

By: Wallace

To: Municipalities; Ways
and Means

HOUSE BILL NO. 1473

1 AN ACT TO AUTHORIZE MUNICIPALITIES TO CREATE DRAINAGE
2 DISTRICTS; TO REQUIRE A REFERENDUM ON THE QUESTION OF CREATING A
3 MUNICIPAL DRAINAGE DISTRICT BEFORE SUCH A DISTRICT MAY BE CREATED;
4 TO PROVIDE THAT THE GOVERNING AUTHORITIES OF A MUNICIPALITY
5 CREATING SUCH A DRAINAGE DISTRICT SHALL MANAGE THE DRAINAGE
6 DISTRICT; TO PROVIDE THE POWERS AND DUTIES OF SUCH DRAINAGE
7 DISTRICTS; TO AUTHORIZE MUNICIPAL DRAINAGE DISTRICTS TO LEVY
8 ASSESSMENTS ON PROPERTY IN A DISTRICT; TO REQUIRE A PETITION
9 ELECTION ON THE ISSUE OF WHETHER OR NOT A MUNICIPAL DRAINAGE
10 DISTRICT MAY LEVY ANY TAX OR ASSESSMENT ON PROPERTY; AND FOR
11 RELATED PURPOSES.

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

13 SECTION 1. Each drainage district created under this act
14 shall be a body corporate, shall have authority to sue in its own
15 corporate name and be sued therein, may contract and be contracted
16 with, may plead and be impleaded, and where organized or operating
17 under the provisions of this act in its name may do and perform
18 any and all things necessary and authorized by this act. All such
19 acts may be done by the governing authorities in the name of the
20 district.

21 SECTION 2. (1) The terms "benefits" and "betterments," as
22 used in this act are interchangeable and shall be construed as
23 synonymous. The terms "ditches" and "drains" shall be construed
24 to also include levees and closed drains, such as tiling, as well
25 as open ditches.

26 (2) For the purposes of this act, the following terms shall
27 have the meanings ascribed in this section unless the context
28 clearly requires otherwise:

29 (a) "Drainage district" or "district" means a municipal
30 drainage district created under this act.

31 (b) "Governing authorities" means the governing
32 authorities of any municipality creating or proposing to create a
33 municipal drainage district under this act.

34 (c) "Municipality" means any municipality creating or
35 proposing to create a municipal drainage district under this act.

36 SECTION 3. A municipality may create a drainage district
37 under this act for storm water management purposes conducive to
38 public health in the manner provided in this act, and when
39 created, shall consist of a system of artificial main drains,
40 lateral drains or ditches, natural drains and water courses, or
41 levees. To the end that the purposes of the creation of such
42 districts according to this system may be attained, they shall
43 have and are given full power and authority to construct or to
44 cause to be constructed artificial main drains and ditches,
45 lateral drains and ditches, and tile drains over the lands of
46 others or over or on lands which may be acquired by such district,
47 and to alter, deepen, or improve any and all natural drains and
48 water courses as it may be necessary to alter, deepen, or improve
49 so that a complete system of such drains may exist in the
50 district. Such districts may also, in addition to the
51 construction of such drains, construct or erect over the land of
52 others, or over the lands to be acquired by the drainage district
53 for that purpose, such levees as may be necessary to protect or
54 reclaim any lands from overflow from any source.

55 SECTION 4. All drainage districts created under this act
56 shall severally exercise their respective powers and be managed by
57 the governing authorities of the municipality in which the
58 district is organized.

59 SECTION 5. Whenever the governing authorities of a
60 municipality desire to create a drainage district for the
61 construction of drains or ditches across the lands of others for
62 storm water management purposes, or to maintain and keep in repair
63 any such drains and ditches constructed, or to establish in such

64 district a combined system of drainage or protection from wash or
65 overflow, and to construct and maintain the same by special
66 assessment upon the property benefited thereby, the governing
67 authorities shall adopt a resolution declaring its desire so to
68 do, setting forth the proposed name of the drainage district, the
69 necessity for the drainage district, the description of the lands
70 to be included in the drainage district and the date on which the
71 drainage district is to be created. The governing authorities
72 shall file such resolution with the clerk of the municipality.

73 SECTION 6. Upon the resolution provided for in Section 5 of
74 this act, being filed in the office of the clerk of the
75 municipality, such resolution shall be published once each week
76 for at least three (3) consecutive weeks in at least one (1)
77 newspaper published in such municipality. The first publication
78 of such notice shall be made not less than twenty-one (21) days
79 before the date fixed in the resolution, and the last publication
80 shall be made not more than seven (7) days before such date. If
81 no newspaper is published in the municipality, then such notice
82 shall be given by publishing the resolution for the required time
83 in some newspaper having a general circulation in the
84 municipality. If, within the time of giving notice, twenty
85 percent (20%) or fifteen hundred (1500), whichever is less, of the
86 qualified electors of the municipality shall file a written
87 petition against the creation of the drainage district, then an
88 election on the question of the creation of the drainage district
89 shall be called. At the election, all qualified electors of the
90 municipality may vote, and the ballots used in such election shall
91 have printed thereon a brief statement setting forth the proposed
92 name of the drainage district, the necessity for the drainage
93 district, and the description of the lands to be included in the
94 drainage district, and the words "FOR THE CREATION OF (NAME OF
95 DRAINAGE DISTRICT)" and "AGAINST THE CREATION (NAME OF DRAINAGE
96 DISTRICT)," and the voters shall vote by placing a cross (X) or

97 check (a) opposite their choice on the proposition. When the
98 results of the election shall have been canvassed by the election
99 commissioners of the municipality and certified, the drainage
100 district may be created if at least three-fifths (3/5) of the
101 qualified electors who voted in the election voted in favor of
102 creation of the drainage district. If at least three-fifths (3/5)
103 of the qualified electors who voted in the election voted in favor
104 of creation of the drainage district, the governing authorities
105 may create the drainage district by duly adopting and entering on
106 their minutes a resolution to that effect.

107 SECTION 7. The governing authorities shall meet and go upon
108 and examine lands in the drainage district and the lands over
109 which the work is proposed to be constructed, and determine:
110 first, the starting point, route, and termini of the proposed
111 work, the location and size of the main ditch to be constructed in
112 the drainage district, which in their opinion will successfully
113 drain such lands, and whether the drainage of the lands in the
114 proposed drainage district is possible or not, provided that any
115 ditch already constructed in the proposed drainage district may be
116 used as a "main," or part of a main ditch, if found expedient and
117 sufficient for the purposes of the district; second, the probable
118 cost of same, including expenses and court costs; third, what land
119 will be injured or damaged by the proposed work and the probable
120 aggregate amount of damages such lands will sustain by reason of
121 the laying out and construction of such ditch or ditches. In the
122 examination of the district and determination of the questions for
123 the governing authorities to determine, the governing authorities
124 are authorized to employ an engineer to go with them upon the
125 lands of the district and examine the lands, make a map and
126 profile thereof, and an estimate of the size and depth of the
127 ditch or ditches required for main outlets for the drains of the
128 lands, and the probable cost, and a profile thereof.

129 SECTION 8. Upon a resolution being duly adopted and entered

130 on the minutes of the governing authorities creating drainage
131 districts under this act, such drainage district are declared by
132 law to be created as drainage districts, by the name mentioned in
133 the resolution and are declared to be a body politic and corporate
134 by the name mentioned in the resolution, with the right to have
135 perpetual succession and to adopt and use a corporate seal. The
136 governing authorities and their successors in office shall, from
137 the entry of such resolution, constitute the corporate authorities
138 of the district and shall exercise the functions conferred upon
139 them by this act.

140 SECTION 9. If a district is created, all moneys that have
141 been advanced or expended in good faith in the organization of any
142 district, necessary for the preliminary work in organization, such
143 as surveys, attorneys' fees, and incidentals thereto, may be
144 repaid by the governing authorities. The governing authorities
145 are authorized to issue certificates of the district to raise
146 funds to have all necessary surveys made and to pay all necessary
147 expenses and costs incurred in the preliminary work prior to the
148 creation of the district, which certificates shall bear interest
149 at the rate of six percent (6%) from their dates, but no
150 certificate shall be made payable for a longer period than two (2)
151 years from its date. These certificates shall be paid as soon as
152 sufficient funds come into the hands of the governing authorities
153 to pay same.

154 SECTION 10. The governing authorities also shall proceed to
155 procure the right-of-way for the main ditch or ditches of the
156 district, as well as the right-of-way for any laterals, drains or
157 levees that may be decided upon, by agreements with the landowners
158 over or through whose lands the same is to be constructed. They
159 shall take releases of rights-of-way for the construction of such
160 ditch or ditches from the landowners and file same with the
161 chancery clerk of the county in which the municipality is located,
162 who shall record them. If the governing authorities are not able

163 to agree with any landowner as to the amount of damages such owner
164 should receive for the right-of-way over which such ditch or other
165 improvements or work shall be constructed, the governing
166 authorities shall appraise the lands needed for such purposes and
167 proceed as directed in Section 11 of this act.

168 SECTION 11. When the governing authorities have made their
169 appraisal of the land taken or to be taken, they shall certify
170 the same and file it with the clerk of the municipality. The
171 clerk shall thereupon set down and fix a time for the hearing of
172 objections to such appraisal.

173 SECTION 12. If at the hearing by the governing authorities,
174 no written objections are filed, the governing authorities may
175 adopt an order confirming the appraisal. Upon payment of such
176 amount to the clerk of the municipality for the entitled party,
177 the district may enter upon and take possession of the property
178 and appropriate it to the use of the district, and the title to
179 the easement thereof and thereover shall vest in the district.
180 The clerk shall receipt upon such order for the money paid, and
181 such decree with the receipt of the clerk shall be recorded in the
182 records of deeds of the county in which the municipality is
183 located. If written objections are filed on or before the time
184 set for the hearing, the governing authorities shall proceed to
185 hear the objections filed.

186 The governing authorities may, at such hearing, hear all
187 objections in entirety or in severalty, may adopt an order
188 confirming the entire report of the governing authorities, or may
189 adopt any number of orders confirming the report as to any land
190 taken. At the hearing, the governing authorities may make
191 alterations in the appraisal as may be deemed just and
192 equitable, by raising or lowering any appraisal; and payment of
193 such amount fixed by order of the governing authorities shall be
194 made to the clerk of the municipality as provided in this section.
195 The clerk shall receipt for same on the order, and the order with

196 receipt thereon shall be recorded.

197 SECTION 13. It shall be the duty of the governing
198 authorities to make a levy each year on the lands lying in the
199 municipality in accordance with such assessments and levies
200 sufficient to meet bond obligations of any district issued by
201 authority of law.

202 SECTION 14. If the governing authorities have underestimated
203 the amount or the cost of work necessary for any district, they
204 may order such additional work done or such additional costs paid
205 and may reassess the properties of the district.

206 SECTION 15. If the drainage district shall issue bonds for
207 any part of the money levied for the purpose of the district as
208 authorized in this act, such bonds may be sold on the market to
209 the best advantage but shall not be sold for less than par value,
210 unless a sale below par be approved by the governing authorities.
211 The whole amount realized from the sale of such bonds shall be
212 deposited in the treasury of the district.

213 SECTION 16. After the creation of any drainage district
214 under this act, and after the confirmation of the assessment as
215 provided in this act, and after laying out a system of main drains
216 for the drainage district, the governing authorities shall
217 advertise for bids for the construction of ditches by publishing a
218 notice for three (3) weeks in some newspaper in the municipality,
219 stating the time and place they will receive bids for the
220 construction of such work. The time fixed for receiving and
221 opening the bids shall not be less than twenty-two (22) days from
222 the time of the first publication. The notice shall specify the
223 kind and nature of the work to be done, the amount thereof as
224 estimated by the engineer, and in what manner payment will be
225 made. The governing authorities shall meet at the time and place
226 designated in the notice and open the bids, and the contracts
227 shall be let to the lowest responsible bidder. The governing
228 authorities shall have the right to reject any and all bids if

229 they deem that the bids are too high, and may adjourn such letting
230 to a future time and continue the advertisement until that time.

231 The governing authorities shall take and file a certificate
232 of publication of the notice with the clerk of the municipality.
233 Upon the acceptance of any bid for the construction of any work,
234 they shall require the bidder to enter into contract with them for
235 the faithful performance of the work according to the plans,
236 specifications, profile, and estimates of the engineer, and
237 require the contractor to enter into bonds for the faithful
238 performance of such work within the time and in the manner
239 specified in such contract.

240 SECTION 17. The governing authorities may, after the
241 creation of the district, do any and all acts that may be
242 necessary in and about the surveying, laying out, constructing,
243 repairing, altering, enlarging, cleaning, protecting, and
244 maintaining any drain or ditch or other work. They and their
245 successors shall have charge of such ditch or other work in
246 perpetuity, and shall annually see that the same is cleaned out
247 and all obstructions, brush, willow, or other growth removed, so
248 that such ditches or other work shall be kept thoroughly cleaned
249 and in good repair so as to perfectly drain the lands in the
250 district. For those purposes, the governing authorities may
251 borrow money in anticipation of the collection of already levied
252 taxes at an overall maximum interest rate to maturity not greater
253 than that allowed in Section 75-17-105. The governing authorities
254 may issue in evidence thereof tax anticipation warrants, which
255 warrants shall be paid solely and only out of the first funds
256 collected from taxes levied before the borrowing of the funds and
257 issuance of the warrants. The governing authorities may make
258 additional assessments from time to time, as necessity may
259 require, to pay for the expense of maintaining, cleaning out and
260 keeping in repair the ditches of the district and meeting the
261 legal obligations of such district. The additional assessment for

262 maintaining, cleaning out and keeping in repair the ditches of the
263 district and meeting the legal obligations of such district shall
264 be made by the governing authorities as provided in this section.

265 On or before the first Monday in September of each year the
266 governing authorities shall assess on each tract of land or other
267 property in the district, such an amount as is necessary to pay
268 the expense of maintaining, cleaning out and keeping in repair the
269 ditches of the district and meeting the legal obligations of the
270 district, and it shall become and be the duty of the governing
271 authorities to levy a tax in accordance with such assessment
272 sufficient to meet such expense of maintaining, cleaning out and
273 keeping in repair the ditches of the district. As soon as the tax
274 levy is made, the clerk of the municipality, at the expense of the
275 district, shall prepare an assessment record of the district,
276 which may contain any number of columns, in which may be inscribed
277 the tax levied each year. He shall place the amount of the levy
278 for the year, and the record shall be certified by the governing
279 authorities, attested by the seal of the district, and filed with
280 the tax collector of the municipality, or such other taxing
281 district which the municipality may be a part of. The clerk of
282 the municipality shall make a copy of the assessment record for
283 the municipality. Any person aggrieved at the action of the
284 governing authorities in levying the tax provided under this
285 section shall have the right to appeal to the circuit court as
286 provided in Section 27-35-119. All taxes assessed and levied
287 under this act shall be collected at the same time and in the same
288 manner as ad valorem taxes, and the same penalties shall accrue
289 for the nonpayment thereof as for nonpayment of ad valorem taxes.

290
291 SECTION 18. If any damages shall be allowed to any landowner
292 for the construction of ditches across his lands, actual damages
293 shall be allowed. Such damages shall be paid in cash by giving to
294 the party entitled an order for the amount thereof on the district

295 treasurer, who shall pay the same on presentation.

296 SECTION 19. At the end of the fiscal year after the creation
297 of the drainage district and annually, the governing authorities
298 shall make a report showing the amount of money levied for main
299 district purposes, the amount of orders issued, the purposes for
300 which issued, to whom payable, the amount of money on hand, and
301 the amounts levied and expended for each and every subdistrict or
302 lateral drain laid out and established by them. If at any time it
303 appears that there are not sufficient funds to pay for any work
304 done or contemplated, the governing authorities may make a levy
305 for the amount required to finish paying for the work already done
306 or to perform the contemplated work. Any person aggrieved at the
307 action of the governing authorities shall have the right to appeal
308 to the circuit court as provided in Section 27-35-119.

309 SECTION 20. The governing authorities shall have the right
310 and authority to go upon any and all of the lands lying within the
311 district for the purpose of examining such lands and making
312 plans, surveys, profiles and estimates of the kind, character and
313 cost of the proposed system of drains, and may go upon such lands
314 at any time for the purpose of removing obstructions, cleaning out
315 and keeping in repair the ditches. No landowner shall have any
316 power or authority to prevent, hinder or delay the governing
317 authorities in the discharge of their lawful duties in their
318 behalf. If such landowner or any other person shall undertake to
319 interfere with, hinder, obstruct or delay the governing
320 authorities in the discharge of their duties, the governing
321 authorities may file their complaint in the chancery court or
322 before the chancellor in vacation. The court or chancellor shall
323 cite the party to appear and show cause, if any he has, why he
324 should not be fined for the hindrance or obstruction, and the
325 court or chancellor may fine the party not more than Twenty-five
326 Dollars (\$25.00) per day for every day's hindrance caused by him
327 to the governing authorities for contempt of the chancery court.

328 SECTION 21. In laying out such proposed work and drains and
329 ditches, the governing authorities shall have the right to take
330 and use any ditches previously constructed in any part of the
331 district by any landowner owning the same. If any such ditches
332 existing prior to the creation of such district shall be of any
333 value to the district, the governing authorities shall have the
334 power to allow the landowner reasonable compensation for the value
335 thereof, which shall be put down on the assessment roll as a
336 credit for ditches already constructed.

337 SECTION 22. After the creation of any drainage district
338 under this act, if any other or different drainage district lying
339 adjacent to or above such drainage district, or any district not
340 heretofore organized shall be organized and drain the water from
341 their ditches into the ditches or drains of the lower drainage
342 district from the lands lying above or adjacent and draining into
343 such drainage district so organized, the governing authorities
344 shall ask, demand and receive from the upper district or adjacent
345 district just compensation for an outlet for the waters of the
346 upper or adjacent district. If the governing authorities of the
347 two (2) districts cannot agree upon the amount to be paid by the
348 district, then the same shall be submitted by petition to the
349 chancery court or chancellor in vacation having jurisdiction of
350 the lower district. Such court or chancellor shall hear the
351 petition on proper notice and shall apportion the cost or amount
352 to be paid, if any, by the upper or adjacent district. This
353 section shall apply to all natural drains which may have been
354 heretofore or which shall hereafter be improved, cleaned out,
355 dredged and used as a drainage canal or main outlet for any
356 drainage district.

357 SECTION 23. If in the creation of any drainage district and
358 thereafter in the construction of ditches, drains or other
359 improvements, it shall be necessary to cross under or through any
360 railroad or the right-of-way thereof, the same may be accomplished

361 as provided in this section. Upon filing of the report of the
362 governing authorities as to assessments, they shall make a special
363 report showing the proposed plans, manner and character of the
364 work as proposed in passing through the right-of-way, together
365 with an estimate of the costs of same, including all damages that
366 will be sustained by the railroad by virtue of the construction of
367 the proposed work. Upon the hearing of the governing authorities'
368 report, it shall be the duty of the railroad company to appear and
369 show cause why the report should not be confirmed, as other
370 interested parties are required to appear. In such showing it
371 shall be the duty of the railroad company to file with the
372 governing authorities, on or before the time set for the hearing,
373 its estimate of the costs of the proposed work, including all
374 damage that will be sustained by it by doing the proposed work.
375 After hearing all evidence offered, the governing authorities may
376 make such alterations to the costs and damages to the railroad.
377 Any railroad aggrieved at the action of the governing authorities
378 shall have the right to appeal to the circuit court as provided in
379 Section 23-35-119. An appeal shall not prevent the governing
380 authorities constructing the work as proposed through the railroad
381 right-of-way, whenever in their discretion it is necessary to do
382 such work. Before beginning the construction of the work through
383 the right-of-way, the governing authorities shall pay to the
384 railroad company, or the municipal clerk for it, the amount of
385 damages determined by the district to be paid the railroad.

386 SECTION 24. When it shall become necessary, in the course of
387 the construction of the work being done by the governing
388 authorities, to pass through any railroad right-of-way in the
389 manner and according to plans filed as provided in this act, it
390 shall be the duty of the governing authorities to give notice in
391 writing to such railroad company of its desire to cross such
392 right-of-way with its construction work on some approximate date,
393 which shall not be less than sixty (60) days from the date of the

394 notice. The notice shall be served upon any agent or employee of
395 the railroad company upon whom, under the laws of the state,
396 service of process may be had; and the governing authorities shall
397 at the same time pay or tender to the railroad company all costs
398 and damages as may have been determined should be paid by the
399 drainage district to the railroad, as provided in this act. It
400 shall thereupon be the duty of the railroad company within a
401 reasonable time to complete the construction work across its
402 right-of-way, according to the plans and specifications under the
403 supervision of the engineer employed by the governing authorities,
404 or to permit the same to be done by the governing authorities.
405 Should the railroad company fail, neglect or refuse to do and
406 perform in good faith such work within the time fixed by the
407 governing authorities for the performance thereof, or to permit
408 same to be done, it shall be liable to the drainage district and
409 all persons for any damage it or they may sustain by reason of
410 such failure, and the railroad company may be compelled to perform
411 such work by mandatory injunction issued at the instance of the
412 governing authorities. This section shall not be so construed as
413 to prohibit the governing authorities from acquiring such
414 right-of-way by the regular eminent domain proceeding if they so
415 elect, or as otherwise provided in this chapter.

416 SECTION 25. If, in the organization of any drainage district
417 under this act, it shall appear that any railroad company will be
418 benefited by the construction of the proposed work, the governing
419 authorities shall have the right to assess such railroad an amount
420 as they may deem the railroad or railroad company benefited. Such
421 assessment shall be made at the time of assessing the lands of the
422 district, and such railroads shall have the right to appear and
423 make objections as landowners in the district at the time of
424 hearing objections to such assessments.

425 In determining the amount of such benefits, the governing
426 authorities may take into consideration the improvements that

427 might be made by the railroad of a permanent character, and the
428 increased revenue to be gained by the improvement of the lands in
429 the district for agriculture and sanitation, if any can be shown
430 by the construction of such proposed work.

431 SECTION 26. If in the construction of ditches the same shall
432 cross any public road, it shall be the duty of the governing
433 authorities to cause to be removed and constructed, at the expense
434 of the municipality, all bridges necessary to be removed or
435 constructed, at a reasonable time, with a view to the convenience
436 of the public and without unreasonable delay to the prosecution of
437 such work.

438 SECTION 27. Any person who shall wrongfully or purposely
439 fill up, cut, injure, destroy or in any manner injure or impair
440 the usefulness of any drain, ditch or other work constructed under
441 drainage laws shall be guilty of a misdemeanor, may be fined in
442 any sum not exceeding One Hundred Dollars (\$100.00), and shall be
443 liable for double the expense occasioned by repairing the same or
444 removing such obstruction, to be recovered at the suit of the
445 proper drainage district.

446 SECTION 28. The proper chancery court of the county in which
447 a municipality is located shall have jurisdiction of all suits
448 brought against a drainage district, by a drainage district and
449 between drainage districts suing unless otherwise provided.

450 SECTION 29. The governing authorities of any municipality in
451 which a drainage district has been created and who have sold bonds
452 for eighty percent (80%) of the assessment on the lands in such
453 district, and who have provided for the collection of the
454 remaining twenty percent (20%) of the assessment on the lands in
455 such district in cash within not less than four (4) months, are
456 authorized to issue and sell the bonds, notes or other objects of
457 indebtedness of the drainage district for the twenty percent
458 (20%), or any part thereof, which was provided to have been paid
459 in cash and which has not yet been paid.

460 SECTION 30. The bonds, notes or other objects of
461 indebtedness issued under Section 29 of this act shall bear
462 interest not exceeding six percent (6%) per annum and shall be
463 nontaxable.

464 SECTION 31. Before the sale of any such bonds, notes, or
465 other objects of indebtedness provided for in Sections 29 and 30
466 of this act, the governing authorities shall publish notice to all
467 parties interested for at least ten (10) days of their intention
468 to issue such additional bonds. Any bonds, notes or other
469 evidences of indebtedness issued and sold by the governing
470 authorities shall be a lien on the lands assessed in the drainage
471 district and shall be noncontestable.

472 SECTION 32. All proceedings under this act are declared to
473 be proceedings in rem. The notices for the organization of a
474 drainage district under this act and all subsequent notices
475 provided for under this act shall be sufficient as notices for the
476 purposes stated, the organization of a district, and the issuance
477 of district bonds as provided under this act.

478 SECTION 33. All taxes levied under this act shall be payable
479 at the same time ad valorem taxes are payable, and if any taxes so
480 levied under this act are not paid at maturity, the tax collector
481 of the municipality, or such other taxing district which the
482 municipality may be a part of, where the land is situated shall,
483 after having advertised such lands for sale for the same length of
484 time and in the same manner as land delinquent for ad valorem
485 taxes are now required to be advertised, sell the lands so
486 delinquent for taxes thereon, together with all costs and five
487 percent (5%) damages on the amount of taxes for which the land was
488 sold. Such sale shall be separate and distinct from all other
489 sales for ad valorem taxes, but shall be held at the same place
490 and time where sales of lands delinquent for ad valorem taxes are
491 held.

492 SECTION 34. When lands are offered for sale for unpaid

493 drainage district taxes and no person will bid therefor the amount
494 of taxes, damages and costs due, such lands shall be struck off to
495 the drainage district and otherwise dealt with as lands which are
496 sold to the state for delinquent ad valorem taxes. The governing
497 authorities shall be authorized to pay the ad valorem taxes on
498 lands thus acquired by it, to redeem the same from ad valorem tax
499 sales, and to collect the money thus paid with the same damage and
500 interest allowed individuals in similar cases under the general
501 revenue laws of the state therein from the date of such payment,
502 upon the redemption of lands from the drainage district sale.

503 SECTION 35. The lists of lands sold by the tax collector of
504 the municipality, or such other taxing district which the
505 municipality may be a part of, to individuals and to the drainage
506 district shall be made as required to be made by the state and
507 county collector for lands sold for ad valorem taxes, and shall be
508 filed with the clerk of the chancery court within ten (10) days
509 after the tax sale. Each list shall have the same force and
510 effect, confer the same rights and be entitled to the same
511 remedies for redemption and otherwise as lists made for delinquent
512 taxes by the state and county collector for state and county
513 lands. But such title shall be subject to a title acquired under
514 a sale for ad valorem taxes.

515 SECTION 36. A list of conveyances of lands sold to drainage
516 districts for drainage district taxes or to individuals shall be
517 recorded in a well-bound and indexed book, which shall be kept in
518 the office of the chancery clerk of the county in which the
519 drainage district is located. It shall be the same book in which
520 other tax sales to individuals are recorded, and shall have the
521 same effect as notice.

522 SECTION 37. After two (2) years' time for redemption has
523 expired, the governing authorities may take possession of land
524 sold to the district for the district, and lease or sell any lands
525 which it has acquired at tax sale to any person in the manner that

526 the governing authorities think is to the best interests of the
527 district.

528 SECTION 38. The Attorney General of the State of Mississippi
529 shall submit this act, immediately upon approval by the Governor,
530 or upon approval by the Legislature subsequent to a veto, to the
531 Attorney General of the United States or to the United States
532 District Court for the District of Columbia in accordance with the
533 provisions of the Voting Rights Act of 1965, as amended and
534 extended.

535 SECTION 39. This act shall take effect and be in force from
536 and after the date it is effectuated under Section 5 of the Voting
537 Rights Act of 1965, as amended and extended.