



— DEPARTMENT OF —  
**REVENUE**  
STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX  
EXEMPTIONS & PUBLIC UTILITIES BUREAU

**Date:** 06/01/2020  
**To:** Mississippi Taxing Jurisdictions Receiving Homestead Exemption Reimbursement Funds  
**From:** Jeff Foreman, Director  
Exemptions & Public Utilities Bureau  
**Re:** Additional Requirement for Receiving Homestead Exemption Reimbursement Funds

House Bill 37, passed in the 2014 Regular Session, created an additional requirement that certain jurisdictions must meet before being eligible to receive a homestead reimbursement from the Department of Revenue. For the last several years, the Legislature had added language to the Department's annual appropriation bill (found in Section 8 of each year's appropriation bill) that outlined the additional information these certain jurisdictions had to publish in order to be eligible to receive homestead reimbursements. **House Bill 37 changed the required method of publication of this information and codified the requirement in MCA Section 27-39-203 and Section 27-33-41.**

Effective July 1, 2014, any "affected jurisdiction" must comply with the requirements found in MCA Section 27-39-203(7). Failure to comply with this statute would require the Department of Revenue to withhold homestead exemption monies from the jurisdiction not in compliance. "Affected jurisdiction" is defined to include ONLY a jurisdiction (county, county school, municipality or separate school district) that is otherwise eligible to receive homestead exemption, and:

- 1) is located in a county completing its countywide reappraisal update during the current fiscal year as defined in Title 35, Part VI of the Mississippi Administrative Code, and;
- 2) has experienced an increase in the assessed valuation of the property within the jurisdiction as a result of the reappraisal.

In order to ensure compliance with the sections of law mentioned above, the Department of Revenue is issuing the following guidelines:

1. In addition to and in accordance with the existing publication requirements of MCA Section 27-39-203, any "affected jurisdiction" as defined above must also include the following statement in their publication:

*A millage rate of (A) will produce the same amount of revenue from ad valorem taxes as was collected the prior year. The millage rate for the prior year was (B).*

2. The statement above must include item (A), the hypothetical millage rate based on the reappraised values that would yield the same amount of revenue from ad valorem taxes as was collected the prior year. Item (B) is simply the millage rate for the jurisdiction for the prior year.

The calculation for determining item (A) should follow the same procedure as is used to determine the proposed tax levies for the purpose of advertising the notices required under MCA Section 27-39-203, except that current year projected total budget revenue should be replaced by the prior year's projected total budget revenue for purposes of this calculation.

3. Upon publishing the information, a responsible official from each of the taxing districts must attest to the following statement and return the original to the Department of Revenue at the address below.

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**ATTESTATION**

I hereby certify that the notice required under MCA Section 27-39-203(7) and MCA Section 27-33-41(f) has been published in accordance with the guidelines provided above.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Jurisdiction Name: \_\_\_\_\_ Date: \_\_\_\_\_

**2020 UPDATE COUNTIES REQUIRED TO CERTIFY COMPLIANCE WITH HB 37**

- Attala County**
- Attala County Schools
- Kosciusko School District
- Ethel Municipality
- Kosciusko Municipality
- McCool Municipality
- Sallis Municipality

- Clarke County**
- Clarke Enterprise Schools
- Clarke Quitman Schools
- Enterprise Municipality
- Pachuta Municipality
- Quitman Municipality
- Shubuta Municipality
- Stonewall Municipality

- Clay County**
- West Point Con. School
- West Point Municipality

- Franklin County**
- Franklin County Schools
- Bude Municipality
- Meadville Municipality
- Roxie Municipality

- Hancock County**
- Hancock County Schools
- Bay St. Louis/Waveland School
- Picayune School District
- Bay St. Louis Municipality
- Diamondhead Municipality
- Waveland Municipality

- Harrison County**
- Harrison County Schools
- Biloxi Public School District
- Gulfport School District
- Long Beach School District
- Pass Christian Public Schools
- Biloxi Municipality
- D'Iberville Municipality
- Gulfport Municipality
- Long Beach Municipality
- Pass Christian Municipality

- Hinds County**
- Hinds County Schools
- Jackson Public School District
- Clinton Public School District
- Bolton Municipality
- Byram Municipality
- Clinton Municipality
- Edwards Municipality
- Jackson Municipality
- Learned Municipality
- Raymond Municipality
- Terry Municipality
- Utica Municipality

- Issaquena County**
- South Delta Schools
- Western Line County Schools
- Mayersville Municipality

- Jackson County**
- Jackson County Schools
- Moss Point School District
- Ocean Springs School District
- Pascagoula Separate Schools
- Gautier Municipality
- Moss Point Municipality
- Ocean Springs Municipality
- Pascagoula Municipality

- Jasper County**
- East Jasper County Schools
- West Jasper County Schools
- Bay Springs Municipality
- Heidelberg Municipality
- Louin Municipality
- Montrose Municipality

- Lauderdale County**
- Lauderdale County Schools
- Meridian Public Schools
- Marion Municipality
- Meridian Municipality

- Lee County**
- Lee County Schools
- Nettleton Line Schools
- Tupelo Public School District
- Baldwin Separate Schools
- Baldwin Municipality
- Guntown Municipality
- Nettleton Municipality
- Plantersville Municipality
- Saltillo Municipality
- Shannon Municipality
- Sherman Municipality
- Tupelo Municipality
- Verona Municipality

- Lowndes County**
- Lowndes County Schools
- Columbus Muni School District
- Artesia Municipality
- Caledonia Municipality
- Columbus Municipality
- Crawford Municipality

- Marshall County**
- Marshall County Schools
- Holly Springs School District
- Byhalia Municipality
- Holly Springs Municipality
- Potts Camp Municipality

- Neshoba County**
- Neshoba County Schools
- Newton Union Public Schools
- Philadelphia Public Schools
- Philadelphia Municipality
- Union Municipality

- Pearl River County**
- Lumberton Line Schools
- Pearl River County Schools
- Poplarville Schools
- Picayune School District
- Lumberton Municipality
- Picayune Municipality
- Poplarville Municipality

- Pike County**
- North Pike County Schools
- South Pike County Schools
- McComb School District
- Magnolia Municipality
- McComb Municipality
- Osyka Municipality
- Summit Municipality

- Yazoo County**
- Yazoo County Schools
- Yazoo City Muni School District
- Bentonina Municipality
- Yazoo City Municipality