

By: Representative Bounds

To: Ways and Means

HOUSE BILL NO. 1273

1 AN ACT TO AMEND SECTION 27-39-207, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE FORM OF THE NOTICE REQUIRED WHEN A SCHOOL DISTRICT
3 PROPOSES ITS AD VALOREM TAX EFFORT IN DOLLARS TO SUPPORT THE
4 SCHOOL DISTRICT; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-39-207, Mississippi Code of 1972, is
7 amended as follows:

8 27-39-207. (1) Unless the increased revenue in a budget is
9 derived solely from the expansion of a school district's ad
10 valorem tax base, a school district shall not budget an increase
11 in an ad valorem tax effort in dollars for support of the school
12 district unless it first advertises its intention to do so at the
13 same time that it advertises its intention to fix its budget for
14 the next fiscal year.

15 (2) A request for an ad valorem tax effort in dollars for
16 the support of the school district in excess of the certified tax
17 rate pursuant to Sections 37-57-105 and 37-57-107 shall not be
18 levied until an order has been approved by the school board of the
19 school district in accordance with the following procedure:

20 (a) The school board of the school district shall
21 advertise its intent to exceed the certified tax rate in a
22 newspaper of general circulation in the county. The advertisement
23 shall be no less than one-fourth (1/4) page in size and the type
24 used shall be no smaller than eighteen (18) point and surrounded
25 by a one-fourth-inch (1/4") solid black border. The advertisement
26 shall not be placed in any portion of the newspaper where legal
27 notices and classified advertisements appear. The advertisement
28 shall appear in a newspaper that is published at least five (5)

29 days a week, unless the only newspaper in the county is published
30 less than five (5) days a week. The newspaper selected shall be
31 one of general interest, readership and circulation in all areas
32 of the community. The advertisement shall be published once each
33 week for the two-week period preceding the adoption of the final
34 budget. The advertisement shall provide that the school board of
35 the school district will meet on a certain day, date, time and
36 place fixed in the advertisement, which shall be no less than
37 seven (7) days after the day the first advertisement is published.
38 The meeting on the proposed increase may coincide with the hearing
39 on the proposed budget of the school board of the school district.

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

42 **"NOTICE OF PROPOSED AD VALOREM TAX EFFORT"**

43 **(Name of the school district)**

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

48 The (name of the school district) is now operating with
49 projected total budget revenue of \$_____. (____ percent) or
50 \$_____, of such revenue is obtained through ad valorem taxes.
51 For next fiscal year, the proposed budget has total projected
52 revenue of \$_____. Of that amount, (____ percent) or
53 \$_____, is proposed to be financed through a total ad valorem
54 tax levy.

55 If a school district is requesting an increase in its ad
56 valorem tax effort use the following:

57 An increase in ad valorem revenue may mean that you will pay
58 more in ad valorem taxes on your home, automobile tag, utilities,
59 business fixtures and equipment and rental real property.

60 If no increase in ad valorem is requested use the following:

61 Ad valorem tax revenue is generated through taxes which you

62 pay on your home, automobile tag, utilities, business fixtures and
63 equipment and rental real property.

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

68 (3) The school board of the school district, after the
69 hearing has been held in accordance with the above procedures, may
70 adopt an order requesting the levying of an ad valorem tax effort
71 in dollars in excess of the certified tax rate. If such order is
72 not adopted on the day of the public hearing, the scheduled date,
73 time and place for consideration and adoption of the order shall
74 be announced at the public hearing.

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

79 (5) Each school board of a school district shall notify the
80 taxing entity of the date, time and place of its public hearing.
81 No school board of a school district may schedule its hearing at
82 the same time as another overlapping school district in the same
83 county.

84 **SECTION 2.** This act shall take effect and be in force from
85 and after its passage.