

*****Adopted*****

AMENDMENT No. 1 PROPOSED TO

House Bill NO. 1565

By Senator(s) Nunnelee

1 n AMEND by inserting the following after line 155 and
2 renumbering subsequent sections accordingly:

3 SECTION *. Section 27-33-19, Mississippi Code of 1972, is
4 amended as follows:

5 27-33-19. The word "home" or "homestead" whenever used in
6 this article shall mean the dwelling, the essential outbuildings
7 and improvements, and the eligible land assessed on the land roll
8 actually occupied as the primary home of a family group, eligible
9 title to which is owned by the head of the family, a bona fide
10 resident of this state, and when the dwelling is separately
11 assessed on the land roll for the year in which the application is
12 made, subject to the limitations and conditions contained in this
13 article. And the meaning of the word is hereby extended to
14 specifically include:

15 (a) One or more separate, bona fide dwellings and the
16 land on which they are located, each occupied under eligible
17 ownership rights by the widow or the widower, or the children of a
18 deceased parent, each separate home being property or a portion of
19 property owned by a deceased person whose estate has not been
20 distributed or divided or vested in a person or persons for life.

1 But in each case the property for which exemption is sought may
2 not be more than the applicant's inherited portion, and must be
3 accurately described on the application and the conditions
4 explained in writing. But the heirs may elect to accept one (1)
5 homestead for the estate. The home occupied by the surviving
6 spouse as provided by the laws of this state shall be preferred
7 over the homes claimed by the children, and the exemption to any
8 other heir shall not exceed the remaining amount obtained by
9 deducting the assessed value of the surviving spouse's portion
10 from the assessed value of the whole, divided by the number of
11 heirs other than the surviving spouse. Each heir claiming
12 exemption shall meet the requirements as to occupancy, residence
13 and head of a family, and no part of the undivided inherited lands
14 shall be combined with other lands and included in a homestead
15 exemption under this article except in the case of the surviving
16 spouse.

17 (b) One or more separated dwellings and eligible land,
18 not apartments, occupied each by a family group as a bona fide
19 home, eligible title to which entire property is held jointly by
20 purchase or otherwise by the heads of the families, and each joint
21 owner shall be allowed exemption on the proportion of the total
22 assessed value of all the property, equal to his fractional
23 interest (except as otherwise provided in paragraph (r) of this
24 section), provided no part of the jointly owned property shall be
25 exempted to a joint owner who has been allowed an exemption on
26 another home in the state.

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

1 27-33-13, jointly owned land shall not be included except that the
2 dwelling occupied as a home at the time of separation shall be
3 eligible if owned jointly or severally.

4 (d) The dwelling and eligible land on which it is
5 located, owned and actually occupied as a home by a minister of
6 the gospel or by a licensed school teacher actively engaged whose
7 duties as such require them to be away from the home for the major
8 part of each year, including January 1, provided it was eligible
9 before such absence, and no income is derived therefrom, and no
10 part of the dwelling claimed as a home is rented, leased or
11 occupied by another family group, and when the home is eligible
12 except for the temporary absence of the owner.

13 (e) The dwelling and the eligible land on which it is
14 located, consisting of not more than four (4) apartments; provided
15 (1) if one (1) apartment is actually occupied as a home by the
16 owner the exemption shall be limited to one-fourth (1/4) the
17 exemption granted pursuant to this article, or (2) if the dwelling
18 and land is owned by four (4) persons and the four (4) owners each
19 occupy one (1) apartment as a home, the exemption shall be granted
20 equally to each owner; provided revenue is not derived from any
21 part of the property except as permitted by subparagraphs (g) and
22 (h) of this section. If the dwelling and the eligible land on
23 which it is located consists of not more than three (3)
24 apartments, and one (1) apartment is actually occupied as a home
25 by the owner, the exemption shall be limited to one-third (1/3)
26 the exemption granted pursuant to this article, or if the dwelling
27 and land is owned by three (3) persons and the three (3) owners
28 each occupy one (1) apartment as a home, the exemption shall be
29 granted equally to each owner; provided revenue is not derived
30 from any part of the property except as permitted by subparagraphs

1 (g) and (h) of this section. If the dwelling and the eligible
2 land on which it is located consists of not more than two (2)
3 apartments and one (1) apartment is actually occupied as a home by
4 the owner, the exemption shall be limited to one-half (1/2) the
5 exemption granted pursuant to this article, or if the dwelling and
6 land is owned by two (2) persons and the two (2) owners each
7 occupy one (1) apartment as a home, the exemption shall be granted
8 equally to each owner; provided revenue is not derived from any
9 part of the property except as permitted by subparagraphs (g) and
10 (h) of this section.

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

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

22 (h) The dwelling and eligible land being the bona fide
23 home of a family group owned by the head of the family wherein
24 activity of a business nature is carried on, but where the
25 assessed value of the property associated with the business
26 activity is less than one-fifth (1/5) of the total assessed value
27 of the bona fide home; provided, however, that when the owner's
28 full-time business is located in the bona fide home of the head of
29 the family, such owner shall be limited to one-half (1/2) of the
30 exemption granted pursuant to this article.

1 (i) The dwelling and the eligible land on which it is
2 located and other eligible land even though ownership of and title
3 to the dwelling and the land on which it is located has been
4 conveyed to a housing authority for the purpose of obtaining the
5 benefits of the Housing Authorities Law as authorized by Sections
6 43-33-1 through 43-33-53 or related laws.

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

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

20 (l) A dwelling and the eligible land on which it is
21 located under a lease of sixty (60) years by the Pearl River
22 Valley Water Supply District at the reservoir known as the "Ross
23 Barnett Reservoir" actually occupied as the home or homestead of a
24 family or person as defined heretofore in this article. However,
25 no such family group or any other person heretofore qualified and
26 defined in this article shall be allowed to establish more than
27 one (1) home or homestead for the purpose and intent of this
28 article.

29 (m) Units of a condominium constructed in accordance
30 with Section 89-9-1 et seq., Mississippi Code of 1972, known as

1 the "Mississippi Condominium Law," and actually occupied as the
2 home or homestead of a family or person as defined heretofore in
3 this article. However, no such family group or any other person
4 heretofore qualified and defined in this article shall be allowed
5 to establish more than one (1) home or homestead for the purpose
6 and intent of this article.

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

15 (o) A dwelling being the bona fide home of a family
16 group owned by the head of the family and located on land owned by
17 a corporation incorporated more than fifty (50) years ago and in
18 which the homeowner is a shareholder, and which corporation owns
19 no land outside Monroe and Itawamba Counties. No family group or
20 any other person heretofore qualified and defined in this article
21 shall be allowed to establish more than one (1) home or homestead
22 for the purpose and intent of this article.

23 (p) A dwelling and the eligible land on which it is
24 located under a lease of five (5) years or more by the
25 Mississippi-Yazoo Delta Levee Board actually occupied as the home
26 or homestead of a family or person as defined pursuant to this
27 article. However, no such family group or any other person
28 qualified and defined pursuant to this article shall be allowed to
29 establish more than one (1) home or homestead for the purpose and
30 intent of this article. The definition shall include all leases

1 in existence that were entered into prior to July 1, 1992.

2 (q) A dwelling and the eligible land on which the
3 spouse of a testator is granted the use of such dwelling for life
4 or until the occurrence of certain contingencies and the children
5 of such testator are granted a remainder interest in the dwelling
6 and eligible land. Such dwelling and eligible land will only
7 qualify as a home or homestead if (i) the spouse of the testator
8 would otherwise qualify as head of a family if the interest were a
9 tenancy for life (life estate) and (ii) the dwelling and eligible
10 land is actually occupied as the home of the spouse of the
11 testator. The children of the testator shall be allowed to
12 establish an additional homestead for purposes of this article.

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

18 (s) A dwelling being the bona fide home of a family
19 group located on land owned by a corporation incorporated more
20 than forty (40) years ago and in which the head of the family
21 group is a shareholder, and which corporation owns no land outside
22 Lee County, Mississippi. No family group or any other person
23 qualified and defined in this article shall be allowed to
24 establish more than one (1) home or homestead for the purpose and
25 intent of this article.

26 **FURTHER, AMEND line 7 of the title by inserting the following**
27 **after the semicolon:**

28 TO AMEND SECTION 27-33-19, MISSISSIPPI CODE OF 1972, TO REVISE THE
29 DEFINITION OF THE TERM "HOME" OR "HOMESTEAD" UNDER THE HOMESTEAD
30 EXEMPTION LAW;