

By: Representative Endt

To: Ways and Means

HOUSE BILL NO. 1535

1 AN ACT TO AMEND SECTION 27-33-19, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE DEFINITION OF THE TERM "HOMESTEAD" FOR PURPOSES OF
3 THE STATE HOMESTEAD EXEMPTION LAW; AND FOR RELATED PURPOSES.

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5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

6 SECTION 1. Section 27-33-19, Mississippi Code of 1972, is
7 amended as follows:

8 27-33-19. The word "home" or "homestead" whenever used in
9 this article shall mean the dwelling, the essential outbuildings
10 and improvements, and the eligible land assessed on the land roll
11 actually occupied as the primary home of a family group, eligible
12 title to which is owned by the head of the family, a bona fide
13 resident of this state, and when the dwelling is separately
14 assessed on the land roll for the year in which the application is
15 made, subject to the limitations and conditions contained in this
16 article. And the meaning of the word is hereby extended to
17 specifically include:

18 (a) One or more separate, bona fide dwellings and the
19 land on which they are located, each occupied under eligible
20 ownership rights by the widow or the widower, or the children of a
21 deceased parent, each separate home being property or a portion of
22 property owned by a deceased person whose estate has not been
23 distributed or divided or vested in a person or persons for life.
24 But in each case the property for which exemption is sought may
25 not be more than the applicant's inherited portion, and must be
26 accurately described on the application and the conditions
27 explained in writing. But the heirs may elect to accept one (1)

28 homestead for the estate. The home occupied by the surviving
29 spouse as provided by the laws of this state shall be preferred
30 over the homes claimed by the children, and the exemption to any
31 other heir shall not exceed the remaining amount obtained by
32 deducting the assessed value of the surviving spouse's portion
33 from the assessed value of the whole, divided by the number of
34 heirs other than the surviving spouse. Each heir claiming
35 exemption shall meet the requirements as to occupancy, residence
36 and head of a family, and no part of the undivided inherited lands
37 shall be combined with other lands and included in a homestead
38 exemption under this article except in the case of the surviving
39 spouse.

(b) One or more separated dwellings and eligible
40 land, not apartments, occupied each by a family group as a bona
41 fide home, eligible title to which entire property is held jointly
42 by purchase or otherwise by the heads of the families, and each
43 joint owner shall be allowed exemption on the proportion of the
44 total assessed value of all the property, equal to his fractional
45 interest (except as otherwise provided in paragraph (r) of this
46 section), provided no part of the jointly owned property shall be
47 exempted to a joint owner who has been allowed an exemption on
48 another home in the state.

(c) A dwelling and eligible lands owned jointly or
49 severally by a husband and wife, if they are actually and legally
50 living together. But if husband and wife are living apart, not
51 divorced, as provided by subparagraphs (c) and (d) of Section
52 27-33-13, jointly owned land shall not be included except that the
53 dwelling occupied as a home at the time of separation shall be
54 eligible if owned jointly or severally.

(d) The dwelling and eligible land on which it is
56 located, owned and actually occupied as a home by a minister of
57 the gospel or by a licensed school teacher actively engaged whose
58 duties as such require them to be away from the home for the major
59 part of each year, including January 1, provided it was eligible
60

61 before such absence, and no income is derived therefrom, and no
62 part of the dwelling claimed as a home is rented, leased or
63 occupied by another family group, and when the home is eligible
64 except for the temporary absence of the owner.

65 (e) The dwelling and the eligible land on which it is
66 located, consisting of not more than four (4) apartments; provided
67 (1) if one (1) apartment is actually occupied as a home by the
68 owner the exemption shall be limited to one-fourth (1/4) the
69 exemption granted pursuant to this article, or (2) if the dwelling
70 and land is owned by four (4) persons and the four (4) owners each
71 occupy one (1) apartment as a home, the exemption shall be granted
72 equally to each owner; provided revenue is not derived from any
73 part of the property except as permitted by subparagraphs (g) and
74 (h) of this section.

75 (f) The dwelling and eligible land on which it is
76 located, actually occupied as the bona fide home of a family group
77 owned by the head of the family whereof five (5) and not more than
78 six (6) rooms are rented to tenants or boarders, and where there
79 are rented rooms and an apartment, the apartment shall be counted
80 as three (3) rooms; provided the exemption shall be limited to
81 one-half (1/2) the exemption granted pursuant to this article.

82 (g) The dwelling and eligible land being the bona fide
83 home of a family group owned by the head of the family used partly
84 as a boarding house, or for the entertainment of paying guests, if
85 the number of boarders or paying guests does not exceed eight (8).

86 (h) The dwelling and eligible land being the bona fide
87 home of a family group owned by the head of the family wherein
88 activity of a business nature is carried on, but where the
89 assessed value of the property associated with the business
90 activity is less than one-fifth (1/5) of the total assessed value
91 of the bona fide home; provided, however, that when the owner's
92 full-time business is located in the bona fide home of the head of
93 the family, such owner shall be limited to one-half (1/2) of the

94 exemption granted pursuant to this article.

95 (i) The dwelling and the eligible land on which it is
96 located and other eligible land even though ownership of and title
97 to the dwelling and the land on which it is located has been
98 conveyed to a housing authority for the purpose of obtaining the
99 benefits of the Housing Authorities Law as authorized by Sections
100 43-33-1 through 43-33-53 or related laws.

101 (j) A dwelling and the eligible land on which it is
102 located owned by a person who is physically or mentally unable to
103 care for himself and confined in an institution for treatment
104 shall be eligible notwithstanding the absence of the owner unless
105 the home is excluded under other provisions of this article. The
106 exemption is available for a period of five (5) years from the day
107 of confinement.

108 (k) The dwelling and the eligible land on which it is
109 located owned by two (2) or more persons of a group, as defined in
110 paragraph (f) of Section 27-33-13, when two (2) or more of the
111 group have eligible title, or if the group holds a life estate, a
112 joint estate or an estate in common; provided the title of the
113 several owners shall be of the same class.

114 (l) A dwelling and the eligible land on which it is
115 located under a lease of sixty (60) years by the Pearl River
116 Valley Water Supply District at the reservoir known as the "Ross
117 Barnett Reservoir" actually occupied as the home or homestead of a
118 family or person as defined heretofore in this article. However,
119 no such family group or any other person heretofore qualified and
120 defined in this article shall be allowed to establish more than
121 one (1) home or homestead for the purpose and intent of this
122 article.

123 (m) Units of a condominium constructed in accordance
124 with Sections 89-9-1 et seq., Mississippi Code of 1972, known as
125 the "Mississippi Condominium Law," and actually occupied as the
126 home or homestead of a family or person as defined heretofore in

127 this article. However, no such family group or any other person
128 heretofore qualified and defined in this article shall be allowed
129 to establish more than one (1) home or homestead for the purpose
130 and intent of this article.

131 (n) A dwelling and the eligible land on which it is
132 located held under a lease of ten (10) years or more or for life,
133 from a fraternal or benevolent organization and actually occupied
134 as the home or homestead of a family or person as defined
135 heretofore in this article. No such family group or any other
136 person heretofore qualified and defined in this article shall be
137 allowed to establish more than one (1) home or homestead for the
138 purpose and intent of this article.

139 (o) A dwelling being the bona fide home of a family
140 group owned by the head of the family and located on land owned by
141 a corporation incorporated more than fifty (50) years ago and in
142 which the homeowner is a shareholder, and which corporation owns
143 no land outside Monroe and Itawamba counties. No family group or
144 any other person heretofore qualified and defined in this article
145 shall be allowed to establish more than one (1) home or homestead
146 for the purpose and intent of this article.

147 (p) A dwelling and the eligible land on which it is
148 located under a lease of five (5) years or more by the
149 Mississippi-Yazoo Delta Levee Board actually occupied as the home
150 or homestead of a family or person as defined pursuant to this
151 article. However, no such family group or any other person
152 qualified and defined pursuant to this article shall be allowed to
153 establish more than one (1) home or homestead for the purpose and
154 intent of this article. The definition shall include all leases
155 in existence that were entered into prior to July 1, 1992.

156 (q) A dwelling and the eligible land on which the spouse
157 of a testator is granted the use of such dwelling for life or until
158 the occurrence of certain contingencies and the children of such
159 testator are granted a remainder interest in the dwelling and

160 eligible land. Such dwelling and eligible land will only qualify as
161 a home or homestead if (i) the spouse of the testator would
162 otherwise qualify as head of a family if the interest were a tenancy
163 for life (life estate) and (ii) the dwelling and eligible land is
164 actually occupied as the home of the spouse of the testator. The
165 children of the testator shall be allowed to establish an additional
166 homestead for purposes of this article.

167 (r) A dwelling and the eligible land actually occupied as
168 the bona fide home of a family group. If a person has been granted
169 use and possession of a home in a divorce decree, that individual is
170 eligible for full exemption, regardless of whether the property is
171 jointly owned.

172 SECTION 2. Nothing in this act shall affect or defeat any
173 claim, assessment, appeal, suit, right or cause of action for taxes
174 due or accrued under the ad valorem tax laws before the date on
175 which this act becomes effective, whether such claims, assessments,
176 appeals, suits or actions have been begun before the date on which
177 this act becomes effective or are begun thereafter; and the
178 provisions of the ad valorem tax laws are expressly continued in
179 full force, effect and operation for the purpose of the assessment,
180 collection and enrollment of liens for any taxes due or accrued and
181 the execution of any warrant under such laws before the date on
182 which this act becomes effective, and for the imposition of any
183 penalties, forfeitures or claims for failure to comply with such
184 laws.

185 SECTION 3. This act shall take effect and be in force from and
186 after January 1, 2000.