

By: Senator(s) Carter, Burton, Jackson

To: Local and Private

SENATE BILL NO. 3120

1 AN ACT TO AUTHORIZE AND EMPOWER THE BOARD OF SUPERVISORS OF
2 LAUDERDALE COUNTY, MISSISSIPPI, TO MAKE SPECIAL ROAD IMPROVEMENTS
3 PURSUANT TO PETITION BY THE LANDOWNERS BORDERING THE ROAD, TO
4 BORROW THE MONEY TO MAKE SUCH IMPROVEMENTS, TO MAKE ASSESSMENTS ON
5 THE PROPERTY OWNERS FOR SUCH PURPOSE, TO PROVIDE A METHOD OF
6 PAYMENT OF SUCH ASSESSMENTS; AND FOR RELATED PURPOSES.

7 SECTION 1. (1) The Board of Supervisors of Lauderdale
8 County, is hereby authorized and empowered, in its discretion, to
9 cause the local street and road improvements to be made at the
10 cost of the property owners benefited thereby pursuant to petition
11 as provided herein, by levying and collecting special assessments
12 as provided herein, and may finance such improvements in the
13 manner provided in this section.

14 (2) Whenever not less than one-half (1/2) of all landowners
15 bordering on any unpaved, dedicated public street or road located
16 outside the boundaries of any incorporated municipality in
17 Lauderdale County petition for a survey and estimate of the cost
18 of building and paving the street or road in a substantial and
19 permanent manner of asphalt, blacktop, concrete or other such
20 material equally durable, the board of supervisors shall cause a
21 survey and cost estimate thereof to be made by a licensed civil
22 engineer. Thereafter, if at least three-fifths (3/5) of such
23 landowners sign and file a petition with the board of supervisors,
24 along with a map or description of the land bordering such street
25 or road and designating the owners of all land bordering thereon,
26 requesting such street or road to be paved with the costs thereof
27 to be charged or assessed against the owners of such land
28 bordering thereon, the board of supervisors shall proceed to the

29 paving and permanent construction of such street or road. The
30 entire costs of paving and permanently constructing such street or
31 road shall be paid by the owners of the land bordering on the
32 street or road so improved by either, at the option of each such
33 landowner, a lump sum, one-time payment or by a special tax
34 imposed by the county on the land sufficient to pay such
35 landowner's proportionate share of the total costs. A landowner's
36 share of the total costs for building and improving such street or
37 road shall be determined according to the proportion which the
38 number of lineal feet of the owner's land which borders on the
39 improved street or road bears to the total number of lineal feet
40 of improved street or road.

41 (3) If one or more landowners elect to pay their share of
42 the costs of improving a street or road under subsection (2) of
43 this section by means of a special tax on their land, then the
44 board of supervisors shall provide for the collection of taxes
45 from the landowners thereof in such annual installments as it may
46 determine, extending over not more than twenty (20) years, and may
47 borrow money in advance of the collection of such taxes, in which
48 event an amount sufficient to pay the annual interest shall be
49 collected in addition to the principal. The taxes so assessed and
50 levied shall be a lien upon the land and be collected at the same
51 time and in the same manner that state and county taxes are
52 collected. A separate assessment roll shall be provided by the
53 board of supervisors, and the county assessor shall assess the
54 land of each owner separately, together with the special tax
55 assessed thereon, marking on the general assessment roll the
56 particular land which has been so assessed.

57 (4) The provisions of this section shall not be construed as
58 amending or repealing the provisions of any existing general
59 statute, but shall be supplemental and additional to the
60 provisions contained therein.

61 SECTION 2. This act shall take effect and be in force from
62 and after July 1, 1999.