

By: Representative Burnett

To: Local and Private
Legislation

HOUSE BILL NO. 1610

1 AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF
2 CLARKSDALE, MISSISSIPPI, TO LEVY AN ADDITIONAL AD VALOREM TAX TO
3 PROVIDE FUNDING FOR CERTAIN CAPITAL IMPROVEMENTS WITHIN THE CITY;
4 TO REQUIRE AN ELECTION BE HELD ON THE QUESTION OF THE IMPOSITION
5 OF SUCH ADDITIONAL TAX; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** As used in this act:

8 (a) City means the City of Clarksdale, Mississippi.

9 (b) Governing authorities means the Mayor and the Board
10 of Commissioners of the city.

11 **SECTION 2.** In addition to any other ad valorem tax
12 authorized by law, the governing authorities of the City of
13 Clarksdale Mississippi, are authorized and empowered, in their
14 discretion, to levy an ad valorem tax not to exceed fourteen (14)
15 mills on all taxable property within the city to provide funding
16 for the cost of various capital improvements including, but not
17 limited to, (a) constructing, improving and paving streets,
18 sidewalks, driveways, parkways, walkways and public parking
19 facilities, and purchasing land therefore; (b) repairing,



20 improving and extending waterworks, gas, electric and other public
21 utility plants or distributions systems; (c) constructing bridges
22 and culverts; and (d) repairing, improving and extending
23 sanitation, storm, drainage and sewerage systems and supporting
24 systems.

25 **SECTION 3.** (1) Before any tax authorized under this act may
26 be imposed, the governing authorities shall adopt a resolution
27 declaring their intention to levy the tax, setting forth the
28 amount of the tax to be imposed, the date upon which the tax shall
29 become effective and calling for an election to be held on the
30 question. The election date shall be fixed in the resolution.
31 Notice of such intention and the election shall be published once
32 each week for at least three (3) consecutive weeks in a newspaper
33 published or having a general circulation in the city, with the
34 first publication of the notice to be made not less than
35 twenty-one (21) days before the date fixed in the resolution for
36 the election and the last publication to be made not more than
37 seven (7) days before the election. At the election, all
38 qualified electors of the city may vote, and the ballots used in
39 the election shall have printed thereon a brief statement of the
40 amount and purposes of the proposed tax levy and the words "FOR
41 THE TAX" and, on a separate line, "AGAINST THE TAX" and the voters
42 shall vote by placing a cross (X) or check (✓) opposite their
43 choice on the proposition. When the results of the election shall
44 have been canvassed and certified, the city may levy the tax if



45 sixty percent (60%) of the qualified electors who vote in the
46 election vote in favor of the tax.

47 **SECTION 4.** (1) Accounting for receipts and expenditures of
48 the revenue from the tax shall be made separately from the
49 accounting of receipts and expenditures of the general fund and
50 any other funds of the city. The records reflecting the receipts
51 and expenditures of the revenue from the tax shall be audited
52 annually by an independent certified public accountant, and the
53 accountant shall make a written report of his audit to the
54 governing authorities. The audit shall be made and completed as
55 soon as practicable after the close of the fiscal year, and
56 expenses of the audit shall be paid from the funds derived
57 pursuant to this act.

58 (2) The proceeds of the tax shall not be considered by the
59 city as general fund revenues and shall be placed into a special
60 fund created separate and apart from any other fund of the city.

61 **SECTION 5.** This act shall take effect and be in force from
62 and after its passage.

