

By: Senator(s) Nunnelee

To: Finance

SENATE BILL NO. 2386
(As Passed the Senate)

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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.