to receive the reimbursement on time, the supplemental roll must be received by the Tax Commission **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. Each column must be completed correctly. The information contained in the supplemental roll is as follows:

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 to the county supplemental roll, the municipal supplemental roll must be received by the Tax Commission before reimbursement may be made to a municipality. The same rules apply to the municipal roll as to the supplemental roll. It is the duty of the Clerk of the Board of Supervisors to prepare the municipal roll using the information given to him 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 should be delivered to the Tax Commission. The duplicate copy goes to the municipal Tax Collector. The third copy should be placed with the land roll in the Clerk's office. The municipal roll is made from the allowed 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. 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.

103 AMENDED SUPPLEMENTAL ROLL

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

- a. The deadline for 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 must receive this supplement **no later than September 15** of the year following the year in which the supplemental roll is made.
- b. These rules apply to amending the municipal roll as well.
- c. **IMPORTANT IMPORTANT IMPORTANT**

In order for the Tax Commission to accept any roll or adjustment to any roll, it must meet the following conditions:

- i. it must be the original
 - ii. it must be completed correctly
 - iii. it must be certified
- d. If the roll or adjustments does not meet the above listed conditions, the Tax Commission will return it for correction.

104 (Reserved)

Chapter 08 Applications

100 This is the most important homestead exemption document. This document contains the information that determines the eligibility of the applicant, the property, and the amount of eligible exemption. The following guidelines will help to prepare the applications. THE SAME INFORMATION ON THE APPLICATION MUST BE SHOWN ON THE SUPPLEMENTAL ROLL. This includes the same name and exactly the same parcel number.

101 WHERE AND WHEN FILED

There are definite laws governing the time and place in which one files for homestead exemption.

1. Where

The application must be filed with the Tax Assessor of the county in which the property is located. If the applicant is filing on property that lies in two counties, he must first file in the county in which the residence is found. The applicant must then have two (2) certified copies of that application showing the assessed value of both the land and the buildings and the total assessed value allowed. The applicant should take the applications to the Tax Assessor's office in the adjoining county where the additional property is located. The certified copies of the resident county must be ATTACHED to the application of the adjoining county. One copy is to be sent with the original (**not attached**) that is sent to the Tax Commission. The other copy is to be attached to the copy that is kept on file in the Chancery Clerk's office. The limit of seven thousand five hundred dollars (\$7,500) and one hundred sixty (160) acres must be considered on the combined values of both counties.

2. When

The application must be filed between **January 1 and April 1** in the year the homestead exemption is being sought. If the deadline has passed, there is no recourse to file a late application. If a courthouse has been destroyed, the Governor may extend the deadline an additional thirty (30) days.

3. Completeness

- a. Every question on the application is important and is to be completed truthfully, correctly, and legibly. Please type the information on the application. If the application is not complete, determination of eligibility cannot be made. The information contained on the long form application includes the following items listed by line number.

- b. The heading on the application contains information that is just as important as the questions within the application. The county number must be given. The year in which the application is filed is typed in the center of the application next to the county number.
- i. This line is for the applicant's full name and social security number. If the applicant lives within a municipality, the numerical code for the municipality should be given. If the applicant does not live inside a municipality, 000 is used for the county code.
 - ii. This line is for applicant's spouse. If the applicant is married, the name of the spouse is required. (The homestead application has no bearing on the ownership of property). Please also give the social security number of the spouse. If social security number of either the applicant or applicant's spouse begins with zero (0), print the zero (0). If the "name of spouse" field is blank, do not print zeros for the social security number. Leave the social security number blank. The numerical code for the school district should be given.
 - iii. This line is for the address of the property on which homestead exemption is being sought, not the mailing address.
 - iv. This line indicates whether the applicant is to receive regular or an additional exemption. The date of birth for applicants over 65 of age is located on line 2 in this area.
 - v. This line asks for the marital status. Unless an applicant's marital status is shown, it is impossible to determine his eligibility. For instance, the provisions for the eligibility of a separated person are much more limited than those for a married or single person. Also, a single person, in some cases, does not have to occupy the dwelling as a residence. Marital status can change. For this reason, continuing knowledge of the marital status is important.
 - vi. This line gives us the title information.
 - vii. This line shows the use of the property. If "2" or "3" is marked for business activity, the applicant must complete this question. The determination of eligibility must be made upon the answers. Print a "1" in this area if no business activity.
 - viii. If an applicant is filing in an adjoining county, the two (2) digit county number is to be listed on this line. If there is no adjoining county, print two zeros (00) on this line.
 - ix. This line shows the parcel number, the number of acres in the parcel, the date of acquisition, and the deed book and page of recording. This line also indicates whether or not the property is in the city limits. If more than one parcel is owned, please indicate if this additional property joins the home or is within five (5) miles of the home. Please be aware of the two limits: 1. One hundred sixty (160) acre maximum, and 2. Four (4) disjointed tracts. If some or all of the property lies inside a municipality, it all must join or the property is ineligible.
 - x. This line gives the name and location of all joint owners of the homestead property. All joint owners should be listed.

- xi. This question asks how the property was acquired. Either a or b must be completed. A is used if property was inherited. B is used if the property was acquired by other means. The mortgage information is used to determine that one-fourth (1/4) of the purchase price was paid or provision has been made for the annual payment of interest at the normal rate. Please explain that refusal may cause the application to be denied.
- xii. This is a statement concerning compliance with income tax laws and road and bridge privilege tax laws by the applicant. The car tag numbers are to be listed. The eligibility of the applicant may be determined by the county and state in which the vehicle is tagged. If the applicant does not own a vehicle, please mark the space provided.

102 OATH AND SIGNATURES

1. Both the signature of the applicant and the signature of the Tax Assessor or his deputy are needed to make the application valid. The application for homestead exemption is an affidavit. He (the applicant) is required to take a solemn oath to that effect. It is further required that this oath be administered only by officials who are authorized by law to take such oaths. When the applicant's name or mark appears in the signature space on the application, he assumes full responsibility for the content of the application and its truthfulness. The authenticity of the signature mark is the responsibility of the officer that acknowledges the application. This officer must state on the application over his signature and official position that (1) the application was sworn as to being true and correct and (2) was signed in his presence by the applicant on a certain date. A person making his mark is a valid signature when acknowledged by the officer.
2. A husband and wife may sign for the other. A person holding power of attorney may sign for the applicant; however, proof of such must be attached to his application each year. **THE TAX ASSESSOR OR HIS DEPUTY MAY NOT SIGN FOR ANY APPLICANT UNLESS VESTED WITH POWER OF ATTORNEY.** Form 72-002, Power of Attorney, can be used strictly for homestead exemption purposes. Once this form is completed, a copy may be attached to the current application.

103 NEW APPLICATIONS

1. New applications are used when filing for the first time. These applications contain detailed information needed to determine the eligibility of the applicant. A new application is used in the following circumstances:
 - a. amending an existing application except as described in Title 35 of the Mississippi Administrative Code, Part VI, Subpart 2, Chapter 8.
 - b. changing property description
 - c. changing property use
 - d. changing property ownership
 - e. changing marital status
 - f. qualifying for the additional exemption
 - g. filing in adjoining counties-certified copies

- h. death of joint applicant except as described in Title 35 of the Mississippi Administrative Code, Part VI, Subpart 2, Chapter 8.
- 2. If a new application is used to file for any reason other than the first time filing, state on the application the reason for using a new application. Whatever the reason for filing a new application, both the signature of the applicant and the signature of the Tax Assessor or his deputy along with the date are necessary.

104 AMENDED APPLICATIONS

If an applicant fails to disclose the fact that he is eligible for additional exemption, an amended application should be filed. Amended applications should be sent to the Tax Commission under a separate cover from the original applications.

- 1. How
A new application is used to file an amended application with the word "AMENDED" clearly marked across the top of the application and the reason for the amendment written on the application. When amending an existing application, line 1 through 9 must be completed. The original signatures of both the Tax Assessor and the applicant should also be on that application.
- 2. When to
An amended application can only be used if an applicant fails to disclose eligibility for an additional exemption. A copy of the proof of the exemption should be attached to the amended application. This must be approved by the Board of Supervisors **no later than the last Monday in August** of the year following the year the supplemental roll was approved.
- 3. Deadline
An amended application may be filed **no later than the last Monday in August** of the year following the year in which the original application was filed. This is also the deadline for submission of a petition to adjust exemption on the supplemental roll. Any petition to adjust the supplemental roll must be received by the Tax Commission **no later than September 15** of the year following the year in which the Supplemental roll is made. Any Petitions received after that date shall not be accepted. If an amended application is made, then a petition to the supplemental roll should be made reflecting the change. **THE INFORMATION ON THE APPLICATION MUST BE THE SAME AS ON THE SUPPLEMENTAL ROLL.**
 - a. Correcting an existing application
A typographical or clerical error may be corrected by using form 72-003, Correction/Deletion of the Homestead Application. "Correction" should be marked. The account number, county name, and year of application should be completed. The name of the applicant and the social security number should be shown as they appear on the application. Only the items that are to be corrected should be completed on the lines below applicant's name.
 - i. If eligible property failed to be listed on the application due to clerical error, the application may be amended and corrected by using a Form 72-003. This correction must be made **by the last Monday in August of the year following the roll year.**
 - ii. If the applicant fails to remove a parcel that was sold or ineligible, or the applicant's parcel number changed, the application may be amended and

corrected by using a Form 72-003. These corrections must be made **on or before June 1st of that roll year.**

- iii. If the surviving spouse of a dead applicant does not file a new application, the application may be amended and corrected by removing the dead spouse's name and adding the surviving spouse's birth date by using a Form 72-003. If the surviving spouse is not eligible for the same exemption as the dead spouse, a new application must be filed.
- b. Changes in initial application
Any changes in property description, ownership, use or occupancy except as described above require that a new application be filed during the next filing period. An amended application is not acceptable. This requires all questions to be answered as if this were the first application ever filed.
- c. Filing in adjoining counties
If an applicant is filing in adjoining counties, then the certified copy of the resident county should be a new application. There should be two (2) copies of this application with the assessed value of the land and the dwelling and the total assessed value allowed in the resident county written on the application. Only questions 1-9 and 11 need to be answered.

105 LOST APPLICATION

In cases where a person claims to have filed an application for homestead exemption within the time prescribed by law and does not have his blue copy of the application and a copy cannot be found in the county office or the Tax Commission office, there is no remedy. An application does not exist for that year. If the person does have his blue copy of the application and it is signed and dated by the Tax Assessors and is eligible in all other areas, then the applicant may use that copy as a replacement for the lost original application. The Tax Assessor shall accept this copy and shall certify that it is a valid copy. The deadline to accept the blue copy from the applicant is **March 31** of the year following the year in which the application was filed. If an applicant produces his blue copy after that date, the Tax Assessor may not accept it. The Clerk of the Board of Supervisors should make a copy of the applicant's blue copy and certify it as a valid copy and send it to the Tax Commission. The Tax Collector shall make a petition to adjust exemption to the supplemental roll adding the applicant. The Board of Supervisors must approve the copy of the application.

106 SENT TO TAX COMMISSION

The completed applications that are filed should be sent to the Clerk of the Board of Supervisors on the first day of the month following the month in which they were filed. The Clerk of the Board of Supervisors is to send all the **applications** to the Tax Commission **no later than June 1**. All applications should be sent at one time. The law requires the Tax Commission to reject the reimbursement of tax loss any exemption granted by the Board of Supervisors for which no application has been sent in this manner. In order for the tax Commission to process the applications, the following guidelines shall be followed.

- 1. Applications should be alphabetized.
- 2. Applications should not be folded or mutilated in any way.

3. Do not place applications in binders.
4. If any attachment is made to an application, it should be in a separate bundle to the applications.
5. Enclose a letter stating total number of applications sent to the Tax Commission office.

107 (Reserved)

Chapter 09 Officials

100 Each governmental official's duties in the administration of the homestead exemption law are explained in the statute. This is a brief synopsis of those duties.

101 TAX ASSESSOR - Section 27-33-33

All claims for homestead exemption must first come to the Tax Assessor. The Tax Assessor should exercise the greatest of care in order that the claim may conform to the requirements of the law in this initial step.

1. Assess homestead separately

The first important duty of the Tax Assessor is to require that all land and buildings be separately assessed on the land roll and supplemental roll. The Tax Assessor shall prepare proper notice to the Board of Supervisors requesting any changes that need to be made to the roll. The Tax Assessor shall also inspect new dwellings and recommend to the Board of Supervisors the value at which the dwellings should be assessed. The Tax Assessor shall assess all properties, homestead or non-homestead, in a fair and uniform way.

2. Applications

The Tax Assessor must keep a supply of blank homestead exemption forms for the public. He shall carefully examine all applications before he accepts them. He must require each application to be complete. If the application is not complete, it is the duty of the Tax Assessor to return it to the applicant and require him to complete it. He shall require that the applications be made in quadruplicate. He shall assist the applicant if necessary.

3. Accuracy

If the Tax Assessor believes any statements made on the application are not true, he should report it to the Board of Supervisors. He should suggest that the applicant make any correction needed; however, he cannot make the correction himself without the applicant's approval.

4. Property executed

The Tax Assessor shall examine the application and if it is complete, he shall sign it and date it and return to the taxpayer his blue copy. Unless an application is properly executed, the Tax Assessor shall also give any information or recommendation to the Board of Supervisors as it concerns the eligibility of homestead exemptions.

5. Accept applications

It is the duty of the Tax Assessor to **accept all applications from January 1 through April 1**, both dates inclusive. The applicant who does not file his

application during this period forfeits all his homestead exemption rights for that year. **The Tax Assessor does not have the authority to disallow an exemption;** however, the assessor may refuse an application if it is not complete. The Tax Assessor can express his opinion as to the eligibility of an applicant, but **must accept the application if the applicant chooses to file one.**

6. Deliver applications

On the first day of each month, the Tax Assessor is to deliver to the Clerk all applications which were filed with him during the preceding month. All applications must be given to the Clerk by **May 1** of each year. This allows the Tax Assessor time to inspect all applications while they are in his possession. If a problem is found, he may request the applicant to make the necessary corrections. The Tax Assessor is also allowed time to verify parcel numbers, etc. with the land roll.

7. Assist the Board

The law requires the Tax Assessor to attend all Board meetings when any homestead exemption matter is being considered. He shall give any assistance in these matters that the Board of Supervisors may require. He shall also file with the Board of Supervisors, at each monthly meeting, notices of any errors in an application already filed, or of any corrections needed on the land roll or supplemental roll. The Tax Assessor shall also give any information or recommendation to the Board of Supervisors concerning the eligibility of an applicant.

8. Delete List

Prepared by the Tax Assessor and approved by the Board of Supervisors. This must be delivered to the Tax Commission no later than December 31 each year.

102 CLERK OF THE BOARD OF SUPERVISORS - Section 27-33-35

The Clerk of the Board of Supervisors is to keep all documents relating to homestead exemption that come before the Board of Supervisors. In Addition to his regular duties, he shall perform the following:

1. Accept applications

From **February 1 until May 1**, the Clerk shall accept all applications for homestead exemption delivered to him by the Tax Assessor.

2. Deliver applications

The Clerk is required to deliver to the Tax Commission on or before **June 1**, the original of all applications received by him. The applications should be alphabetized.

3. Board of Supervisors

The Clerk shall present to the Board of Supervisors on the first day of its regular monthly meeting, the duplicate of all applications filed with him by the Tax Assessor. The Clerk shall perform any duty that the Board of Supervisors may delegate to him.

4. Applications on File

The Clerk shall keep the applications on file in alphabetical order for a period of three (3) years. The applications are a matter of public record.

5. Prepare supplemental roll
Immediately after the land roll has been approved by the Tax Commission and the Board of Supervisors, the Clerk shall prepare on forms provided by the Tax Commission, in triplicate, the Recapitulation of the Homestead Exemptions (supplemental roll) for any taxing unit in his county. This includes municipal supplemental rolls. Each of these copies must be certified by the Clerk as to its correctness, completeness, and truthfulness. The **ORIGINAL** of the supplemental roll shall be sent to the Tax Commission. One copy shall be delivered to the Tax Collector. The other copy shall be placed in the land roll in the Clerk's office. This supplemental roll shall contain all homestead exemption applications granted by the Board of Supervisors and shall be made from the applications and not from the land roll.
6. Tax loss certificate
No later than December 31 shall the Clerk prepare the Certificate of Tax Loss for all taxing units in his county, including the municipalities. These certificates shall be made in triplicate, on the forms provided by the Tax Commission. Each copy shall bear his certification. He shall, **no later than December 31 each year**, deliver the **original** copy of these certificates to the Tax Commission, deliver the duplicate to the Tax Collector, and retain the third copy in his file as public record. The Certificate of Tax Loss must reflect the information on the supplemental roll. Certificates received later than **June 1** of the following year shall not be considered for reimbursement by the Tax Commission.
7. Municipalities
Only the **county** has the authority to allow or disallow exemptions. It is the duty of the Clerk of the Board of Supervisors to certify the forms for the municipalities. It is also the duty of the Clerk of the Board of Supervisors to certify the forms for the municipalities. It is also the duty of the Clerk of the Board of Supervisors to send the **ORIGINAL** of these completed forms to the Tax Commission in the same manner as the county forms and send the duplicates to the Municipal Clerk.

103 BOARD OF SUPERVISORS - Section 27-33-37

With the exception of the Tax Commission, only the county Board of Supervisors has the authority to allow or disallow applications. Some duties concerning that authority are outlined below.

1. Examine applications
The most important duty requires the Board of Supervisors to examine each application that has been delivered by the Clerk. This examination is to be done each month. Applications should be allowed, disallowed or held for further examination.
2. Rule on eligibility
It is the duty of the Board of Supervisors to allow or disallow all applications by the August board meeting. The Board of Supervisors should disallow all applications that do not conform to the requirements of the law. Notice in writing by mail must be given to applicants disallowed by the Board. Notice in writing by mail must also be given by the Board to applicants disallowed by the Tax Commission.
3. Have errors corrected

If the Board discovers an error in an application or is made aware of eligibility for additional exemption, it should give notice to the applicant and ask that the necessary corrections be made by the applicant. If the error is found before the April 1 deadline, a new application should be filed. If the error is found after the April 1 deadline, an amended application is made. No correction can be made on homestead applications after final action by the Board. Final correction of the supplemental roll must be approved by the Board **no later than the last Monday in August** of the year following the year in which the supplemental roll was made. This correction must be received by the Tax Commission **no later than September 15** of the year following the year which the roll is made.

4. Approve rolls

The Board of Supervisors approves the supplemental roll for the current year after all applications have been allowed or disallowed. The action of the Board approving the supplemental roll must be made of minute record. This supplemental roll becomes a part of the regular land roll and requires the same procedure to make it official. Any corrections to that supplemental roll must be in the State Tax Commission office no later than **September 15** of the year following the year in which the supplemental roll was made. Any changes to the roll must be recorded in the minutes of the Board of Supervisors.

5. Tax Commission charges

The Board of Supervisors should respond to a Tax Commission charge by accepting or objecting to the charge. If the Board objects to a charge, a written statement of objection must be included. Three copies of the charge are sent to the Chancery Clerk. The white copy will become a county record. The blue copy should be mailed to the applicant. The pink copy should be returned to the Tax Commission with acceptance or objection indicated on the copy. The findings of the Tax Commission are final and must be recorded in the minutes of the Board of Supervisors.

6. Additional taxes

The Board of Supervisors shall order the Tax Collector to collect any additional taxes due as a result of a homestead exemption disallowed by the Tax Commission after being allowed by the Board.

7. Employ necessary assistance

The Board of Supervisors may employ the Clerk of the Board of Supervisors to perform any of the duties they deem necessary.

104 TAX COMMISSION - Section 27-33-41

The Tax Commission has duties to perform in connection with homestead exemption.

1. Rules and regulations

The Tax Commission shall adopt rules to aid administration of the homestead exemption law.

2. Forms

The Tax Commission is to furnish and prescribe all forms needed in the administration of homestead exemption law.

3. Examination

The law requires the Tax Commission to examine all documents concerning homestead exemption. This duty must be performed in order to determine the eligibility of any property or any person claiming homestead exemption. It is also the duty of the Tax Commission to examine all tax loss claims made by any taxing unit. This duty must be performed to determine that claims are made within the requirements of the law.

4. Errors

The Tax Commission shall correct or have corrected any error found during the examination of a document. Notice to the taxing unit of the correction needed shall be given in writing.

5. Adjustments

The Tax Commission shall reject for reimbursement of tax loss any exemption allowed by the Board of Supervisors which does not conform to the statute or for which an application is not in the Tax Commission office. Notice of such adjustment shall be made to the Board of Supervisors as a charge in writing. The Board of Supervisors shall have the opportunity to object to any charge made by the Tax Commission; however, the final decision is made by the Tax Commission.

6. Reimbursement

The Tax Commission shall reimburse the taxing unit for each approved applicant. This reimbursement shall be made in two installments, one in **March** and one in **September**, provided all requirements are met by the taxing unit. The Tax Commission shall certify to the State Auditor the amount of reimbursement for each taxing unit.

105 STATE AUDITOR - Section 27-33-45

The State Auditor shall issue warrants in the amount requested by the Tax Commission for each taxing unit.

106 STATE TREASURER - Section 27-33-47

The State Treasurer shall pay the warrants from money appropriated for the purpose of homestead exemptions.

107 STATE ATTORNEY GENERAL - Section 27-33-49

The State Attorney General will issue opinions clarifying issues in the homestead exemption law. This opinion will be the guideline used by the Tax Commission in resolving any problem relating to the opinion. If there are two opposing opinions issued, the most current opinion will be the one followed.

108 TAX COLLECTOR - Section 27-33-51

The land roll and the tax levy constitute an official order to the Tax Collector to collect ad valorem taxes from each real property owner. The supplemental roll and the tax levy constitute an official order to the Tax Collector that a portion of the ad valorem taxes are not to be collected from property owners.

1. Correct the supplemental roll

Occasionally, it becomes necessary to make changes to the county and/or municipal supplemental roll. These changes can be ordered only by the Board of Supervisors

upon receipt of a request from the Tax Assessor, or a notice from the Tax Commission for a change in the supplemental roll. These changes shall be listed on the Petition to Adjust Exemption to county or municipal supplemental roll and shall be prepared as required in Rule 7 - Supplemental Roll. (Forms 72-005 and 72-006) The law requires the Tax Collector to make these changes in the supplemental roll and to collect taxes in accordance with the roll as changed.

2. Collect additional taxes

Any taxes due as a result of any change ordered in the supplemental roll must be collected by the Tax Collector. This additional tax must be collected on or before **February 1** of the year following the year in which the notice to do so is issued. If the property owner does not pay the taxes when due, the Tax Collector is required to collect the taxes as in the case of any other delinquent taxes.

3. Issue tax receipt

The Tax Collector shall issue a separate tax receipt upon payment of any additional taxes due as a result of any changes made in the supplemental roll. He shall also issue a tax receipt to all taxpayers who have paid their taxes or who do not owe any taxes because of homestead exemption.

109 MUNICIPAL CLERK

Since the repeal of the Municipal Homestead Exemption Law, the Municipal Clerk has no authority to allow or disallow homestead exemptions. This duty has been given to the county. If a municipality wishes to be reimbursed for eligible applicants over 65 years of age or who are 100% disabled that live within the municipality's taxing district, it is the responsibility of the Municipal Clerk to have all documents needed for such reimbursement submitted to the Tax Commission. Until the Municipal Supplemental Roll, the Municipal Certificate of Tax Loss, and the Certified Tax levy is in the Tax Commission office and certified by the county Clerk of the Board of Supervisors, no reimbursement shall be made to that municipality.

1. Municipal supplemental roll

The Municipal Clerk should be sure that the Municipal Supplemental Roll is prepared on Form 72-043 and sent to the Tax Commission in order for a timely reimbursement to be made. It is the duty of the Clerk of the Board of Supervisors to prepare your roll according to statute.

2. Certificate of tax loss

The Municipal Clerk should be sure that the Municipal Certificate of Tax Loss is prepared and sent to the Tax Commission. Again, it is the duty of the Clerk of the Board of Supervisors to prepare this document.

3. Certified tax levy

The Municipal Clerk should submit to the Clerk of the Board of Supervisors a certified copy of the Resolution of the Board setting the tax levy in order for the Clerk to complete the Municipal Supplemental Roll. A certificate copy of the tax levy should also be sent to the Tax Commission before reimbursement can be made to a municipality.

4. Applicants

Only the county officials have the authority to allow or disallow homestead exemptions. If the Municipal Clerk has any information concerning the eligibility

of an applicant, it is his duty to relay that information to the county officials or to the Tax Commission.

5. When a charge is received
When an applicant that is listed on the Municipal Supplemental Roll has his exemption disallowed by the Tax Commission, a notice of adjustment or charge is sent to the municipality. Only the county may accept or object to the charge.

110 PENALTIES

1. If any official knowingly does not comply with the provisions of the Homestead Exemption Law in connection with an allowed exemption of reimbursement deducted because of the disallowance of the fraudulent exemption. If an official approves an exemption he knows to be ineligible, the Tax Commission could reduce the reimbursement by two hundred dollars (\$200) instead of the normal one hundred dollars (\$100).
2. Any person who assists another to prepare a fraudulent claim for exemption, who executes a fictitious deed or mortgage, who makes a fraudulent claim for exemption, or who makes any false statement on an application is guilty of a misdemeanor and if convicted can be fined not more than five hundred dollars (\$500) or be imprisoned for six (6) months.

111 (Reserved)

Chapter 10 One Time Filers

- 100 The **Tax Assessor** must furnish to the Tax Commission a list of homestead applications to be deleted each year.
- 101 This list **must be approved by the Board of Supervisors** and delivered to the Tax Commission **no later than September 15 each year.**
- 102 The deletion list may be furnished by using any one of the following methods:
 1. A magnetic tape prepared according to Tax Commission specifications.
 2. Form 72-003, Correction/Deletion of the Homestead Application, may be completed for each application to be deleted.
 3. A computer listing of applicants filing Homestead will be furnished. The assessor's office may highlight the applications to be deleted and return the list to the State Tax Commission.
 4. Deletion list **must** include the name, social security number and parcel number of each applicant to be deleted.
 5. Electronic filing (email system) according to required specifications and with Tax commission approval.
- 103 **The deletion list should include:**
 1. those applicants who sold property during the previous year and **will not** appear on the current Homestead Supplemental roll.

2. those applicants who have changed exemption status (Example - Regular in 1994, over 65 in 1995.)
3. those applicants who have had a change in ownership, occupancy, or property description. (A new application should be filed.)
4. those applicants who died in the previous year. **(A new application should be filed by the heir/heirs or new owners.)**

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