

By: Representative Horne

To: Ways and Means

HOUSE BILL NO. 289

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

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

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

11 21-1-27. The limits and boundaries of existing cities, towns  
12 and villages shall remain as now established until altered in the  
13 manner \* \* \* provided in this chapter. When any  
14 municipality \* \* \* desires to enlarge or contract its  
15 boundaries \* \* \* by adding \* \* \* adjacent unincorporated territory  
16 or excluding \* \* \* any part of the incorporated territory of the  
17 municipality, the governing authorities of the municipality shall  
18 pass an ordinance defining with certainty the territory proposed  
19 to be included in or excluded from the corporate limits, and also  
20 defining the entire boundary as changed. If the municipality  
21 desires to enlarge its boundaries, the ordinance shall in general  
22 terms describe the proposed improvements to be made in the annexed  
23 territory, the manner and extent of such improvements, and the  
24 approximate time within which such improvements are to be made.  
25 The ordinance shall also contain a statement of the municipal or  
26 public services which the municipality proposes to render in the  
27 annexed territory. The ordinance shall also state that the  
28 municipality may not levy or collect taxes within the territory  
29 proposed to be annexed until those services that the municipality



30 proposes to render in the ordinance are provided. If the  
31 municipality \* \* \* desires to contract its boundaries, the  
32 ordinance shall contain a statement of the reasons for the  
33 contraction and a statement showing that public convenience and  
34 necessity would be served thereby.

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

37 21-1-29. When any such ordinance described in Section  
38 21-1-27 is passed by the municipal authorities, the municipal  
39 authorities shall file a petition in the chancery court of the  
40 county in which the municipality is located; however, when a  
41 municipality wishes to annex or extend its boundaries across and  
42 into an adjoining county, the municipal authorities shall file a  
43 petition in the chancery court of the county in which the  
44 territory is located. The petition shall recite the fact of the  
45 adoption of the ordinance and shall pray that the enlargement or  
46 contraction of the municipal boundaries, as the case may be, shall  
47 be ratified, approved and confirmed by the court. The petition  
48 shall also state that the municipality may not levy or collect  
49 taxes within the territory proposed to be annexed until those  
50 services that the municipality proposes to render in the ordinance  
51 are provided. There shall be attached to the petition, as  
52 exhibits \* \* \*, a certified copy of the ordinance adopted by the  
53 municipal authorities and a map or plat of the municipal  
54 boundaries as they will exist in event such enlargement or  
55 contraction becomes effective.

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

58 21-1-61. In all cases where a municipality is created \* \* \*  
59 under the provisions of this chapter, the property included within  
60 the municipal boundaries by the creation \* \* \* shall become liable  
61 for and subject to municipal ad valorem taxation on the tax lien  
62 date next succeeding the effective date of the decree



63 creating \* \* \* the municipality. In all cases where the limits of  
64 an existing municipality are enlarged through annexation of an  
65 adjoining territory under the provisions of this chapter, the  
66 annexed territory will not become liable for and subject to  
67 municipal ad valorem taxation until the services that the  
68 municipality proposed to render in the ordinance described in  
69 Section 21-1-27 are provided.

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

72 21-33-1. Except as provided in Section 21-1-61, all lands  
73 and other taxable property subject to assessment, held by any  
74 person within the municipality, or in added territory, on the  
75 first day of January, shall be assessed, and ad valorem taxes  
76 thereon levied and collected for the ensuing year, excepting motor  
77 vehicles as defined by the "Motor Vehicle Ad Valorem Tax Law of  
78 1958," Sections 27-51-1 through 27-51-49, Mississippi Code of  
79 1972.

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

82 21-33-21. After the services that the municipality proposes  
83 to render in the ordinance described in Section 21-1-27 are  
84 provided within the added territory as required under Section  
85 21-1-61, the assessor, in the same manner and at the same time as  
86 municipal assessments are made, shall make an assessment of all  
87 taxable property in any added territory, and shall make the same a  
88 part of the assessment roll of the municipal separate school  
89 district.

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

