

By: Representative Compretta

To: Public Utilities

HOUSE BILL NO. 1473

1 AN ACT TO AMEND SECTION 19-5-191, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE BOARD OF COMMISSIONERS OF A WATER, SEWER,
3 GARBAGE DISPOSAL OR FIRE PROTECTION DISTRICTS MAY AUTHORIZE AN
4 ASSESSMENT FOR ANY EXISTING PROJECTS OR IMPROVEMENTS THAT HAVE
5 BEEN MADE TO PROPERTY; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 19-5-191, Mississippi Code of 1972, is
8 amended as follows:

9 19-5-191. (a) Funds for debt service for special
10 improvement pollution abatement bonds, special improvement water
11 bonds, or special improvement water and sewer bonds issued in lieu
12 of or in conjunction with revenue bonds and/or tax-supported bonds
13 shall be provided by charges upon the properties benefited
14 according to procedures set forth in this section.

15 (b) So long as any special improvement bond authorized by
16 Sections 19-5-151 through 19-5-207 shall remain outstanding, it
17 shall be the duty of the board of supervisors, at the time annual
18 county tax levies are made, to levy such assessments as are
19 certified to them by the district as being due and payable at a
20 stated time. It shall be the duty of the tax collector of the
21 county in which the district lies to collect such charges and pay
22 the funds collected to the board of commissioners of the district
23 for payment to interest and principal and to the retirement of
24 bonds issued by the district in accord with the maturities
25 schedule pertaining thereto.

26 (c) One (1) of the following procedures may be utilized in
27 providing funds as authorized by this section:

28 (1) Funds for debt service may be provided by charges
29 assessed against the property abutting upon the sewer, or abutting
30 upon the railroad and/or utility right-of-way, street, road,
31 highway, easement or alley in which such sewer mains or water
32 mains are installed according to the frontage thereof.

33 The board of commissioners of the district, after giving
34 notice and hearing protests in the manner prescribed by Sections
35 21-41-5 and 21-41-7, Mississippi Code of 1972, shall by resolution
36 spread upon its minutes define the services to be offered and the
37 entire area to be benefited by each improvement; each such
38 improvement may be designated as a project, or all such
39 improvements may be designated as one project. However, if forty
40 percent (40%) of the property owners or the owners of more than
41 forty percent (40%) of the front footage of the property involved
42 and actually residing on property owned by them and included
43 within that part of any street, avenue, etc., ordered to be
44 specially improved, or otherwise actually occupying property owned
45 by them and included within that area designated as a project,
46 shall file a protest, then the improvement shall not be made and
47 the assessment shall not be made.

48 In addition, the board of commissioners of the district may
49 authorize an assessment for any existing projects or improvements
50 that have been made to property. The board of commissioners of
51 the district, after giving notice and hearing protests in the
52 manner prescribed by Sections 21-41-5 and 21-41-7, Mississippi
53 Code of 1972, shall by resolution spread upon its minutes define
54 the existing services offered and the entire area that was
55 benefited by each improvement; each such improvement may be
56 designated as a project, or all such improvements may be
57 designated as one project. However, if forty percent (40%) of the
58 property owners or the owners of more than forty percent (40%) of
59 the front footage of the property involved and actually residing
60 on property owned by them and included within that part of any

61 street, avenue, etc., that was ordered to be specially improved,
62 or otherwise actually occupying property owned by them and
63 included within that area designated as a project, shall file a
64 protest, then the assessment shall not be made.

65 The resolution shall direct that the cost to be assessed
66 against each lot or parcel of land shall be determined by dividing
67 the entire assessable cost of the project by the total number of
68 front feet fronting on the street, easement or other right-of-way
69 in which all of the mains embraced within the project are
70 installed and multiplying the quotient by the total number of
71 front feet in any particular lot or parcel of land fronting on the
72 street, easement or other right-of-way in which sewer mains or
73 water mains are installed. The result thereof shall be delivered
74 by governing authorities of the district to the county board of
75 supervisors as the amount of special tax to be assessed against
76 each lot or piece of ground for the owner's part of the total cost
77 of the improvements.

78 The resolution, at the discretion of the governing
79 authorities of the district, may provide for the district to pay
80 the assessment against any property abutting a sewer or water
81 improvement, if the property whose assessment is being paid by the
82 district is occupied by a contributor or consumer connected to the
83 sewer or water system who is, or will be, paying service charges
84 at the time the assessment roll maintained by the district is
85 confirmed; provided, however, such payment shall not exceed an
86 amount equal to that assessed against any one hundred twenty-five
87 (125) feet of frontage of abutting property in a project.

88 The resolution may, at the discretion of the governing
89 authorities of the district, provide for the district to pay the
90 assessment against any property abutting a section of sewer main
91 or water main designated as necessary and essential to the overall
92 operation of such system or systems; provided, however, no service
93 shall be provided to any such abutting property until and unless

94 all such payments made by the district are repaid to the district
95 by the owners of such benefited property.

96 (2) Funds for debt service may be provided by charges
97 assessed against a lot or block in a recorded subdivision of land
98 or by other appropriately designated parcel or tract of land in
99 accord with the following procedure:

100 The board of commissioners of the district, after giving
101 notice and hearing protests in the manner prescribed by Sections
102 21-41-5 and 21-41-7, Mississippi Code of 1972, shall by resolution
103 spread upon its minutes define the services to be offered and the
104 entire area to be benefited by each improvement; each such
105 improvement may be designated as a project, or all such
106 improvements may be designated as one (1) project. However, if
107 forty percent (40%) of the property owners or the owners of more
108 than forty percent (40%) of the front footage of the property
109 involved and actually residing on property owned by them and
110 included within that part of any street, avenue, etc., ordered to
111 be specially improved, or otherwise actually occupying property
112 owned by them and included within that area designated as a
113 project, shall file a protest, then the improvement shall not be
114 made and the assessment shall not be made.

115 Charges shall be assessed in accord with the provisions of
116 Sections 21-41-9 through 21-41-21, 21-41-25 to 21-41-39,
117 Mississippi Code of 1972.

118 The resolution providing for assessments under the provisions
119 of subsection (c)(2) of this section, at the discretion of the
120 governing authorities of the district, may provide for the
121 district to pay the assessment against any lot or parcel of ground
122 not exceeding one (1) acre in size, if such property is occupied
123 by a contributor or consumer connected to the sewer or water
124 system who is, or will be, paying service charges at the time the
125 assessment roll maintained by the district is confirmed.

126 The resolution providing for assessment of benefited
127 properties under this procedure shall provide for appropriate
128 payment to debt service accounts by property owners not included
129 in the original assessment roll but benefited by facilities
130 installed with funds provided by such assessments at, or prior to,
131 the time at which a nonassessed but benefited property is actually
132 served by said facilities.

133 **SECTION 2.** This act shall take effect and be in force from
134 and after July 1, 2005.