HOUSE BILL NO. 289

AN ACT TO AMEND SECTIONS 21-1-27, 21-1-29, 21-1-61, 21-33-1 AND 21-33-21, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A MUNICIPALITY IS PROHIBITED FROM LEVYING AND COLLECTING TAXES IN NEWLY ANNEXED AREAS UNTIL THE MUNICIPALITY HAS PROVIDED THE SERVICES TO THE ANNEXED AREA WHICH ARE LISTED IN THE ORDINANCE THAT THE MUNICIPALITY IS REQUIRED TO PASS; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 21-1-27, Mississippi Code of 1972, is amended as follows:

21-1-27. The limits and boundaries of existing cities, towns and villages shall remain as now established until altered in the manner provided in this chapter. When any municipality desires to enlarge or contract its boundaries by adding adjacent unincorporated territory or excluding any part of the incorporated territory of the municipality, the governing authorities of the municipality shall pass an ordinance defining with certainty the territory proposed to be included in or excluded from the corporate limits, and also defining the entire boundary as changed. If the municipality desires to enlarge its boundaries, the ordinance shall in general terms describe the proposed improvements to be made in the annexed territory, the manner and extent of such improvements, and the approximate time within which such improvements are to be made. The ordinance shall also contain a statement of the municipal or public services which the municipality proposes to render in the annexed territory. The ordinance shall also state that the municipality may not levy or collect taxes within the territory proposed to be annexed until those services that the municipality
proposes to render in the ordinance are provided. If the municipality desires to contract its boundaries, the ordinance shall contain a statement of the reasons for the contraction and a statement showing that public convenience and necessity would be served thereby.

SECTION 2. Section 21-1-29, Mississippi Code of 1972, is amended as follows:

21-1-29. When any such ordinance described in Section 21-1-27 is passed by the municipal authorities, the municipal authorities shall file a petition in the chancery court of the county in which the municipality is located; however, when a municipality wishes to annex or extend its boundaries across and into an adjoining county, the municipal authorities shall file a petition in the chancery court of the county in which the territory is located. The petition shall recite the fact of the adoption of the ordinance and shall pray that the enlargement or contraction of the municipal boundaries, as the case may be, shall be ratified, approved and confirmed by the court. The petition shall also state that the municipality may not levy or collect taxes within the territory proposed to be annexed until those services that the municipality proposes to render in the ordinance are provided. There shall be attached to the petition, as exhibits, a certified copy of the ordinance adopted by the municipal authorities and a map or plat of the municipal boundaries as they will exist in event such enlargement or contraction becomes effective.

SECTION 3. Section 21-1-61, Mississippi Code of 1972, is amended as follows:

21-1-61. In all cases where a municipality is created under the provisions of this chapter, the property included within the municipal boundaries by the creation shall become liable for and subject to municipal ad valorem taxation on the tax lien date next succeeding the effective date of the decree.
creating *** the municipality. In all cases where the limits of
an existing municipality are enlarged through annexation of an
adjoining territory under the provisions of this chapter, the
annexed territory will not become liable for and subject to
municipal ad valorem taxation until the services that the
municipality proposed to render in the ordinance described in
Section 21-1-27 are provided.

SECTION 4. Section 21-33-1, Mississippi Code of 1972, is
amended as follows:

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

SECTION 5. Section 21-33-21, Mississippi Code of 1972, is
amended as follows:

21-33-21. After the services that the municipality proposes
to render in the ordinance described in Section 21-1-27 are
provided within the added territory as required under Section
21-1-61, the assessor in the same manner and at the same time as
municipal assessments are made, shall make an assessment of all
taxable property in any added territory, and shall make the same a
part of the assessment roll of the municipal separate school
district.

SECTION 6. This act shall take effect and be in force from
and after July 1, 2001.