

By: Representative Flaggs

To: County Affairs

HOUSE BILL NO. 608

1 AN ACT TO AMEND SECTION 65-19-88, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE PROCEDURE AVAILABLE TO LANDOWNERS TO PETITION THE
3 BOARD OF SUPERVISORS TO PAVE COUNTY ROADS AND STREETS BORDERING
4 THEIR LAND; AND FOR RELATED PURPOSES.

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

6 SECTION 1. Section 65-19-88, Mississippi Code of 1972, is
7 amended as follows:

8 65-19-88. (1) Whenever the owners of not less than one-half
9 (1/2) of all landowners bordering on any unpaved, dedicated public
10 street or road * * * located outside the boundaries of any
11 incorporated municipality of a county petition for a survey and
12 estimate of the cost of building and paving the street or road in
13 a substantial and permanent manner of asphalt, blacktop, concrete
14 or other such material equally durable, the board shall cause a
15 survey and cost estimate thereof to be made by a licensed civil
16 engineer. Thereafter, if at least three-fifths (3/5) of such
17 landowners sign and file a petition with the board of supervisors,
18 along with a map or description of the land bordering such street
19 or road and designating the owners of all land bordering thereon,
20 requesting such street or road to be paved with the costs thereof
21 to be charged or assessed against the owners of such land
22 bordering thereon, the board of supervisors shall proceed to the
23 paving and permanent construction of such street or road. The
24 entire costs of paving and permanently constructing such street or
25 road * * * shall be paid by the owners of the land bordering on
26 the street or road so improved * * * by either, at the option of
27 each such landowner, a lump sum, one-time payment or by a special

28 tax imposed by the county on the land sufficient to pay such
29 landowner's proportionate share of the total costs. A landowner's
30 share of the total costs for building and improving such street or
31 road shall be determined according to the proportion which the
32 number of lineal feet of the owner's land which borders on the
33 improved street or road bears to the total number of lineal feet
34 of improved street or road.

35 (2) If one or more landowners elect to pay their share of
36 the costs of improving a street or road under subsection (1) of
37 this section by means of a special tax on their land, then the
38 board shall provide for the collection of taxes from the
39 landowners thereof in such annual installments as it may
40 determine, extending over not more than twenty (20) years, and may
41 borrow money in advance of the collection of such taxes, in which
42 event an amount sufficient to pay the annual interest shall be
43 collected in addition to the principal. The taxes so assessed and
44 levied shall be a lien upon the land and be collected at the same
45 time and in the same manner that state and county taxes are
46 collected. A separate assessment roll shall be provided by the
47 board, and the assessor shall assess the land of each * * * owner
48 separately, together with the special tax assessed thereon. He
49 shall also mark in red ink on the general assessment roll the
50 particular land which has been so assessed.

51 (3) The provisions of this section shall not be construed as
52 amending or repealing the provisions of Sections 65-19-83 through
53 65-19-87, but shall be supplemental and additional to the
54 provisions contained therein.

55 SECTION 2. This act shall take effect and be in force from
56 and after July 1, 1999.