

By: Senator(s) Tollison

To: Finance

SENATE BILL NO. 2444

1 AN ACT TO AMEND SECTION 27-39-207, MISSISSIPPI CODE OF 1972,  
2 TO REVISE THE FORM AND CONTENT OF PUBLIC NOTICES OF PROPOSED AD  
3 VALOREM TAX EFFORT BY SCHOOL DISTRICTS; AND FOR RELATED PURPOSES.

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

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

7 27-39-207. (1) Unless the increased revenue in a budget is  
8 derived solely from the expansion of a school district's ad  
9 valorem tax base, a school district shall not budget an increase  
10 in an ad valorem tax effort in dollars for support of the school  
11 district unless it first advertises its intention to do so at the  
12 same time that it advertises its intention to fix its budget for  
13 the next fiscal year.

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

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

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

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

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

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

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

53 (If the district is requesting an increase in its ad valorem  
54 tax effort use the following) An increase in ad valorem revenue  
55 may mean that you will pay more in ad valorem taxes on your home,  
56 automobile tag, utilities, business fixtures and equipment and  
57 rental real property. (If no increase in ad valorem tax effort is  
58 requested use the following) Ad valorem tax revenue is generated  
59 through taxes which you pay on your home, automobile tag,

60 utilities, business fixtures and equipment and rental real  
61 property.

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

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

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

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

82 **SECTION 2.** This act shall take effect and be in force from  
83 and after July 1, 2004.