



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

April 4, 2025

The Honorable Hart Pettit
Tax Collector, Attala County
112 North Wells Street
Kosciusko, Mississippi 39090

Re: Disabled Veterans' Homestead Exemption

Dear Mr. Pettit:

The Office of the Attorney General has received your request for an official opinion.

Background

A retired military veteran and taxpayer in Attala County is currently employed in the private sector. The Office of Veteran Affairs has documented that he has a total and permanent disability related to his service. The Attala County Tax Collector seeks guidance on whether the veteran is entitled to a full homestead exemption under Mississippi Code Annotated Sections 27-33-67 and 27-33-75.

Question Presented

Does the phrase “service-connected, total disability as an American veteran” in Section 27-33-67(2)(a) require a veteran to be unemployed or unemployable in the civilian job market as well as in the military, or does it only require documentation from the Office of Veterans Affairs showing a total and permanent disability related to service-connected activity?

Brief Response

Section 27-33-67(2)(a) is silent on whether a veteran must be unemployed or unemployable in the civilian job market. The statute does not define “service-connected, total disability” but only requires that a veteran taxpayer present documentation of 1) a service-connected, total disability and 2) an honorable discharge from military service, to be eligible for the full disabled veterans’ homestead exemption under Section 27-33-75, with the specific form of such documentation to be

determined by the Mississippi Department of Revenue. Miss. Code Ann. §§ 27-33-67(2)(a), 27-33-41.

Applicable Law and Discussion

Mississippi's general homestead exemption statute, which is administered by the Mississippi Department of Revenue, provides as follows:

(b) From and after January 1, 2015, qualified homeowners described in subsection (2)(a) of Section 27-33-67 and unremarried surviving spouses of such homeowners shall be allowed an exemption from all ad valorem taxes on the assessed value of the homestead property.

Miss. Code Ann. § 27-33-75(2)(b).

In turn, the referenced statute describing such qualified homeowners provides in relevant part as follows:

(2) Each qualified homeowner who has reached sixty-five (65) years of age on or before January 1 of the year for which the exemption is claimed, who is totally disabled as herein defined, or who is the unremarried surviving spouse of a homeowner referred to in paragraph (a) of this subsection (2), shall be exempt from ad valorem taxes in the manner prescribed in Section 27-33-75.

To qualify for the exemptions provided for in this article because of disability, the homeowner must present *proper proof* of any of the following:

(a) Service-connected, total disability as an American veteran who has been honorably discharged from military service.

Miss. Code Ann. § 27-33-67(2)(a) (emphasis added).

Sections 27-33-67 and 27-33-75 contain no language indicating that a disabled veteran taxpayer must be unemployed or unemployable in the civilian job market in order to obtain the full homestead exemption.

The Mississippi Department of Revenue, however, possesses the authority under state law to “examine all applications for homestead exemption allowed under this article, to determine if the provisions of the article have been complied with. . . .” Miss. Code Ann. §27-33-41(c).

The Department of Revenue is also empowered to adopt and issue rules and regulations to “secure compliance with its provisions uniformly throughout the state.” Miss. Code Ann § 27-33-41. This rulemaking authority includes the duty to “prescribe the form of and furnish suitable application forms, or blanks, for the purpose of carrying out the provisions of this article. . . .” *Id.* Therefore, because the Department of Revenue has been granted rulemaking authority for the administration of the homestead exemption article, we defer to their regulatory interpretation regarding the

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specific form of documentation, or “proper proof,” required to claim a service-connected, total disability, as provided in 35 Miss. Admin. Code Pt. VI, R. 3.03.

Whether the documentation you have received from the Office of Veteran Affairs regarding the individual taxpayer’s service-related, total and permanent disability is sufficient to entitle him to the homestead exemption is a determination of fact that is outside the scope of this opinion.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: */s/ Caleb A. Pracht*

Caleb A. Pracht
Special Assistant Attorney General

OFFICIAL OPINION