

By: Representative Blackmon

To: Judiciary A

HOUSE BILL NO. 1090

1 AN ACT TO AMEND SECTION 27-33-17, MISSISSIPPI CODE OF 1972,  
2 TO AUTHORIZE DEEDS AND INSTRUMENTS TO BE FILED ON THE MONDAY  
3 IMMEDIATELY AFTER JANUARY 7, IF JANUARY 7 OCCURS ON A SATURDAY OR  
4 SUNDAY; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-33-17, Mississippi Code of 1972, is  
7 amended as follows:

8 27-33-17. The meaning of the words "own," "owned,"  
9 "ownership" and similar words, for the purpose of this article,  
10 shall be limited to real estate, and to title, as follows:

11 (a) "Fee title," meaning inheritable title (whether by  
12 inheritance, gift or purchase), limited to only ownerships known  
13 as (i) "absolute" (freehold), or (ii) "tenancy for life" (life  
14 estate), or (iii) "tenancy in common," "joint tenancy," "joint  
15 ownership" and "common title"; the conditions of none of which may  
16 be restricted during the life of the owner as to possession,  
17 occupancy and use; and the words "joint owner," "joint tenant" or  
18 "joint tenancy" when used in this article shall include "tenant in



19 common," "tenancy in common" and "estate in common," unless a  
20 different meaning is clearly indicated by the context.

21 (b) "An express trust of record," meaning a trust  
22 created in express terms in a recorded deed, will or other  
23 writing, with reference to the land to which it applies, the  
24 beneficiary of which trust is the head of a family, who under the  
25 terms of the trust, is entitled to and does occupy and use the  
26 property as a home, which property is assessed for taxation to the  
27 beneficiary and on which property the beneficiary pays the taxes,  
28 unless otherwise provided in the trust.

29 (c) "School lands legally leased," meaning a legal  
30 lease of school land which is perpetually renewable, or school  
31 land legally leased for a term of ten (10) years or more under the  
32 provisions of Section 211 of the Mississippi Constitution, the  
33 owner of which lease is the head of a family who is entitled to  
34 and does occupy and use the property as a home, and who renders  
35 the property for assessment and pays the taxes thereon, as  
36 required by law.

37 (d) "Pearl River Valley Water Supply District lands  
38 legally leased," meaning a legal lease of lands owned in fee by  
39 the Pearl River Valley Water Supply District, an agency of the  
40 State of Mississippi, for a period of twenty (20) years or more,  
41 with the option of renewal for successive periods of ten (10)  
42 years, to a person, individually or in joint tenancy, who is the  
43 head of a family and is entitled to and does occupy and use the



44 property as a home, and who renders the property for assessment  
45 and pays the taxes thereon, as required by law.

46 (e) "Mississippi-Yazoo Delta Levee Board lands legally  
47 leased," meaning a legal lease of lands owned in fee title by the  
48 Mississippi-Yazoo Delta Levee Board, an agency of the State of  
49 Mississippi, for a period of five (5) years or more, with the  
50 option of renewal for successive periods of five (5) years, to a  
51 person, individually or in joint tenancy, who is the head of a  
52 family and is entitled to and does occupy and use the property as  
53 a home, and who renders the property for assessment and pays the  
54 taxes thereon, as required by law. This exemption shall include  
55 all leases in existence that were entered into prior to July 1,  
56 1992.

57 (f) If title is held by deed or other grant, such  
58 instrument shall be dated and acknowledged on or before January 1  
59 of the year for which homestead exemption is applied and shall be  
60 filed for record with the chancery clerk on or before January 7;  
61 however, if January 7 occurs on a Saturday or Sunday, the  
62 instrument shall be filed no later than the Monday immediately  
63 following January 7, of the year for which homestead exemption is  
64 applied and the book and page, or properly assigned unique  
65 identification number, of such recordation shall be noted on the  
66 application. If title is held by will, inheritance, adverse  
67 possession or any means other than grant, same may be proved by  
68 affidavit, citation of any court record, or such other evidence as



69 may be required by the commission. However, nothing shall prevent  
70 homestead exemptions where it shall be shown that title was  
71 derived through inheritance and the recording evidence otherwise  
72 necessary was later recorded.

73 (g) "Fraternal or benevolent organization land legally  
74 leased," meaning a legal lease of land from any fraternal or  
75 benevolent organization owning land exempt from ad valorem  
76 taxation under the provisions of Section 27-31-1, leased for ten  
77 (10) years or more or for life, the owner of which lease is a head  
78 of a family who is entitled to and does occupy and uses the  
79 property as a home, and who renders the property for assessment  
80 and pays the tax thereon, as required by law. This paragraph  
81 shall not apply to any leased land if the dwelling located thereon  
82 is owned by the fraternal or benevolent organization.

83 (h) "A remainder interest in the dwelling and eligible  
84 land," meaning an interest held by the children of a testator in a  
85 dwelling and the eligible land on which it is located, created by  
86 the express terms of the will of the testator, in which the  
87 children of the testator are granted the use of property only upon  
88 the death or remarriage of the spouse of the testator or the  
89 occurrence of certain other contingencies and such dwelling and  
90 the eligible land on which it is located is assessed for taxation  
91 to the children of the testator and on which dwelling and eligible  
92 land the children of the testator pay the taxes thereon, as  
93 required by law.



94 (i) "Old School for the Blind land legally subleased,"  
95 meaning a legal sublease of lands pursuant to Section 1 of Chapter  
96 558, Laws of 2010, subleased for a period of twenty (20) years or  
97 more, the owner of which lease is a head of a family who is  
98 entitled to and does occupy and use the property as a home, and  
99 who renders the property for assessment and pays the taxes  
100 thereon, as required by law.

101 **SECTION 2.** This act shall take effect and be in force from  
102 and after July 1, 2018.

