

By: Senator(s) Jackson (32nd), Robertson,  
Nunnelee

To: Public Property; Finance

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 3048

1 AN ACT TO AUTHORIZE THE DEPARTMENT OF FINANCE AND  
2 ADMINISTRATION TO LEASE FOR A CERTAIN NUMBER OF YEARS THE  
3 PROPERTY, FORMERLY KNOWN AS THE "OLD SCHOOL FOR THE BLIND,"  
4 LOCATED NORTH OF EASTOVER DRIVE IN THE CITY OF JACKSON, HINDS  
5 COUNTY, MISSISSIPPI; TO REQUIRE THE PROPERTY TO BE LEASED FOR  
6 PRIVATE REDEVELOPMENT RESULTING IN THE HIGHEST AND BEST USE AS  
7 DETERMINED BY THE DEPARTMENT OF FINANCE AND ADMINISTRATION; TO  
8 AMEND SECTIONS 27-33-17 AND 27-33-19, MISSISSIPPI CODE OF 1972, TO  
9 ALLOW HOMESTEAD EXEMPTION FOR PERSONS WHO SUBLEASE SUCH LAND FROM  
10 THE LESSEE AND OCCUPIES AND USES THE PROPERTY AS A HOME; AND FOR  
11 RELATED PURPOSES.

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

13 **SECTION 1.** (1) The Department of Finance and Administration  
14 is hereby authorized to lease for a period not to exceed sixty  
15 (60) years with an option to renew not to exceed twenty (20) years  
16 all of the land, formerly known as the "Old School for the Blind,"  
17 located north of Eastover Drive in the City of Jackson, Hinds  
18 County, Mississippi, and more particularly described as follows:

19 Starting at a concrete monument that is the SE  
20 corner of the SW 1/4 of the SW 1/4 of Section  
21 24, T6N, R1E in the First Judicial District, Hinds  
22 County, Mississippi, run thence N 00°-01' E along  
23 the line between the E 1/2 and the W 1/2 of the  
24 SW 1.4 of Section 24, T6N, R1E for a distance of  
25 194.40 feet to a point on the north line of Eastover  
26 Drive, as said drive is now laid out and improved, the  
27 point of beginning.

28 Run thence N 56°-46' W along said north line of said  
29 Eastover Drive for a distance of 3.02 feet to the P.C.  
30 of a curve to the left with a radius (chord) of 5769.65  
31 feet (angle of curve was omitted, 04°-00'-0r"); Run thence

32 along said curve and said north line of Eastover Drive for  
33 a distance of 402.91 feet to the P.T. of said curve; Run  
34 thence N 60°-46' W along said north line of said Eastover  
35 Drive for a distance of 684.92 feet to a point on the east  
36 right-of-way line of U.S. Highway No. 51, as said highway  
37 is now laid out and improved, Run thence N 29°-14'E along  
38 said east right of way line of U.S. Highway No. 51 for a  
39 distance of 1422.24 feet to a point; Run thence N 87°-06'  
40 E for a distance of 251.28 feet to a point on the line  
41 between the E 1/2 and the W 1/2 of the SW 1/4 of Section  
42 24, T6N, R1E, and also being a point on the south line  
43 of share 1 of the Mosal partition; Run thence S 00°-01'  
44 W along said line between the E1/2 and the W1/2 of the  
45 SW 1.4 of Section 24, T6N, R1E for a distance of 1796.17  
46 feet to the point of beginning.

47 All the above described land being situated in the W 1/2  
48 of the SW 1/4 of Section 24, T6N, R1E in the First  
49 Judicial District of Hinds County, Mississippi, and being  
50 wholly within the corporate limits of the City of Jackson  
51 and containing 22.822 acres.

52 (2) The property described in subsection (1) shall be leased  
53 for private redevelopment to result in the highest and best use  
54 as determined by the Department of Finance and Administration;  
55 provided that such redevelopment shall be a mixed-use development,  
56 consisting of commercial, residential and retail space, with an  
57 investment of not less than One Hundred Million Dollars  
58 (\$100,000,000.00). It is the intent of the Legislature that such  
59 property will be leased to a private developer for the benefit of  
60 creating value while also preserving the local environment,  
61 promoting growth in the area and generating a constant revenue  
62 stream for the State of Mississippi. The Department of Finance  
63 and Administration is authorized to make such terms and agreements

64 as may be reasonably necessary to effect such intent, and to  
65 ensure a fair and equitable return to the state.

66 (3) The lessee of the property described in subsection (1)  
67 shall be allowed to sublease all or a portion of such property  
68 subject to the terms and conditions agreed to by the Department  
69 and Finance and Administration.

70 (4) All lease and rental monies from the lease authorized in  
71 this section shall be deposited into the State General Fund.

72 (5) Oil, gas and mineral rights in the property described in  
73 subsection (1) shall be reserved to the State of Mississippi.

74 (6) Nothing in this section shall be construed to authorize  
75 the sale or transfer of title to the property described in  
76 subsection (1).

77 **SECTION 2.** Section 27-33-17, Mississippi Code of 1972, is  
78 amended as follows:

79 27-33-17. The meaning of the words "own," "owned,"  
80 "ownership," and similar words, for the purpose of this article,  
81 shall be limited to real estate, and to title, as follows:

82 (a) "Fee title," meaning inheritable title (whether by  
83 inheritance, gift or purchase), limited to only ownerships known  
84 as (1) "absolute" (freehold) or (2) "tenancy for life" (life  
85 estate), or (3) "tenancy in common," "joint tenancy," "joint  
86 ownership," and "common title"; the conditions of none of which  
87 may be restricted during the life of the owner as to possession,  
88 occupancy and use; and, the words "joint owner," "joint tenant" or  
89 "joint tenancy," when used in this article shall include "tenant  
90 in common," "tenancy in common," and "estate in common," unless a  
91 different meaning is clearly indicated by the context.

92 (b) "An express trust of record," meaning a trust  
93 created in express terms in a recorded deed, will, or other  
94 writing, with reference to the land to which it applies, the  
95 beneficiary of which trust is the head of a family, who under the  
96 terms of the trust, is entitled to and does occupy and use the

97 property as a home, which property is assessed for taxation to the  
98 beneficiary and on which property the beneficiary pays the taxes,  
99 unless otherwise provided in the trust.

100 (c) "School lands legally leased," meaning a legal  
101 lease of school land which is perpetually renewable, or school  
102 land legally leased for a term of ten (10) years or more under the  
103 provisions of Section 211 of the Mississippi Constitution, the  
104 owner of which lease is the head of a family who is entitled to  
105 and does occupy and use the property as a home, and who renders  
106 the property for assessment and pays the taxes thereon, as  
107 required by law.

108 (d) "Pearl River Valley Water Supply District lands,  
109 legally leased," meaning a legal lease of lands owned in fee by  
110 the Pearl River Valley Water Supply District, an agency of the  
111 State of Mississippi, for a period of twenty (20) years or more,  
112 with the option of renewal for successive periods of ten (10)  
113 years, to a person, individually or in joint tenancy, who is the  
114 head of a family and is entitled to and does occupy and use the  
115 property as a home, and who renders the property for assessment  
116 and pays the taxes thereon, as required by law.

117 (e) "Mississippi-Yazoo Delta Levee Board lands, legally  
118 leased," meaning a legal lease of lands owned in fee title by the  
119 Mississippi-Yazoo Delta Levee Board, an agency of the State of  
120 Mississippi, for a period of five (5) years or more, with the  
121 option of renewal for successive periods of five (5) years, to a  
122 person, individually or in joint tenancy, who is the head of a  
123 family and is entitled to and does occupy and use the property as  
124 a home, and who renders the property for assessment and pays the  
125 taxes thereon, as required by law. This exemption shall include  
126 all leases in existence that were entered into prior to July 1,  
127 1992.

128 (f) If title is held by deed or other grant, such  
129 instrument shall be dated and acknowledged on or before January 1

130 of the year for which homestead exemption is applied and shall be  
131 filed for record with the chancery clerk on or before January 7 of  
132 the year for which homestead exemption is applied and the book and  
133 page of such recordation shall be noted on the application. If  
134 title is held by will, inheritance, adverse possession or any  
135 means other than grant, same may be proved by affidavit, citation  
136 of any court record, or such other evidence as may be required by  
137 the commission. However, nothing shall prevent homestead  
138 exemptions where it shall be shown that title was derived through  
139 inheritance and the recording evidence otherwise necessary was  
140 later recorded.

141 (g) "Fraternal or benevolent organization land legally  
142 leased," meaning a legal lease of land from any fraternal or  
143 benevolent organization owning land exempt from ad valorem  
144 taxation under the provisions of Section 27-31-1, leased for ten  
145 (10) years or more or for life, the owner of which lease is a head  
146 of a family who is entitled to and does occupy and uses the  
147 property as a home, and who renders the property for assessment  
148 and pays the tax thereon, as required by law. This paragraph  
149 shall not apply to any leased land if the dwelling located thereon  
150 is owned by the fraternal or benevolent organization.

151 (h) "A remainder interest in the dwelling and eligible  
152 land" meaning an interest held by the children of a testator in a  
153 dwelling and the eligible land on which it is located, created by  
154 the express terms of the will of the testator, in which the  
155 children of the testator are granted the use of property only upon  
156 the death or remarriage of the spouse of the testator or the  
157 occurrence of certain other contingencies and such dwelling and  
158 the eligible land on which it is located is assessed for taxation  
159 to the children of the testator and on which dwelling and eligible  
160 land the children of the testator pay the taxes thereon, as  
161 required by law.

162           (i) "Old School for the Blind land legally subleased,"  
163 meaning a legal sublease of land leased pursuant to Section 1,  
164 Senate Bill No. 3048, 2007 Regular Session, subleased for twenty  
165 (20) years or more, the owner of which lease is a head of a family  
166 who is entitled to and does occupy and uses the property as a  
167 home, and who renders the property for assessment and pays the tax  
168 thereon, as required by law.

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

171           27-33-19. The word "home" or "homestead" whenever used in  
172 this article shall mean the dwelling, the essential outbuildings  
173 and improvements, and the eligible land assessed on the land roll  
174 actually occupied as the primary home of a family group, eligible  
175 title to which is owned by the head of the family, a bona fide  
176 resident of this state, and when the dwelling is separately  
177 assessed on the land roll for the year in which the application is  
178 made, subject to the limitations and conditions contained in this  
179 article. And the meaning of the word is hereby extended to  
180 specifically include:

181           (a) One or more separate, bona fide dwellings and the  
182 land on which they are located, each occupied under eligible  
183 ownership rights by the widow or the widower, or the children of a  
184 deceased parent, each separate home being property or a portion of  
185 property owned by a deceased person whose estate has not been  
186 distributed or divided or vested in a person or persons for life.  
187 But in each case the property for which exemption is sought may  
188 not be more than the applicant's inherited portion, and must be  
189 accurately described on the application and the conditions  
190 explained in writing. But the heirs may elect to accept one (1)  
191 homestead for the estate. The home occupied by the surviving  
192 spouse as provided by the laws of this state shall be preferred  
193 over the homes claimed by the children, and the exemption to any  
194 other heir shall not exceed the remaining amount obtained by

195 deducting the assessed value of the surviving spouse's portion  
196 from the assessed value of the whole, divided by the number of  
197 heirs other than the surviving spouse. Each heir claiming  
198 exemption shall meet the requirements as to occupancy, residence  
199 and head of a family, and no part of the undivided inherited lands  
200 shall be combined with other lands and included in a homestead  
201 exemption under this article except in the case of the surviving  
202 spouse.

203           (b) One or more separated dwellings and eligible land,  
204 not apartments, occupied each by a family group as a bona fide  
205 home, eligible title to which entire property is held jointly by  
206 purchase or otherwise by the heads of the families, and each joint  
207 owner shall be allowed exemption on the proportion of the total  
208 assessed value of all the property, equal to his fractional  
209 interest (except as otherwise provided in paragraph (r) of this  
210 section), provided no part of the jointly owned property shall be  
211 exempted to a joint owner who has been allowed an exemption on  
212 another home in the state.

213           (c) A dwelling and eligible lands owned jointly or  
214 severally by a husband and wife, if they are actually and legally  
215 living together. But if husband and wife are living apart, not  
216 divorced, as provided by paragraphs (c) and (d) of Section  
217 27-33-13, jointly owned land shall not be included except that the  
218 dwelling occupied as a home at the time of separation shall be  
219 eligible if owned jointly or severally.

220           (d) The dwelling and eligible land on which it is  
221 located, owned and actually occupied as a home by a minister of  
222 the gospel or by a licensed school teacher actively engaged whose  
223 duties as such require them to be away from the home for the major  
224 part of each year, including January 1, provided it was eligible  
225 before such absence, and no income is derived therefrom, and no  
226 part of the dwelling claimed as a home is rented, leased or

227 occupied by another family group, and when the home is eligible  
228 except for the temporary absence of the owner.

229 (e) The dwelling and the eligible land on which it is  
230 located, consisting of not more than four (4) apartments; provided  
231 (1) if one (1) apartment is actually occupied as a home by the  
232 owner the exemption shall be limited to one-fourth (1/4) the  
233 exemption granted pursuant to this article, or (2) if the dwelling  
234 and land is owned by four (4) persons and the four (4) owners each  
235 occupy one (1) apartment as a home, the exemption shall be granted  
236 equally to each owner; provided revenue is not derived from any  
237 part of the property except as permitted by paragraphs (g) and (h)  
238 of this section. If the dwelling and the eligible land on which  
239 it is located consists of not more than three (3) apartments, and  
240 one (1) apartment is actually occupied as a home by the owner, the  
241 exemption shall be limited to one-third (1/3) the exemption  
242 granted pursuant to this article, or if the dwelling and land is  
243 owned by three (3) persons and the three (3) owners each occupy  
244 one (1) apartment as a home, the exemption shall be granted  
245 equally to each owner; provided revenue is not derived from any  
246 part of the property except as permitted by paragraphs (g) and (h)  
247 of this section. If the dwelling and the eligible land on which  
248 it is located consists of not more than two (2) apartments and one  
249 (1) apartment is actually occupied as a home by the owner, the  
250 exemption shall be limited to one-half (1/2) the exemption granted  
251 pursuant to this article, or if the dwelling and land is owned by  
252 two (2) persons and the two (2) owners each occupy one (1)  
253 apartment as a home, the exemption shall be granted equally to  
254 each owner; provided revenue is not derived from any part of the  
255 property except as permitted by paragraphs (g) and (h) of this  
256 section.

257 (f) The dwelling and eligible land on which it is  
258 located, actually occupied as the bona fide home of a family group  
259 owned by the head of the family whereof five (5) and not more than



260 six (6) rooms are rented to tenants or boarders, and where there  
261 are rented rooms and an apartment, the apartment shall be counted  
262 as three (3) rooms; provided the exemption shall be limited to  
263 one-half (1/2) the exemption granted pursuant to this article.

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

268 (h) The dwelling and eligible land being the bona fide  
269 home of a family group owned by the head of the family wherein  
270 activity of a business nature is carried on, but where the  
271 assessed value of the property associated with the business  
272 activity is less than one-fifth (1/5) of the total assessed value  
273 of the bona fide home; provided, however, that when the owner's  
274 full-time business is located in the bona fide home of the head of  
275 the family, such owner shall be limited to one-half (1/2) of the  
276 exemption granted pursuant to this article.

277 (i) The dwelling and the eligible land on which it is  
278 located and other eligible land even though ownership of and title  
279 to the dwelling and the land on which it is located has been  
280 conveyed to a housing authority for the purpose of obtaining the  
281 benefits of the Housing Authorities Law as authorized by Sections  
282 43-33-1 through 43-33-53 or related laws.

283 (j) A dwelling and the eligible land on which it is  
284 located owned by a person who is physically or mentally unable to  
285 care for himself and confined in an institution for treatment  
286 shall be eligible notwithstanding the absence of the owner unless  
287 the home is excluded under other provisions of this article. The  
288 exemption is available for a period of ten (10) years from the day  
289 of confinement.

290 (k) The dwelling and the eligible land on which it is  
291 located owned by two (2) or more persons of a group, as defined in  
292 paragraph (f) of Section 27-33-13, when two (2) or more of the

293 group have eligible title, or if the group holds a life estate, a  
294 joint estate or an estate in common; provided the title of the  
295 several owners shall be of the same class.

296 (l) A dwelling and the eligible land on which it is  
297 located under a lease of sixty (60) years by the Pearl River  
298 Valley Water Supply District at the reservoir known as the "Ross  
299 Barnett Reservoir" actually occupied as the home or homestead of a  
300 family or person as defined heretofore in this article. However,  
301 no such family group or any other person heretofore qualified and  
302 defined in this article shall be allowed to establish more than  
303 one (1) home or homestead for the purpose and intent of this  
304 article.

305 (m) Units of a condominium constructed in accordance  
306 with Section 89-9-1 et seq., Mississippi Code of 1972, known as  
307 the "Mississippi Condominium Law," and actually occupied as the  
308 home or homestead of a family or person as defined heretofore in  
309 this article. However, no such family group or any other person  
310 heretofore qualified and defined in this article shall be allowed  
311 to establish more than one (1) home or homestead for the purpose  
312 and intent of this article.

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

321 (o) A dwelling being the bona fide home of a family  
322 group owned by the head of the family and located on land owned by  
323 a corporation incorporated more than fifty (50) years ago and in  
324 which the homeowner is a shareholder, and which corporation owns  
325 no land outside Monroe and Itawamba Counties. No family group or

326 any other person heretofore qualified and defined in this article  
327 shall be allowed to establish more than one (1) home or homestead  
328 for the purpose and intent of this article.

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

338 (q) A dwelling and the eligible land on which the  
339 spouse of a testator is granted the use of such dwelling for life  
340 or until the occurrence of certain contingencies and the children  
341 of such testator are granted a remainder interest in the dwelling  
342 and eligible land. Such dwelling and eligible land will only  
343 qualify as a home or homestead if (i) the spouse of the testator  
344 would otherwise qualify as head of a family if the interest were a  
345 tenancy for life (life estate) and (ii) the dwelling and eligible  
346 land is actually occupied as the home of the spouse of the  
347 testator. The children of the testator shall be allowed to  
348 establish an additional homestead for purposes of this article.

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

354 (s) A dwelling being the bona fide home of a family  
355 group located on land owned by a corporation incorporated more  
356 than forty (40) years ago and in which the head of the family  
357 group is a shareholder, and which corporation owns no land outside  
358 Lee County, Mississippi. No family group or any other person

359 qualified and defined in this article shall be allowed to  
360 establish more than one (1) home or homestead for the purpose and  
361 intent of this article.

362 (t) The floor or floors of a building used solely for  
363 the residence of a family group when the building is owned by the  
364 head of the family and another floor or floors of the building are  
365 used for business activity.

366 (u) A dwelling being the bona fide home of a family  
367 group located on land owned by an incorporated club and in which  
368 the head of the family group is a shareholder, and which  
369 incorporated club owns no land outside Union County, Mississippi;  
370 provided, the incorporated club pays all ad valorem taxes levied  
371 on the land upon which the dwelling is located. No family group  
372 or any other person qualified and defined in this article shall be  
373 allowed to establish more than one (1) home or homestead for the  
374 purpose and intent of this article.

375 (v) A dwelling and the eligible land on which it is  
376 located under a sublease of twenty (20) years or more on land  
377 leased pursuant to Section 1, Senate Bill No. 3048, 2007 Regular  
378 Session, actually occupied as the home or homestead of a family or  
379 person as defined pursuant to this article. However, no such  
380 family group or any other person qualified and defined pursuant to  
381 this article shall be allowed to establish more than one (1) home  
382 or homestead for the purpose and intent of this article.

383 **SECTION 4.** This act shall take effect and be in force from  
384 and after its passage.