

By: Hamilton

To: Ways and Means

HOUSE BILL NO. 167

1 AN ACT TO AMEND SECTION 21-1-61, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT ALL EXISTING BUILDINGS, STRUCTURES AND IMPROVEMENTS
3 LOCATED ON LAND THAT IS INCLUDED WITHIN AN AREA ANNEXED BY A
4 MUNICIPALITY SHALL BE EXEMPT FROM MUNICIPAL AD VALOREM TAXATION;
5 TO AMEND SECTION 21-33-1, MISSISSIPPI CODE OF 1972, IN CONFORMITY
6 TO THE PROVISIONS OF THIS ACT; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 21-1-61, Mississippi Code of 1972, is
9 amended as follows:

10 21-1-61. (1) Except as otherwise provided in subsection (2)
11 of this section, in all cases where a municipality is created or
12 the limits of an existing municipality are enlarged under the
13 provisions of this chapter, the property included within the
14 municipal boundaries by such creation or enlargement shall become
15 liable for and subject to municipal ad valorem taxation on the tax
16 lien date next succeeding the effective date of the decree
17 creating or enlarging such municipality.

18 (2) From and after July 1, 2000, whenever the corporate
19 boundaries of any municipality are enlarged under the provisions
20 of this chapter, all buildings, structures and improvements
21 located on any land that is included within the enlarged area, if
22 such buildings, structures and improvements existed at the time of
23 the effective date of the decree or judgement approving the

24 enlargement, shall be exempt from all municipal ad valorem taxes.
25 However, the land, and all buildings and structures erected and
26 improvements made to the land after the effective date of the
27 decree or judgement approving the enlargement, shall be liable for
28 and subject to municipal ad valorem taxation as provided for under
29 subsection (1) of this section.

30 SECTION 2. Section 21-33-1, Mississippi Code of 1972, is
31 amended as follows:

32 21-33-1. Except as otherwise provided under Section
33 21-1-61(2), all lands and other taxable property subject to
34 assessment, held by any person within the municipality, or in
35 added territory, on the first day of January, shall be assessed,
36 and ad valorem taxes thereon levied and collected for the ensuing
37 year, excepting motor vehicles as defined by the "Motor Vehicle Ad
38 Valorem Tax Law of 1958," Sections 27-51-1 through 27-51-49,
39 Mississippi Code of 1972.

40 SECTION 3. This act shall take effect and be in force from
41 and after July 1, 2000.