

By: Representative Boyd

To: Ways and Means

HOUSE BILL NO. 1329

1 AN ACT TO AMEND SECTION 27-39-207, MISSISSIPPI CODE OF 1972,
 2 TO REQUIRE THE SCHOOL BOARDS OF SCHOOL DISTRICTS REQUESTING AN
 3 INCREASE IN AD VALOREM TAX EFFORT IN DOLLARS FOR THE SUPPORT OF
 4 THE SCHOOL DISTRICT TO INCLUDE IN ITS NOTICE OF ADVERTISEMENT OF
 5 SUCH REQUEST TO INCLUDE AN ITEMIZED REPORT OF EXPENSES OF THE
 6 CENTRAL OFFICE AND ITEMIZED AUDIT REPORT OF DISTRICT EXPENSES; TO
 7 REQUIRE SUCH SCHOOL BOARD TO ALSO PUBLISH THE NOTICE OF
 8 ADVERTISEMENT CONTAINING THE ITEMIZED REPORT AND AUDIT ON THE
 9 WEBSITE OF THE SCHOOL DISTRICT AND TO MAKE THE NOTICE AVAILABLE TO
 10 THE STATE DEPARTMENT OF EDUCATION FOR PUBLICATION ON THE
 11 DEPARTMENT'S WEBSITE; AND FOR RELATED PURPOSES.

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

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

15 27-39-207. (1) Unless the increased revenue in a budget is
 16 derived solely from the expansion of a school district's ad
 17 valorem tax base, a school district shall not budget an increase
 18 in an ad valorem tax effort in dollars for support of the school
 19 district unless it first advertises its intention to do so at the
 20 same time that it advertises its intention to fix its budget for
 21 the next fiscal year.



22 (2) A request for an increase in ad valorem tax effort in
23 dollars for the support of the school district pursuant to
24 Sections 37-57-105 and 37-57-107 shall not be levied until an
25 order has been approved by the school board of the school district
26 in accordance with the following procedure:

27 (a) The school board of the school district shall
28 advertise its intent to increase its ad valorem tax effort in
29 dollars in a newspaper of general circulation in the county. The
30 advertisement shall be no less than one-fourth (1/4) page in size
31 and the type used shall be no smaller than eighteen (18) point and
32 surrounded by a one-fourth-inch solid black border. The
33 advertisement shall not be placed in any portion of the newspaper
34 where legal notices and classified advertisements appear. The
35 advertisement shall appear in a newspaper that is published at
36 least five (5) days a week, unless the only newspaper in the
37 county is published less than five (5) days a week. The newspaper
38 selected shall be one of general interest, readership and
39 circulation in all areas of the community. The advertisement
40 shall be published once each week for the two-week period
41 preceding the adoption of the final budget. The advertisement
42 shall provide that the school board of the school district will
43 meet on a certain day, date, time and place fixed in the
44 advertisement, which shall be no less than seven (7) days after
45 the day the first advertisement is published. The meeting on the



46 proposed increase may coincide with the hearing on the proposed
47 budget of the school board of the school district.

48 (b) Except as provided for in subsection (1) of this
49 section, if a school district is requesting an increase in ad
50 valorem tax effort in dollars pursuant to Sections 37-57-105 and
51 37-57-107, it shall be in the following form:

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

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

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

58 The (name of the school district) is now operating with a
59 projected total budget revenue of \$_____. Of that amount,
60 ____ percent or \$_____ of such revenue is obtained through ad
61 valorem taxes. For next fiscal year, the proposed budget has
62 total projected revenue of \$_____. Of that amount, ____
63 percent or \$_____ is proposed to be financed through a total
64 ad valorem tax levy.

65 For the next fiscal year, the proposed increase in ad valorem
66 tax effort by (name of the school district) may result in an
67 increase in the ad valorem tax millage rate. Ad valorem taxes are
68 paid on homes, automobile tags, business fixtures and equipment,
69 and rental real property.



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

74 (c) In addition to the notice being placed in the form
75 required by paragraph (b), the advertisement required for
76 publication by the school board shall also include an itemized
77 report of expenses of the central office and an itemized audit
78 report of the district expenses. Any school board requesting an
79 increase in ad valorem tax effort in dollars for the support of
80 the school district shall also publish the notice of advertisement
81 with the itemized report on the website of the school district and
82 shall make the same available to the State Department of Education
83 for publication on its website.

84 (3) The school board of the school district, after the
85 hearing has been held in accordance with the above procedures, may
86 adopt an order requesting the levying of an ad valorem tax effort
87 in dollars in excess of the certified tax rate. If such order is
88 not adopted on the day of the public hearing, the scheduled date,
89 time and place for consideration and adoption of the order shall
90 be announced at the public hearing.

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



95 (5) Each school board of a school district shall notify the
96 taxing entity of the date, time and place of its public hearing.
97 No school board of a school district may schedule its hearing at
98 the same time as another overlapping school district in the same
99 county.

100 **SECTION 2.** This act shall take effect and be in force from
101 and after July 1, 2018.

