

House Amendments to Senate Bill No. 2468

TO THE SECRETARY OF THE SENATE:

THIS IS TO INFORM YOU THAT THE HOUSE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

13 **SECTION 1.** Section 27-33-19, Mississippi Code of 1972, is
14 amended as follows:

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

25 (a) One or more separate, bona fide dwellings and the
26 land on which they are located, each occupied under eligible
27 ownership rights by the widow or the widower, or the children of a
28 deceased parent, each separate home being property or a portion of
29 property owned by a deceased person whose estate has not been
30 distributed or divided or vested in a person or persons for life.
31 But in each case the property for which exemption is sought may
32 not be more than the applicant's inherited portion, and must be
33 accurately described on the application and the conditions
34 explained in writing. But the heirs may elect to accept one (1)
35 homestead for the estate. The home occupied by the surviving
36 spouse as provided by the laws of this state shall be preferred
37 over the homes claimed by the children, and the exemption to any
38 other heir shall not exceed the remaining amount obtained by

39 deducting the assessed value of the surviving spouse's portion
40 from the assessed value of the whole, divided by the number of
41 heirs other than the surviving spouse. Each heir claiming
42 exemption shall meet the requirements as to occupancy, residence
43 and head of a family, and no part of the undivided inherited lands
44 shall be combined with other lands and included in a homestead
45 exemption under this article except in the case of the surviving
46 spouse.

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

57 (c) A dwelling and eligible lands owned jointly or
58 severally by a husband and wife, if they are actually and legally
59 living together. But if husband and wife are living apart, not
60 divorced, as provided by subparagraphs (c) and (d) of Section
61 27-33-13, jointly owned land shall not be included except that the
62 dwelling occupied as a home at the time of separation shall be
63 eligible if owned jointly or severally.

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

73 (e) The dwelling and the eligible land on which it is
74 located, consisting of not more than four (4) apartments; provided
75 (1) if one (1) apartment is actually occupied as a home by the
76 owner the exemption shall be limited to one-fourth (1/4) the
77 exemption granted pursuant to this article, or (2) if the dwelling
78 and land is owned by four (4) persons and the four (4) owners each
79 occupy one (1) apartment as a home, the exemption shall be granted
80 equally to each owner; provided revenue is not derived from any
81 part of the property except as permitted by subparagraphs (g) and
82 (h) of this section. If the dwelling and the eligible land on
83 which it is located consists of not more than three (3)
84 apartments, and one (1) apartment is actually occupied as a home
85 by the owner, the exemption shall be limited to one-third (1/3)
86 the exemption granted pursuant to this article, or if the dwelling
87 and land is owned by three (3) persons and the three (3) owners
88 each occupy one (1) apartment as a home, the exemption shall be
89 granted equally to each owner; provided revenue is not derived
90 from any part of the property except as permitted by subparagraphs
91 (g) and (h) of this section. If the dwelling and the eligible
92 land on which it is located consists of not more than two (2)
93 apartments and one (1) apartment is actually occupied as a home by
94 the owner, the exemption shall be limited to one-half (1/2) the
95 exemption granted pursuant to this article, or if the dwelling and
96 land is owned by two (2) persons and the two (2) owners each
97 occupy one (1) apartment as a home, the exemption shall be granted
98 equally to each owner; provided revenue is not derived from any
99 part of the property except as permitted by subparagraphs (g) and
100 (h) of this section.

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

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

112 (h) The dwelling and eligible land being the bona fide
113 home of a family group owned by the head of the family wherein
114 activity of a business nature is carried on, but where the
115 assessed value of the property associated with the business
116 activity is less than one-fifth (1/5) of the total assessed value
117 of the bona fide home; provided, however, that when the owner's
118 full-time business is located in the bona fide home of the head of
119 the family, such owner shall be limited to one-half (1/2) of the
120 exemption granted pursuant to this article.

121 (i) The dwelling and the eligible land on which it is
122 located and other eligible land even though ownership of and title
123 to the dwelling and the land on which it is located has been
124 conveyed to a housing authority for the purpose of obtaining the
125 benefits of the Housing Authorities Law as authorized by Sections
126 43-33-1 through 43-33-53 or related laws.

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

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

140 (l) A dwelling and the eligible land on which it is
141 located under a lease of sixty (60) years by the Pearl River
142 Valley Water Supply District at the reservoir known as the "Ross

143 Barnett Reservoir" actually occupied as the home or homestead of a
144 family or person as defined heretofore in this article. However,
145 no such family group or any other person heretofore qualified and
146 defined in this article shall be allowed to establish more than
147 one (1) home or homestead for the purpose and intent of this
148 article.

149 (m) Units of a condominium constructed in accordance
150 with Section 89-9-1 et seq., Mississippi Code of 1972, known as
151 the "Mississippi Condominium Law," and actually occupied as the
152 home or homestead of a family or person as defined heretofore in
153 this article. However, no such family group or any other person
154 heretofore qualified and defined in this article shall be allowed
155 to establish more than one (1) home or homestead for the purpose
156 and intent of this article.

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

165 (o) A dwelling being the bona fide home of a family
166 group owned by the head of the family and located on land owned by
167 a corporation incorporated more than fifty (50) years ago and in
168 which the homeowner is a shareholder, and which corporation owns
169 no land outside Monroe and Itawamba Counties. No family group or
170 any other person heretofore qualified and defined in this article
171 shall be allowed to establish more than one (1) home or homestead
172 for the purpose and intent of this article.

173 (p) A dwelling and the eligible land on which it is
174 located under a lease of five (5) years or more by the
175 Mississippi-Yazoo Delta Levee Board actually occupied as the home
176 or homestead of a family or person as defined pursuant to this
177 article. However, no such family group or any other person

178 qualified and defined pursuant to this article shall be allowed to
179 establish more than one (1) home or homestead for the purpose and
180 intent of this article. The definition shall include all leases
181 in existence that were entered into prior to July 1, 1992.

182 (q) A dwelling and the eligible land on which the
183 spouse of a testator is granted the use of such dwelling for life
184 or until the occurrence of certain contingencies and the children
185 of such testator are granted a remainder interest in the dwelling
186 and eligible land. Such dwelling and eligible land will only
187 qualify as a home or homestead if (i) the spouse of the testator
188 would otherwise qualify as head of a family if the interest were a
189 tenancy for life (life estate) and (ii) the dwelling and eligible
190 land is actually occupied as the home of the spouse of the
191 testator. The children of the testator shall be allowed to
192 establish an additional homestead for purposes of this article.

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

198 (s) A dwelling being the bona fide home of a family
199 group located on land owned by a corporation incorporated more
200 than forty (40) years ago and in which the head of the family
201 group is a shareholder, and which corporation owns no land outside
202 Lee County, Mississippi. No family group or any other person
203 qualified and defined in this article shall be allowed to
204 establish more than one (1) home or homestead for the purpose and
205 intent of this article.

206 (t) The floor or floors of a building used solely for
207 the residence of a family group when the building is owned by the
208 head of the family and another floor or floors of the building are
209 used for business activity. This paragraph (t) shall stand
210 repealed from and after January 1, 2007.

211 (u) A dwelling being the bona fide home of a family
212 group located on land owned by an incorporated club and in which

213 the head of the family group is a shareholder, and which
214 incorporated club owns no land outside Union County, Mississippi;
215 provided, the incorporated club pays all ad valorem taxes levied
216 on the land upon which the dwelling is located. No family group
217 or any other person qualified and defined in this article shall be
218 allowed to establish more than one (1) home or homestead for the
219 purpose and intent of this article.

220 **SECTION 2.** Section 27-33-21, Mississippi Code of 1972, is
221 amended as follows:

222 27-33-21. There is excluded from the definition of a home
223 and from homestead exemption the property enumerated in this
224 section.

225 (a) Any building and land on which it is located, any
226 part of which is used or intended to be used, by the owner or by
227 anyone else, for business purposes; or from which revenue is
228 derived or intended to be derived, except as permitted in
229 paragraphs (f), (g), (h) and (t) of Section 27-33-19 of this
230 article; or which is rented or is available for rent, for business
231 purposes; or any building and the land on which it is located used
232 as a hotel, tourist court, apartment building except as provided
233 in paragraph (e) of Section 27-33-19 of this article; or a
234 dwelling whereof more than six (6) rooms are rented; and where
235 there is one (1) apartment and rented rooms the apartment shall be
236 counted as three (3) rooms; less than three (3) rooms rented and
237 used for housekeeping shall be counted as rented rooms. A
238 proportionate share of agricultural products, produced on the
239 land, received for the use of the land and a tenant house, where
240 the use of the tenant house is merely incidental to the use of the
241 land (where no money is paid and no consideration is paid other
242 than a proportionate share of agricultural products produced on
243 the land), shall not be considered as rent or income from the
244 property so as to exclude it from the definition of a home.

245 (b) Any buildings or structures and the land on which
246 located used as gins, sawmills, stores, gasoline stations, repair
247 shops, and the like; and any buildings and the land on which

248 located used for the conduct of any business or private
249 manufacture or processing, all whether used in connection with
250 farming operations or not.

251 (c) Any dwelling house and the land on which it is
252 located, or other land, which is owned by any person or family
253 group to whom an exemption has been allowed on another home in
254 this state except in cases defined in paragraphs (c) and (d) of
255 Section 27-33-13; or any dwelling and the land on which it is
256 located in which any person or family group owns a joint estate,
257 an estate in common, a life estate or other estate defined in
258 paragraph (a) of Section 27-33-17 of this article to whom an
259 exemption has been allowed on another home in this state to the
260 extent of such person's interest; provided, this exclusion shall
261 not apply in the case of husband, or wife, allowed an exemption on
262 the home owned and occupied by them, and when either is a part
263 owner, either as a joint tenant or tenant in common, of another
264 home which is occupied by father, mother, brother, or sister as a
265 bona fide home, eligible for exemption under paragraph (a) of
266 Section 27-33-19 of this article.

267 (d) Any dwelling house and the land on which it is
268 located, or other land, which is not held under eligible title of
269 ownership, but is being occupied under an agreement to buy, or
270 under a conveyance or contract of conditional sale, or purchase or
271 any similar contract, except as permitted by paragraph (i) of
272 Section 27-33-19 of this article.

273 (e) Any jointly owned land or jointly owned dwelling
274 combined with individually owned land on which exemption has been
275 claimed and allowed, except as provided in paragraphs (a) and (c)
276 of Section 27-33-19 of this article; and no homestead shall
277 consist of individually owned lands combined with lands held for
278 life.

279 (f) Any dwelling and the land on which it is located
280 acquired, other than by a bona fide gift or by inheritance, since
281 July 1, 1938, for which one-fourth (1/4) of the full purchase
282 price has not been actually paid by the purchaser, unless the deed

283 or instrument by which title is acquired provides, bona fide, for
284 annual payment of interest at the normal rate, and for substantial
285 and regular payments on the principal debt at intervals of one (1)
286 year or less.

287 (g) Any building of any kind and the land on which it
288 is located, whether inside or outside a municipality, if any part
289 thereof is rented out or held available to be rented out, except
290 as provided in Section 27-33-19, paragraphs (e) and (f), and
291 except rental of farm property for a proportionate share of the
292 crop.

293 (h) Any land, whether inside or outside a municipality
294 unless it is situated and described as provided in Sections
295 27-33-23 and 27-33-25 of this article.

296 **SECTION 3.** Nothing in this act shall affect or defeat any
297 claim, assessment, appeal, suit, right or cause of action for
298 taxes due or accrued under the ad valorem tax laws before the date
299 on which this act becomes effective, whether such claims,
300 assessments, appeals, suits or actions have been begun before the
301 date on which this act becomes effective or are begun thereafter;
302 and the provisions of the ad valorem tax laws are expressly
303 continued in full force, effect and operation for the purpose of
304 the assessment, collection and enrollment of liens for any taxes
305 due or accrued and the execution of any warrant under such laws
306 before the date on which this act becomes effective, and for the
307 imposition of any penalties, forfeitures or claims for failure to
308 comply with such laws.

309 **SECTION 4.** This act shall take effect and be in force from
310 and after January 1, 2005.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AMEND SECTION 27-33-19, MISSISSIPPI CODE OF 1972,
2 TO INCLUDE WITHIN THE DEFINITION OF "HOME" OR "HOMESTEAD" THE
3 FLOOR OR FLOORS OF A BUILDING USED SOLELY AS THE RESIDENCE OF A
4 FAMILY GROUP WHEN THE BUILDING IS OWNED BY THE HEAD OF THE FAMILY
5 AND ANOTHER FLOOR OR FLOORS OF THE BUILDING ARE USED FOR BUSINESS
6 ACTIVITY; TO INCLUDE WITHIN THE DEFINITION OF "HOME" OR
7 "HOMESTEAD" DWELLINGS THAT ARE THE BONA FIDE HOME OF A FAMILY
8 GROUP ON LAND OWNED BY A CERTAIN INCORPORATED CLUB IN WHICH THE

9 HEAD OF A FAMILY GROUP IS A SHAREHOLDER; TO AMEND SECTION
10 27-33-21, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR
11 RELATED PURPOSES.

HR03\SB2468A.J

Don Richardson
Clerk of the House of Representatives