

By: Representatives Horne, Hopkins

To: Ways and Means

HOUSE BILL NO. 1503

1 AN ACT TO AMEND SECTIONS 21-1-27, 21-1-29, 21-1-61, 21-33-1
2 AND 21-33-21, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A
3 MUNICIPALITY IS PROHIBITED FROM LEVYING AND COLLECTING AD VALOREM
4 TAXES IN NEWLY ANNEXED AREAS UNTIL THE MUNICIPALITY HAS PROVIDED
5 THE SERVICES TO THE ANNEXED AREA WHICH ARE LISTED IN THE ORDINANCE
6 THAT THE MUNICIPALITY IS REQUIRED TO PASS; AND FOR RELATED
7 PURPOSES.

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

9 **SECTION 1.** Section 21-1-27, Mississippi Code of 1972, is
10 amended as follows:

11 21-1-27. (1) The limits and boundaries of existing cities,
12 towns and villages shall remain as now established until altered
13 in the manner * * * provided in this chapter. When any
14 municipality * * * desires to enlarge or contract * * * its
15 boundaries * * * by adding * * * adjacent unincorporated territory
16 or excluding * * * any part of the incorporated territory of * * *
17 the municipality, the governing authorities of * * * the
18 municipality shall pass an ordinance defining with certainty the
19 territory proposed to be included in or excluded from the
20 corporate limits, and also defining the entire boundary as



21 changed. * * * If the municipality desires to enlarge * * * its
22 boundaries, * * * the ordinance shall in general terms describe
23 the proposed improvements to be made in the annexed territory, the
24 manner and extent of such improvements, and the approximate time
25 within which such improvements are to be made * * * . * * * The
26 ordinance shall also contain a statement of the municipal or
27 public services which * * * the municipality proposes to render in
28 such annexed territory. The ordinance shall also state that the
29 municipality may not levy or collect municipal ad valorem taxes
30 within the territory proposed to be annexed until those services
31 that the municipality proposes to render the ordinance are
32 provided. * * * If the municipality * * * desires to contract its
33 boundaries, * * * the ordinance shall contain a statement of the
34 reasons for * * * the contraction and a statement showing * * *
35 that the public convenience and necessity would be served thereby.

36 (2) (a) When any municipality having a population in excess
37 of forty thousand (40,000) wherein is located a state-supported
38 university and in which U.S. Highways 49 and 11 intersect and
39 which has boundaries that lie within two (2) counties desires to
40 enlarge its boundaries by adding adjacent unincorporated territory
41 after January 1, 2016, the governing authorities of the
42 municipality shall pass, in addition to the requirements provided
43 in subsection (1), an ordinance:

44 (i) Certifying that more than fifty percent (50%)
45 of the people who reside in the unincorporated area of the census



block within the territory proposed to be annexed shall be included in the proposed annexation; or

(ii) Certifying that upon approval of the annexation, the municipality shall cede any authority to provide zoning and subdivision regulation to the board of supervisors of the county in which the territory is located, if fifty percent (50%) or fewer people who reside in the unincorporated area of the census block within such territory is included in the proposed annexation. If such authority is ceded, as provided under this subparagraph, then the governing authorities of the municipality * * * are authorized to advise the board of supervisors of the county concerning such regulation; however, the ultimate authority regarding the regulation shall lie with the board of supervisors of the county.

This subsection (2) shall stand repealed from and after July 1, 2019.

(3) For the purposes of this section, "census block" refers to certain geographic areas as designated by the latest federal decennial census preceding any annexation under this section.

This subsection (3) shall stand repealed from and after July 1, 2019.

SECTION 2. Section 21-1-29, Mississippi Code of 1972, is amended as follows:

21-1-29. When any such ordinance * * * described in Section 21-1-27 is passed by the municipal authorities, * * * the



71 municipal authorities shall file a petition in the chancery court
72 of the county in which * * * the municipality is located; however,
73 when a municipality wishes to annex or extend its boundaries
74 across and into an adjoining county * * *, the municipal
75 authorities shall file a petition in the chancery court of the
76 county in which such territory is located. The petition
77 shall * * * (a) recite the fact of the adoption of * * * the
78 ordinance * * *, (b) pray that the enlargement or contraction of
79 the municipal boundaries, as the case may be, shall be ratified,
80 approved and confirmed by the court * * * and (c) state that the
81 municipality may not levy or collect municipal ad valorem taxes
82 within the territory proposed to be annexed until those services
83 that the municipality proposed to render in the ordinance are
84 provided by the municipality. There shall be attached to * * *
85 the petition, as exhibits * * *, a certified copy of the ordinance
86 adopted by the municipal authorities and a map or plat of the
87 municipal boundaries as they will exist * * * if such enlargement
88 or contraction becomes effective.

89 **SECTION 3.** Section 21-1-61, Mississippi Code of 1972, is
90 amended as follows:

91 21-1-61. In all cases where a municipality is created or the
92 limits of an existing municipality are enlarged under the
93 provisions of this chapter, the property included within the
94 municipal boundaries by * * * the creation * * * shall become
95 liable for and subject to municipal ad valorem taxation on the tax



lien date next succeeding the effective date of the decree
creating * * * the municipality. In all cases where the limits of
an existing municipality are enlarged through annexation of an
adjoining territory under the provisions of this chapter, the
annexed territory will not become liable for or subject to
municipal ad valorem taxation until the services that the
municipality proposed in the ordinance described in Section
21-1-27 are rendered by the municipality.

SECTION 4. Section 21-33-1, Mississippi Code of 1972, is
amended as follows:

21-33-1. Except as provided in Section 21-1-61, all lands
and other taxable property subject to assessment, held by any
person within the municipality, or in added territory, on the
first day of January, shall be assessed, and ad valorem taxes
thereon levied and collected for the ensuing year, excepting motor
vehicles as defined by the "Motor Vehicle Ad Valorem Tax Law of
1958," as provided under Sections 27-51-1 through 27-51-49 * * *.

SECTION 5. Section 21-33-21, Mississippi Code of 1972, is
amended as follows:

21-33-21. After the services that the municipality proposed
in the ordinance described in Section 21-1-27 are rendered by the
municipality within the added territory as required under Section
21-1-61, the assessor * * *, in the same manner and at the same
time as municipal assessments are made, shall make an assessment
of all taxable property in any added territory, and shall make the



121 same a part of the assessment roll of the municipal separate
122 school district.

123 **SECTION 6.** This act shall take effect and be in force from
124 and after July 1, 2018.

