



DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

OFFICE OF THE COMMISSIONER

March 19, 2020

Governor Tate Reeves  
Post Office Box 139  
Jackson, Mississippi 39205

Governor Tate Reeves:

Due to the existing COVID -19 emergency, I am requesting that you consider extending the deadline from April 1, 2020 to May 1, 2020 for taxpayers to submit this year's application for homestead exemption. There are a few statutes under which this might be accomplished.

Under Miss. Code Ann. Section 27-33-31(1)(b), if the "Governor declares by written proclamation that the courthouse or other place that the tax assessor's office may be located is damaged to such an extent that it is not possible to accept applications for homestead exemption, then the Governor may extend the period for filing by a period not to exceed thirty (30) days." Obviously the office's building structure is not actually damaged. However, the ability for the tax assessor's office to safely accept homestead applications, all with the same deadline, in person has been damaged during the COVID-19 emergency that we are currently experiencing.

Although not specific to filing an application for homestead exemption, Miss. Code Ann. Section 33-15-11(c)(1) also gives the Governor great authority during an emergency. Thus, you could also suspend the provisions of 27-33-31 requiring Mississippi residents to file for homestead by April 1 since strict compliance with this statute would require Mississippi residents to file their homestead applications in person by the same deadline at central locations hindering the current attempts to stop the spread of COVID-19.

I appreciate your consideration of this request to extend the deadline to file an application for homestead exemption to May 1 for the 2020 year.

Sincerely,

Commissioner Herb Frierson  
Mississippi Department of Revenue

This the 22 day of March, 2020.

  
Governor Tate Reeves  
State of Mississippi