

By: Senator(s) Ross

To: Education

SENATE BILL NO. 2300

1 AN ACT TO REQUIRE A REFERENDUM ON THE QUESTION OF THE
2 ADMINISTRATIVE CONSOLIDATION OF THE EXISTING PUBLIC SCHOOL
3 DISTRICTS IN COUNTIES WITH TWO OR MORE SCHOOL DISTRICTS, ONE OF
4 WHICH HAS SMALL STUDENT ATTENDANCE; TO PROVIDE THAT ALL SCHOOL
5 DISTRICTS IN SUCH COUNTY SHALL BE ABOLISHED AND MERGED INTO A
6 COUNTYWIDE SCHOOL DISTRICT WITH ONE NEWLY ELECTED COUNTY BOARD OF
7 EDUCATION AND ONE APPOINTED COUNTY SUPERINTENDENT OF EDUCATION IN
8 THE EVENT THE REFERENDUM IS APPROVED; TO REQUIRE ALL SUCH SCHOOL
9 DISTRICTS TO COMPLY WITH ADMINISTRATIVE CONSOLIDATION ORDERS
10 ISSUED BY THE SUCCESSOR COUNTY BOARD OF EDUCATION AND THE STATE
11 BOARD OF EDUCATION IN SUCH COUNTIES; TO PROVIDE FOR THE TRANSFER
12 OF REAL AND PERSONAL PROPERTY OF AFFECTED SCHOOL DISTRICTS; TO
13 PROVIDE FOR EMPLOYEE CONTRACTS IN SCHOOL DISTRICTS SUBJECT TO SUCH
14 ADMINISTRATIVE CONSOLIDATION; TO PROVIDE FOR THE DUTY TO PAY THE
15 OUTSTANDING DEBT OF SCHOOL DISTRICTS AFFECTED BY SUCH
16 CONSOLIDATION; TO PROVIDE THAT SUCH ADMINISTRATIVE CONSOLIDATION
17 SHALL NOT REQUIRE THE CLOSING OF ANY SCHOOL OR FACILITY EXCEPT FOR
18 ABOLISHED ADMINISTRATIVE OFFICES; TO REQUIRE THE CONTINUED FUNDING
19 OF THE INSTRUCTIONAL PROGRAMS FROM LOCAL AD VALOREM IN THE
20 ABOLISHED DISTRICTS IN SUCH COUNTIES AT THE SAME LEVEL AS PRIOR TO
21 THE REQUIRED CONSOLIDATION; TO PROVIDE FOR THE RULEMAKING
22 AUTHORITY OF THE STATE BOARD OF EDUCATION REGARDING SUCH
23 CONSOLIDATION AND THE SUBMISSION OF THE REORGANIZATION TO THE
24 UNITED STATES JUSTICE DEPARTMENT; TO PROVIDE FOR AN ADMINISTRATIVE
25 CONSOLIDATION LIST PREPARED BY THE STATE DEPARTMENT OF EDUCATION;
26 TO AMEND SECTION 37-7-103, MISSISSIPPI CODE OF 1972, IN CONFORMITY
27 THERETO; TO AMEND SECTION 37-5-7, MISSISSIPPI CODE OF 1972, TO
28 PROVIDE FOR THE NEW ELECTION OF MEMBERS OF THE COUNTY BOARD OF
29 EDUCATION IN THE NOVEMBER ELECTION FOLLOWING THE PASSAGE OF THE
30 REFERENDUM; TO AMEND SECTION 37-5-67, MISSISSIPPI CODE OF 1972, TO
31 PROVIDE FOR AN APPOINTED COUNTY SUPERINTENDENT OF EDUCATION IN
32 SUCH ADMINISTRATIVELY CONSOLIDATED COUNTY; TO AMEND SECTION
33 37-15-13, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT NO CHANGE IN
34 THE ATTENDANCE ZONE OF ANY SCHOOL DISTRICT SHALL BE MADE BY A
35 NEWLY ELECTED COUNTY BOARD OF EDUCATION WHICH SUCCEEDS TO THE
36 TERRITORY OF A SCHOOL DISTRICT WHICH IS ADMINISTRATIVELY
37 CONSOLIDATED; TO AMEND SECTION 37-57-105, MISSISSIPPI CODE OF
38 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

40 **SECTION 1.** (1) **Referendum.** In any Mississippi county in
41 which is located two (2) or more school districts, at least one
42 (1) of which is a school district with fewer than nine hundred
43 (900) students according to the district's average daily
44 attendance in each of the two (2) school years immediately
45 preceding the 2005-2006 school year, there shall be held a

46 referendum on the question of the administrative consolidation of
47 all of the school districts in the county into a single countywide
48 school district with one (1) administrative unit and one (1)
49 school board, that is not required to close school facilities.
50 The date of the referendum shall be on the first Tuesday after the
51 first Monday in November 2007, and the first Tuesday after the
52 first Monday in November in any year in which the county is
53 subject to the administrative consolidation list annually
54 developed by the State Superintendent of Education under
55 subsection (4). Notice of such referendum shall be published by
56 the board of supervisors of such county once each week for at
57 least three (3) consecutive weeks in a newspaper published or
58 having a general circulation in the county, with the first
59 publication of such notice to be made not less than twenty-one
60 (21) days before the date fixed for the referendum and the last
61 publication to be made not more than seven (7) days before the
62 referendum. At the referendum, all qualified electors of such
63 county may vote, and the ballots used in such referendum shall
64 have printed thereon the words "FOR THE ADMINISTRATIVE
65 CONSOLIDATION OF ALL SCHOOL DISTRICTS IN _____ COUNTY
66 INTO ONE (1) COUNTYWIDE SCHOOL DISTRICT", and, on a separate line,
67 "AGAINST THE ADMINISTRATIVE CONSOLIDATION OF ALL SCHOOL DISTRICTS
68 IN _____ COUNTY INTO ONE (1) COUNTYWIDE SCHOOL DISTRICT",
69 and the voters shall vote by placing a cross (X) or check (✓)
70 opposite their choice on the proposition. When the results of any
71 such referendum shall have been canvassed by the county election
72 commission and certified, the school districts in the county shall
73 be administratively consolidated under the procedures specified in
74 subsection (3) of this section, only if a majority of the
75 qualified electors who vote in the election vote in favor of the
76 proposition. In the event that a majority of the qualified
77 electors who vote at the referendum vote in opposition to the
78 proposition, a subsequent referendum on the issue of

79 administrative consolidation shall be held within two (2) years
80 from the date of the first referendum on a date to be established
81 by the board of supervisors of such county. If the proposition is
82 denied at the second referendum, no further referendum may be held
83 on the question for a period of five (5) years. No public funds
84 shall be used for the purpose of promoting the adoption of the
85 referendum.

86 (2) **Definitions.** As used in this section:

87 (a) "Administrative annexation" means the joining of an
88 affected school district or a part of the school district with a
89 receiving district;

90 (b) "Administrative consolidation" means the joining of
91 two (2) or more school districts to create a new single countywide
92 school district with one (1) administrative unit pursuant to
93 referendum, and one (1) school board that is not required to close
94 school facilities;

95 (c) "Affected district" means a school district that
96 loses territory or students as a result of administrative
97 annexation or consolidation;

98 (d) "Resulting district" means the new countywide
99 school district created from an affected district or districts as
100 a result of administrative consolidation required pursuant to
101 referendum.

102 (3) **Administrative consolidation.**

103 (a) There shall be an administrative consolidation of
104 all school districts located in the county affected by the
105 referendum required under subsection (1) if a majority of the
106 qualified electors who vote in the election vote in favor of the
107 proposition, as provided in this subsection (3). There shall be a
108 new county board of education elected in the November general or
109 special elections following the date of the referendum, which
110 shall be elected as provided in Section 37-5-7, Mississippi Code
111 of 1972. The new county board of education shall provide for the

112 administrative consolidation of all school districts in the county
113 into one (1) countywide school district embracing the entire
114 county on or before July 1 next following the November election.
115 Any school district affected by the required administrative
116 consolidation that does not voluntarily consolidate with the
117 countywide school district shall be administratively consolidated
118 by the State Board of Education with the countywide school
119 district in which such district is located, to be effective on
120 July 1 following the election of the new county board of
121 education. The State Board of Education shall promptly move on
122 its own motion to administratively consolidate a school district
123 which does not voluntarily consolidate in order to enable the
124 affected school districts to reasonably accomplish the resulting
125 administrative consolidation into one (1) countywide school
126 district by July 1 following the election of the new county board
127 of education. All affected school districts shall comply with any
128 consolidation order issued by the county board of education or the
129 State Board of Education, as the case may be, on or before July 1
130 following the election of the new county board of education.

131 (b) On July 1 following the election of the new county
132 board of education, the former county board of education, the
133 board of trustees of any municipal separate, special municipal
134 separate, consolidated or line consolidated school district
135 located in such county shall be abolished. All real and personal
136 property which is owned or titled in the name of a school district
137 located in such county shall be transferred to the countywide
138 school district of the county in which such school district is
139 located. Each affected school board shall be responsible for
140 establishing the contracts for teachers and principals for the
141 next school year following the required administrative
142 consolidation with the consultation of the newly elected successor
143 county board of education. The selection of the appointed county
144 superintendent of education and the assistant superintendent of

145 education in the central administration office of the successor
146 countywide school district shall be the responsibility of the
147 successor county board of education. No such administratively
148 consolidated countywide school district shall have more than three
149 (3) assistant county superintendents of education. It shall be
150 the responsibility of the successor county board of education to
151 prepare and approve the budget of the new countywide district, and
152 the county board of education may use staff from the former school
153 districts to prepare the budget. Any savings resulting from the
154 administrative consolidation of two (2) or more school districts
155 shall be included in the instructional budget of the resulting
156 district. Any proposed order of the successor county board of
157 education directing the transfer of the assets, real or personal
158 property of an affected school district in the county, shall be
159 submitted and approved by the State Board of Education. The
160 finding of the State Board of Education shall be final and
161 conclusive for the purposes of the transfer of property required
162 by such administrative consolidation. Any person or school
163 district aggrieved by an order of the successor county school
164 board of education pursuant to the required administrative
165 consolidation may appeal therefrom to the State Board of Education
166 within ten (10) days from the date of the adjournment of the
167 meeting at which such order is entered. Such appeal shall be de
168 novo, and the finding of the State Board of Education upon such
169 question shall be final and conclusive for the purpose of the
170 approval or disapproval of the action by said county board of
171 education.

172 (c) When any school district in such county is
173 abolished under the provisions of this section, the abolition
174 thereof shall not impair or release the property of such former
175 school district from liability for the payment of the bonds or
176 other indebtedness of such district and it shall be the duty of
177 the board of supervisors of said county to levy taxes on the

178 property of said district so abolished from year to year according
179 to the terms of such indebtedness until same shall be fully paid.

180 (d) In the administratively consolidated countywide
181 school district created under this section, the ad valorem tax
182 rate shall be determined as set forth under Section 37-57-1 et
183 seq. When any school district in such county is abolished under
184 the provisions of this section, the successor county board of
185 education and the levying authority for the county shall levy a
186 local ad valorem tax effort in dollars pursuant to the authority
187 of Section 37-57-1 et seq., which shall be sufficient to produce
188 no less than the same amount provided by the abolished school
189 districts in the county to the schools in such former districts
190 for instructional purposes in the school year prior to such
191 consolidation. Any savings realized by the elimination of
192 administrative offices under the consolidation of the former
193 districts shall be added to the instructional budget of the
194 schools in the resulting district.

195 (e) Nothing in this section shall be construed to
196 require the closing of any school or school facility, unless such
197 facility is an unneeded administrative office located within a
198 school district which has been abolished under the provisions of
199 this section. All administrative consolidations under this
200 section shall be accomplished so as not to delay or in any manner
201 negatively affect the desegregation of another school district in
202 the county pursuant to court order. Individual schools and
203 attendance centers in operation and located within a school
204 district which has been abolished under the provisions of this
205 section may continue to operate under the same name for a period
206 of ten (10) years following such administrative consolidation, but
207 may be merged or consolidated with other school facilities in the
208 discretion of the successor county board of education pursuant to
209 law following such ten-year period.

210 (f) No administratively consolidated or annexed school
211 district shall have more than one (1) superintendent.

212 (g) No school district administratively consolidated
213 with a school district designated by the State Board of Education
214 as being in academic or fiscal distress shall be subject to
215 academic or fiscal distress sanctions for a period of three (3)
216 years from the effective date of consolidation unless:

217 (i) The school district fails to meet minimum
218 teacher salary requirements; or

219 (ii) The school district fails to comply with the
220 Standards for Accreditation of Mississippi Public Schools issued
221 by the State Department of Education.

222 (h) The State Board of Education shall promulgate rules
223 and regulations to facilitate the administrative consolidation of
224 the school districts in a county pursuant to this section. When
225 the orders of the successor county board of education adopting the
226 boundaries of the successor countywide school district have been
227 entered and are final, as approved by the State Board of
228 Education, the new district lines shall be submitted by the State
229 Board of Education with the assistance of the Attorney General to
230 the Attorney General of the United States for preclearance or to
231 the United States District Court for the District of Columbia for
232 a declaratory judgment in accordance with the provisions of the
233 Voting Rights Act of 1965, as amended and extended. In the event
234 the change in the school district lines are precleared or
235 approved, the State Board of Education shall formally declare the
236 new lines as the new boundaries of the consolidated countywide
237 school district.

238 (4) **Administrative consolidation list.** By February 1, 2007,
239 and each February 1 thereafter, the State Department of Education
240 shall publish a consolidation list that includes all school
241 districts with fewer than nine hundred (900) students according to
242 the district's average daily attendance in each of the two (2)

243 school years immediately preceding the current school year. Any
 244 such school district with fewer than nine hundred (900) students
 245 shall hold a referendum on the administrative consolidation
 246 requirements prescribed under subsection (1) unless the school
 247 district (a) is accredited at Level 4 or higher by the Mississippi
 248 Commission on School Accreditation, and (b) the school district
 249 certifies to the State Board of Education that the following
 250 budget function codes for central office administration are funded
 251 from local school district maintenance tax levies and not from
 252 Mississippi Adequate Education Program funds:

253	FUNCTION	DESCRIPTION
254	CODE NUMBER	
255	2310	Local Board of Education Services
256	2311	Supervision of Board of Education Services
257	2319	Other Board of Education Services
258	2320	Executive Administration Services
259	2321	Office of School Superintendent Services
260	2329	Other Executive Administration Services
261	2330	Special Area Administration Services
262		SUPPORT SERVICES - CENTRAL:
263	2810	Planning, Research, Development and
264		Evaluation Services
265	2820	Information Services:
266	2821	Supervision of Information Services
267	2822	Internal Information Services
268	2823	Public Information Services
269	2824	Management Information Services
270	2829	Other Information Services
271	2830	Staff Services:
272	2831	Supervision of Staff Services
273	2832	Recruitment and Placement Services
274	2834	In-Service Training Services (for
275		Noninstructional Staff)

276 2839 Other Staff Services
277 2840 Data Processing Services:
278 2841 Supervising Data Processing Services
279 2842 Systems Analysis Services
280 2843 Programming Services
281 2844 Operations Services
282 2849 Other Data Processing Services

283 **SECTION 2.** Section 37-7-103, Mississippi Code of 1972, is
284 amended as follows:

285 37-7-103. From and after July 1, 1987, the school board of
286 any school district shall have full jurisdiction, power and
287 authority, at any regular meeting thereof or at any special
288 meeting called for that purpose, to abolish such existing
289 district, or to reorganize, change or alter the boundaries of any
290 such district. In addition thereto, with the consent of the
291 school board of the school district involved, the school board may
292 add to such school district any part of the school district
293 adjoining same, and with the consent of the school board of the
294 school district involved, may detach territory from such school
295 district and annex same to an adjoining district. Provided,
296 however, that in any county having a referendum on the question of
297 the administrative consolidation of the existing public school
298 districts in the county into one (1) countywide school district as
299 provided in Senate Bill No. 2300, 2006 Regular Session, the
300 reorganization of such school districts shall follow the
301 procedures specified in Section 1 thereof.

302 **SECTION 3.** Section 37-5-7, Mississippi Code of 1972, is
303 amended as follows:

304 37-5-7. (1) On the first Tuesday after the first Monday in
305 May 1954, an election shall be held in each county in this state
306 in the same manner as general state and county elections are held
307 and conducted, which election shall be held for the purpose of
308 electing the county boards of education established under the

309 provisions of this chapter. At such election, the members of the
310 said board from Supervisors Districts One and Two shall be elected
311 for the term expiring on the first Monday of January 1957; members
312 of the board from Supervisors Districts Three and Four shall be
313 elected for a term expiring on the first Monday of January 1959;
314 and the member of the board from Supervisors District Five shall
315 be elected for a term expiring on the first Monday of January
316 1955. Except as otherwise provided in subsection (2), all
317 subsequent members of the board shall be elected for a term of six
318 (6) years at the regular general election held on the first Monday
319 in November next preceding the expiration of the term of office of
320 the respective member or members of such board. All members of
321 the county board of education as herein constituted, shall take
322 office on the first Monday of January following the date of their
323 election.

324 (2) On the first Tuesday after the first Monday in November,
325 in any year in which any county shall elect to utilize the
326 authority contained in Section 37-5-1(2), an election shall be
327 held in each such county in this state for the purpose of electing
328 the county boards of education in such counties. At said election
329 the members of the said county board of education from Districts
330 One and Two shall be elected for a term of four (4) years, the
331 members from Districts Three and Four shall be elected for a term
332 of six (6) years, and the member from District Five shall be
333 elected for a term of (2) years. Thereafter, members shall be
334 elected at general elections as vacancies occur for terms of six
335 (6) years each. All members of the county board of education
336 shall take office on the first Monday of January following the
337 date of their election.

338 (3) Provided, however, that if a majority of the qualified
339 electors vote in favor of the administrative consolidation of all
340 school districts located in the county affected in Section 1 of
341 Senate Bill No. 2300, 2006 Regular Session, there shall be a new

342 county board of education elected in the November general or
343 special election following the date of the referendum. The new
344 county board of education shall be elected in the manner provided
345 in Section 37-5-1 et seq., and shall be elected for terms of
346 office consistent with the provisions of this section.

347 **SECTION 4.** Section 37-5-67, Mississippi Code of 1972, is
348 amended as follows:

349 37-5-67. The county superintendent of education shall be
350 appointed by the county board of education:

351 (a) In any county of the first class lying wholly
352 within a levee district and within which there is situated a city
353 of more than forty thousand (40,000) population according to the
354 last federal decennial census;

355 (b) In any county bordering on the Gulf of Mexico or
356 Mississippi Sound, having therein a test facility operated by the
357 National Aeronautics and Space Administration;

358 (c) In any county bordering on the Alabama state line,
359 traversed by the Tombigbee River, and in which is situated a
360 senior institution of higher learning;

361 (d) In any county of the second class wherein
362 Interstate Highway 55 and State Highway 22 intersect and which is
363 also traversed in whole or in part by U.S. Highways 49 and 51, and
364 State Highways 16, 17 and 43 and the Natchez Trace;

365 (e) In any Class 4 county having population in excess
366 of twenty-five thousand (25,000) according to the 1960 federal
367 census, traversed by U.S. Highway 55 and wherein State Highways 12
368 and 17 intersect;

369 (f) In any county created after 1916 through which the
370 Yazoo River flows;

371 (g) In any Class 4 county having a land area of six
372 hundred ninety-five (695) square miles, bordering on the State of
373 Alabama, wherein the Treaty of Dancing Rabbit was signed and
374 wherein U.S. Highway 45 and State Highway 14 intersect;

375 (h) In any county bordering on the Mississippi River
376 wherein lies the campus of a land-grant institution or lands
377 contiguous thereto owned by the institution;

378 (i) In any county lying within the Yazoo-Mississippi
379 Delta Levee District, bordering upon the Mississippi River, and
380 having a county seat with a population in excess of twenty-one
381 thousand (21,000) according to the federal census of 1960;

382 (j) In any Class 3 county wherein is partially located
383 a national forest and wherein U.S. Highway 51 and State Highway 28
384 intersect, with a 1960 federal census of twenty-seven thousand
385 fifty-one (27,051) and a 1963 assessed valuation of Sixteen
386 Million Six Hundred Ninety-two Thousand Three Hundred Four Dollars
387 (\$16,692,304.00); * * *

388 (k) In any Class 1 county wherein U.S. Highway 49 and
389 State Highway 16 intersect, having a land area in excess of nine
390 hundred thirty (930) square miles; and

391 (l) In any county wherein the electors have voted in
392 favor of an administrative consolidation of all school districts
393 located in the county into one (1) countywide school district
394 pursuant to the referendum required in Section 1 of Senate Bill
395 No. 2300, 2006 Regular Session.

396 **SECTION 5.** Section 37-15-13, Mississippi Code of 1972, is
397 amended as follows:

398 37-15-13. When any child qualified under the requirements of
399 Section 37-15-9 shall apply or present himself for enrollment in
400 or admission to the public schools of any school district of this
401 state, the school board of such school district shall have the
402 power and authority to designate the particular school or
403 attendance center of the district in which such child shall be
404 enrolled and which he shall attend; no enrollment of a child in a
405 school shall be final or permanent until such designation shall be
406 made by said school board. No child shall be entitled to attend
407 any school or attendance center except that to which he has been

408 assigned by the school board; however, the principal of a school
409 or superintendent of the district may, in proper cases, permit a
410 child to attend a school temporarily until a permanent assignment
411 is made by the school board. Provided, that no change in the
412 attendance zone of any school district shall be made by a newly
413 elected county board of education which succeeds to the territory
414 of a school district which is administratively consolidated under
415 the requirements of Section 1 of Senate Bill No. 2300, 2006
416 Regular Session.

417 **SECTION 6.** Section 37-57-105, Mississippi Code of 1972, is
418 amended as follows:

419 37-57-105. (1) In addition to the taxes levied under
420 Section 37-57-1, the levying authority for the school district, as
421 defined in Section 37-57-1, upon receipt of a certified copy of an
422 order adopted by the school board of the school district
423 requesting an ad valorem tax effort in dollars for the support of
424 the school district, shall, at the same time and in the same
425 manner as other ad valorem taxes are levied, levy an annual ad
426 valorem tax in the amount fixed in such order upon all of the
427 taxable property of such school district, which shall not be less
428 than the millage rate certified by the State Board of Education as
429 the uniform minimum school district ad valorem tax levy for the
430 support of the adequate education program in such school district
431 under Section 37-57-1. Provided, however, that any school
432 district levying less than the uniform minimum school district ad
433 valorem tax levy on July 1, 1997, shall only be required to
434 increase its local district maintenance levy in four (4) mill
435 annual increments in order to attain such millage requirements.
436 In making such levy, the levying authority shall levy an
437 additional amount sufficient to cover anticipated delinquencies
438 and costs of collection so that the net amount of money to be
439 produced by such levy shall be equal to the amount which is
440 requested by said school board. The proceeds of such tax levy,

441 excluding levies for the payment of the principal of and interest
442 on school bonds or notes and excluding levies for costs of
443 collection, shall be placed in the school depository to the credit
444 of the school district and shall be expended in the manner
445 provided by law for the purpose of supplementing teachers'
446 salaries, extending school terms, purchasing furniture, supplies
447 and materials, and for all other lawful operating and incidental
448 expenses of such school district, funds for which are not provided
449 by adequate education program fund allotments.

450 The monies authorized to be received by school districts from
451 the School Ad Valorem Tax Reduction Fund pursuant to Section
452 37-61-35 shall be included as ad valorem tax receipts. The
453 levying authority for the school district, as defined in Section
454 37-57-1, shall reduce the ad valorem tax levy for such school
455 district in an amount equal to the amount distributed to such
456 school district from the School Ad Valorem Tax Reduction Fund each
457 calendar year pursuant to said Section 37-61-35. Such reduction
458 shall not be less than the millage rate necessary to generate a
459 reduction in ad valorem tax receipts equal to the funds
460 distributed to such school district from the School Ad Valorem Tax
461 Reduction Fund pursuant to Section 37-61-35. Such reduction shall
462 not be deemed to be a reduction in the aggregate amount of support
463 from ad valorem taxation for purposes of Section 37-19-11. The
464 millage levy certified by the State Board of Education as the
465 uniform minimum ad valorem tax levy or the millage levy that would
466 generate funds in an amount equal to a school district's district
467 entitlement, as defined in Section 37-22-1(2)(e), shall be subject
468 to the provisions of this paragraph.

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

474 reduction shall be allowed only if the reduction in base revenue
475 equals or exceeds five percent (5%). "Base revenue" shall mean
476 the revenue received by the county from the ad valorem tax levy
477 plus the revenue received by the county from the tax assessed
478 under Section 27-35-309(3) and authorized to be used for any
479 purposes for which a county is authorized by law to levy an ad
480 valorem tax. For purposes of determining if the reduction equals
481 or exceeds five percent (5%), a levy of millage equal to the prior
482 year's millage shall be hypothetically applied to the current
483 year's ad valorem tax base to determine the amount of revenue to
484 be generated from the ad valorem tax levy. For the purposes of
485 this section and Section 37-57-107, the portion of the base
486 revenue used for the support of any school district shall be
487 deemed to be the aggregate receipts from ad valorem taxes for the
488 support of any school district. This paragraph shall apply to
489 taxes levied for the 1987 fiscal year and for each fiscal year
490 thereafter. If the Mississippi Supreme Court or another court
491 finally adjudicates that the tax levied under Section 27-35-309(3)
492 is unconstitutional, then this paragraph shall stand repealed.

493 (2) When the tax is levied upon the territory of any school
494 district located in two (2) or more counties, the order of the
495 school board requesting the levying of such tax shall be certified
496 to the levying authority of each of the counties involved, and
497 each of the levying authorities shall levy the tax in the manner
498 specified herein. The taxes so levied shall be collected by the
499 tax collector of the levying authority involved and remitted by
500 the tax collector to the school depository of the home county to
501 the credit of the school district involved as provided above,
502 except that taxes for collection fees may be retained by the
503 levying authority for deposit into its general fund.

504 (3) The aggregate receipts from ad valorem taxes levied for
505 school district purposes, excluding collection fees, pursuant to
506 this section and Section 37-57-1 shall be subject to the increased

507 limitation under Section 37-57-107; however, if the ad valorem tax
508 effort in dollars requested by the school district for the fiscal
509 year exceeds the next preceding fiscal year's ad valorem tax
510 effort in dollars by more than four percent (4%) but not more than
511 seven percent (7%), then the school board shall publish notice
512 thereof once each week for at least three (3) consecutive weeks in
513 a newspaper having general circulation in the school district
514 involved, with the first publication thereof to be made not less
515 than fifteen (15) days prior to the final adoption of the budget
516 by the school board. If at any time prior to said adoption a
517 petition signed by not less than twenty percent (20%) or fifteen
518 hundred (1500), whichever is less, of the qualified electors of
519 the school district involved shall be filed with the school board
520 requesting that an election be called on the question of exceeding
521 the next preceding fiscal year's ad valorem tax effort in dollars
522 by more than four percent (4%) but not more than seven percent
523 (7%), then the school board shall, not later than the next regular
524 meeting, adopt a resolution calling an election to be held within
525 such school district upon such question. The election shall be
526 called and held, and notice thereof shall be given, in the same
527 manner for elections upon the questions of the issuance of the
528 bonds of school districts, and the results thereof shall be
529 certified to the school board. The ballot shall contain the
530 language "For the School Tax Increase Over Four Percent (4%)" and
531 "Against the School Tax Increase Over Four Percent (4%)." If a
532 majority of the qualified electors of the school district who
533 voted in such election shall vote in favor of the question, then
534 the stated increase requested by the school board shall be
535 approved. For the purposes of this paragraph, the revenue sources
536 excluded from the increased limitation under Section 37-57-107
537 shall also be excluded from the limitation described herein in the
538 same manner as they are excluded under Section 37-57-107.

539 (4) When any school district is abolished pursuant to a
540 mandatory administrative consolidation of school districts ordered
541 by referendum of the electors of the county, as provided in
542 Section 1 of Senate Bill No. 2300, 2006 Regular Session, the
543 successor county board of education shall request and the levying
544 authority for the county shall levy a local ad valorem tax effort
545 in dollars which shall be sufficient to produce no less than the
546 same amount provided by the abolished school districts in the
547 county to the schools in such former districts for instructional
548 purposes in the school year prior to such consolidation.

549 **SECTION 7.** The Attorney General of the State of Mississippi
550 shall submit this act, immediately upon approval by the Governor,
551 or upon approval by the Legislature subsequent to a veto, to the
552 Attorney General of the United States or to the United States
553 District Court for the District of Columbia in accordance with the
554 provisions of the Voting Rights Act of 1965, as amended and
555 extended.

556 **SECTION 8.** This act shall take effect and be in force from
557 and after the date it is effectuated under Section 5 of the Voting
558 Rights Act of 1965, as amended and extended.