

By: Senator(s) Nunnelee

To: Finance

SENATE BILL NO. 2386

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2 AN ACT TO CODIFY SECTION 37-61-9.1, MISSISSIPPI CODE OF 1972,  
3 TO REQUIRE A PUBLIC HEARING AND ADVERTISEMENT OF PROPOSED  
4 INCREASES IN LOCAL AD VALOREM TAX EFFORT OF SCHOOL DISTRICTS; TO  
5 PROVIDE FOR THE FORM OF SUCH NOTICE; TO REPEAL SECTION 27-39-207,  
6 MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR THE ADVERTISEMENT OF  
7 INTENTION TO INCREASE THE AD VALOREM TAX EFFORT OF A SCHOOL  
8 DISTRICT; AND FOR RELATED PURPOSES. BE IT ENACTED BY THE  
9 LEGISLATURE OF THE STATE OF MISSISSIPPI:

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11 SECTION 1. The following provision shall be codified as

12 Section 37-61-9.1, Mississippi Code of 1972:

13 37-61-9.1. (1) Except as provided in subsection (2), any  
14 school district which proposes to budget an increase in its local  
15 ad valorem tax effort pursuant to Sections 37-57-105 and  
16 37-57-107, Mississippi Code of 1972, shall hold a public hearing  
17 on such proposed tax increase and shall publish a notice of tax  
18 increase in accordance with the following procedure:

19 (a) An advertisement of the proposed tax increase shall  
20 be published once each week for two (2) weeks in a newspaper of  
21 general circulation that is qualified under state law to publish  
22 legal notices;

23 (b) The advertisement shall state the proposed date,  
24 time and place for the hearing by the board on the proposed tax  
25 increase, which date shall be not less than seven (7) days after  
26 the day the first advertisement is published;

27 (c) The form and content of the notice of tax increase  
28 shall be as follows:

29 "NOTICE OF TAX INCREASE - (Name of school district)

30 The (name of school district) will hold a public hearing

31 on the proposed school district budget for the \_\_\_\_\_  
32 school year on (date and time) at (meeting place) for the  
33 purpose of consideration of a proposed local ad valorem tax  
34 increase.

35 The district is currently operating under a budget with  
36 projected total revenues of \$\_\_\_\_\_. For the \_\_\_\_\_  
37 school year, the proposed budget has total projected revenues  
38 of \$\_\_\_\_\_. Of this total amount of projected  
39 revenue, \_\_\_\_\_ percent is proposed to be financed  
40 through local ad valorem taxes.

41 For the proposed budget for the (199\_-199\_) year, the  
42 district estimates that the operating tax rate will increase  
43 by \_\_\_\_\_ mills from \_\_\_\_\_ mills to \_\_\_\_\_ mills, resulting in  
44 a \_\_\_\_\_ percent increase in local tax effort.

45 All concerned citizens of the district are invited to  
46 attend the public hearing on the proposed tax increase."

47 (d) The hearing on the proposed tax increase shall be  
48 held in public, and all interested residents of the district  
49 desiring to be heard shall be provided an opportunity to present  
50 oral testimony within reasonable time limits;

51 (e) The hearing may be combined with the regular  
52 hearing on the adoption of the school's budget pursuant to Section  
53 37-61-9, Mississippi Code of 1972.

54 (2) A school district which proposes no budget increase in  
55 local ad valorem tax effort pursuant to Sections 37-57-105 and  
56 37-57-107, Mississippi Code of 1972, or a school district which  
57 has reached the mill levy limitation provided for in said  
58 sections, shall not be subject to the requirements of subsection  
59 above.

60 SECTION 2. Section 27-39-207, Mississippi Code of 1972,  
61 which provides for the advertisement of intention to increase the  
62 ad valorem tax effort of a school district, is hereby repealed.

63 SECTION 3. This act shall take effect and be in force from

~~and~~ after its passage.