

By: Senator(s) Chaney

To: Universities and
Colleges; County Affairs

SENATE BILL NO. 2451

1 AN ACT TO AMEND SECTIONS 37-29-141 AND 37-29-437, MISSISSIPPI
2 CODE OF 1972, TO PROVIDE FOR THE COMPUTATION OF THE REQUIRED LOCAL
3 REVENUE IN SUPPORT OF COMMUNITY/JUNIOR COLLEGE DISTRICTS; AND FOR
4 RELATED PURPOSES.

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

6 **SECTION 1.** Section 37-29-141, Mississippi Code of 1972, is
7 amended as follows:

8 37-29-141. (1) The board of trustees of any junior college
9 district is expressly authorized and empowered to make a thorough
10 study and evaluation of the costs of operation of the junior
11 college district, and said board shall recommend a fair and
12 acceptable tax rate for district general support and maintenance
13 from each of the member counties.

14 The board of trustees of any junior college district as
15 constituted as of July 1, 1964, shall have the authority to
16 recommend the tax levy necessary for a newly contributing county
17 to have representation on the board of trustees of said junior
18 college.

19 From and after October 1, 1989, and until October 1, 2004, no
20 county shall levy less than (a) one (1) mill for the support, and
21 (b) one (1) mill for the enlargement, improvement and repair of
22 the junior college within the district of which the county is a
23 member. From and after October 1, 1990, the board of trustees of
24 any junior college district may, by a sixty percent (60%)
25 affirmative vote of the members of such board, recommend an
26 additional one (1) mill which may be used for the support or for
27 the enlargement, improvement and repair of the junior college
28 within the district of which the county is a member. If a county

29 is levying more than the minimum levy required herein for one
30 category but less than the minimum levy required for the other,
31 then the excess millage under the one may be applied towards
32 making up the deficiency which exists in the other. If a county
33 contributes to two (2) junior college districts, the combined levy
34 for both districts shall not be less than the minimums required
35 herein.

36 From and after October 1, 2004, the minimum required levy for
37 support of community/junior college districts shall be determined
38 under subsection (5) of this section.

39 Any county having any school district located therein with a
40 current operating deficit of Two Hundred Thousand Dollars
41 (\$200,000.00) or more on July 1, 1989, shall not be required to
42 levy the minimum millage required under this subsection (1) until
43 such time as the said operating deficit is eliminated, or for a
44 period of three (3) fiscal years, whichever is less. Provided,
45 however, that no such county shall levy a smaller tax millage for
46 capital improvements and general support of a junior college
47 district than was levied for the previous year.

48 No county shall levy a smaller tax millage for capital
49 improvements and general support of a junior college district than
50 was levied for the previous year, unless requested to make such
51 reduction by the board of trustees of the district. When a county
52 has a general reassessment of property to increase the county ad
53 valorem tax assessments, such county may reduce the millage for
54 general support and capital improvements, provided that its
55 aggregate budget for junior college purposes is not lower than was
56 paid the previous year.

57 In lieu of taxation, the board of trustees may fix the amount
58 of enrollee tuition in an amount commensurate with the per capita
59 cost of operating the district.

60 (2) Taxes for the support, enlargement, improvement and
61 repairs of junior colleges shall be levied annually against all of

62 the property of each county and of each municipal separate school
63 district, including added territory, which has established or may
64 hereafter establish, or which has joined or may hereafter join, in
65 the establishment or support of a junior college. In no case
66 shall such levy exceed three (3) mills for support and three (3)
67 mills for enlargement, improvement and repairs for each junior
68 college within the district of which the county or municipal
69 separate school district may be a component.

70 (3) The levy for support for any year in any given county or
71 separate school district is that presently prevailing therein
72 unless a change is recommended to the tax levying authorities by
73 the board of trustees or by a vote of the people ascertained in an
74 election called for that purpose by the tax levying authorities
75 subsequent to the petition therefor signed by twenty percent (20%)
76 of the qualified electors.

77 (4) Notwithstanding any provision of this section to the
78 contrary, the minimum millage required under subsection (1) shall
79 not be levied by the board of supervisors of any county within a
80 junior college district until the board of trustees of the
81 district adopts annually, an order, by a sixty percent (60%)
82 affirmative vote of the members of the board, that such minimum
83 millage shall be levied by each county within the district.

84 (5) From and after October 1, 2004, the computation of the
85 required local revenue in support of the community/junior college
86 districts shall be as provided under this subsection (5). The
87 amount that each county shall provide toward the support of the
88 community/junior college district(s) in which the county is
89 located shall be calculated as follows: The State Board for
90 Community and Junior Colleges shall annually certify to each
91 community/junior college district board of trustees an amount
92 equal to twenty-seven percent (27%) of the basic instruction cost
93 for such community/junior college district for the previous school
94 year. The State Board for Community and Junior Colleges shall

95 certify to each community/junior college district board of
96 trustees, for each county in the district, the percentage of
97 students enrolled in the college for the previous school year
98 whose home residence is in that county. Each county's required
99 contribution to the community/junior college district instruction
100 cost shall be determined by multiplying the percentage of resident
101 students from that county times the required twenty-seven percent
102 (27%) of the total district instruction cost. The district's
103 instruction cost and the county's percentage of resident students
104 enrolled in the district shall be computed and currently
105 maintained in accordance with regulations promulgated by the State
106 Board for Community and Junior Colleges. Each community/junior
107 college board of trustees shall annually submit to each county
108 board of supervisors in the district a certified copy of an order
109 adopted by the board of trustees requesting an ad valorem tax
110 effort in dollars for the support of the community/junior college
111 district equal to the calculation prescribed in this subsection.
112 In no event shall the ad valorem tax effort requested be less than
113 the levy in effect on October 1, 2003. The copy of the order
114 shall be submitted by the board of trustees when the copies of the
115 district's budget are filed with the board of supervisors. Upon
116 receipt of the board of trustee's order requesting the ad valorem
117 tax effort in dollars, the board of supervisors shall determine
118 the millage rate necessary to generate funds equal to the dollar
119 amount requested by the board of trustees. If a county
120 contributes to two (2) community/junior college district, the
121 combined levy in dollars shall not be less than the amount
122 requested by both community/junior college boards of trustees.
123 Any amount required under this subsection (5) shall be authorized
124 by majority vote of the board of trustees and the levying
125 authority, and not sixty percent (60%) as provided in subsections
126 (1) and (4).

127 **SECTION 2.** Section 37-29-437, Mississippi Code of 1972, is
128 amended as follows:

129 37-29-437. After the budget shall have been prepared as is
130 provided for in Section 37-29-415, the Board of Trustees of the
131 Mississippi Gulf Coast Junior College District shall certify the
132 same in writing to the boards of supervisors of the several
133 counties and shall certify to the said boards of supervisors the
134 number of mills of ad valorem taxation required to make provisions
135 for the revenue required in said budget. It shall thereupon
136 become the duty of the board of supervisors of each of the four
137 (4) counties to levy the taxes in the number of mills specified by
138 the board of trustees. The tax levy for maintenance and operation
139 of the district shall not exceed four (4) mills nor shall the levy
140 for capital outlay, including purchase of lands, construction and
141 equipment of buildings and structures, making of major repairs,
142 and for the retirement of bonds, exceed three (3) mills.
143 Provided, that from and after October 1, 2004, the tax levy for
144 maintenance and operation of the district shall be determined
145 under subsection (5) of Section 37-29-141, Mississippi Code of
146 1972.

147 Promptly upon having certified the requirements of the
148 district to the several boards of supervisors the board of
149 trustees of the district shall cause publication of notice to be
150 made in each county in a newspaper published or having general
151 circulation therein giving notice of the filing of the request for
152 the levy aforesaid. Said notice shall be published at least one
153 time and within ten (10) days after the certification of the
154 request for such levy to the boards of supervisors. The said
155 notice shall provide that the said levy requested will be made in
156 each county unless a petition signed by twenty percent (20%) of
157 the qualified electors of the district shall be filed with the
158 secretary of the board of trustees of the said district within
159 thirty (30) days from the date of the first publication protesting

160 against the said levy and demanding an election thereon. In the
161 event of the filing of such a petition, it shall be the duty of
162 the secretary forthwith to call a special meeting of the board of
163 trustees of the district setting forth the fact of the filing of
164 such petition in the notice of the call and the said board shall
165 promptly meet and consider the said petition. If it shall find
166 that the same does in fact protest against the said levies and is
167 in fact signed by at least twenty percent (20%) of the qualified
168 electors of the said district, it shall then so certify to the
169 boards of supervisors of the several counties. As early as
170 possible but not later than fifteen (15) days after the receipt of
171 such notice, it shall be the duty of the board of supervisors of
172 each county to enter an order directing the election commissioners
173 of the county to proceed to hold an election in all of the voting
174 precincts of said county to determine whether or not the levy
175 shall be made as requested by the board of trustees of the
176 district.

177 The said election shall be held within thirty (30) days from
178 the date of the said order of the board of supervisors requesting
179 that the same be called and notice thereof shall be published once
180 a week for three (3) weeks during the period between the order
181 directing the election commissioners to hold the same and the
182 actual date thereof.

183 The election shall be held in accordance with the laws
184 governing general elections as nearly as is practicable and the
185 election commissioners of each county shall, promptly after the
186 holding of said election, certify to the secretary of the board of
187 trustees of the district the result thereof in each county,
188 certifying also the number of qualified electors in each county on
189 the date of the holding of said election. The board of trustees
190 of the district shall promptly meet and consider the several
191 certificates of the election commissioners and shall determine the
192 result of said election in the district. If it shall be

193 determined that a majority of the qualified electors of the
194 district have voted against the levy requested, the same shall not
195 be made but the board of supervisors in each county shall continue
196 in effect the levy made for the preceding fiscal year. If it be
197 determined that a majority of the qualified electors has not voted
198 against said levy, it shall be the duty of the board of
199 supervisors of each county to make the levy as requested. In any
200 event, the levy for full faith and credit bonds outstanding as
201 obligations of the county before May 10, 1962, for capital outlays
202 and improvements for Perkinson Junior College and/or bonds
203 subsequently issued shall be continued in effect in accordance
204 with the obligations undertaken in the issuance of said bonds.
205 All of such bond levies, however, as are reasonably required to
206 meet the annual maturities and interest on outstanding bonds shall
207 be considered a part of the three-mill maximum above provided for
208 capital outlays, buildings, purchase of land and other similar
209 items hereinbefore mentioned.

210 **SECTION 3.** This act shall take effect and be in force from
211 and after July 1, 2004.