

By: Scott (17th), Ford, Holland

To: Ways and Means

HOUSE BILL NO. 370

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

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:[BD1]

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.

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

50 (c) A dwelling and eligible lands owned jointly or  
51 severally by a husband and wife, if they are actually and legally  
52 living together. But if husband and wife are living apart, not  
53 divorced, as provided by subparagraphs (c) and (d) of Section

54 27-33-13, jointly owned land shall not be included except that the  
55 dwelling occupied as a home at the time of separation shall be  
56 eligible if owned jointly or severally.

57 (d) The dwelling and eligible land on which it is  
58 located, owned and actually occupied as a home by a minister of  
59 the gospel or by a licensed school teacher actively engaged whose  
60 duties as such require them to be away from the home for the major  
61 part of each year, including January 1, provided it was eligible  
62 before such absence, and no income is derived therefrom, and no  
63 part of the dwelling claimed as a home is rented, leased or  
64 occupied by another family group, and when the home is eligible  
65 except for the temporary absence of the owner.

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

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

82 one-half (1/2) the exemption granted pursuant to this article.

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

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

96 (i) The dwelling and the eligible land on which it is  
97 located and other eligible land even though ownership of and title  
98 to the dwelling and the land on which it is located has been  
99 conveyed to a housing authority for the purpose of obtaining the  
100 benefits of the Housing Authorities Law as authorized by Sections  
101 43-33-1 through 43-33-53 or related laws.

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

109 (k) The dwelling and the eligible land on which it is

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

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

124           (m) Units of a condominium constructed in accordance  
125 with Sections 89-9-1 et seq., Mississippi Code of 1972, known as  
126 the "Mississippi Condominium Law," and actually occupied as the  
127 home or homestead of a family or person as defined heretofore in  
128 this article. However, no such family group or any other person  
129 heretofore qualified and defined in this article shall be allowed  
130 to establish more than one (1) home or homestead for the purpose  
131 and intent of this article.

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

138 allowed to establish more than one (1) home or homestead for the  
139 purpose and intent of this article.

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

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

157 (q) A dwelling and the eligible land on which the  
158 spouse of a testator is granted the use of such dwelling for life  
159 or until the occurrence of certain contingencies and the children  
160 of such testator are granted a remainder interest in the dwelling  
161 and eligible land. Such dwelling and eligible land will only  
162 qualify as a home or homestead if (i) the spouse of the testator  
163 would otherwise qualify as head of a family if the interest were a  
164 tenancy for life (life estate) and (ii) the dwelling and eligible  
165 land is actually occupied as the home of the spouse of the

166 testator. The children of the testator shall be allowed to  
167 establish an additional homestead for purposes of this article.

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

173 (s) A dwelling being the bona fide home of a family  
174 group owned by the head of the family and located on land owned by  
175 a corporation incorporated more than fifty (50) years ago and in  
176 which the homeowner is a shareholder, and which corporation owns  
177 no land outside Lee County, Mississippi. No family group or any  
178 other person qualified and defined in this article shall be  
179 allowed to establish more than one (1) home or homestead for the  
180 purpose and intent of this article.

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

194 SECTION 3. This act shall take effect and be in force from  
195 and after January 1, 2001.