

By: Representative Denny

To: Education; Ways and Means

HOUSE BILL NO. 838

1 AN ACT TO AMEND SECTIONS 37-57-105 AND 37-57-107, MISSISSIPPI  
2 CODE OF 1972, TO DELETE THE AUTHORITY OF SCHOOL BOARDS TO INCREASE  
3 AD VALOREM TAXES LEVIED FOR SCHOOL DISTRICT PURPOSES, REGARDLESS  
4 OF THE MILLAGE RATE, ABSENT APPROVAL IN A REFERENDUM ON THE  
5 PROPOSED TAX INCREASE; TO AMEND SECTION 27-39-207, MISSISSIPPI  
6 CODE OF 1972, IN CONFORMITY THERETO; TO REPEAL SECTION 37-57-104,  
7 MISSISSIPPI CODE OF 1972, WHICH REQUIRES AN ELECTION FOR CERTAIN  
8 AD VALOREM TAX INCREASES IN SCHOOL DISTRICTS LEVYING MORE THAN 55  
9 MILLS; AND FOR RELATED PURPOSES.

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

11 **SECTION 1.** Section 37-57-105, Mississippi Code of 1972, is  
12 amended as follows:

13 **[Until July 1, 2002, this section shall read as follows:]**

14 37-57-105. (1) In addition to the taxes levied under  
15 Section 37-57-1, the levying authority for the school district, as  
16 defined in Section 37-57-1, upon receipt of a certified copy of an  
17 order adopted by the school board of the school district  
18 requesting an ad valorem tax effort in dollars for the support of  
19 the school district, shall, at the same time and in the same  
20 manner as other ad valorem taxes are levied, levy an annual ad  
21 valorem tax in the amount fixed in such order, subject to the  
22 increase limitation prescribed in Section 37-57-107, upon all of  
23 the taxable property of such school district, which shall not be  
24 less than a millage rate necessary to generate funds equal to the  
25 "district entitlement" as defined in Section 37-22-1(2)(e) or the  
26 millage rate certified by the State Board of Education as the  
27 uniform minimum school district ad valorem tax levy, whichever is  
28 less, including the amount of millage levied for the support of  
29 the minimum education program in such school district under  
30 Section 37-57-1. Provided, however, that any school district



31 levying less than the uniform minimum school district ad valorem  
32 tax levy on July 1, 1989, or a millage rate necessary to generate  
33 funds equal to the "district entitlement" shall only be required  
34 to increase its local district maintenance levy in four (4) mill  
35 annual increments in order to attain such millage requirements.  
36 In making such levy, the levying authority shall levy an  
37 additional amount sufficient to cover anticipated delinquencies  
38 and costs of collection so that the net amount of money to be  
39 produced by such levy shall be equal to the amount which is  
40 requested by said school board. The proceeds of such tax levy,  
41 excluding levies for the payment of the principal of and interest  
42 on school bonds or notes and excluding levies for costs of  
43 collection, shall be placed in the school depository to the credit  
44 of the school district and shall be expended in the manner  
45 provided by law for the purpose of supplementing teachers'  
46 salaries, extending school terms, purchasing furniture, supplies  
47 and materials, and for all other lawful operating and incidental  
48 expenses of such school district, funds for which are not provided  
49 by minimum program fund allotments.

50 The monies authorized to be received by school districts from  
51 the School Ad Valorem Tax Reduction Fund pursuant to Section  
52 37-61-35 shall be included as ad valorem tax receipts. The  
53 levying authority for the school district, as defined in Section  
54 37-57-1, shall reduce the ad valorem tax levy for such school  
55 district in an amount equal to the amount distributed to such  
56 school district from the School Ad Valorem Tax Reduction Fund each  
57 calendar year pursuant to said Section 37-61-35. Such reduction  
58 shall not be less than the millage rate necessary to generate a  
59 reduction in ad valorem tax receipts equal to the funds  
60 distributed to such school district from the School Ad Valorem Tax  
61 Reduction Fund pursuant to Section 37-61-35. Such reduction shall  
62 not be deemed to be a reduction in the aggregate amount of support  
63 from ad valorem taxation for purposes of Section 37-19-11. The



64 millage levy certified by the State Board of Education as the  
65 uniform minimum ad valorem tax levy or the millage levy that would  
66 generate funds in an amount equal to a school district's district  
67 entitlement, as defined in Section 37-22-1(2)(e), shall be subject  
68 to the provisions of this paragraph.

69 In any county where there is located a nuclear generating  
70 power plant on which a tax is assessed under Section 27-35-309(3),  
71 such required levy and revenue produced thereby may be reduced by  
72 the levying authority in an amount in proportion to a reduction in  
73 the base revenue of any such county from the previous year. Such  
74 reduction shall be allowed only if the reduction in base revenue  
75 equals or exceeds five percent (5%). "Base revenue" shall mean the  
76 revenue received by the county from the ad valorem tax levy plus  
77 the revenue received by the county from the tax assessed under  
78 Section 27-35-309(3) and authorized to be used for any purposes  
79 for which a county is authorized by law to levy an ad valorem tax.  
80 For purposes of determining if the reduction equals or exceeds  
81 five percent (5%), a levy of millage equal to the prior year's  
82 millage shall be hypothetically applied to the current year's ad  
83 valorem tax base to determine the amount of revenue to be  
84 generated from the ad valorem tax levy. For the purposes of this  
85 section and Section 37-57-107, the portion of the base revenue  
86 used for the support of any school district shall be deemed to be  
87 the aggregate receipts from ad valorem taxes for the support of  
88 any school district. This paragraph shall apply to taxes levied  
89 for the 1987 fiscal year and for each fiscal year thereafter. If  
90 the Mississippi Supreme Court or another court finally adjudicates  
91 that the tax levied under Section 27-35-309(3) is  
92 unconstitutional, then this paragraph shall stand repealed.

93 (2) When the tax is levied upon the territory of any school  
94 district located in two (2) or more counties, the order of the  
95 school board requesting the levying of such tax shall be certified  
96 to the levying authority of each of the counties involved, and



97 each of the levying authorities shall levy the tax in the manner  
98 specified herein. The taxes so levied shall be collected by the  
99 tax collector of the levying authority involved and remitted by  
100 the tax collector to the school depository of the home county to  
101 the credit of the school district involved as provided above,  
102 except that taxes for collection fees may be retained by the  
103 levying authority for deposit into its general fund.

104 \* \* \*

105 **[From and after July 1, 2002, this section shall read as**  
106 **follows:]**

107 37-57-105. (1) In addition to the taxes levied under  
108 Section 37-57-1, the levying authority for the school district, as  
109 defined in Section 37-57-1, upon receipt of a certified copy of an  
110 order adopted by the school board of the school district  
111 requesting an ad valorem tax effort in dollars for the support of  
112 the school district, shall, at the same time and in the same  
113 manner as other ad valorem taxes are levied, levy an annual ad  
114 valorem tax in the amount fixed in such order, subject to the  
115 increase limitation prescribed in Section 37-57-107, upon all of  
116 the taxable property of such school district, which shall not be  
117 less than the millage rate certified by the State Board of  
118 Education as the uniform minimum school district ad valorem tax  
119 levy for the support of the adequate education program in such  
120 school district under Section 37-57-1. Provided, however, that  
121 any school district levying less than the uniform minimum school  
122 district ad valorem tax levy on July 1, 1997, shall only be  
123 required to increase its local district maintenance levy in four  
124 (4) mill annual increments in order to attain such millage  
125 requirements. In making such levy, the levying authority shall  
126 levy an additional amount sufficient to cover anticipated  
127 delinquencies and costs of collection so that the net amount of  
128 money to be produced by such levy shall be equal to the amount  
129 which is requested by said school board. The proceeds of such tax



130 levy, excluding levies for the payment of the principal of and  
131 interest on school bonds or notes and excluding levies for costs  
132 of collection, shall be placed in the school depository to the  
133 credit of the school district and shall be expended in the manner  
134 provided by law for the purpose of supplementing teachers'  
135 salaries, extending school terms, purchasing furniture, supplies  
136 and materials, and for all other lawful operating and incidental  
137 expenses of such school district, funds for which are not provided  
138 by adequate education program fund allotments.

139         The monies authorized to be received by school districts from  
140 the School Ad Valorem Tax Reduction Fund pursuant to Section  
141 37-61-35 shall be included as ad valorem tax receipts. The  
142 levying authority for the school district, as defined in Section  
143 37-57-1, shall reduce the ad valorem tax levy for such school  
144 district in an amount equal to the amount distributed to such  
145 school district from the School Ad Valorem Tax Reduction Fund each  
146 calendar year pursuant to said Section 37-61-35. Such reduction  
147 shall not be less than the millage rate necessary to generate a  
148 reduction in ad valorem tax receipts equal to the funds  
149 distributed to such school district from the School Ad Valorem Tax  
150 Reduction Fund pursuant to Section 37-61-35. Such reduction shall  
151 not be deemed to be a reduction in the aggregate amount of support  
152 from ad valorem taxation for purposes of Section 37-19-11. The  
153 millage levy certified by the State Board of Education as the  
154 uniform minimum ad valorem tax levy or the millage levy that would  
155 generate funds in an amount equal to a school district's district  
156 entitlement, as defined in Section 37-22-1(2)(e), shall be subject  
157 to the provisions of this paragraph.

158         In any county where there is located a nuclear generating  
159 power plant on which a tax is assessed under Section 27-35-309(3),  
160 such required levy and revenue produced thereby may be reduced by  
161 the levying authority in an amount in proportion to a reduction in  
162 the base revenue of any such county from the previous year. Such



163 reduction shall be allowed only if the reduction in base revenue  
164 equals or exceeds five percent (5%). "Base revenue" shall mean  
165 the revenue received by the county from the ad valorem tax levy  
166 plus the revenue received by the county from the tax assessed  
167 under Section 27-35-309(3) and authorized to be used for any  
168 purposes for which a county is authorized by law to levy an ad  
169 valorem tax. For purposes of determining if the reduction equals  
170 or exceeds five percent (5%), a levy of millage equal to the prior  
171 year's millage shall be hypothetically applied to the current  
172 year's ad valorem tax base to determine the amount of revenue to  
173 be generated from the ad valorem tax levy. For the purposes of  
174 this section and Section 37-57-107, the portion of the base  
175 revenue used for the support of any school district shall be  
176 deemed to be the aggregate receipts from ad valorem taxes for the  
177 support of any school district. This paragraph shall apply to  
178 taxes levied for the 1987 fiscal year and for each fiscal year  
179 thereafter. If the Mississippi Supreme Court or another court  
180 finally adjudicates that the tax levied under Section 27-35-309(3)  
181 is unconstitutional, then this paragraph shall stand repealed.

182 (2) When the tax is levied upon the territory of any school  
183 district located in two (2) or more counties, the order of the  
184 school board requesting the levying of such tax shall be certified  
185 to the levying authority of each of the counties involved, and  
186 each of the levying authorities shall levy the tax in the manner  
187 specified herein. The taxes so levied shall be collected by the  
188 tax collector of the levying authority involved and remitted by  
189 the tax collector to the school depository of the home county to  
190 the credit of the school district involved as provided above,  
191 except that taxes for collection fees may be retained by the  
192 levying authority for deposit into its general fund.

193 \* \* \*

194 **SECTION 2.** Section 37-57-107, Mississippi Code of 1972, is  
195 amended as follows:



196           **[Until July 1, 2002, this section shall read as follows:]**  
197           37-57-107.   (1) Except as otherwise authorized pursuant to  
198 an election held under subsection (2) of this section, beginning  
199 with the tax levy for the 2003 fiscal year \* \* \*, the aggregate  
200 receipts from taxes levied for school district purposes, excluding  
201 collection fees, pursuant to Sections 37-57-105 and 37-57-1 shall  
202 not exceed the aggregate receipts from those sources during \* \* \*  
203 the immediately preceding \* \* \* fiscal year \* \* \*. For the  
204 purpose of this limitation, the term "aggregate receipts" when  
205 used in connection with the amount of funds generated in a  
206 preceding fiscal year shall not include excess receipts required  
207 by law to be deposited into a special account, and shall not  
208 include amounts received by school districts from the School Ad  
209 Valorem Tax Reduction Fund pursuant to Section 37-61-35. The  
210 additional revenue from the ad valorem tax on any newly  
211 constructed properties or any existing properties added to the tax  
212 rolls or any properties previously exempt which were not assessed  
213 in the next preceding year may be excluded from the \* \* \*  
214 limitation set forth herein. Taxes levied for payment of  
215 principal of and interest on general obligation school bonds  
216 issued heretofore or hereafter shall be excluded from the \* \* \*  
217 limitation set forth herein. Any additional millage levied to  
218 fund any new program mandated by the Legislature shall be excluded  
219 from the limitation for the first year of the levy and included  
220 within such limitation in any year thereafter. For the purposes  
221 of this section, the term "new program" shall include, but shall  
222 not be limited to: (a) the Early Childhood Education Program  
223 required to commence with the 1986-1987 school year as provided by  
224 Section 37-21-7 and any additional millage levied and the revenue  
225 generated therefrom, which is excluded from the limitation for the  
226 first year of the levy, to support the mandated Early Childhood  
227 Education Program, which shall be specified on the minutes of the  
228 school board and of the governing body making such tax levy; (b)



229 any additional millage levied and the revenue generated therefrom  
230 which shall be excluded from the limitation for the first year of  
231 the levy, for the purpose of generating additional local  
232 contribution funds required for the minimum education program for  
233 the 1987 fiscal year and for each fiscal year thereafter through  
234 the 1996 fiscal year under Section 37-19-35; (c) any additional  
235 millage levied and the revenue generated therefrom which shall be  
236 excluded from the limitation for the first and each subsequent  
237 year of the levy, for the purpose of generating additional local  
238 contributions mandated under Section 37-57-105 requiring the board  
239 of trustees of a school district to reach the millage levy  
240 certified by the State Board of Education as the uniform minimum  
241 school district ad valorem tax levy or the millage levy which  
242 would generate funds in an amount equal to a school district's  
243 "district entitlement" as defined in Section 37-22-1(2)(e); and  
244 (d) any additional millage levied and the revenue generated  
245 therefrom which shall be excluded from the limitation for the  
246 first year of the levy, for the purpose of support and maintenance  
247 of any agricultural high school which has been transferred to the  
248 control, operation and maintenance of the school board by the  
249 board of trustees of the community college district under  
250 provisions of Section 37-29-272.

251 (2) If a school board has determined the need for additional  
252 revenues, the school board may adopt an order requesting that the  
253 levying authority, as defined in Section 37-57-1, call and hold an  
254 election on the question of exceeding the limitation prescribed in  
255 this section. However, before the order requesting the election  
256 is adopted, the school board shall advertise its intention to do  
257 so and shall hold a public meeting on the proposed increase in  
258 accordance with Section 27-39-207. The order, notice and manner  
259 of holding the election shall be as prescribed by law for the  
260 holding of elections for the issuance of bonds by the \* \* \* school  
261 boards. The ballot shall contain the language "For the School Tax





262 Increase" and "Against the School Tax Increase" and shall state  
263 the specific amount of the proposed tax increase. The results of  
264 the election shall be certified to the school board. If  
265 three-fifths (3/5) or more of the qualified electors voting in the  
266 election vote in favor of the question, then the stated increase  
267 requested by the school board shall be approved. Revenues  
268 collected for the fiscal year in excess of the \* \* \* limitation  
269 pursuant to an election shall be included in the tax base for the  
270 purpose of determining aggregate receipts for which the \* \* \*  
271 limitation applies for subsequent fiscal years.

272 (3) Except as otherwise provided for excess revenues  
273 generated pursuant to an election, if revenues collected as the  
274 result of the taxes levied for the fiscal year pursuant to this  
275 section and Section 37-57-1 exceed the \* \* \* limitation, then it  
276 shall be the mandatory duty of the school board of the school  
277 district to deposit such excess receipts over and above the \* \* \*  
278 limitation into a special account and credit it to the fund for  
279 which the levy was made. It will be the further duty of such  
280 board to hold said funds and invest the same as authorized by law.  
281 Such excess funds shall be calculated in the budgets for the  
282 school districts for the purpose for which such levies were made,  
283 for the succeeding fiscal year. Taxes imposed for the succeeding  
284 year shall be reduced by the amount of excess funds available.  
285 Under no circumstances shall such excess funds be expended during  
286 the fiscal year in which such excess funds are collected.

287 (4) For the purposes of determining ad valorem tax receipts  
288 for a preceding fiscal year under this section, the term "fiscal  
289 year" means the fiscal year beginning October 1 and ending  
290 September 30.

291 **[From and after July 1, 2002, this section shall read as**  
292 **follows:]**

293 37-57-107. (1) Except as otherwise authorized pursuant to an  
294 election held under subsection(2) of this section, beginning with



295 the tax levy for the 2003 fiscal year \* \* \*, the aggregate  
296 receipts from taxes levied for school district purposes, excluding  
297 collection fees, pursuant to Sections 37-57-105 and 37-57-1 shall  
298 not exceed the aggregate receipts from those sources during \* \* \*  
299 the immediately preceding \* \* \* fiscal year \* \* \*. For the  
300 purpose of this limitation, the term "aggregate receipts" when  
301 used in connection with the amount of funds generated in a  
302 preceding fiscal year shall not include excess receipts required  
303 by law to be deposited into a special account, and shall not  
304 include any amounts received by school districts from the School  
305 Ad Valorem Tax Reduction Fund pursuant to Section 37-61-35. The  
306 additional revenue from the ad valorem tax on any newly  
307 constructed properties or any existing properties added to the tax  
308 rolls or any properties previously exempt which were not assessed  
309 in the next preceding year may be excluded from the \* \* \*  
310 limitation set forth herein. Taxes levied for payment of  
311 principal of and interest on general obligation school bonds  
312 issued heretofore or hereafter shall be excluded from the \* \* \*  
313 limitation set forth herein. Any additional millage levied to  
314 fund any new program mandated by the Legislature shall be excluded  
315 from the limitation for the first year of the levy and included  
316 within such limitation in any year thereafter. For the purposes  
317 of this section, the term "new program" shall include, but shall  
318 not be limited to: (a) the Early Childhood Education Program  
319 required to commence with the 1986-1987 school year as provided by  
320 Section 37-21-7 and any additional millage levied and the revenue  
321 generated therefrom, which is excluded from the limitation for the  
322 first year of the levy, to support the mandated Early Childhood  
323 Education Program, which shall be specified on the minutes of the  
324 school board and of the governing body making such tax levy; (b)  
325 any additional millage levied and the revenue generated therefrom  
326 which shall be excluded from the limitation for the first year of  
327 the levy, for the purpose of generating additional local



328 contribution funds required for the adequate education program for  
329 the 2003 fiscal year and for each fiscal year thereafter under  
330 Section 37-151-7(2); and (c) any additional millage levied and the  
331 revenue generated therefrom which shall be excluded from the  
332 limitation for the first year of the levy, for the purpose of  
333 support and maintenance of any agricultural high school which has  
334 been transferred to the control, operation and maintenance of the  
335 school board by the board of trustees of the community college  
336 district under provisions of Section 37-29-272.

337 (2) If a school board has determined the need for additional  
338 revenues, the school board may adopt an order requesting that the  
339 levying authority, as defined in Section 37-57-1, call and hold an  
340 election on the question of exceeding the limitation prescribed in  
341 this section. However, before the order requesting the election  
342 is adopted, the school board shall advertise its intention to do  
343 so and shall hold a public meeting on the proposed increase in  
344 accordance with Section 27-39-207. The order, notice and manner  
345 of holding the election shall be as prescribed by law for the  
346 holding of elections for the issuance of bonds by the \* \* \* school  
347 boards. The ballot shall contain the language "For the School Tax  
348 Increase" and "Against the School Tax Increase" and shall state  
349 the specific amount of the proposed tax increase. The results of  
350 the election shall be certified to the school board. If  
351 three-fifths (3/5) or more of the qualified electors voting in the  
352 election vote in favor of the question, then the stated increase  
353 requested by the school board shall be approved. Revenues  
354 collected for the fiscal year in excess of the \* \* \* limitation  
355 pursuant to an election shall be included in the tax base for the  
356 purpose of determining aggregate receipts for which the \* \* \*  
357 limitation applies for subsequent fiscal years.

358 (3) Except as otherwise provided for excess revenues  
359 generated pursuant to an election, if revenues collected as the  
360 result of the taxes levied for the fiscal year pursuant to this



361 section and Section 37-57-1 exceed the \* \* \* limitation, then it  
362 shall be the mandatory duty of the school board of the school  
363 district to deposit such excess receipts over and above the \* \* \*  
364 limitation into a special account and credit it to the fund for  
365 which the levy was made. It will be the further duty of such  
366 board to hold said funds and invest the same as authorized by law.  
367 Such excess funds shall be calculated in the budgets for the  
368 school districts for the purpose for which such levies were made,  
369 for the succeeding fiscal year. Taxes imposed for the succeeding  
370 year shall be reduced by the amount of excess funds available.  
371 Under no circumstances shall such excess funds be expended during  
372 the fiscal year in which such excess funds are collected.

373 (4) For the purposes of determining ad valorem tax receipts  
374 for a preceding fiscal year under this section, the term "fiscal  
375 year" means the fiscal year beginning October 1 and ending  
376 September 30.

377 **SECTION 3.** Section 27-39-207, Mississippi Code of 1972, is  
378 amended as follows:

379 27-39-207. (1) Unless the increased revenue in a budget is  
380 derived solely from the expansion of a school district's ad  
381 valorem tax base, a school district shall not budget an increase  
382 in an ad valorem tax effort in dollars for support of the school  
383 district unless it first advertises its intention to request an  
384 election on the increase at the same time that it advertises its  
385 intention to fix its budget for the next fiscal year.

386 (2) A request for an election on an ad valorem tax effort in  
387 dollars for the support of the school district in excess of the  
388 certified tax rate pursuant to Sections 37-57-105 and 37-57-107  
389 shall not be made until an order has been approved by the school  
390 board of the school district in accordance with the following  
391 procedure:

392 (a) The school board of the school district shall  
393 advertise its intent to request an election on exceeding the



394 certified tax rate in a newspaper of general circulation in the  
395 county. The advertisement shall be no less than one-fourth (1/4)  
396 page in size and the type used shall be no smaller than eighteen  
397 (18) point and surrounded by a one-fourth-inch (1/4") solid black  
398 border. The advertisement shall not be placed in any portion of  
399 the newspaper where legal notices and classified advertisements  
400 appear. The advertisement shall appear in a newspaper that is  
401 published at least five (5) days a week, unless the only newspaper  
402 in the county is published less than five (5) days a week. The  
403 newspaper selected shall be one of general interest, readership  
404 and circulation in all areas of the community. The advertisement  
405 shall be published once each week for the two-week period  
406 preceding the adoption of the final budget. The advertisement  
407 shall provide that the school board of the school district will  
408 meet on a certain day, date, time and place fixed in the  
409 advertisement, which shall be no less than seven (7) days after  
410 the day the first advertisement is published. The meeting on the  
411 proposed increase may coincide with the hearing on the proposed  
412 budget of the school board of the school district.

413 (b) When the advertisement is required, it shall be in  
414 the following form:

415 **"NOTICE OF TAX INCREASE - (Name of the school district)**

416 The (name of the school district) will hold a public hearing  
417 on its proposed school district budget for fiscal year (insert the  
418 year) on (date and time) at (meeting place). At this meeting, a  
419 proposed ad valorem tax effort increase will be considered.

420 The (name of the school district) is now operating with  
421 projected total budget revenue of \$\_\_\_\_\_. (\_\_\_\_ percent) or  
422 \$\_\_\_\_\_, of such revenue is obtained through ad valorem taxes.  
423 For next fiscal year, the proposed budget has total projected  
424 revenue of \$\_\_\_\_\_. Of that amount, (\_\_\_\_ percent) or  
425 \$\_\_\_\_\_, is proposed to be financed through a total ad valorem  
426 tax levy.



427 For the next fiscal year, the (name of the school district)  
428 plans to increase your ad valorem tax millage rate by \_\_\_\_\_ mills  
429 from \_\_\_\_\_ mills to \_\_\_\_\_ mills. (This portion of the notice  
430 shall not be required if the school district does not propose an  
431 increase in the ad valorem tax millage rate.)

432 This increase in ad valorem tax revenue means that you will  
433 pay more in ad valorem taxes on your home, automobile tag,  
434 utilities, business fixtures and equipment and rental real  
435 property.

436 Any citizen of (name of the school district) is invited to  
437 attend this public hearing on the proposed ad valorem tax  
438 increase, and will be allowed to speak for a reasonable amount of  
439 time and offer tangible evidence before any vote is taken."

440 (3) The school board of the school district, after the  
441 hearing has been held in accordance with the above procedures, may  
442 adopt an order requesting an election on the levying of an ad  
443 valorem tax effort in dollars in excess of the certified tax rate.  
444 If such order is not adopted on the day of the public hearing, the  
445 scheduled date, time and place for consideration and adoption of  
446 the order shall be announced at the public hearing.

447 (4) All hearings shall be open to the public. The school  
448 board of the school district shall permit all interested parties  
449 desiring to be heard an opportunity to present oral testimony  
450 within reasonable time limits and offer tangible evidence.

451 (5) Each school board of a school district shall notify the  
452 taxing entity of the date, time and place of its public hearing.  
453 No school board of a school district may schedule its hearing at  
454 the same time as another overlapping school district in the same  
455 county.

456 **SECTION 4.** Section 37-57-104, Mississippi Code of 1972,  
457 which requires an election for certain ad valorem tax increases in  
458 school districts levying more than fifty-five (55) mills, is  
459 repealed.



460           **SECTION 5.** Nothing in this act shall affect or defeat any  
461 claim, assessment, appeal, suit, right or cause of action for  
462 taxes due or accrued under the ad valorem tax laws before the date  
463 on which this act becomes effective, whether such claims,  
464 assessments, appeals, suits or actions have been begun before the  
465 date on which this act becomes effective or are begun thereafter;  
466 and the provisions of the ad valorem tax laws are expressly  
467 continued in full force, effect and operation for the purpose of  
468 the assessment, collection and enrollment of liens for any taxes  
469 due or accrued and the execution of any warrant under such laws  
470 before the date on which this act becomes effective, and for the  
471 imposition of any penalties, forfeitures or claims for failure to  
472 comply with such laws.

473           **SECTION 6.** The Attorney General of the State of Mississippi  
474 shall submit this act, immediately upon approval by the Governor,  
475 or upon approval by the Legislature subsequent to a veto, to the  
476 Attorney General of the United States or to the United States  
477 District Court for the District of Columbia in accordance with the  
478 provisions of the Voting Rights Act of 1965, as amended and  
479 extended.

480           **SECTION 7.** This act shall take effect and be in force from  
481 and after the date it is effectuated under Section 5 of the Voting  
482 Rights Act of 1965, as amended and extended.

