

By: Flagg

To: County Affairs;
Municipalities

HOUSE BILL NO. 1315

1 AN ACT TO AMEND SECTION 19-11-7, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT THE ANNUAL BUDGET ADOPTED BY A COUNTY BOARD OF
3 SUPERVISORS SHALL PROVIDE FOR AN EQUAL AMOUNT OF EXPENDITURES IN
4 EACH OF THE FIVE SUPERVISORS DISTRICTS FROM ALL REVENUE SOURCES;
5 TO AMEND SECTION 65-15-21, MISSISSIPPI CODE OF 1972, TO PROVIDE
6 THAT ALL AD VALOREM TAXES COLLECTED BY OR FOR A COUNTY OR A
7 SEPARATE ROAD DISTRICT ON PROPERTY WITHIN A MUNICIPALITY FOR ROAD
8 PURPOSES SHALL BE REFUNDED TO THE MUNICIPALITY; AND FOR RELATED
9 PURPOSES.

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

11 SECTION 1. Section 19-11-7, Mississippi Code of 1972, is
12 amended as follows:[JWB1]

13 **[With regard to any county which is exempt from the**
14 **provisions of Section 19-2-3, this section shall read as follows:]**

15 19-11-7. The board of supervisors of each county of the
16 State of Mississippi shall, at its August meeting of each year,
17 prepare a complete budget of revenues, expenses and a working cash
18 balance estimated for the next fiscal year, which shall be based
19 on the aggregate funds estimated to be available for the ensuing
20 fiscal year for each fund, from which such estimated expenses will
21 be paid, exclusive of school maintenance funds, which shall be
22 shown separately. Such statement of revenues shall show every
23 source of revenue along with the amount derived from each source.
24 Said budget containing said statement of revenues and expenses
25 shall be published at least one (1) time during August or
26 September but not later than September 15 of said year in a
27 newspaper published in the county, or if no newspaper is published
28 therein, then in a newspaper having a general circulation therein.

29 The budget shall provide for an equal amount of expenditures in

each of the five (5) supervisor's districts from all revenue sources.

[With regard to any county which is required to operate on a countywide system of road administration as described in Section 19-2-3, this section shall read as follows:]

19-11-7. The county administrator of each county of the State of Mississippi shall prepare and submit to the board of supervisors at its August meeting of each year a complete budget of revenues, expenses and a working cash balance estimated for the next fiscal year, which shall be based on the aggregate funds estimated to be available for the ensuing fiscal year for each fund, from which such estimated expenses will be paid, exclusive of school maintenance funds, which shall be shown separately and exclusive of the budget of the sheriff's department which shall be prepared by the sheriff. Such statement of revenues shall show every source of revenue along with the amount derived from each source. Said budget, including the sheriff's budget, containing said statement of revenues and expenses shall be published at least one (1) time during August or September but not later than September 15 of said year in a newspaper published in the county, or if no newspaper is published therein, then in a newspaper having a general circulation therein. The budget shall provide for an equal amount of expenditures in each of the five (5) supervisor's districts from all revenue sources.

SECTION 2. Section 65-15-21, Mississippi Code of 1972, is amended as follows:[JWB2]

SECTION 3. Section 65-15-21, Mississippi Code of 1972, is amended as follows:

[With regard to any county which is exempt from the provisions of Section 19-2-3, this section shall read as follows:]

65-15-21. * * * All ad valorem taxes collected by or for a county or a separate or special road district on property within a municipality (the streets of which are worked at the expense of the municipal treasury, or worked by municipal authority) for road purposes of such county or district, not including taxes for the purposes of paying bonds issued for road purposes or the interest thereon or for creating a bond and interest fund for retiring the

67 same, shall be paid over to the treasurer of such municipality for
68 said municipality.

69 Any municipality may contract with its board of supervisors,
70 or any member thereof, whereby work may be performed on the
71 streets maintained by said municipality in lieu of the refund
72 of * * * the road taxes collected under this section and in such
73 event such agreement shall be spread at large upon the minutes of
74 both the governing authorities of such municipality and the board
75 of supervisors of such county.

76 [With regard to any county which is required to operate on a
77 countywide system of road administration as described in Section
78 19-2-3, this section shall read as follows:]

79 65-15-21. * * * All ad valorem taxes collected by or for a
80 county on property within a municipality (the streets of which are
81 worked at the expense of the municipal treasury, or worked by
82 municipal authority) for road purposes of such county, not
83 including taxes for the purposes of paying bonds issued for road
84 purposes or the interest thereon or for creating a bond and
85 interest fund for retiring the same, shall be paid over to the
86 treasurer of such municipality for said municipality.

87 Any municipality may contract with its board of supervisors,
88 whereby work may be performed on the streets maintained by said
89 municipality in lieu of the refund of * * * the road taxes
90 collected under this section, and in such event such agreement
91 shall be spread at large upon the minutes of both the governing
92 authorities of such municipality and the board of supervisors of
93 such county.

94 SECTION 4. This act shall take effect and be in force from
95 and after July 1, 2000.