

Homestead Exemption in Mississippi

An Introduction of Ad Valorem Taxes and Homestead Exemption

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Local taxes are perhaps the most misunderstood form of taxation. Commonly called ad valorem taxes – property taxes levied according to the value of the property – are the main source of income for county government. While cities receive ad valorem taxes and eighteen and one-half percent (18½%) of sales tax revenue collected within their boundaries, county governments receive no direct sales tax funds. Counties do receive some tax revenue rebates from state government. Ad valorem taxes are also a major source revenue for school districts K-12 and benefit community colleges.

The Homestead Exemption Law was enacted by the Mississippi Legislature to ease the tax burden on citizens who own and live in their own homes. If a citizen qualifies for homestead exemption, the State of Mississippi exempts part or all of their ad valorem tax bill on qualifying property. In order to understand how homestead exemption works in Mississippi, one must first understand the basics of the ad valorem tax structure in the state.

PROPERTY ASSESSMENT¹

The Mississippi Constitution requires all property to be assessed uniformly and equitably:

Section 112. Equal taxation; property tax assessments

Taxation shall be uniform and equal throughout the state. All property not exempt from ad valorem taxation shall be taxed at its assessed value. Property shall be assessed for taxes under general laws, and by uniform rules, and in proportion to its true value according to the classes defined herein. The Legislature may, by general laws, exempt particular species of property from taxation, in whole or in part....

¹Code, §§ 27-35-1 through 27-35-167.

Classes of Property²

The Mississippi constitution and law lists five categories of property that are taxed for ad valorem purposes. Real property (land, buildings, and other permanent improvements to the land) is divided into the first two classes of taxable property.

Class I real property is single-family, owner-occupied, residential property. **(Typically, this is the property class to which homestead exemption is applied.)** For a property to qualify for Class I, it must meet each of these requirements exactly. All other real property that does not meet the exact definition for Class I, that is single family, owner-occupied, residential real estate, falls into the Class II category. Therefore, all agricultural property, rental property, business property, and most vacant property are considered Class II. A parcel of property can be part Class I and part Class II. While most parcels qualifying for homestead exemption in Mississippi are Class I only, a parcel that is a combination of both Classes I and II can qualify for homestead exemption. For instance, a farmer who owns and lives on a 40-acre farm can qualify for homestead exemption on his entire farm. Although the farm is part Class I (the part that contains his home) and his agricultural property, the entire farm currently qualifies for homestead exemption. There does exist limits on how many acres can qualify (160 acres) and the total amount of assessed value (\$7,500 assessed value).

In rare cases, a parcel of property that is classified as all Class II may qualify for homestead exemption. Such cases are rare and too detailed for this limited writing, but it is possible. In almost all cases, the owner must own and live on a parcel of land to qualify for homestead exemption. The exceptions to this requirement include citizens confined to a nursing home or teachers and preachers living away from their primary residence for occupational purposes.

Class III property is business personal property. This class includes furniture, fixtures, machinery, equipment, and inventory used by a business in its operations. Mobile homes that are not permanently affixed to the ground are also considered a Class III property. Class III property does not qualify for homestead exemption.

Class IV property is public utility property. Examples of public utility property include property owned by pipeline companies, electric companies, telephone companies, railroads, etc. This property is assessed on an annual basis by the DOR and is never eligible for homestead exemption.

Class V property is motor vehicle property. The ad valorem tax is based on the value of the car; all values are established statewide by the DOR. Ad valorem tax dollars are collected as part of the price of a car tag on this class of property. This class is also never eligible for homestead exemption.

²Const., § 112.



The Ad Valorem Tax Formula

With only minor adjustments for homesteaded real property, the tax formula for ad valorem taxes is the same for all five (5) classes of property:

$$\begin{aligned} \text{“true value” X “ratio”} &= \text{“assessed value”} \\ \text{“assessed value” X “millage rate”} &= \text{“taxes”} \end{aligned}$$

True value is defined in § 27-35-50 of the *Code*:

True value shall mean and include, but shall not be limited to, market value, cash value, actual cash value, property value and value for the purposes of appraisal for ad valorem taxation.... In arriving at the true value of all Class I and Class II property and improvements, the appraisal shall be made according to current use, regardless of location. In arriving at the true value of any land used for agricultural purposes, the appraisal shall be made according to its use on January 1 of each year, regardless of its location; in making the appraisal, the assessor shall use soil types, productivity and other criteria. . . .

The point here is that *true value* and *market value* are not the same. Agricultural values, for example, can be much less than the actual market value of the property.

The true value is multiplied by a ratio that is set by state law to yield the assessed value. The ratios are as follows:

Class I.....	10%
Class II.....	15%
Class III.....	15%
Class IV.....	30%
Class V.....	30%

True value multiplied by these ratios equals assessed value. It is necessary to understand the difference in market value, true value, and assessed value. Assessed value is used to determine everything from millage rates to salary levels for some county officials, including that of supervisors.



Once the assessed value has been determined, it must be multiplied by the appropriate millage rate for the tax district in which the property is located. The millage rate that is adopted must generate the amount of ad valorem tax necessary to fund that portion of the budget. The millage rate may vary from one taxing district to another, depending upon what services are rendered in a particular district, in what school district the property is located, and whether or not the property lies within or outside municipalities. However, the same millage rate is applied to all 5 classes of property within the tax district where the property is located.

What Is a Mill and How Is it Used?

A mill is one-thousandth of one dollar. Just as you would write \$1.00 for one dollar; and \$.10 for a dime, or one-tenth of a dollar; or \$.01 for a penny, or one-hundredth of a dollar; you would write .001, or one-thousandth of a dollar, for one (1) mill. When you hear the expression 54.5 mills, that is the same thing as the factor .0545.

Example

Let's say a piece of Class II property is being valued. The assessor appraises the property at \$50,000 of true value. The millage rate in the district where the property is located is 84.56 mills. What is the tax bill?

Facts: \$50,000 = true value
15% = Class II ratio
.08456 = millage rate of 84.56 mills

Formula: "true value" X "ratio" = "assessed value"
"assessed value" X "millage rate" = "taxes"

Application of Formula to Facts: \$50,000 X 15% = \$7,500
\$7,500 X .08456 = \$634.20

Thus, in this example, the ad valorem tax bill is \$634.20.

Millage rates change annually. These rates are set by the boards of supervisors for county taxes and by the city boards for municipal taxes in September for the next fiscal year beginning October 1st. School districts K-12 render a dollar amount request to the appropriate taxing authority each year. County school districts render their request to the county board of supervisors and municipal schools render to their request to city boards. Per state law, these boards **must** calculate the appropriate millage rate that will bring in enough revenue to meet the requested.



In general terms, the board of supervisors and city boards must multiply the dollar valuation (assessed value) of the county or respective taxing district (whichever applies) times the millage (levy) to produce the necessary dollars to support the budget that has been adopted.

In its order adopting the ad valorem tax levy, the boards must specify the purpose for each levy.

Basic Facts About Homestead Exemption in Mississippi

Homestead exemption is based on state law and must be approved and administered by the Mississippi Department of Revenue (DOR).

The DOR has the authority to set up rules and regulations concerning the administration of homestead exemption in the state. The DOR makes payments to the counties, cities, and school districts to reimburse part of the tax amount exempt under homestead exemption laws by the state. By state law, the state only reimburses county governments and school districts \$50 per homestead application for lost taxes. State law reimburses cities \$200 per application for homestead tax losses. Payments are made by the DOR in two installments. In recent years, because of budget shortfalls at the state level, the state has cut the amount of reimbursements made to the counties, cities, and schools.

Homestead exemption is determined by the tax lien date: January 1 of the tax year.

This statement means that the homestead applicant must own the property on or before January 1 of the tax year in order to qualify for homestead. Also, the parcel on which the applicant files for the exemption must be the primary residence of the applicant. A citizen of the state is only eligible to file homestead on one residence. Camps and additional dwellings will not qualify for homestead exemption.

Homestead exemption must be filed no later than April 1 of the tax year.

Applications must be filed in the county tax assessor's office on or before April 1st. The original application must be filed in person by the applicant. In the case of a married couple, only one spouse is required to file in person. A detailed list of information is required to file the initial application. Therefore, it is advisable to call the county tax assessor's office to find out what information will be needed to complete the application before going to file. Once the initial application is filed, the homestead exemption is automatically renewed each year unless there is a change in the applicant's status that requires a new application. Most county assessors provide a notice to previous year homestead applicants to let them know if they are automatically renewed. The notice will usually list the reason why an applicant would need to reapply. Ad valorem taxes in Mississippi are collected one year in arrears. Homestead exemption applied for in January through April 1 of 2020 will be applied to the 2020 tax bill. The 2020 tax bill collection cycle will begin no later than December 26, 2020. This application would not affect the 2019 tax bill.

There are different types of homestead exemptions.

For this writing we will discuss the main two types of homestead exemptions and call them "Special" and "Regular."



"Special Homestead Exemption" applicants must be 65 years of age **or** disabled on or before January 1 of the tax year. In the case of a couple filing for special homestead exemption, only one of the applicants must be 65 years of age or disabled in order to qualify. The applicants are tax exempt on \$7,500 of "assessed value." (Note: For a Class I property, \$7,500 of assessed value equals \$75,000 in true value.) If the assessed value of the homesteaded parcel is less than \$7,500 of assessed value, the tax bill would be \$0 since the entire amount of assessed value is exempt. If the homesteaded parcel exceeds \$7,500 in assessed value, the tax bill would be calculated on the net amount of the assessed value.

The state legislature granted those receiving special homestead exemption another advantage in the 2018 legislative session. The law now states that the assessed value of any parcel receiving special homestead is frozen at the assessed value listed on the 2018 tax roll. The freeze does not apply to improvements to the property but only to the property that was on the roll in 2018. The basic purpose of the law is to protect elderly and disabled homeowners from increases in property taxes due to inflation in the real estate market. Parcels qualifying for special homestead exemption after the 2018 tax year will be frozen at the value of the parcel in the qualifying year.

Homestead applicants that do not meet the qualification of being 65 years old or disabled will receive "Regular Homestead Exemption." The tax benefit given to regular homestead applicants is based on a fixed dollar amount assigned in state law on an assessed valuation table.

REGULAR HOMESTEAD \$7,500 TABLE

ASSESSED VALUE OF HOMESTEAD		CREDIT AMOUNT	ASSESSED VALUE OF HOMESTEAD		CREDIT AMOUNT
\$ 1	\$ 150	\$ 6.00	\$ 3,751	\$ 3,900	\$ 156.00
\$ 151	\$ 300	\$ 12.00	\$ 3,901	\$ 4,050	\$ 162.00
\$ 301	\$ 450	\$ 18.00	\$ 4,051	\$ 4,200	\$ 168.00
\$ 451	\$ 600	\$ 24.00	\$ 4,201	\$ 4,350	\$ 174.00
\$ 601	\$ 750	\$ 30.00	\$ 4,351	\$ 4,500	\$ 180.00
\$ 751	\$ 900	\$ 36.00	\$ 4,501	\$ 4,650	\$ 186.00
\$ 901	\$ 1,050	\$ 42.00	\$ 4,651	\$ 4,800	\$ 192.00
\$1,051	\$ 1,200	\$ 48.00	\$ 4,801	\$ 4,950	\$ 198.00
\$1,201	\$ 1,350	\$ 54.00	\$ 4,951	\$ 5,100	\$ 204.00
\$1,351	\$ 1,500	\$ 60.00	\$ 5,101	\$ 5,250	\$ 210.00
\$1,501	\$ 1,650	\$ 66.00	\$ 5,251	\$ 5,400	\$ 216.00
\$1,651	\$ 1,800	\$ 72.00	\$ 5,401	\$ 5,550	\$ 222.00
\$1,801	\$ 1,950	\$ 78.00	\$ 5,551	\$ 5,700	\$ 228.00
\$1,951	\$ 2,100	\$ 84.00	\$ 5,701	\$ 5,850	\$ 234.00
\$2,101	\$ 2,250	\$ 90.00	\$ 5,851	\$ 6,000	\$ 240.00
\$2,251	\$ 2,400	\$ 96.00	\$ 6,001	\$ 6,150	\$ 246.00
\$2,401	\$ 2,550	\$ 102.00	\$ 6,151	\$ 6,300	\$ 252.00
\$2,551	\$ 2,700	\$ 108.00	\$ 6,301	\$ 6,450	\$ 258.00
\$2,701	\$ 2,850	\$ 114.00	\$ 6,451	\$ 6,600	\$ 264.00
\$2,851	\$ 3,000	\$ 120.00	\$ 6,601	\$ 6,750	\$ 270.00
\$3,001	\$ 3,150	\$ 126.00	\$ 6,751	\$ 6,900	\$ 276.00
\$3,151	\$ 3,300	\$ 132.00	\$ 6,901	\$ 7,050	\$ 282.00
\$3,301	\$ 3,450	\$ 138.00	\$ 7,051	\$ 7,200	\$ 288.00
\$3,451	\$ 3,600	\$ 144.00	\$ 7,201	\$ 7,350	\$ 294.00
\$3,601	\$ 3,750	\$ 150.00	\$ 7,351	\$ 7,500	\$ 300.00



For example, a parcel qualifying for regular homestead exemption that has an assessed value of \$6,100 of assessed value would receive a reduction of \$246. This is a fixed dollar amount subtracted from the total tax bill. The most that a tax bill can currently receive for qualifying for regular homestead exemption is \$300. Therefore, all regular homesteaded parcels having an assessed value exceeding \$7,500 will receive a \$300 tax credit.


Examples:

Perhaps the best way to understand how homestead exemption works in the State of Mississippi is to look at some examples. So, let's consider 3 examples. We will assume these 3 parcels of property are next door to one another in a residential subdivision. All 3 properties have the same size lots, all the houses were built using the same floor plan, all have the same quality of construction, and they were built in the same year. The county assessor has appraised all 3 parcels for \$100,000 in true value.

Example 1

ALL CLASS I RESIDENTS WITH REGULAR HOMESTEAD EXEMPTION

COUNTY MILLS	59.48	\$	100,000	TRUE VALUE
CITY MILLS	34.37	X	10%	ASSESSMENT RATIO
SCHOOL MILLS	48.29			
		\$	10,000	ASSESSED VALUE
		\$	10,000	ASSESSED VALUE
TOTAL MILLS	142.14	X	0.14214	
		\$	1,421.40	GROSS TAX
		\$	1,421.40	GROSS TAX
		- \$	300.00	REGULAR HOMESTEAD CREDIT
		\$	1,121.40	NET TAX DUE



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Example one is a parcel that has a true value of \$100,000. The owners qualify for regular homestead exemption. The total parcel is being used for a class I purpose. Therefore, to calculate the assessed value, multiply \$100,000 by 10% to obtain an assessed value of \$10,000. The county millage rate is 59.48, the city millage rate is 34.37, and the school millage rate is 48.29 resulting in a total millage rate of 142.14. To calculate the tax bill, multiply the \$10,000 assessed value by the decimal equivalent of 142.14 mills which is .14214. This results in a gross tax of \$1,421.40. To apply regular homestead exemption, look at the regular homestead exemption table. Since the parcel exceeds \$7,500 in assessed value, subtract \$300 from the gross tax. This results in a tax bill of \$1,121.40.

Example 2

ALL CLASS I RESIDENTS WITH SPECIAL HOMESTEAD EXEMPTION

COUNTY MILLS	59.48	\$	100,000	TRUE VALUE
CITY MILLS	34.37	X	10%	ASSESSMENT RATIO
SCHOOL MILLS	48.29			
		\$	10,000	ASSESSED VALUE
		-	7500	SPECIAL HOMESTEAD CREDIT
		\$	2,500	NET ASSESSED VALUE
TOTAL MILLS	142.14	X	0.14214	
		\$	355.35	NET TAX DUE



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Example two is a parcel that has a true value of \$100,000. The owners qualify for special homestead exemption. The total parcel is being used for a class I purpose. Therefore, to calculate the assessed value, multiply \$100,000 by 10% to obtain an assessed value of \$10,000. The county millage rate is 59.48, the city millage rate is 34.37, and the school millage rate is 48.29 resulting in a total millage rate of 142.14. To calculate the tax bill, first subtract \$7,500 from the \$10,000 assessed value for the special homestead credit. This results in a net assessed value of \$2,500. The net assessed value of \$2,500 is then multiplied by the total millage rate of .14214 and results in a tax bill of \$355.35.

Example 3

ALL CLASS II RESIDENTS WITH NO HOMESTEAD EXEMPTION

COUNTY MILLS	59.48		\$	100,000	TRUE VALUE
CITY MILLS	34.37	X		15%	ASSESSMENT RATIO
SCHOOL MILLS	48.29				
			\$	15,000	ASSESSED VALUE
			\$	15,000	ASSESSED VALUE
TOTAL MILLS	142.14	X		0.14214	
			\$	2,132.10	GROSS TAX



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Example three is a parcel that has a true value of \$100,000. The owners do not qualify for homestead exemption because they rented the property. The total parcel is not a Class I property but is a Class II property. Therefore, to calculate the assessed value multiply \$100,000 by 15% to obtain an assessed value of \$15,000. The \$15,000 assessed value is multiplied by the same millage rate of .14214. The result is a tax bill of \$2,132.10.



These 3 examples show us the homestead exemption in Mississippi, the type of homestead exemption, and the how the class of a parcel results in much different tax bills.

Homestead Loss

The difference between what the state reimburses and the original tax due is called "homestead loss."

Per state law, a homestead exemption to offset **city taxes** is only available to those who qualify for the special homestead exemption. Therefore, a city resident that is granted regular homestead exemption does not get any tax relief for homestead exemption on the city portion of his tax bill. Regular homestead exemption only applies to county and school taxes.

As previously stated, the State of Mississippi reimburses the counties and school districts \$50 each per homestead application. The amount of homestead credit allowed on regular homestead exemption is shared equally between the county and school tax. Cities receive a reimbursement of \$200 per application. Those reimbursements do not come close to covering all of the credit allowed on tax receipts for homestead exemption credit resulting in homestead loss. As millage rates and assessed values continue to rise, the homestead loss gets greater and greater.

Let's go back to example 1 and 2 and examine the homestead loss. In order to do this, we must break down the tax bill by county tax, city tax, and school tax.

Example 1 breakdown:

Example one is a parcel that has a true value of \$100,000. The owners qualify for regular homestead exemption. The total parcel is being used for a class I purpose. Therefore, to calculate the assessed value multiply \$100,000 by 10% to obtain an assessed value of \$10,000. The county millage rate is 59.48, the city millage rate is 34.37, and the school millage rate is 48.29. To breakdown the tax bill, multiply the \$10,000 assessed value by the decimal equivalent of the millage rate for county, city, and school. Then subtract the proper homestead credit from each portion. To apply regular homestead exemption, look at the regular homestead exemption table. Since the parcel exceeds \$7,500 in assessed value, subtract \$300 from the gross tax. One half of the \$300 or \$150 will be subtracted from the county portion and one half from the school portion of the tax bill. Nothing will be subtracted from the city portion because regular homestead exemption does **not** apply to city taxes. The amount of homestead loss is the difference in the original gross tax and the sum of the net tax (actual collection) and state reimbursement.



EXAMPLE 1 (REGULAR HOMESTEAD)									
	TRUE VALUE	RATIO	ASSESSED VALUE	MILL RATE	GROSS TAX	HOMESTEAD CREDIT	NET TAX DUE	STATE REIMBURSEMENT	HOMESTEAD LOSS
COUNTY TAX	\$100,000	10%	\$10,000	59.48	\$594.80	\$150	\$444.80	\$50	\$100.00
CITY TAX	\$100,000	10%	\$10,000	34.37	\$343.70		\$343.70		\$0.00
SCHOOL TAX	\$100,000	10%	\$10,000	48.29	\$482.90	\$150	\$332.90	\$50	\$100.00
TOTAL				142.14	\$1,421.40		\$1,121.40		\$200.00

Example 2 breakdown:

Example two is a parcel that has a true value of \$100,000. The owners qualify for special homestead exemption. The total parcel is being used for a class I purpose. Therefore, to calculate the assessed value multiply \$100,000 by 10% to obtain an assessed value of \$10,000. The county millage rate is 59.48, the city millage rate is 34.37, and the school millage rate is 48.29. To calculate the tax bill, first subtract \$7,500 from the \$10,000 assessed value for the special homestead credit. This results in a net assessed value of \$2,500. The net assessed value of \$2,500 is then multiplied by the decimal equivalent of the millage rate for county, city, and school. The amount of homestead loss is the difference in the original gross tax and the sum of the net tax (actual collection) and state reimbursement.

EXAMPLE 2 (SPECIAL HOMESTEAD)										
	TRUE VALUE	RATIO	ASSESSED VALUE	EXEMPT VALUE	NET ASSESSED VALUE	MILL RATE	GROSS TAX	NET TAX DUE	STATE REIMBURSEMENT	HOMESTEAD LOSS
COUNTY TAX	\$100,000	10%	\$10,000	\$7,500	\$2,500	59.48	\$594.80	\$148.70	\$50	\$396.10
CITY TAX	\$100,000	10%	\$10,000	\$7,500	\$2,500	34.37	\$343.70	\$85.93	\$200	\$57.78
SCHOOL TAX	\$100,000	10%	\$10,000	\$7,500	\$2,500	48.29	\$482.90	\$120.73	\$50	\$312.18
TOTAL						142.14	\$1,421.40	\$355.35	\$300	\$766.05

As demonstrated by these two examples, the amount of reimbursement from the state does not cover the credit allowed on ad valorem tax receipts. This results in higher millage rates for county, city, and school taxes. County and city officials have been pleading for the state legislature to raise the homestead exemption reimbursement amount for years. However, the state must balance the state budget and has so far not been able to offer further assistance in that area. In recent years, the state has even cut the amount of the funds available for reimbursement of homestead exemption which has further put a strain on county, city, and school budgets.

The problem is getting worse!

As you can see from our two examples, parcels that enjoy the special homestead exemption result in a much greater homestead loss to county, cities, and schools. It would stand to reason that if a taxing



district is growing in the number of special homestead exemption applicants, millage rates are going to grow to offset the homestead exemption loss. Consider the following chart composed of data obtained from annual reports published by the Mississippi Department of Revenue.

STATEWIDE HOMESTEAD EXEMPTION APPLICATION COMPARISON			
2005-2018			
YEAR	2005	2018	% CHANGE
TOTAL HOMESTEAD APPLICATIONS	672,217	663,885	-1.24%
SPECIAL HOMESTEAD APPLICATIONS	250,468	290,400	15.9%
% OF SPECIAL HOMESTEAD APPLICATIONS	37%	44%	
Note: Data obtained from DOR Annual Report 2006 and 2019			

The chart compares the total number of homestead applications in the State of Mississippi in the tax year 2005 (672,217) with the total applications in the tax year 2018 (663,885). Per this information, Mississippi has fewer homeowners applying for overall homestead exemptions in this time period. But perhaps the most alarming trend is the percentage of the applicants qualifying for the special homestead exemption. In the year 2005, 37% of the applicants qualified for special homestead exemption. By the year 2018, 44% of the applicants were 65 years old or disabled and qualified for the special homestead exemption. Knowing that homestead losses due to the special homestead exemption far outweigh losses to offset the regular homestead exemption, the data paints a dreary picture for local governments. Counties, cities, and school districts are forced to increase local ad valorem tax rates to offset the effects of this change.

Conclusion

Mississippi, as well as many other states, has a homestead exemption law to reduce the property tax burden on its homeowners. Homeowners enjoy homestead exemption credits and breaks in ad valorem taxes due to tax calculations based on property class. The main two types of homestead exemption in Mississippi are “Special” and “Regular.” The special homestead exemption is enjoyed by homeowners who are at least 65 years of age or disabled. Special homestead applicants are exempt on \$7500 of assessed value (roughly \$75,000 in true value). This amount totally exempts a great number of these applicants. Applicants that qualify for the homestead exemption but are not 65 years of age or disabled receive the regular homestead exemption. The regular homestead exemption gives a taxpayer a credit of up to \$300 off his tax bill. The amount of credit is based on the assessed value of the homestead property as spelled out in state law. Any property that is at least \$7,500 of assessed value (roughly \$75,000 true value) will get the maximum credit of \$300.



The trend in homestead exemption applications in Mississippi shows an increasing percentage of Mississippi homeowners qualifying for the special homestead exemption. This has led to millage rate increases by county, city, and school officials to make up the loss in homestead credit allowed on tax receipts and the reimbursements currently allowed by state law. Local government officials continue to pressure the state legislature to increase reimbursement rates.

There are many other topics and areas that could be explored in the homestead exemption law in Mississippi. This brief was just aimed at providing a general overview.

About the Institute

Created as a service and research arm of Mississippi State University, the John C. Stennis Institute of Government was established on February 9, 1976. Announcing its formation during a two-day Forum on Politics honoring U.S. Senators John Stennis and Margaret Chase Smith, MSU President William L. Giles outlined the Institute's mission and goals.

According to Giles, the Institute would seek to integrate research, service, and teaching activities to improve government in the state, as well as promote the training of students who seek careers in public service.

Decades later, the Stennis Institute of Government has remained true to that initial charge. By providing meaningful, applied research to both local and state units of Mississippi government, the Institute brings a wealth of experience and knowledge to bear on real-world issues. Through its executive development programs, training opportunities, and technical assistance programs, the Institute provides support for today's policy-makers from the courthouse to the classroom. And, by playing an active role in the development of tomorrow's governmental leaders, the Institute is working to ensure that Mississippi's future remains strong.

Like the majority of public servants in the State, the staff of the Institute are generalists, bringing the wide range of their experiences and talents to bear on a diverse range of issues. From political analysis and commentary to economic development activities, the topics delineated on any list of ongoing Institute projects clearly illustrate this diversity. Likewise, projects range in size and scope from specific work with Mississippi's smallest towns to federally-funded grants with multi-state application.

The John C. Stennis Institute of Government performs a threefold mission: (1) to enhance the efficiency and effectiveness of Mississippi state and local governments through basic and applied research, training, technical assistance, and service; (2) to provide technical assistance and research for both rural development in Mississippi and regional activities in the Southeast; and (3) to promote civic education and citizen involvement in the political process.

