

By: Senator(s) Carter, Burton, Jackson

To: Local and Private

SENATE BILL NO. 3120  
(As Passed the Senate)

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 whose land comprises at least three-fifths (3/5) of the  
24 lineal feet that borders such unpaved street or road, sign and  
25 file a petition with the board of supervisors, along with a map or  
26 description of the land bordering such street or road and  
27 designating the owners of all land bordering thereon, requesting  
28 such street or road to be paved with the costs thereof to be

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

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

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

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