

By: Representative Horne

To: Ways and Means

## HOUSE BILL NO. 125

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. \* \* \* 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 \* \* \*

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

39 21-1-29. When any such ordinance \* \* \* described in Section  
40 21-1-27 is passed by the municipal authorities, \* \* \* the  
41 municipal authorities shall file a petition in the chancery court  
42 of the county in which \* \* \* the municipality is located; however,  
43 when a municipality wishes to annex or extend its boundaries  
44 across and into an adjoining county \* \* \* , the municipal  
45 authorities shall file a petition in the chancery court of the



county in which such territory is located. The petition shall \* \* \* (a) recite the fact of the adoption of \* \* \* the ordinance \* \* \*, (b) pray that the enlargement or contraction of the municipal boundaries, as the case may be, shall be ratified, approved and confirmed by the court \* \* \* and (c) state that the municipality may not levy or collect municipal ad valorem taxes within the territory proposed to be annexed until those services that the municipality proposed to render in the ordinance are provided by the municipality. There shall be attached to \* \* \* the petition, as exhibits \* \* \*, a certified copy of the ordinance adopted by the municipal authorities and a map or plat of the municipal boundaries as they will exist \* \* \* if such enlargement or contraction becomes effective.

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

21-1-61. In all cases where a municipality is created or the limits of an existing municipality are enlarged under the provisions of this chapter, the property included within the municipal boundaries by \* \* \* the creation \* \* \* shall become 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 same a part of the assessment roll of the municipal separate school district.

**SECTION 6.** This act shall take effect and be in force from and after July 1, 2021.

