

OFFICE OF CHIEF ACADEMIC OFFICER
Summary of State Board of Education Agenda Items
November 12, 2014

OFFICE OF CHIEF ACADEMIC OFFICER (Kim Benton)
Mississippi School for the Blind and Mississippi School for the Deaf

14. Approval for the Mississippi School for the Blind and the Mississippi School for the Deaf to begin preliminary work to construct a track and field facility

Executive Summary

The Mississippi School for the Blind and the Mississippi School for the Deaf request permission to begin preliminary work for the construction of a track and field facility that will serve students from both campuses. Initial work includes, but is not limited to geo-soil testing, initial consultation with architectural firms and/or project management firms, and the competitive procurement of a contractor.

Funding for this project will be provided from the Mississippi School for the Blind Trust Fund. These funds were specifically designated to complete projects that benefit students at both the School for the Blind and the School for the Deaf.

Recommendation: Approval

Back-up material attached

Mississippi School for the Blind and Mississippi School for the Deaf Proposed Track and Field

Construction on Eastover Drive "The District" is coming soon

- + The Mississippi School for the Blind moved onto the same campus with the Mississippi School for the Deaf in the 1990's. We are two separate schools who serve students with distinct educational needs that then became housed on the same campus and share some non-academic facilities. Combined Services was established for our schools' transportation, food services, nursing services, building maintenance and grounds.
- + With the sell of the property across the street from MSD and MSB, a trust fund was established for the benefit of both schools. 2.1 million dollars was established in this fund. The current balance of this trust fund is 2,171,723.41
- + Bureau of Buildings and MDE legal staff were consulted to determine the parameters for the use of the trust funds. (Line 103)

What were the needs of each school's student body?

- + Dr. Sandra Edwards, MSD Superintendent, Mrs. Jo Ann Malone, MSB Superintendent, Mrs. Tahnya Tremonte, Director of Combined Services, began to research a project that was needed and would serve the needs of both blind and visually impaired students as well as Deaf and Hard of Hearing students. We evaluated the academic, residential and extra curricular facilities on our campus.
- + Academic and residential facilities for MSB were recently renovated as part of the move to this campus. There is a need for renovation for one academic building and one dormitory at MSD. However, these needs are specific to MSD and does not meet the intent of the statute. The leadership began to look at extra curricular activities and facilities.
- + MSB engages students through extra curricular activities in the areas of band, wrestling, track, soccer and cheerleading.
- + MSD engages students through extra curricular activities in the areas of football, volleyball, track, soccer and cheerleading.
- + MSB hosts a regional track for blind schools across the region every 5 years and has no track facility for hosting this event.
- + MSD is the current National Champions in football for deaf programs. They must play in the heat of the day because there are no lights on the football field.

Our Student Athletes

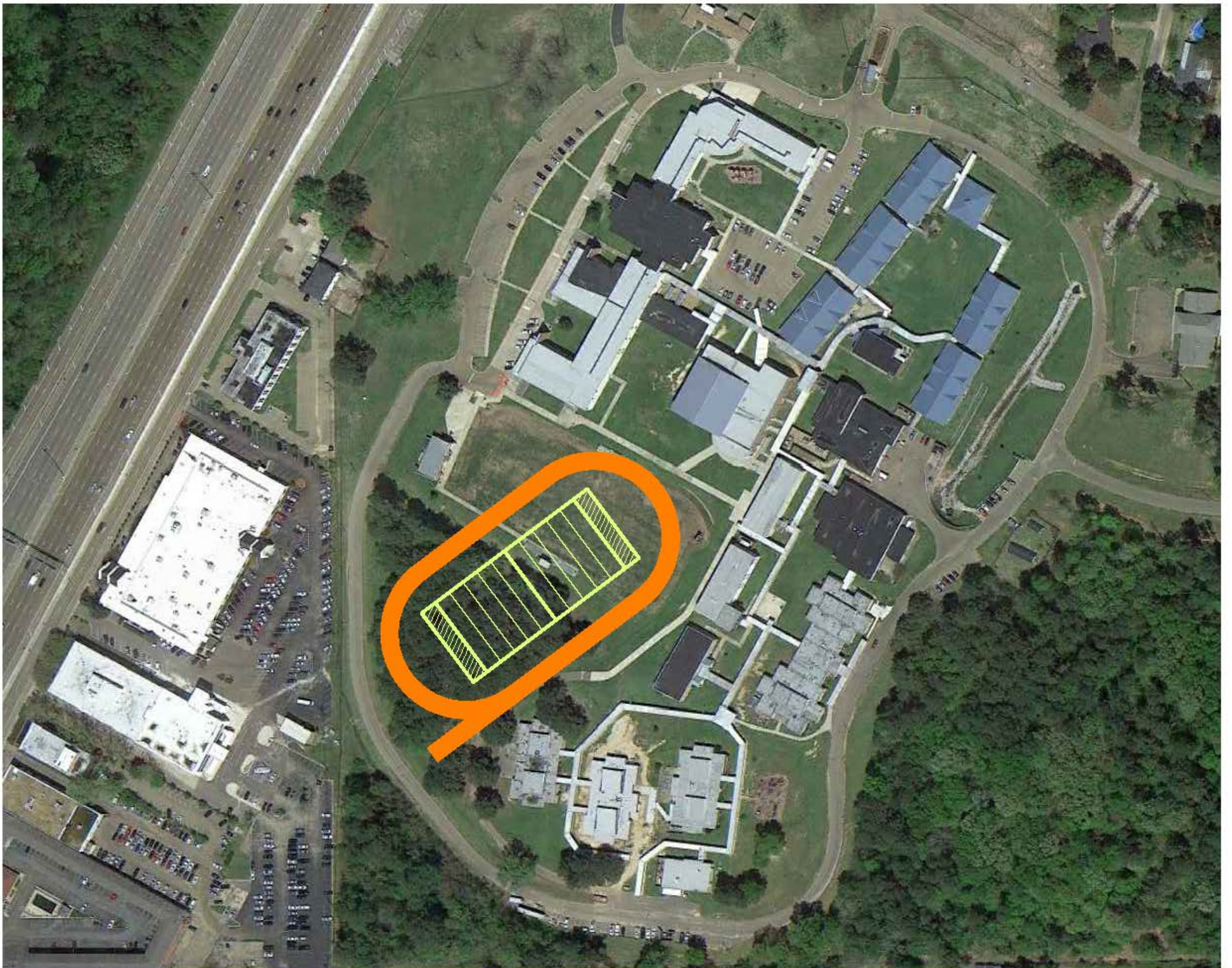
- + MSB has no track with which to train their track athletes.
- + MSD has won state championships in individual and relay teams, yet the students have no track on which to train.
- + One of MSD's track stars was named to the Deaf Olympic Team and brought home a silver medal to our state, yet had no track facility on which to train.
- + Because there is no track facility at MSB and MSD the athletes must be transported to other facilities for training and events. Other schools are becoming more and more cautious about this partnership due to liability concerns.
- + It was determined that a track and field facility is desperately needed and would benefit both schools. Consultations with Dr. Welch, Mr. Kent, 2 architect companies, a local school superintendent who has experience with this type project took place as part of the initial research.

Stakeholder Feedback and Equal Access

- + Feedback for this project has been extremely positive from stakeholders in both the blind and deaf communities.
- + Most feedback revolved around a deep appreciation of the leadership ensuring both schools' athletes had appropriate facilities for the students.
- + Both MSB and MSD students deserve to be afforded the equal opportunities and access as their non-disabled peers.

A few faces of MSB and MSD





By: Senator(s) Gordon, Michel

To: Public Property

SENATE BILL NO. 3213

1 AN ACT TO AUTHORIZE THE DEPARTMENT OF FINANCE AND
2 ADMINISTRATION TO SELL AND CONVEY OR LEASE CERTAIN STATE-OWNED
3 REAL PROPERTY FORMERLY KNOWN AS THE "OLD SCHOOL FOR THE BLIND,"
4 LOCATED IN JACKSON, MISSISSIPPI; TO REQUIRE MONIES DERIVED FROM
5 THE SALE OR LEASE OF THAT PROPERTY TO BE DEPOSITED INTO A SPECIAL
6 FUND IN THE STATE TREASURY FOR THE PURPOSE OF BEING DISBURSED TO
7 THE STATE BOARD OF EDUCATION; TO AUTHORIZE THE DEPARTMENT OF
8 FINANCE AND ADMINISTRATION TO NEGOTIATE AN AGREEMENT REQUIRING THE
9 DEVELOPER TO CONSTRUCT A NEW SUPERINTENDENT RESIDENCE AND BUILDING
10 MAINTENANCE FACILITY; TO PROVIDE THAT THE STATE SHALL RETAIN THE
11 RIGHT TO REPURCHASE THE REAL PROPERTY OR TERMINATE THE LEASE IF
12 CERTAIN CONDITIONS OCCUR; TO PROVIDE THAT THE STATE SHALL RETAIN
13 ALL MINERAL RIGHTS TO THE REAL PROPERTY SOLD OR LEASED UNDER THIS
14 ACT; TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO
15 REVIEW AND CONSIDER ALL PROPOSALS FOR THE PURCHASE OR LEASE OF THE
16 PROPERTY USING CERTAIN REVIEWING FACTORS; TO ALLOW THE DEPARTMENT
17 OF FINANCE AND ADMINISTRATION TO CORRECT ANY DISCREPANCIES IN THE
18 LEGAL DESCRIPTION TO THE PROPERTY; TO AUTHORIZE THE MISSISSIPPI
19 TRANSPORTATION COMMISSION TO SELL AND CONVEY CERTAIN STATE-OWNED
20 REAL PROPERTY LOCATED IN THE CITY OF JACKSON, HINDS COUNTY,
21 MISSISSIPPI, IN CONNECTION WITH THE PROPOSED SALE OR LEASE OF THE
22 "OLD SCHOOL FOR THE BLIND PROPERTY"; TO AMEND SECTIONS 27-33-17
23 AND 27-33-19, MISSISSIPPI CODE OF 1972, IN CONFORMITY TO THE
24 PROVISIONS OF THIS ACT; TO REPEAL SECTIONS 1, 2 AND 3, CHAPTER
25 564, LAWS OF 2007, WHICH AUTHORIZE THE MISSISSIPPI DEVELOPMENT
26 AUTHORITY TO LEASE THE OLD SCHOOL FOR THE BLIND PROPERTY; AND FOR
27 RELATED PURPOSES.

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

29 **SECTION 1.** (1) Acting on behalf of the State Department of
30 Education, the Department of Finance and Administration may sell
31 and convey or lease certain state-owned real property formerly
32 known as the "Old School for the Blind," located north of Eastover
33 Drive, in the City of Jackson, Mississippi, provided that the sale
34 and conveyance or lease is subject to the conditions authorized in
35 this section. The property being more particularly described as
36 follows:



37 Starting at a concrete monument that is the SE corner of
38 the SW 1/4 of the SW 1/4 of Section 24, T6N, R1E in the
39 First Judicial District, Hinds County, Mississippi, run
40 thence N 00°-01' E along the line between the E 1/2 and
41 the W 1/2 of the SW 1/4 of Section 24, T6N, R1E for a
42 distance of 194.40 feet to a point on the north line of
43 Eastover Drive, as said drive is now laid out and
44 improved, the point of beginning.

45 Run thence N 56°-46' W along said north line of said
46 Eastover Drive for a distance of 3.02 feet to the P.C.
47 of a curve to the left with a radius (chord) of 5769.65
48 feet (angle of curve was omitted, 04°-00'-0r"); Run
49 thence along said curve and said north line of Eastover
50 Drive for a distance of 402.91 feet to the P.T. of said
51 curve; Run thence N 60°-46' W along said north line of
52 said Eastover Drive for a distance of 684.92 feet to a
53 point on the east right-of-way line of U.S. Highway No.
54 51, as said highway is now laid out and improved; Run
55 thence N 29°-14' E along said east right-of-way line of
56 U.S. Highway No. 51 for a distance of 1422.24 feet to a
57 point; Run thence N 87°-06' E for a distance of 251.28
58 feet to a point on the line between the E 1/2 and the W
59 1/2 of the SW 1/4 of Section 24, T6N, R1E, and also
60 being a point on the south line of share 1 of the Mosal
61 partition; Run thence S 00°-01' W along said line
62 between the E 1/2 and the W 1/2 of the SW 1/4 of Section
63 24, T6N, R1E for a distance of 1796.17 feet to the point
64 of beginning.

65 All the above described land being situated in the W 1/2
66 of the SW 1/4 of Section 24, T6N, R1E in the First
67 Judicial District of Hinds County, Mississippi, and
68 being wholly within the corporate limits of the City of
69 Jackson and containing 22.822 acres.



70 (2) The real property and the improvements thereon,
71 described in subsection (1) of this section, shall, if sold, be
72 sold for not less than the current fair market value as determined
73 by the average of at least two (2) appraisals by qualified
74 appraisers, who shall be selected by the Department of Finance and
75 Administration and shall be certified and licensed by the
76 Mississippi Real Estate Appraiser Licensing and Certification
77 Board. If the real property and the improvements thereon,
78 described in subsection (1) of this section, are leased, the
79 Department of Finance and Administration is authorized to
80 negotiate all aspects of any lease and any terms and ancillary
81 agreements pertaining to any lease as may be reasonably necessary
82 to effectuate the intent and purposes of this section and to
83 ensure a fair and equitable return to the state.

84 (3) The Department of Finance and Administration is
85 authorized to negotiate an agreement in conjunction with any sale
86 or lease entered into with the developer selected under the
87 authority of Sections 1 through 3 of this act requiring that the
88 purchaser or lessee construct or fund the construction of a new
89 residence for the Superintendent of the Mississippi School for the
90 Blind and a new storage and building maintenance facility on the
91 grounds of the new campus for the school, the total cost of which
92 shall be capped at One Million Two Hundred Thousand Dollars
93 (\$1,200,000.00) as of the effective date of this act, adjusted for
94 inflation. The developer shall be entitled to a credit against
95 the purchase price or rental payments, as applicable, for any
96 amounts funded or expended by the developer pursuant to the
97 agreement referenced in this subsection.

98 (4) All monies derived from the sale or lease of the
99 property authorized in this section, less amounts used to fund the
100 construction authorized in subsection (3) of this section and used
101 to reimburse the Department of Finance and Administration for fees
102 paid to the development facilitator as provided in subsection (3)



103 of Section 3 of this act, shall be deposited into a special fund,
104 to be designated as the School for the Blind Trust Fund which is
105 created in the State Treasury. Monies in the special fund shall
106 be disbursed by the Department of Finance and Administration to
107 the State Board of Education for the sole benefit of the
108 Mississippi School for the Blind and the Mississippi School for
109 the Deaf. Unexpended amounts remaining in the special fund at the
110 end of the fiscal year shall not lapse into the State General
111 Fund, and any interest earned on the amounts in the special fund
112 shall be deposited to the credit of the special fund.

113 (5) (a) The property described in subsection (1) of this
114 section shall be sold or leased to result in the highest and best
115 use of the property and to ensure that the property is used in a
116 manner that will not interfere with the operation of the
117 Mississippi School for the Blind or the Mississippi School for the
118 Deaf; provided that such redevelopment shall be designed and
119 implemented to include commercial, residential and/or retail space
120 and to preserve and enhance the existing educational, residential
121 and commercial integrity of the surrounding community as
122 determined by the Department of Finance and Administration.

123 (b) It is the intent of the Legislature that the
124 property will be sold or leased for the benefit of creating value
125 while also preserving the local environment and promoting growth
126 in the area.

127 (6) The Department of Finance and Administration shall
128 review and consider all proposals for purchase or lease of the
129 property described in subsection (1) of this section in light of
130 all factors which the department deems relevant, including,
131 without limiting the generality of its consideration, the
132 following:

133 (a) The proposed purchase price of the property or
134 rental payments, as applicable;

135 (b) The proposed use or uses of the property;



136 (c) The cost, scope and scale of the proposed
137 development and the amount of the investment to be made by the
138 proposed purchaser or lessee of the property;

139 (d) The projected impact of the proposed development on
140 the City of Jackson and the State of Mississippi, including
141 anticipated or projected tax revenue to be generated as a result;
142 and

143 (e) The projected timetable for the development.

144 (7) The State of Mississippi retains the exclusive right to
145 repurchase the property, if the property is sold under this act,
146 or to terminate the lease of the property, if the property is
147 leased under this act, if the purchaser or lessee, as applicable,
148 has not completed construction of more than fifty thousand
149 (50,000) square feet of improvements on the property consistent
150 with purposes as set forth in this section before December 31 of
151 the tenth year after the date of the sale or lease of the
152 property. If any of the conditions stated within this subsection
153 occur within ten (10) years of the authorized sale or conveyance
154 or lease of the property described in subsection (1) of this
155 section, the state may exercise its right to repurchase or
156 terminate the lease, which right shall be exercised within twelve
157 (12) months of the expiration of the above referenced ten-year
158 period. The repurchase price for the property described in
159 subsection (1) of this section and the improvements thereon shall
160 be the fair market value at the time of repurchase as determined
161 by the average of at least two (2) appraisals by qualified
162 appraisers, who shall be selected by the Department of Finance and
163 Administration and shall be certified and licensed by the
164 Mississippi Real Estate Appraiser Licensing and Certification
165 Board. If the state exercises its right to repurchase the
166 property or to terminate the lease as set forth in this
167 subsection, the state shall also have the right to repurchase the
168 property described in Section 2 of this act on the same terms



169 using the average of two (2) appraisals as authorized in this
170 subsection.

171 (8) The State of Mississippi shall retain all oil, gas and
172 mineral rights to the property sold or leased under this section.

173 (9) The Department of Finance and Administration may
174 correct any discrepancies in the legal description provided
175 in subsection (1) of this section as long as the property
176 conveyed is bounded on the South by Eastover Drive; on the
177 West by Interstate 55; on the East by the line between the
178 East 1/2 and the West 1/2 of the SW 1/4 of Section 24, T6N,
179 R1E; and on the North by the South line of share 1 of the
180 Mosal partition.

181 **SECTION 2.** (1) The Mississippi Transportation Commission is
182 authorized to sell and convey certain state-owned real property
183 located within the City of Jackson, Hinds County, Mississippi, in
184 connection with the proposed sale or lease of the "Old School for
185 the Blind Property" authorized under Section 1 of this act, the
186 property being more particularly described as follows:

187 Being situated in the Southwest 1/4 of Section 24, Township 6
188 North, Range 1 East, City of Jackson, First Judicial District
189 of Hinds County, Mississippi, and being more particularly
190 described by metes and bounds as follows, to wit:

191 Commence at the southeast corner of the Southwest 1/4 of the
192 said Southwest 1/4 of Section 24 and run North 00°44'25" West
193 for 194.40 feet along the midline of the said Southwest 1/4
194 of Section 24 to an iron pin which marks the northeastern
195 right-of-way line of Eastover Drive; thence run 615.70 feet
196 along the arc of a 9,738.24 radius curve to the left along
197 the said northeastern right-of-way line to the **POINT OF**
198 **BEGINNING** of the herein described parcel, said arc having a
199 615.60 foot chord which bears North 59°10'22" West.

200 From said **POINT OF BEGINNING**, thence run along the
201 northeastern right-of-way line of Eastover Drive for the



202 following courses and distances: North 03°43'19" West for
203 52.94 feet; North 42°09'21" West for 30.11 feet; North
204 61°39'19" West for 21.92 feet; North 81°18'33" West for 74.33
205 feet; North 61°39'19" West for 120.00 feet; North 56°27'39"
206 West for 55.23 feet; North 12°23'57" East for 36.40 feet;
207 North 61°39'19" West for 30.00 feet; South 42°22'51" West for
208 41.23 feet; North 56°22'02" West for 38.72 feet; North
209 02°25'47" East for 11.18 feet to the southeastern
210 right-of-way line of Interstate Highway No. 55; thence run
211 along said southeastern right-of-way line for the following
212 courses and distances: North 28°59'41" East for 188.36 feet;
213 North 24°27'42" East for 61.59 feet; along the arc of a curve
214 to the right, said curve having a radius of 14,268.95 feet,
215 an arc length of 249.04 feet, a chord bearing of North
216 29°44'28" East, a chord length of 249.04 feet, and a central
217 angle of 01°00'00"; North 16°21'54" East for 102.79 feet;
218 thence, leaving said right-of-way line, run South 32°09'47"
219 West for 99.85 feet; thence run on and along the arc of a
220 curve to the left, said curve having a radius of 14,296.95
221 feet, an arc length of 311.05 feet, a chord bearing of South
222 29°37'05" West, a chord length of 311.04 feet, and a central
223 angle of 01°14'48"; thence run South 28°59'41" West for
224 208.32 feet; thence run South 14°20'36" East for 43.71 feet;
225 thence run South 59°20'36" East for 69.79 feet; thence run
226 South 61°30'34" East for 254.59 feet; thence run South
227 68°33'12" East for 96.83 feet back to the **POINT OF BEGINNING**,
228 and containing 0.87 acres, more or less.

229 This description is based on the Mississippi State Plane
230 Coordinate System Grid North (NAD 83 - West Zone) using a combined
231 factor of 0.999942059 and a convergence angle of +00°05'43".

232 (2) The real property described in subsection (1) of this
233 section, shall be sold in conjunction with the authorized sale and
234 conveyance or lease of the Old School for the Blind Property under



235 Section 1 of this act for not less than the current fair market
236 value as determined by the average of at least two (2) appraisals
237 by qualified appraisers, who shall be selected by the Mississippi
238 Transportation Commission and shall be certified and licensed by
239 the Mississippi Real Estate Appraiser Licensing and Certification
240 Board. The Department of Finance and Administration is authorized
241 to include the real property conveyed under subsection (1) of this
242 section as part of the property leased or sold to the developer
243 selected under the authority of this act.

244 (3) The State of Mississippi shall retain all oil, gas and
245 mineral rights to the property sold under this section.

246 **SECTION 3.** (1) The Department of Finance and Administration
247 is authorized to contract with a development facilitator with
248 expertise in mixed-use developments with commercial, office and
249 residential components to assist the State of Mississippi in
250 identifying potential developers of the property described in
251 Sections 1 and 2 of this act and in selecting the development plan
252 and developer for the property that best represent the intent of
253 the Legislature as expressed in this act. The Department of
254 Finance and Administration is authorized to pay for the
255 contractual services from fees charged by the Department of
256 Finance and Administration and to be reimbursed from income
257 generated by any lease or sale of the property.

258 (2) The Department of Finance and Administration is
259 authorized to enter into negotiations with the developer selected
260 under the authority of this act and with utility providers for
261 purposes of working toward an agreement for the relocation of
262 utility lines located on the property.

263 (3) If the property described in subsection (1) of Section 1
264 of this act is leased, the Department of Finance and
265 Administration is authorized to manage and collect through the
266 developer rental and lease payments of ground leases for any
267 residential or nonresidential property lease authorized under the



268 authority of the provisions of Section 1 of this act. The
269 Department of Finance and Administration may charge a fee not to
270 exceed the costs of administering Sections 1 through 3 of this
271 act, any leases and any other ancillary agreements executed
272 hereunder.

273 **SECTION 4.** Section 27-33-17, Mississippi Code of 1972, is
274 amended as follows:

275 27-33-17. The meaning of the words "own," "owned,"
276 "ownership" and similar words, for the purpose of this article,
277 shall be limited to real estate, and to title, as follows:

278 (a) "Fee title," meaning inheritable title (whether by
279 inheritance, gift or purchase), limited to only ownerships known
280 as (i) "absolute" (freehold), or (ii) "tenancy for life" (life
281 estate), or (iii) "tenancy in common," "joint tenancy," "joint
282 ownership" and "common title"; the conditions of none of which may
283 be restricted during the life of the owner as to possession,
284 occupancy and use; and the words "joint owner," "joint tenant" or
285 "joint tenancy" when used in this article shall include "tenant in
286 common," "tenancy in common" and "estate in common," unless a
287 different meaning is clearly indicated by the context.

288 (b) "An express trust of record," meaning a trust
289 created in express terms in a recorded deed, will or other
290 writing, with reference to the land to which it applies, the
291 beneficiary of which trust is the head of a family, who under the
292 terms of the trust, is entitled to and does occupy and use the
293 property as a home, which property is assessed for taxation to the
294 beneficiary and on which property the beneficiary pays the taxes,
295 unless otherwise provided in the trust.

296 (c) "School lands legally leased," meaning a legal
297 lease of school land which is perpetually renewable, or school
298 land legally leased for a term of ten (10) years or more under the
299 provisions of Section 211 of the Mississippi Constitution, the
300 owner of which lease is the head of a family who is entitled to



301 and does occupy and use the property as a home, and who renders
302 the property for assessment and pays the taxes thereon, as
303 required by law.

304 (d) "Pearl River Valley Water Supply District lands
305 legally leased," meaning a legal lease of lands owned in fee by
306 the Pearl River Valley Water Supply District, an agency of the
307 State of Mississippi, for a period of twenty (20) years or more,
308 with the option of renewal for successive periods of ten (10)
309 years, to a person, individually or in joint tenancy, who is the
310 head of a family and is entitled to and does occupy and use the
311 property as a home, and who renders the property for assessment
312 and pays the taxes thereon, as required by law.

313 (e) "Mississippi-Yazoo Delta Levee Board lands legally
314 leased," meaning a legal lease of lands owned in fee title by the
315 Mississippi-Yazoo Delta Levee Board, an agency of the State of
316 Mississippi, for a period of five (5) years or more, with the
317 option of renewal for successive periods of five (5) years, to a
318 person, individually or in joint tenancy, who is the head of a
319 family and is entitled to and does occupy and use the property as
320 a home, and who renders the property for assessment and pays the
321 taxes thereon, as required by law. This exemption shall include
322 all leases in existence that were entered into prior to July 1,
323 1992.

324 (f) If title is held by deed or other grant, such
325 instrument shall be dated and acknowledged on or before January 1
326 of the year for which homestead exemption is applied and shall be
327 filed for record with the chancery clerk on or before January 7 of
328 the year for which homestead exemption is applied and the book and
329 page, or properly assigned unique identification number, of such
330 recordation shall be noted on the application. If title is held
331 by will, inheritance, adverse possession or any means other than
332 grant, same may be proved by affidavit, citation of any court
333 record, or such other evidence as may be required by the



334 commission. However, nothing shall prevent homestead exemptions
335 where it shall be shown that title was derived through inheritance
336 and the recording evidence otherwise necessary was later recorded.

337 (g) "Fraternal or benevolent organization land legally
338 leased," meaning a legal lease of land from any fraternal or
339 benevolent organization owning land exempt from ad valorem
340 taxation under the provisions of Section 27-31-1, leased for ten
341 (10) years or more or for life, the owner of which lease is a head
342 of a family who is entitled to and does occupy and uses the
343 property as a home, and who renders the property for assessment
344 and pays the tax thereon, as required by law. This paragraph
345 shall not apply to any leased land if the dwelling located thereon
346 is owned by the fraternal or benevolent organization.

347 (h) "A remainder interest in the dwelling and eligible
348 land," meaning an interest held by the children of a testator in a
349 dwelling and the eligible land on which it is located, created by
350 the express terms of the will of the testator, in which the
351 children of the testator are granted the use of property only upon
352 the death or remarriage of the spouse of the testator or the
353 occurrence of certain other contingencies and such dwelling and
354 the eligible land on which it is located is assessed for taxation
355 to the children of the testator and on which dwelling and eligible
356 land the children of the testator pay the taxes thereon, as
357 required by law.

358 (i) "Old School for the Blind land legally subleased,"
359 meaning a legal sublease of lands pursuant to Section 1 of Senate
360 Bill No. _____, 2010 Regular Session, subleased for a period of
361 twenty (20) years or more, the owner of which lease is a head of a
362 family who is entitled to and does occupy and use the property as
363 a home, and who renders the property for assessment and pays the
364 taxes thereon, as required by law.

365 **SECTION 5.** Section 27-33-19, Mississippi Code of 1972, is
366 amended as follows:



367 27-33-19. The word "home" or "homestead" whenever used in
368 this article shall mean the dwelling, the essential outbuildings
369 and improvements, and the eligible land assessed on the land roll
370 actually occupied as the primary home of a family group, eligible
371 title to which is owned by the head of the family, a bona fide
372 resident of this state, and when the dwelling is separately
373 assessed on the land roll for the year in which the application is
374 made, subject to the limitations and conditions contained in this
375 article. And the meaning of the word is hereby extended to
376 specifically include:

377 (a) One or more separate, bona fide dwellings and the
378 land on which they are located, each occupied under eligible
379 ownership rights by the widow or the widower, or the children of a
380 deceased parent, each separate home being property or a portion of
381 property owned by a deceased person whose estate has not been
382 distributed or divided or vested in a person or persons for life.
383 But in each case the property for which exemption is sought may
384 not be more than the applicant's inherited portion, and must be
385 accurately described on the application and the conditions
386 explained in writing. But the heirs may elect to accept one (1)
387 homestead for the estate. The home occupied by the surviving
388 spouse as provided by the laws of this state shall be preferred
389 over the homes claimed by the children, and the exemption to any
390 other heir shall not exceed the remaining amount obtained by
391 deducting the assessed value of the surviving spouse's portion
392 from the assessed value of the whole, divided by the number of
393 heirs other than the surviving spouse. Each heir claiming
394 exemption shall meet the requirements as to occupancy, residence
395 and head of a family, and no part of the undivided inherited lands
396 shall be combined with other lands and included in a homestead
397 exemption under this article except in the case of the surviving
398 spouse.



399 (b) One or more separated dwellings and eligible land,
400 not apartments, occupied each by a family group as a bona fide
401 home, eligible title to which entire property is held jointly by
402 purchase or otherwise by the heads of the families, and each joint
403 owner shall be allowed exemption on the proportion of the total
404 assessed value of all the property, equal to his fractional
405 interest (except as otherwise provided in paragraph (r) of this
406 section), provided no part of the jointly owned property shall be
407 exempted to a joint owner who has been allowed an exemption on
408 another home in the state.

409 (c) A dwelling and eligible lands owned jointly or
410 severally by a husband and wife, if they are actually and legally
411 living together. But if husband and wife are living apart, not
412 divorced, as provided by paragraphs (c) and (d) of Section
413 27-33-13, jointly owned land shall not be included except that the
414 dwelling occupied as a home at the time of separation shall be
415 eligible if owned jointly or severally.

416 (d) The dwelling and eligible land on which it is
417 located, owned and actually occupied as a home by a minister of
418 the gospel or by a licensed school teacher actively engaged whose
419 duties as such require them to be away from the home for the major
420 part of each year, including January 1, provided it was eligible
421 before such absence, and no income is derived therefrom, and no
422 part of the dwelling claimed as a home is rented, leased or
423 occupied by another family group, and when the home is eligible
424 except for the temporary absence of the owner.

425 (e) The dwelling and the eligible land on which it is
426 located, consisting of not more than four (4) apartments; provided
427 (1) if one (1) apartment is actually occupied as a home by the
428 owner the exemption shall be limited to one-fourth (1/4) the
429 exemption granted pursuant to this article, or (2) if the dwelling
430 and land is owned by four (4) persons and the four (4) owners each
431 occupy one (1) apartment as a home, the exemption shall be granted



432 equally to each owner; provided revenue is not derived from any
433 part of the property except as permitted by paragraphs (g) and (h)
434 of this section. If the dwelling and the eligible land on which
435 it is located consists of not more than three (3) apartments, and
436 one (1) apartment is actually occupied as a home by the owner, the
437 exemption shall be limited to one-third (1/3) the exemption
438 granted pursuant to this article, or if the dwelling and land is
439 owned by three (3) persons and the three (3) owners each occupy
440 one (1) apartment as a home, the exemption shall be granted
441 equally to each owner; provided revenue is not derived from any
442 part of the property except as permitted by paragraphs (g) and (h)
443 of this section. If the dwelling and the eligible land on which
444 it is located consists of not more than two (2) apartments and one
445 (1) apartment is actually occupied as a home by the owner, the
446 exemption shall be limited to one-half (1/2) the exemption granted
447 pursuant to this article, or if the dwelling and land is owned by
448 two (2) persons and the two (2) owners each occupy one (1)
449 apartment as a home, the exemption shall be granted equally to
450 each owner; provided revenue is not derived from any part of the
451 property except as permitted by paragraphs (g) and (h) of this
452 section.

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

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



464 (h) The dwelling and eligible land being the bona fide
465 home of a family group owned by the head of the family wherein
466 activity of a business nature is carried on, but where the
467 assessed value of the property associated with the business
468 activity is less than one-fifth (1/5) of the total assessed value
469 of the bona fide home; provided, however, that when the owner's
470 full-time business is located in the bona fide home of the head of
471 the family, such owner shall be limited to one-half (1/2) of the
472 exemption granted pursuant to this article.

473 (i) The dwelling and the eligible land on which it is
474 located and other eligible land even though ownership of and title
475 to the dwelling and the land on which it is located has been
476 conveyed to a housing authority for the purpose of obtaining the
477 benefits of the Housing Authorities Law as authorized by Sections
478 43-33-1 through 43-33-53 or related laws.

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

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

492 (l) A dwelling and the eligible land on which it is
493 located under a lease of sixty (60) years by the Pearl River
494 Valley Water Supply District at the reservoir known as the "Ross
495 Barnett Reservoir" actually occupied as the home or homestead of a
496 family or person as defined heretofore in this article. However,



497 no such family group or any other person heretofore qualified and
498 defined in this article shall be allowed to establish more than
499 one (1) home or homestead for the purpose and intent of this
500 article.

501 (m) Units of a condominium constructed in accordance
502 with Section 89-9-1 et seq., Mississippi Code of 1972, known as
503 the "Mississippi Condominium Law," and actually occupied as the
504 home or homestead of a family or person as defined heretofore in
505 this article. However, no such family group or any other person
506 heretofore qualified and defined in this article shall be allowed
507 to establish more than one (1) home or homestead for the purpose
508 and intent of this article.

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

517 (o) A dwelling being the bona fide home of a family
518 group owned by the head of the family and located on land owned by
519 a corporation incorporated more than fifty (50) years ago and in
520 which the homeowner is a shareholder, and which corporation owns
521 no land outside Monroe and Itawamba Counties. No family group or
522 any other person heretofore qualified and defined in this article
523 shall be allowed to establish more than one (1) home or homestead
524 for the purpose and intent of this article.

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



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

534 (q) A dwelling and the eligible land on which the
535 spouse of a testator is granted the use of such dwelling for life
536 or until the occurrence of certain contingencies and the children
537 of such testator are granted a remainder interest in the dwelling
538 and eligible land. Such dwelling and eligible land will only
539 qualify as a home or homestead if (i) the spouse of the testator
540 would otherwise qualify as head of a family if the interest were a
541 tenancy for life (life estate) and (ii) the dwelling and eligible
542 land is actually occupied as the home of the spouse of the
543 testator. The children of the testator shall be allowed to
544 establish an additional homestead for purposes of this article.

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

550 (s) A dwelling being the bona fide home of a family
551 group located on land owned by a corporation incorporated more
552 than forty (40) years ago and in which the head of the family
553 group is a shareholder, and which corporation owns no land outside
554 Lee County, Mississippi. No family group or any other person
555 qualified and defined in this article shall be allowed to
556 establish more than one (1) home or homestead for the purpose and
557 intent of this article.

558 (t) The floor or floors of a building used solely for
559 the residence of a family group when the building is owned by the
560 head of the family and another floor or floors of the building are
561 used for business activity.



562 (u) A dwelling being the bona fide home of a family
563 group located on land owned by an incorporated club and in which
564 the head of the family group is a shareholder, and which
565 incorporated club owns no land outside Union County, Mississippi;
566 provided, the incorporated club pays all ad valorem taxes levied
567 on the land upon which the dwelling is located. No family group
568 or any other person qualified and defined in this article shall be
569 allowed to establish more than one (1) home or homestead for the
570 purpose and intent of this article.

571 (v) A dwelling and the eligible land on which it is
572 located under a sublease for a period of twenty (20) years or more
573 on land leased pursuant to Section 1 of Senate Bill No. _____,
574 2010 Regular Session, actually occupied as the home or homestead
575 of a family or person as defined pursuant to this article.
576 However, no such family group or any other person qualified and
577 defined pursuant to this article shall be allowed to establish
578 more than one (1) home or homestead for the purpose and intent of
579 this article.

580 (w) The portion of a building that is listed on the
581 National Register of Historic Places that is used solely for the
582 residence of a family group when the building is owned by the head
583 of the family and rooms in the building are rented to transient
584 guests; however, not more than ten (10) rooms in the building may
585 be rented to transient guests.

586 **SECTION 6.** Sections 1, 2 and 3, Chapter 564, Laws of 2007,
587 which authorize the Mississippi Development Authority to lease the
588 Old School for the Blind property, are hereby repealed.

589 **SECTION 7.** This act shall take effect and be in force from
590 and after July 1, 2010.

