

By: Reeves, Whittington, Brown

To: Ways and Means

## HOUSE BILL NO. 1545

1 AN ACT TO AMEND SECTION 21-33-503, MISSISSIPPI CODE OF 1972,  
2 TO REVISE CERTAIN REQUIREMENTS REGARDING PETITIONS FILED BY  
3 PROPERTY OWNERS FOR THE CREATION OF SPECIAL LOCAL IMPROVEMENT  
4 TAXING DISTRICTS; AND FOR RELATED PURPOSES.

5  
6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

7 SECTION 1. Section 21-33-503, Mississippi Code of 1972, is  
8 amended as follows:[HS1]

9 21-33-503. (1) The governing authority of a municipality is  
10 authorized to establish one or more special local improvement  
11 taxing districts and to levy and collect an annual special tax not  
12 to exceed six (6) mills against only that taxable real property  
13 that is included within each such district, provided that such a  
14 special tax shall not be levied or collected unless the governing  
15 authority (a) shall have adopted a resolution (i) designating an  
16 area a special local improvement taxing district and (ii)  
17 specifying the maximum millage to be levied on taxable real  
18 property in the district under this section, and (b) has received  
19 a petition in favor of the levy of such tax signed by the owners  
20 of a majority of the taxable real property in the proposed  
21 district. For purposes of this subsection, "owners" means those  
22 persons possessing a majority of the ownership interest in a piece  
23 of taxable real property.

24 (2) Such special tax levy shall be excluded from the  
25 limitations imposed under Section 27-39-321. Before adopting such  
26 resolution, the governing authority shall hold a public hearing  
27 with respect thereto after public notice by publication at least  
28 twice, once a week for two (2) consecutive weeks in a newspaper of

29 general circulation in the municipality, with the first  
30 publication being not less than fourteen (14) calendar days before  
31 the date specified for such hearing, such notice to include the  
32 date, time and place of such hearing, the proposed boundaries of  
33 such special local improvement taxing district and the maximum  
34 special tax to be levied on property in such district under this  
35 section.

36 (3) The boundaries of the special local improvement taxing  
37 district shall not be modified and special taxes shall not be  
38 levied in excess of the maximum set forth in such resolution,  
39 unless:

40 (a) The governing authority shall have amended such  
41 resolution to reflect such modifications in the boundaries and tax  
42 levy;

43 (b) The governing authority has received a petition in  
44 favor of the levy of the special tax signed by owners, as that  
45 term is defined in subsection (1) of this section, of a majority  
46 of the taxable real property within the modified boundaries of the  
47 district; and

48 (c) A public hearing is held as provided in subsection  
49 (2) of this section. Any special local improvement taxing  
50 district established under this article may include any real  
51 property located within the corporate boundaries of the  
52 municipality.

53 SECTION 2. This act shall take effect and be in force from  
54 and after July 1, 2000.