

By: Ellington

To: Ways and Means

HOUSE BILL NO. 1225

1 AN ACT TO AMEND SECTION 21-1-61, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT THE PROPERTY OF A NEWLY ANNEXED AREA IS EXEMPT FROM
3 MUNICIPAL AD VALOREM TAXES UNTIL THE MUNICIPALITY HAS PROVIDED THE
4 SERVICES WHICH ARE LISTED IN THE ORDINANCE THAT THE MUNICIPALITY
5 IS REQUIRED TO PASS; TO AMEND SECTION 21-33-1, MISSISSIPPI CODE OF
6 1972, IN CONFORMITY TO THE PROVISIONS OF THIS ACT; AND FOR RELATED
7 PURPOSES.

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

9 SECTION 1. Section 21-1-61, Mississippi Code of 1972, is
10 amended as follows:[BD1]

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

19 (2) Beginning July 1, 2000, whenever the corporate
20 boundaries of any municipality are enlarged under the provisions
21 of this chapter, the property of the territory proposed to be
22 annexed shall be exempt from all municipal ad valorem taxes until
23 those services that the municipality proposed to render in the
24 ordinance are provided. However, such property shall be liable
25 for and subject to all other taxes levied by the county in which
26 the municipality is located.

27 SECTION 2. Section 21-33-1, Mississippi Code of 1972, is
28 amended as follows:[BD2]

29 21-33-1. Except as otherwise provided under Section
30 21-1-61(2), all lands and other taxable property subject to
31 assessment, held by any person within the municipality, or in
32 added territory, on the first day of January, shall be assessed,
33 and ad valorem taxes thereon levied and collected for the ensuing
34 year, excepting motor vehicles as defined by the "Motor Vehicle Ad
35 Valorem Tax Law of 1958," sections 27-51-1 through 27-51-49.

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