

By: Representative Endt

To: Conservation and  
Water Resources; Ways  
and Means

## HOUSE BILL NO. 1421

1 AN ACT TO AUTHORIZE THE CREATION OF SHORELINE AND BEACH  
2 PRESERVATION DISTRICTS; TO PROVIDE FOR CREATION OF THE DISTRICT BY  
3 PETITION OF LAND OWNERS OR BY THE BOARD OF SUPERVISORS; TO REQUIRE  
4 PUBLICATION OF A NOTICE OF INTENT TO CREATE A DISTRICT AND TO  
5 REQUIRE A PUBLIC HEARING; TO PROVIDE FOR A REFERENDUM ON THE  
6 CREATION OF THE DISTRICT; TO AUTHORIZE THE PAYMENT OF COSTS FOR  
7 CREATION OF THE DISTRICT; TO PROVIDE FOR APPOINTMENT OF A BOARD OF  
8 COMMISSIONERS OF THE DISTRICT AND FOR THEIR TERMS OF OFFICE AND  
9 COMPENSATION; TO AUTHORIZE THE BOARD OF COMMISSIONERS TO EXERCISE  
10 CERTAIN POWERS AND DUTIES; TO AUTHORIZE THE DISTRICT TO ISSUE  
11 NEGOTIABLE SPECIAL IMPROVEMENT BONDS FOR PROJECTS; TO AUTHORIZE  
12 THE BOARD OF SUPERVISORS TO EXERCISE THE POWER OF EMINENT DOMAIN  
13 UPON REQUEST OF THE BOARD OF COMMISSIONERS; TO AUTHORIZE THE BOARD  
14 OF SUPERVISORS TO LEVY AN AD VALOREM TAX NOT TO EXCEED FOUR MILLS  
15 ON TAXABLE REAL PROPERTY IN THE DISTRICT AND TO MAKE SPECIAL  
16 ASSESSMENTS ON PROPERTY IN THE DISTRICT; TO PROVIDE FOR THE  
17 CALCULATION OF ANY SPECIAL ASSESSMENTS; TO AMEND SECTIONS  
18 27-39-320 AND 27-39-321, IN CONFORMITY THERETO; AND FOR RELATED  
19 PURPOSES.

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

21 SECTION 1. Any contiguous area situated within any county of  
22 the state, and not being situated within the corporate boundaries  
23 of any existing municipality, and experiencing shoreline and beach  
24 erosion and other related problems, may become incorporated as a  
25 shoreline and beach preservation district in the manner set forth  
26 in this act. The purpose of the district shall be to provide for  
27 the planning, design, construction, operation, maintenance and  
28 improvement of shoreline and beach improvement projects and  
29 habitat degradation projects.

30 SECTION 2. (1) A petition for the incorporation of a  
31 shoreline and beach preservation district may be submitted to the  
32 board of supervisors of a county ("board of supervisors"), signed  
33 by not less than twenty-five (25) owners of real property residing  
34 within the boundaries of the proposed district. The petition  
35 shall include: (a) a statement of the necessity for the creation

36 of the proposed district; (b) the proposed corporate name for the  
37 district; (c) the proposed boundaries of the district; (d) an  
38 estimate of the cost of special improvement projects to be  
39 conducted and maintained by the district; however the estimate  
40 shall not serve as a limitation upon the financing of any project;  
41 (e) a statement of whether or not the board of supervisors of the  
42 county shall exercise the authority to levy the tax authorized in  
43 Section 14 of this act; and (f) a statement of whether or not the  
44 board of supervisors of the county shall exercise the authority to  
45 make assessments as provided in Section 15 of this act. The  
46 petition shall be signed in person by the petitioners, with their  
47 respective residence addresses. The petition shall be accompanied  
48 by a sworn statement of the person or persons circulating the  
49 petition stating that the person or persons witnessed the  
50 signature of each petitioner, that each signature is the signature  
51 of the person it purports to be, and that, to the best of the  
52 person's or persons' knowledge, each petitioner was at the time of  
53 signing an owner of real property within and a resident of the  
54 proposed district.

55 (2) The board of supervisors, in its discretion, may  
56 initiate the incorporation of a district under this section  
57 without a petition being submitted to them by adopting a  
58 resolution setting forth those conditions required in paragraphs  
59 (a) through (f) of subsection 1 of this section. The adoption of  
60 the resolution initiating the creation of the district shall  
61 require a three-fifths (3/5) approval by the board.

62 SECTION 3. (1) Upon the filing of a petition, or upon the  
63 adoption of a resolution under Section 2(2) of this act, the board  
64 of supervisors shall fix a time and place for a public hearing  
65 upon the question of the public convenience and necessity of the  
66 incorporation of the proposed district. The date fixed for the  
67 hearing shall be not more than thirty (30) days after the filing  
68 of the petition. The time, date and location of the hearing, the  
69 proposed boundaries of the district, and the purpose of the  
70 hearing shall be set forth in a notice to be signed by the clerk  
71 of the board of supervisors. The notice shall be published in a  
72 newspaper having general circulation within the proposed district  
73 once a week for at least three (3) consecutive weeks before the

74 date of the hearing. The first publication of the notice shall be  
75 made not less than twenty-one (21) days before the date of the  
76 hearing and the last publication shall be made not more than seven  
77 (7) days before the date of the hearing.

78 (2) If, at the public hearing, the board of supervisors  
79 finds (a) that the public convenience and necessity require the  
80 creation of the district and (b) that the creation of the district  
81 is economically sound and desirable, then the board of supervisors  
82 shall adopt a resolution making those findings and declaring its  
83 intention to create the district on a date to be specified in the  
84 resolution. The resolution shall also designate the name of the  
85 proposed district, define its territorial limits which shall be  
86 fixed by the board of supervisors pursuant to the hearing, and  
87 state whether or not the board of supervisors shall levy the ad  
88 valorem tax authorized in Section 14 of this act and whether or  
89 not the board of supervisors proposes to make special assessments  
90 against benefited properties as authorized in Section 15 of this  
91 act.

92 SECTION 4. (1) A certified copy of the adopted resolution  
93 shall be published in a newspaper having a general circulation  
94 within the proposed district once a week for at least three (3)  
95 consecutive weeks before the date specified in the resolution as  
96 the date upon which the board of supervisors intends to create the  
97 district. The first publication of the notice shall be made not  
98 less than twenty-one (21) days before the date specified, and the  
99 last publication shall be made not more than seven (7) days before  
100 the date.

101 (2) If twenty percent (20%) or one hundred fifty (150),  
102 whichever is less, of the qualified electors of the county  
103 residing within the proposed district file a written petition with  
104 the board of supervisors on or before the date specified in the  
105 resolution under subsection 1 of this section protesting the  
106 creation of the district, the board of supervisors shall call an  
107 election on the question of the creation of the district. The

108 election shall be held and conducted by the election commissioners  
109 of the county, as far as is practicable, in accordance with the  
110 general laws governing elections. The election commissioners  
111 shall determine which of the qualified electors of the county  
112 reside within the proposed district, and only those qualified  
113 electors as reside within the proposed district shall be entitled  
114 to vote in the election. Notice of the election setting forth the  
115 time, place or places, and purpose of the election shall be  
116 published by the clerk of the board of supervisors. The notice  
117 shall be published for the time and in the manner provided in  
118 Section 3 of this act for the publication of the resolution of  
119 intent. The ballot to be prepared for and used at the election  
120 shall be in substantially the following form:

121 "FOR CREATION OF \_\_\_\_\_ DISTRICT: (     ) )  
122 AGAINST CREATION OF \_\_\_\_\_ DISTRICT: (     )."

123 Voters shall vote by placing a cross mark (x) or check mark ( \_ )  
124 opposite their choice.

125 SECTION 5. If no petition requiring an election is filed or  
126 if three-fifths (3/5) of those voting in the election provided in  
127 Section 4 of this act vote in favor of the creation of the  
128 district, the board of supervisors shall adopt a resolution  
129 creating the district as described in the resolution of intent.

130 SECTION 6. If the board of supervisors initiates the  
131 creation of the district, all costs incident to the publication of  
132 the notices, the public hearing and election, the preparation of  
133 the resolution, and all other costs of meeting the requirements of  
134 this act shall be paid by the board of supervisors. If the  
135 creation of the district is initiated by petition, the board of  
136 supervisors may bear the costs of meeting the requirements of this  
137 act or may require the parties filing the petition to bear the  
138 costs. The board of supervisors may require the execution of a  
139 cost bond by the parties filing the petition. The bond shall be  
140 in an amount and with good sureties to guarantee the payment of  
141 any costs.

142        SECTION 7. Any party having an interest in the subject  
143 matter and aggrieved or prejudiced by the findings and  
144 adjudication of the board of supervisors may appeal to the circuit  
145 court of the county in the manner provided by law for appeals from  
146 orders of the board of supervisors. However, if no appeal is  
147 taken within fifteen (15) days after the date of the adoption of  
148 the resolution creating the district, the creation of the district  
149 shall be final and shall not be subject to attack in any court  
150 after that time.

151        SECTION 8. Beginning on the date of the adoption of the  
152 resolution creating a district, the district shall be a public  
153 corporation in perpetuity under its corporate name and shall, in  
154 that name, be a body politic and corporate with power of perpetual  
155 succession.

156        SECTION 9. (1) The powers of a district shall be vested in  
157 and exercised by a board of commissioners consisting of five (5)  
158 members to be appointed by the board of supervisors from a list of  
159 at least fifteen (15) candidates submitted by the supervisor in  
160 whose district the shoreline and beach preservation district is  
161 located. The members of the board of commissioners shall be  
162 landowners or residents of the district and shall be at least  
163 twenty-five (25) years of age and of sound and disposing mind and  
164 judgement. Upon their initial appointment, one (1) of the  
165 commissioners shall be appointed for a term of one (1) year; one  
166 (1) for a term of two (2) years; one (1) for a term of three (3)  
167 years; one (1) for a term of four (4) years; and one (1) for a  
168 term of five (5) years. After the expiration of the initial  
169 appointments, each commissioner shall be appointed and shall hold  
170 office for a term of five (5) years. Any vacancy occurring on the  
171 board of commissioners shall be filled by the board of supervisors  
172 at any regular meeting of the board of supervisors in the same  
173 manner as original appointments are made. The board of  
174 supervisors may fill all unexpired terms of any commissioner.

175        Notwithstanding the appointive authority granted in this

176 section to the board of supervisors, its legal and actual  
177 responsibilities, authority and function, subsequent to the  
178 creation of a district, shall be specifically limited to the  
179 appointive function and responsibilities provided in Sections 11,  
180 14 and 15 of this act. The operation, management, abolition or  
181 dissolution of a district, and all other matters in connection  
182 therewith, shall be vested solely and only in the board of  
183 commissioners to the specific exclusion of the board of  
184 supervisors, and the abolition, dissolution or termination of a  
185 district shall be accomplished only by unanimous resolution of the  
186 board of commissioners.

187 (2) The board of commissioners shall organize by electing  
188 one of its members as chairman and another as vice chairman. The  
189 chairman shall preside at all meetings of the board and act as the  
190 chief executive officer of the board and of the district. The  
191 vice-chairman shall act in the absence or disability of the  
192 chairman. The board also shall elect and fix the compensation of  
193 a secretary-treasurer who may or may not be a member of the board.

194 The secretary-treasurer shall keep all minutes and records of the  
195 board and safely keep all funds of the district. The  
196 secretary-treasurer shall execute a bond, payable to the district,  
197 in a sum and with security as shall be fixed and approved by the  
198 board of commissioners.

199 (3) Each person appointed as a commissioner, before entering  
200 upon the discharge of the duties of the office, shall execute a  
201 bond payable to the State of Mississippi in the penal sum of Ten  
202 Thousand Dollars (\$10,000.00) conditioned that the person will  
203 faithfully discharge the duties of the office. Each bond shall be  
204 approved by and filed with the clerk of the board of supervisors.

205 (4) Each commissioner shall take and subscribe to an oath of  
206 office prescribed in Section 268, Mississippi Constitution of  
207 1890, before the chancery clerk of the county in which the  
208 district is located, that the person will faithfully discharge the  
209 duties of the office of commissioner. The oath shall be filed

210 with the chancery clerk and preserved with the official bond.

211 (5) A majority of the membership of the board of  
212 commissioners shall constitute a quorum. Except as otherwise  
213 required under this act, all official acts of the board of  
214 commissioners shall require a majority vote of the quorum.

215 (6) The board of commissioners may receive per diem  
216 compensation, if approved by the board of supervisors, in the same  
217 manner provided to officers of state boards, commissions and  
218 agencies in Section 25-3-69, Mississippi Code of 1972. However,  
219 the per diem compensation shall not exceed Two Hundred Dollars  
220 (\$200.00) per month and shall not entitle any member of the board  
221 of commissioners to receive or be eligible for any state employee  
222 group insurance, retirement or other fringe benefits.

223 SECTION 10. (1) Any district created under this act, acting  
224 by and through the board of commissioners of the district as its  
225 governing authority, shall have the following powers and duties:

226 (a) To sue and be sued;

227 (b) To adopt an official seal with which to attest the  
228 official acts and records of the board and district;

229 (c) To acquire by purchase, gift, devise and lease or  
230 any other mode of acquisition, other than by eminent domain, hold  
231 and dispose of real and personal property of every kind inside or  
232 outside the district;

233 (d) To make and enter into contracts, conveyances,  
234 mortgages, deeds of trust, bonds, leases or contracts for  
235 financial advisory services;

236 (e) To incur debts, to borrow money, to issue  
237 negotiable special improvement bonds, and to provide for the  
238 rights of the holders of those bonds;

239 (f) To fix, maintain, collect and revise charges and  
240 assessments for services rendered by or through the district;

241 (g) To pledge all or any part of the revenues of the  
242 district to the payment of its obligations;

243 (h) To make any covenants in connection with the

244 issuance of bonds or to secure the payment of bonds that a private  
245 business corporation can make under the general laws of the state;

246 (i) To use any right-of-way, public right-of-way,  
247 easement, or other similar property or property rights held by the  
248 state or any political subdivision of the state necessary or  
249 convenient in connection with any project conducted by the  
250 district; however, the governing body of the political subdivision  
251 must first consent to the use;

252 (j) To enter into agreements with state and federal  
253 agencies for loans, grants, grants-in-aid, and other forms of  
254 assistance including, but not limited to, participation in the  
255 sale and purchase of bonds;

256 (k) To be deemed to have the same status as counties  
257 and municipalities with respect to payment of sales taxes on  
258 purchases made by the district;

259 (l) To do all acts necessary, proper or convenient in  
260 the exercise of the powers granted under this act;

261 (m) To contract with the United States of America, or  
262 any agency of the United States of America, the State of  
263 Mississippi, or any political subdivision of the State of  
264 Mississippi, or any agency, commission, authority, board or other  
265 entity thereof, or any municipality or municipalities, for any  
266 purpose under this act; and

267 (n) To contract with any person, partnership,  
268 corporation or other entity for the planning, design,  
269 construction, operation, maintenance or improvement of any project  
270 of the district, upon any terms, conditions and covenants as may  
271 be agreed upon by the contracting parties.

272 (2) Any district created under this act shall be vested with  
273 all the powers necessary and requisite for the accomplishment of  
274 the purpose for which the district is created. No enumeration of  
275 powers in this section shall be construed to impair or limit any  
276 general grant of power contained in this section nor to limit any  
277 grant to a power or powers of the same class or classes as those



278 enumerated.

279        SECTION 11. The board of supervisors may, upon petition by  
280 the board of commissioners of the district, exercise the power of  
281 eminent domain on behalf of the district wherever and whenever  
282 public necessity and convenience so requires.

283        SECTION 12. (1) The district may issue negotiable special  
284 improvement bonds to provide funds for the purpose of planning,  
285 design, construction, operation, maintenance or improvement of any  
286 project of the district, including acquisition of land. The bonds  
287 shall be payable primarily from special assessments authorized in  
288 Section 15 of this act and, if provided in the proceedings  
289 authorizing the bonds, the avails of the ad valorem tax levy  
290 authorized in Section 14 of this act. In addition, if provided in  
291 the proceedings authorizing the bonds and agreed to by resolution  
292 of the board of supervisors authorizing the board of commissioners  
293 to make that pledge, the bonds shall also be payable from the  
294 avails of the ad valorem tax levy provided for in subsection (2)  
295 of this section, or from any combination of monies from those  
296 special assessments and tax levies. The bonds may be issued  
297 without an election being held upon the question of their issuance  
298 and without the publication of any notice of intention to issue  
299 the bonds. The board of commissioners of the district shall issue  
300 bonds of the district by resolution spread upon the minutes of the  
301 board. The bonds shall contain covenants and provisions, be  
302 executed, bear interest at the rate or rates not to exceed  
303 fourteen percent (14%) per annum, be in denomination or  
304 denominations, be payable, both as to principal and interest, at  
305 the place or places, mature at the time or times not exceeding  
306 twenty-five (25) years from their date of issuance, as shall be  
307 determined by the board of commissioners and set forth in the  
308 resolution under which the bonds are issued. However, any bonds  
309 which are secured by a pledge of special assessments shall mature  
310 at the time or times not exceeding the time period over which the  
311 special assessments are payable, as determined by the board of

312 commissioners under Section 15 of this act. Notwithstanding any  
313 provision of general law to the contrary, any bonds and interest  
314 coupons issued under this act shall possess all of the qualities  
315 of negotiable instruments, and the bonds, premium, if any, and  
316 interest thereon shall be exempt from all state, county, municipal  
317 and other taxation under the laws of the State of Mississippi.  
318 Any bonds issued under the authority of this act may be refunded  
319 in the manner provided in this act upon a finding by the board of  
320 commissioners that the refunding is in the public interest. Bonds  
321 for the improvement or extension of any structures or facilities  
322 of the district may be included with any refunding bonds. The  
323 bonds may be sold without the necessity of advertising for bids  
324 and may be sold by negotiated private sale and on any terms,  
325 conditions and covenants as may be agreed to by and between the  
326 issuing authority and the purchasers of the bonds. The total  
327 amount of bonds issued under this act shall not exceed One Million  
328 Dollars (\$1,000,000.00).

329 (2) If provided in the proceedings authorizing the issuance  
330 of the bonds and agreed to by resolution of the board of  
331 supervisors authorizing the board of commissioners of the district  
332 to make a pledge, then when there are insufficient revenues  
333 received from special assessments authorized under Section 15 of  
334 this act and the avails of the ad valorem tax levy authorized  
335 under Section 14 of this act, or from both together, according to  
336 the provisions made in the proceedings authorizing the issuance of  
337 the bonds, to meet the interest or principal payments, or both,  
338 when due on any bonds issued under this act (excluding for this  
339 purpose any amounts in a reserve fund for those bonds), then, upon  
340 certification of that fact by the board of commissioners of the  
341 district to the board of supervisors, the board of supervisors  
342 shall levy an ad valorem tax on all taxable property within the  
343 geographical limits of the district. The avails of the tax,  
344 together with any other monies available for that purpose, shall  
345 be sufficient to provide for the payment of the principal of and

346 interest on the bonds as the principal and interest falls due. If  
347 provided in the proceedings for the issuance of the bonds, the  
348 avails of the tax may also be used to replenish any reserve fund  
349 established for the bonds.

350 SECTION 13. In addition to the purposes authorized by  
351 Section 12 of this act, any district created under this act may  
352 issue negotiable special improvement bonds of the district in the  
353 manner provided in Section 12, for any of the following purposes:

354 (a) To refund the outstanding bonds of the district  
355 upon a finding by the board of commissioners that the refunding is  
356 in the public interest;

357 (b) To improve or extend the structures or facilities  
358 of the district or to conduct projects of the district; and

359 (c) To enter into cooperative agreements with the state  
360 or federal government, or both, to obtain financial assistance in  
361 the form of loans or grants as may be available from the state or  
362 federal government, or both (reference to the state or federal  
363 government as used in this section shall specifically include any  
364 agency thereof).

365 The district may make any covenants and do any acts and  
366 things as may be necessary, convenient and desirable to secure the  
367 bonds or make the bonds more marketable, notwithstanding that the  
368 covenants, acts or things may not be enumerated in this act or  
369 expressly authorized in this act. The board of commissioners, in  
370 issuing the negotiable special improvement bonds, shall have the  
371 power to do all things required or necessary in the issuance of  
372 those bonds and for their execution which are not inconsistent  
373 with the Mississippi Constitution of 1890.

374 SECTION 14. (1) The board of supervisors of the county in  
375 which a district exists, may, according to the terms of the  
376 resolution and upon receipt of a resolution of the board of  
377 commissioners adopted by a three-fifths majority of that board  
378 requesting the funds, levy a special tax, not to exceed four (4)  
379 mills annually, on all taxable real property in the district. The

380 avails of the tax shall be paid over to the board of commissioners  
381 of the district to be used either for the support of the district,  
382 planning, design, construction, operation, maintenance or  
383 improvement of projects of the district or for the retirement of  
384 any bonds issued by the district, or for any combination of those  
385 uses.

386 (2) The proceeds derived from two (2) mills of the levy  
387 authorized in this section shall be included in the ten percent  
388 (10%) increase limitation under Section 27-39-321, and the  
389 proceeds derived from any additional millage levied under this  
390 subsection in excess of two (2) mills shall be excluded from that  
391 limitation for the first year of such additional levy and shall be  
392 included within that limitation in any year thereafter.

393 (3) Following the initial tax levy, the special tax levy  
394 under this subsection may be increased only when the board of  
395 supervisors, after receipt of the resolution of the board of  
396 commissioners requesting an increase and stating the proposed  
397 amount of the increase and the purposes for which the additional  
398 revenues shall be used, has determined the need for additional  
399 revenues, adopts a resolution declaring its intention to increase  
400 the levy and has held an election on the question of increasing  
401 the tax levy prescribed in this section. The notice calling for  
402 an election shall state the purposes for which the additional  
403 revenues shall be used and the amount of the tax levy to be  
404 imposed for those purposes. The tax levy may be increased only if  
405 the proposed increase is approved by a three-fifths (3/5) majority  
406 of those voting within the district. Only those qualified  
407 electors of the county which reside within the district may vote  
408 in the election. Subject to specific provisions of this paragraph  
409 to the contrary, the publication of notice and manner of holding  
410 the election within the district shall be as prescribed by law for  
411 the holding of elections for the issuance of bonds by the board of  
412 supervisors. The election shall be held only within the district.

413 SECTION 15. (1) In addition to the sources of funding

414 provided for in Sections 1 through 14 of this act, the board of  
415 commissioners, if approved by the board of supervisors in the  
416 resolution creating the district, may levy and collect special  
417 assessments on certain property located in the district to provide  
418 funds for the purposes for which bonds may be issued under  
419 Sections 12 and 13 of this act. The board of commissioners may  
420 pledge the receipts from the special assessments to secure the  
421 payment of the principal of, premium, if any, and interest on any  
422 bonds authorized to be issued under this act. Special assessments  
423 may be levied on the property within the boundaries of the  
424 district at the time the special assessments are levied. Any  
425 special assessments authorized under this section shall be levied  
426 and collected in the manner provided in Sections 21-41-1 through  
427 21-41-53, Mississippi Code of 1972. The board may secure bonds of  
428 the district solely from the receipts of special assessments, or  
429 may pledge such receipts in addition to the pledge of receipts  
430 from any tax levy authorized in this act, or from any combination  
431 of monies from the special assessments and tax levies. Bonds  
432 issued under Section 12 or Section 13 of this act shall be payable  
433 as to principal, premium, if any, and interest solely from the  
434 sources authorized in this act.

435       SECTION 16. Any bonds secured by a pledge of the special  
436 assessments shall mature at any time or times, not exceeding  
437 twenty-five (25) years from the date of the bonds, and may be in  
438 fully registered form or in bearer form, as determined by the  
439 board of commissioners.

440       SECTION 17. All special assessments levied under this act  
441 shall be payable in equal annual installments over a period not to  
442 exceed excess of twenty-five (25) years, as determined by the  
443 board of commissioners, with interest from the date of the  
444 confirmation of the assessment at a rate, to be fixed by the board  
445 of commissioners, which will produce sufficient funds for the  
446 payment of all or a specified portion of the principal of and  
447 interest on the bonds as they mature and accrue and for fees and

448 expenses for a paying agent or trustee, or both for the bonds.  
449 The amount to be paid through the special assessments may be  
450 limited by the board of commissioners to the amounts needed for  
451 the purposes specified in this section. Any property owner who  
452 shall not have taken an appeal from the assessment, upon failure  
453 to pay the assessment in full within thirty (30) days from the  
454 date of confirmation, shall be deemed to have elected to pay the  
455 assessment in installments as provided in this section, and shall  
456 be deemed to have admitted the legality of the assessment, and the  
457 right to contest the validity of the assessment shall be waived.  
458 The installments of the assessment shall be due and payable at the  
459 same time that the annual real property tax becomes due and  
460 payable, commencing with the first county tax levy which is  
461 payable after the expiration of thirty (30) days from the date of  
462 confirmation of the assessment.

463       SECTION 18. The resolution declaring the intent of the board  
464 of commissioners to proceed with the special improvement projects  
465 of the district may direct that all of the expenses of the  
466 property, structures or facilities of the district, or the part of  
467 the expenses that the board of commissioners shall charge upon the  
468 property in the district, shall be assessed according to the  
469 frontage rule or area rule, as outlined in this section. Bonds  
470 may be issued for one or more projects, and the area and method of  
471 assessment for each project shall be specified in the resolution  
472 declaring the intent of the board of commissioners of the district  
473 to proceed with that project. The resolution declaring the intent  
474 of the board of commissioners to proceed with any special  
475 improvement shall:

476               (a) Define the properties in the area to be benefited  
477 by each improvement, with each improvement being designated as a  
478 project;

479               (b) Fix the amount or percentage of the charge to be  
480 levied upon the property benefited;

481               (c) Designate the minimum and maximum number of years

482 between the date of issuance of the bonds and the maturity of  
483 those bonds;

484 (d) Delineate the method of determining the amount of  
485 special assessments to be levied on each lot or parcel of land in  
486 the benefited area; and

487 (e) Designate the minimum and maximum number of  
488 approximately equal annual installments that the board of  
489 commissioners may later allow for the payment of assessments with  
490 interest on those assessments.

491 If the board of commissioners determines that the front foot  
492 rule is the most equitable method of distributing the cost among  
493 the properties, then the resolution shall direct that the cost to  
494 be assessed against each lot or parcel of land shall be determined  
495 by dividing the entire cost to be assessed by the total number of  
496 front feet of real property abutting upon the shoreline on which  
497 the project is located and which will be subject to the special  
498 assessment, and multiplying the quotient by the total number of  
499 front feet in any particular lot or parcel of land fronting in the  
500 beach on which the project is located. The result of this formula  
501 shall be assessed against each lot or parcel of land for the  
502 owner's part of the cost of the entire improvement to be paid  
503 through special assessments.

504 If the board of commissioners determines that the area rule  
505 is the most equitable method of distributing the cost among the  
506 properties, then the resolution shall direct that the cost to be  
507 assessed against each lot or parcel of land shall be determined by  
508 dividing the entire cost to be assessed by the total number of  
509 acres or square feet in the area being benefited and that is  
510 subject to the special assessment, and multiplying the quotient by  
511 the total number of acres or square feet in any particular lot or  
512 parcel of land. The result of this formula shall be assessed  
513 against each lot or parcel of land for the owner's part of the  
514 cost of the entire improvement to be paid through special  
515 assessments.

516        SECTION 19. If the owners of a majority of the front footage  
517 of the property to be assessed under the front foot rule, or if  
518 the owners of a majority of the area of the property to be  
519 assessed under the area rule, as described in Section 18 of this  
520 act, file a written protest objecting to the assessments  
521 authorized under this act and in Section 21-41-7, Mississippi Code  
522 of 1972, then the board of commissioners shall not proceed with  
523 the special assessment.

524        SECTION 20. The board of commissioners of any district  
525 created under this act shall have the authority to enter into  
526 cooperative agreements with the state or federal government, or  
527 both, to obtain financial assistance in the form of loans or  
528 grants as may be available from the state or federal government,  
529 or both. The board of commissioners may execute and deliver at  
530 private sale notes or bonds as evidence of the indebtedness in the  
531 form and subject to the terms and conditions as may be imposed by  
532 the state or federal government, or both. The board of  
533 commissioners may pledge the income and revenues of the district,  
534 or the income and revenues from any part of the area embraced in  
535 the district, in payment thereof. The district may do all things  
536 necessary to secure the financial aid or cooperation of the state  
537 or federal government, or both, in the planning, design,  
538 construction, operation, maintenance or improvement of projects of  
539 the district.

540        SECTION 21. Sections 1 through 25 of this act, without  
541 reference to any statute, is full and complete authority for the  
542 creation of the district and for the issuance of bonds. No  
543 proceedings shall be required for the creation of the district or  
544 for the issuance of bonds other than those provided for and  
545 required in this act. All necessary powers to be exercised by the  
546 board of supervisors and by the board of commissioners of the  
547 district in order to carry out this act are conferred under this  
548 section.

549        SECTION 22. Within ninety (90) days after the close of each



550 fiscal year, the board of commissioners shall publish in a  
551 newspaper of general circulation in the county in which the  
552 district is located a sworn statement showing the financial  
553 condition of the district, including the revenues and expenses of  
554 the district for the fiscal year just ended. The statement shall  
555 also be furnished to the board of supervisors of the county in  
556 which the district lies.

557 SECTION 23. Any bonds issued under the provisions of  
558 Sections 1 through 25 of this act may be submitted for validation  
559 under the provisions of Chapter 13, Title 31, Mississippi Code of  
560 1972.

561 SECTION 24. Sections 1 through 25 of this act shall be  
562 liberally construed for the purposes herein set out, the powers  
563 hereby granted being additional, cumulative and supplemental to  
564 any power granted to a board of supervisors by any general or  
565 local and private act of the Legislature.

566 SECTION 25. Section 27-39-320, Mississippi Code of 1972, is  
567 amended as follows:

568 27-39-320. (1) The Legislature finds and determines that  
569 legislation requiring a specific levy or requiring consent of some  
570 other governing body to reduce the levy was intended to raise a  
571 certain amount of revenue for specific purposes. Upon this  
572 determination and notwithstanding the provisions of any statute  
573 which requires a definite levy to be made or which requires that a  
574 levy may not be reduced except by the consent of some other  
575 governing authority, the amount of such levy shall be deemed to be  
576 an amount necessary to produce the revenues received in the next  
577 preceding year plus, at the option of the taxing authority, an  
578 increase not to exceed ten percent (10%) of such revenues.

579 (2) In any county where there is located a nuclear  
580 generating power plant on which a tax is assessed under Section  
581 27-35-309(3), such required levy and revenue produced thereby may  
582 be reduced by the levying authority in an amount in proportion to  
583 a reduction in the base revenue of any such county from the

584 previous year. Such reduction shall be allowed only if the  
585 reduction in base revenue equals or exceeds five percent (5%).  
586 "Base revenue" shall mean the revenue received by the county from  
587 the ad valorem tax levy plus the revenue received by the county  
588 from the tax assessed under Section 27-35-309(3) and authorized to  
589 be used for any purposes for which a county is authorized by law  
590 to levy an ad valorem tax. For purposes of determining if the  
591 reduction equals or exceeds five percent (5%), a levy of millage  
592 equal to the prior year's millage shall be hypothetically applied  
593 to the current year's ad valorem tax base to determine the amount  
594 of revenue to be generated from the ad valorem tax levy. For the  
595 purposes of this section, the portion of base revenue used to fund  
596 the purpose for which a specific levy is required shall be deemed  
597 to be the total receipts from ad valorem taxes for such purpose.  
598 This paragraph shall apply to taxes levied for the 1987 fiscal  
599 year and for each fiscal year thereafter. If the Mississippi  
600 Supreme Court or another court finally adjudicates that the tax  
601 levied under Section 27-35-309(3) is unconstitutional, then this  
602 paragraph shall stand repealed.

603 (3) With respect to ad valorem taxes levied on or after  
604 October 1, 1980, no county or municipality shall levy those mills  
605 heretofore required by law to be levied to an extent that such  
606 levy shall produce more than the total receipts produced from such  
607 levy in the next preceding year, plus, at the option of the taxing  
608 authority, an increase not to exceed ten percent (10%) of such  
609 receipts. Such total receipts shall be deemed to include the  
610 total avails of such levy either collected from the property owner  
611 or by reimbursement by the state. The revenues produced from any  
612 newly constructed properties or any existing properties added to  
613 the tax rolls or any properties previously exempt which were not  
614 assessed in the next preceding year may be excluded from the  
615 limitation set forth herein.

616 (4) The ten percent (10%) increase limitation prescribed in  
617 this section may be increased by an additional amount by the board

618 of supervisors of any county if the aggregate receipts from all  
619 county levies to which this section and Sections 27-39-305 and  
620 27-39-321 apply do not exceed one hundred ten percent (110%) of  
621 the aggregate receipts from all such levies during any one (1) of  
622 the immediately preceding three (3) fiscal years, as determined by  
623 the board of supervisors.

624 (5) The limitations set forth in this section shall apply to  
625 the mandatory tax levied by Section 27-39-329.

626 (6) The limitations set forth in this section shall apply to  
627 the tax authorized in Section 14 of House Bill No. \_\_\_\_\_, 1999  
628 Regular Session, as provided in such section.

629 SECTION 26. Section 27-39-321, Mississippi Code of 1972, is  
630 amended as follows:

631 27-39-321. (1) With respect to ad valorem taxes levied for  
632 each fiscal year, no political subdivision may levy ad valorem  
633 taxes in any fiscal year which would render in total receipts from  
634 all levies an amount more than the receipts from that source  
635 during any one (1) of the immediately preceding three (3) fiscal  
636 years, as determined by the levying governing authority, plus, at  
637 the option of the taxing authority, an increase not to exceed ten  
638 percent (10%) of such receipts. The additional revenue from the  
639 ad valorem tax on any newly constructed properties or any existing  
640 properties added to the tax rolls or any properties previously  
641 exempt, which were not assessed in the next preceding year and  
642 cost incurred and paid in the next preceding year in connection  
643 with reappraisal may be excluded from the ten percent (10%)  
644 increase limitation set forth herein. Taxes levied for school  
645 district purposes under any statute and taxes levied for the  
646 maintenance and/or construction of roads and bridges under Section  
647 27-39-305 shall be excluded from the ten percent (10%) increase  
648 limitation set forth herein. Taxes levied for payment of  
649 principal of and interest on general obligation bonds issued  
650 heretofore or hereafter shall be excluded from the ten percent  
651 (10%) increase limitation set forth herein. Any additional

652 millage levied to fund any new program mandated by the Legislature  
653 shall be excluded from the limitation for the first year of the  
654 levy and included within such limitation in any year thereafter.  
655 The limitation imposed under this paragraph shall not apply to  
656 those mandatory levies enumerated in Sections 27-39-320 and  
657 27-39-329.

658         (2) The limitation of this section may be increased only as  
659 provided in subsection (3) or (4) of this section or when the  
660 governing body of a political subdivision has determined the need  
661 for additional revenues, adopts a resolution declaring its  
662 intention so to do and has held an election on the question of  
663 raising the limitation prescribed in this section. The notice  
664 calling for an election shall state the purposes for which the  
665 additional revenues shall be used, the amount of the tax levy to  
666 be imposed for such purposes and period of time for which such tax  
667 levy shall be made; however, such tax levy shall not be made for  
668 more than five (5) successive years. The limitation may be  
669 increased under this subsection only if the proposed increase is  
670 approved by a majority of those voting. Subject to specific  
671 provisions of this paragraph to the contrary, the publication of  
672 notice and manner of holding the election shall be as prescribed  
673 by law for the holding of elections for the issuance of bonds by  
674 the political subdivision. Revenues derived from any taxes levied  
675 pursuant to such election shall be excluded from the tax base for  
676 the purpose of determining aggregate receipts for which the ten  
677 percent (10%) increase limitation applies.

678         (3) As an alternative to the procedure provided in  
679 subsection (2) of this section, the ten percent (10%) increase  
680 limitation prescribed in this section may be increased by an  
681 additional amount by the board of supervisors of any county  
682 without an election thereon if the aggregate receipts from all  
683 county levies to which this section and Sections 27-39-305 and  
684 27-39-320 apply do not exceed one hundred ten percent (110%) of  
685 the aggregate receipts from all such levies during any one (1) of

686 the immediately preceding three (3) fiscal years, as determined by  
687 the board of supervisors.

688 (4) As an alternative to the procedure provided in  
689 subsections (2) and (3) of this section, the board of supervisors  
690 of any county or the governing authorities of any municipality  
691 may, without an election thereon, increase the ad valorem tax levy  
692 to which this section applies by the greater of:

693 (a) An ad valorem tax levy that does not result in an  
694 aggregate levy to which this section applies in excess of twenty  
695 (20) mills; or

696 (b) An ad valorem tax levy that is not in excess of any  
697 aggregate levy to which this section applies in any one (1) of the  
698 immediately preceding ten (10) fiscal years.

699 (5) In any county where there is located a nuclear  
700 generating power plant on which a tax is assessed under Section  
701 27-35-309(3), the term "total receipts" as used in this section  
702 shall be the portion of the "base revenue" as defined in Section  
703 27-39-320 which is used for General Fund purposes.

704 (6) If a shortfall occurs in revenues from sources other  
705 than ad valorem taxes and oil and gas severance taxes budgeted for  
706 the county or municipal general fund during the 1987 fiscal year,  
707 then the county or municipality, as the case may be, may levy a  
708 special ad valorem tax for the 1988 fiscal year in an amount the  
709 avails of which shall not exceed such shortfall; provided,  
710 however, that the aggregate receipts from all ad valorem levies  
711 for the county or municipal general fund for the 1988 fiscal year  
712 shall not exceed the aggregate receipts from this source for the  
713 immediately preceding fiscal year plus an increase not to exceed  
714 twenty percent (20%).

715 (7) If a shortfall occurs in revenues from oil and gas  
716 severance taxes budgeted for the county or municipal general fund  
717 during the 1987 fiscal year, then the county or municipality, as  
718 the case may be, may levy a special ad valorem tax for the 1988  
719 fiscal year in an amount the avails of which shall not exceed such

720 shortfall. The avails of such special ad valorem tax shall not be  
721 included within the ten percent (10%) increase limitation. The ad  
722 valorem taxes levied to offset the shortfall shall be deemed to be  
723 ad valorem tax receipts produced in the 1988 fiscal year for the  
724 purposes of determining the limitation on receipts for the  
725 succeeding fiscal years.

726 The limitations imposed under this section shall apply to the  
727 tax authorized in Section 14 of House Bill No. \_\_\_\_\_, 1999 Regular  
728 Session, as provided in such section.

729 SECTION 27. If any provision of this act shall be held to be  
730 invalid by any court of competent jurisdiction, the remainder of  
731 this act shall not be affected thereby.

732 SECTION 28. The Attorney General of the State of Mississippi  
733 shall submit this act, immediately upon approval by the Governor,  
734 or upon approval by the Legislature subsequent to a veto, to the  
735 Attorney General of the United States or to the United States  
736 District Court for the District of Columbia in accordance with the  
737 provisions of the Voting Rights Act of 1965, as amended and  
738 extended.

739 SECTION 29. This act shall take effect and be in force from  
740 and after the date it is effectuated under Section 5 of the Voting  
741 Rights Act of 1965, as amended and extended.