

By: Senator(s) Moffatt, Robertson

To: Ports and Marine  
ResourcesSENATE BILL NO. 3029  
(As Sent to Governor)

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 LANDOWNERS; TO REQUIRE PUBLICATION OF A NOTICE OF  
4 INTENT TO CREATE A DISTRICT AND TO REQUIRE A PUBLIC HEARING; TO  
5 PROVIDE FOR A REFERENDUM ON THE CREATION OF THE DISTRICT; TO  
6 AUTHORIZE THE PAYMENT OF COSTS FOR CREATION OF THE DISTRICT; TO  
7 PROVIDE FOR APPOINTMENT OF A BOARD OF COMMISSIONERS OF THE  
8 DISTRICT AND FOR THEIR TERMS OF OFFICE AND COMPENSATION; TO  
9 AUTHORIZE THE BOARD OF COMMISSIONERS TO EXERCISE CERTAIN POWERS  
10 AND DUTIES; TO AUTHORIZE THE DISTRICT TO ISSUE NEGOTIABLE SPECIAL  
11 IMPROVEMENT BONDS FOR PROJECTS; TO AUTHORIZE THE BOARD OF  
12 SUPERVISORS TO EXERCISE THE POWER OF EMINENT DOMAIN UPON REQUEST  
13 OF THE BOARD OF COMMISSIONERS; TO AUTHORIZE THE BOARD OF  
14 SUPERVISORS TO LEVY AN AD VALOREM TAX NOT TO EXCEED FOUR (4) 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; AND FOR RELATED PURPOSES.

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

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

31 SECTION 2. A petition for the incorporation of a shoreline  
32 and beach preservation district may be submitted to the board of  
33 supervisors of a county, referred to in this act as "board of  
34 supervisors," signed by not less than twenty-five (25) owners of

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

59 SECTION 3. (1) Upon the filing of a petition, the board of  
60 supervisors shall fix a time and place for a public hearing upon  
61 the question of the public convenience and necessity of the  
62 incorporation of the proposed district. The date fixed for the  
63 hearing shall be not more than thirty (30) days after the filing  
64 of the petition. The time, date and location of the hearing, the  
65 proposed boundaries of the district, and the purpose of the  
66 hearing shall be set forth in a notice to be signed by the clerk  
67 of the board of supervisors. The notice shall be published in a  
68 newspaper having general circulation within the proposed district  
69 once a week for at least three (3) consecutive weeks before the  
70 date of the hearing. The first publication of the notice shall be  
71 made not less than twenty-one (21) days before the date of the  
72 hearing and the last publication shall be made not more than seven

73 (7) days before the date of the hearing.

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

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

97 (2) If twenty percent (20%) or one hundred fifty (150),  
98 whichever is less, of the qualified electors of the county  
99 residing within the proposed district file a written petition with  
100 the board of supervisors on or before the date specified in the  
101 resolution under subsection 1 of this section protesting the  
102 creation of the district, the board of supervisors shall call an  
103 election on the question of the creation of the district. The  
104 election shall be held and conducted by the election commissioners  
105 of the county, as far as is practicable in accordance with the  
106 general laws governing elections. The election commissioners

107 shall determine which of the qualified electors of the county  
108 reside within the proposed district, and only those qualified  
109 electors as reside within the proposed district shall be entitled  
110 to vote in the election. Notice of the election setting forth the  
111 time, place or places, and purpose of the election shall be  
112 published by the clerk of the board of supervisors. The notice  
113 shall be published for the time and in the manner provided in  
114 Section 3 of this act for the publication of the resolution of  
115 intent. The ballot to be prepared for and used at the election  
116 shall be in substantially the following form:

117 "FOR CREATION OF \_\_\_\_\_ DISTRICT: (     ) )  
118 AGAINST CREATION OF \_\_\_\_\_ DISTRICT: (     )."

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

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

126 SECTION 6. If the creation of the district is initiated by  
127 petition, the board of supervisors may bear the costs of meeting  
128 the requirements of this act or may require the parties filing the  
129 petition to bear the costs. The board of supervisors may require  
130 the execution of a cost bond by the parties filing the petition.  
131 The bond shall be in an amount and with good sureties to guarantee  
132 the payment of any costs.

133 SECTION 7. Any party having an interest in the subject  
134 matter and aggrieved or prejudiced by the findings and  
135 adjudication of the board of supervisors may appeal to the circuit  
136 court of the county in the manner provided by law for appeals from  
137 orders of the board of supervisors. However, if no appeal is  
138 taken within fifteen (15) days after the date of the adoption of  
139 the resolution creating the district, the creation of the district  
140 shall be final and shall not be subject to attack in any court

141 after that time.

142       SECTION 8. Beginning on the date of the adoption of the  
143 resolution creating a district, the district shall be a public  
144 corporation in perpetuity under its corporate name and shall, in  
145 that name, be a body politic and corporate with power of perpetual  
146 succession.

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

171       Notwithstanding the appointive authority granted in this  
172 section to the board of supervisors, its legal and actual  
173 responsibilities, authority and function, subsequent to the  
174 creation of a district, shall be specifically limited to the

175 appointive function and responsibilities outlined in Sections 11,  
176 14 and 15 of this act. The operation, management, abolition or  
177 dissolution of a district, and all other matters in connection  
178 therewith, shall be vested solely and only in the board of  
179 commissioners to the specific exclusion of the board of  
180 supervisors, and the abolition, dissolution or termination of a  
181 district shall be accomplished only by unanimous resolution of the  
182 board of commissioners.

183 (2) The board of commissioners shall organize by electing  
184 one of its members as chairman and another as vice-chairman. The  
185 chairman shall preside at all meetings of the board and act as the  
186 chief executive officer of the board and of the district. The  
187 vice-chairman shall act in the absence or disability of the  
188 chairman. The board also shall elect and fix the compensation of  
189 a secretary-treasurer who may or may not be a member of the board.  
190 The secretary-treasurer shall keep all minutes and records of the  
191 board and safely keep all funds of the district. The  
192 secretary-treasurer shall execute a bond, payable to the district,  
193 in a sum and with security as shall be fixed and approved by the  
194 board of commissioners.

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

201 (4) Each commissioner shall take and subscribe to an oath of  
202 office prescribed in Section 268, Mississippi Constitution of  
203 1890, before the Chancery Clerk of the county in which the  
204 district is located, that the person will faithfully discharge the  
205 duties of the office of commissioner. The oath shall be filed  
206 with the Chancery Clerk and preserved with the official bond.

207 (5) A majority of the membership of the board of  
208 commissioners shall constitute a quorum. Except as otherwise

209 required under this act, all official acts of the board of  
210 commissioners shall require a majority vote of the quorum.

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

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

222 (a) To sue and be sued;

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

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

229 (d) To make and enter into contracts, conveyances,  
230 mortgages, deeds of trust, bonds, leases or contracts for  
231 financial advisory services;

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

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

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

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

242 (i) To use any right-of-way, public right-of-way,

243 easement, or other similar property or property rights held by the  
244 state or any political subdivision of the state necessary or  
245 convenient in connection with any project conducted by the  
246 district; however, the governing body of the political subdivision  
247 must first consent to the use;

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

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

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

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

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

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

275 SECTION 11. The board of supervisors may, upon petition by  
276 the board of commissioners of the district, exercise the power of



277 eminent domain on behalf of the district wherever and whenever  
278 public necessity and convenience so requires.

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

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

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

345 established for the bonds.

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

350           (a) To refund the outstanding bonds of the district  
351 upon a finding by the board of commissioners that the refunding is  
352 in the public interest;

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

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

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

370       SECTION 14. (1) The board of supervisors of the county in  
371 which a district exists, may, according to the terms of the  
372 resolution and upon receipt of a resolution of the board of  
373 commissioners adopted by a three-fifths (3/5) majority of that  
374 board requesting the funds, levy a special tax, not to exceed four  
375 (4) mills annually, on all taxable real property in the district.

376       The avails of the tax shall be paid over to the board of  
377 commissioners of the district to be used either for the support of  
378 the district, planning, design, construction, operation,

379 maintenance or improvement of projects of the district or for the  
380 retirement of any bonds issued by the district, or for any  
381 combination of those uses.

382 (2) The proceeds derived from two (2) mills of the levy  
383 authorized in this section shall be included in the ten percent  
384 (10%) increase limitation under Section 27-39-321, and the  
385 proceeds derived from any additional millage levied under this  
386 subsection in excess of two (2) mills shall be excluded from that  
387 limitation for the first year of such additional levy and shall be  
388 included within that limitation in any year thereafter.

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

409 SECTION 15. (1) In addition to the sources of funding  
410 provided for in Sections 1 through 14 of this act, the board of  
411 commissioners, if approved by the board of supervisors in the  
412 resolution creating the district, may levy and collect special

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

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

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

447 the purposes specified in this section. Any property owner who  
448 shall not have taken an appeal from the assessment, upon failure  
449 to pay the assessment in full within thirty (30) days from the  
450 date of confirmation, shall be deemed to have elected to pay the  
451 assessment in installments as provided in this section, and shall  
452 be deemed to have admitted the legality of the assessment, and the  
453 right to contest the validity of the assessment shall be waived.  
454 The installments of the assessment shall be due and payable at the  
455 same time that the annual real property tax becomes due and  
456 payable, commencing with the first county tax levy which is  
457 payable after the expiration of thirty (30) days from the date of  
458 confirmation of the assessment.

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

472 (a) Define the properties in the area to be benefited  
473 by each improvement, with each improvement being designated as a  
474 project;

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

477 (c) Designate the minimum and maximum number of years  
478 between the date of issuance of the bonds and the maturity of  
479 those bonds;

480 (d) Delineate the method of determining the amount of

481 special assessments to be levied on each lot or parcel of land in  
482 the benefited area; and

483 (e) Designate the minimum and maximum number of equal  
484 approximately equal annual installments that the board of  
485 commissioners may later allow for the payment of assessments with  
486 interest on those assessments.

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

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

512 SECTION 19. If the owners of a majority of the front footage  
513 of the property to be assessed under the front foot rule, or if  
514 the owners of a majority of the area of the property to be

515 assessed under the area rule, as described in Section 18 of this  
516 act, file a written protest objecting to the assessments  
517 authorized under this act, then the board of commissioners shall  
518 not proceed with the special assessment.

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

535       SECTION 21. This act, without reference to any statute, is  
536 full and complete authority for the creation of the district and  
537 for the issuance of bonds. No proceedings shall be required for  
538 the creation of the district or for the issuance of bonds other  
539 than those provided for and required in this act. All necessary  
540 powers to be exercised by the board of supervisors and by the  
541 board of commissioners of the district in order to carry out this  
542 act are conferred under this section.

543       SECTION 22. Within ninety (90) days after the close of each  
544 fiscal year, the board of commissioners shall publish in a  
545 newspaper of general circulation in the county in which the  
546 district is located a sworn statement showing the financial  
547 condition of the district, including the revenues and expenses of  
548 the district for the fiscal year just ended. The statement shall



549 also be furnished to the board of supervisors of the county in  
550 which the district lies.

551       SECTION 23. Any bonds issued under the provisions of this  
552 act may be submitted for validation under the provisions of  
553 Chapter 13, Title 31, Mississippi Code of 1972.

554       SECTION 24. This act shall be liberally construed for the  
555 purposes herein set out, the powers hereby granted being  
556 additional, cumulative and supplemental to any power granted to a  
557 board of supervisors by any general or local and private act of  
558 the Legislature.

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

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