

By: Senator(s) Moffatt, Robertson

To: Ports and Marine
ResourcesSENATE BILL NO. 3029
(As Passed the Senate)

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 (4)
15 MILLS 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; AND FOR RELATED PURPOSES.

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

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

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

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

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

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

73 of the board of supervisors. The notice shall be published in a
74 newspaper having general circulation within the proposed district
75 once a week for at least three (3) consecutive weeks before the
76 date of the hearing. The first publication of the notice shall be
77 made not less than twenty-one (21) days before the date of the
78 hearing and the last publication shall be made not more than seven
79 (7) days before the date of the hearing.

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

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

103 (2) If twenty percent (20%) or one hundred fifty (150),
104 whichever is less, of the qualified electors of the county
105 residing within the proposed district file a written petition with
106 the board of supervisors on or before the date specified in the

107 resolution under subsection 1 of this section protesting the
108 creation of the district, the board of supervisors shall call an
109 election on the question of the creation of the district. The
110 election shall be held and conducted by the election commissioners
111 of the county, as far as is practicable in accordance with the
112 general laws governing elections. The election commissioners
113 shall determine which of the qualified electors of the county
114 reside within the proposed district, and only those qualified
115 electors as reside within the proposed district shall be entitled
116 to vote in the election. Notice of the election setting forth the
117 time, place or places, and purpose of the election shall be
118 published by the clerk of the board of supervisors. The notice
119 shall be published for the time and in the manner provided in
120 Section 3 of this act for the publication of the resolution of
121 intent. The ballot to be prepared for and used at the election
122 shall be in substantially the following form:

123 "FOR CREATION OF _____ DISTRICT: ())
124 AGAINST CREATION OF _____ DISTRICT: ())."

125 Voters shall vote by placing a cross mark (x) or check mark (_)
126 opposite their choice.

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

132 SECTION 6. If the board of supervisors initiates the
133 creation of the district, all costs incident to the publication of
134 the notices, the public hearing and election, the preparation of
135 the resolution, and all other costs of meeting the requirements of
136 this act shall be paid by the board of supervisors. If the
137 creation of the district is initiated by petition, the board of
138 supervisors may bear the costs of meeting the requirements of this
139 act or may require the parties filing the petition to bear the
140 costs. The board of supervisors may require the execution of a

141 cost bond by the parties filing the petition. The bond shall be
142 in an amount and with good sureties to guarantee the payment of
143 any costs.

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

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

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

175 manner as original appointments are made. The board of
176 supervisors may fill all unexpired terms of any commissioner.

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

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

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

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

207 (4) Each commissioner shall take and subscribe to an oath of
208 office prescribed in Section 268, Mississippi Constitution of

209 1890, before the Chancery Clerk of the county in which the
210 district is located, that the person will faithfully discharge the
211 duties of the office of commissioner. The oath shall be filed
212 with the Chancery Clerk and preserved with the official bond.

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

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

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

228 (a) To sue and be sued;

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

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

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

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

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

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

245 (h) To make any covenants in connection with the
246 issuance of bonds or to secure the payment of bonds that a private
247 business corporation can make under the general laws of the state;

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

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

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

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

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

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

274 (2) Any district created under this act shall be vested with
275 all the powers necessary and requisite for the accomplishment of
276 the purpose for which the district is created. No enumeration of

277 powers in this section shall be construed to impair or limit any
278 general grant of power contained in this section nor to limit any
279 grant to a power or powers of the same class or classes as those
280 enumerated.

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

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

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

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

345 geographical limits of the district. The avails of the tax,
346 together with any other monies available for that purpose, shall
347 be sufficient to provide for the payment of the principal of and
348 interest on the bonds as the principal and interest falls due. If
349 provided in the proceedings for the issuance of the bonds, the
350 avails of the tax may also be used to replenish any reserve fund
351 established for the bonds.

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

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

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

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

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

376 SECTION 14. (1) The board of supervisors of the county in
377 which a district exists, may, according to the terms of the
378 resolution and upon receipt of a resolution of the board of

379 commissioners adopted by a three-fifths (3/5) majority of that
380 board requesting the funds, levy a special tax, not to exceed four
381 (4) mills annually, on all taxable real property in the district.

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

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

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

413 holding of elections for the issuance of bonds by the board of
414 supervisors. The election shall be held only within the district.

415 SECTION 15. (1) In addition to the sources of funding
416 provided for in Sections 1 through 14 of this act, the board of
417 commissioners, if approved by the board of supervisors in the
418 resolution creating the district, may levy and collect special
419 assessments on certain property located in the district to provide
420 funds for the purposes for which bonds may be issued under
421 Sections 12 and 13 of this act. The board of commissioners may
422 pledge the receipts from the special assessments to secure the
423 payment of the principal of, premium, if any, and interest on any
424 bonds authorized to be issued under this act. Special assessments
425 may be levied on the property within the boundaries of the
426 district at the time the special assessments are levied. Any
427 special assessments authorized under this section shall be levied
428 and collected in the manner provided in Sections 21-41-1 through
429 21-41-53, Mississippi Code of 1972. The board may secure bonds of
430 the district solely from the receipts of special assessments, or
431 may pledge such receipts in addition to the pledge of receipts
432 from any tax levy authorized in this act, or from any combination
433 of monies from the special assessments and tax levies. Bonds
434 issued under Section 12 or Section 13 of this act shall be payable
435 as to principal, premium, if any, and interest solely from the
436 sources authorized in this act.

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

442 SECTION 17. All special assessments levied under this act
443 shall be payable in equal annual installments over a period not to
444 exceed excess of twenty-five (25) years, as determined by the
445 board of commissioners, with interest from the date of the
446 confirmation of the assessment at a rate, to be fixed by the board

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

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

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

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

483 (c) Designate the minimum and maximum number of years
484 between the date of issuance of the bonds and the maturity of
485 those bonds;

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

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

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

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

515 against each lot or parcel of land for the owner's part of the
516 cost of the entire improvement to be paid through special
517 assessments.

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

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

541 SECTION 21. This act, without reference to any statute, is
542 full and complete authority for the creation of the district and
543 for the issuance of bonds. No proceedings shall be required for
544 the creation of the district or for the issuance of bonds other
545 than those provided for and required in this act. All necessary
546 powers to be exercised by the board of supervisors and by the
547 board of commissioners of the district in order to carry out this
548 act are conferred under this 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 this
558 act may be submitted for validation under the provisions of
559 Chapter 13, Title 31, Mississippi Code of 1972.

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

565 SECTION 25. If any provisions of this act shall be held to
566 be invalid by any court of competent jurisdiction, the remainder
567 of this act shall not be affected thereby.

568 SECTION 26. This act shall take effect and be in force from
569 and after its passage.