

By: Senator(s) Hill

To: Municipalities; County  
Affairs

SENATE BILL NO. 2515

1 AN ACT TO AMEND SECTIONS 17-5-1, 17-11-37, 17-11-45,  
2 17-17-107, 17-17-109, 17-17-227, 17-17-329, 17-17-348, 17-18-17,  
3 17-21-53, 19-3-33, 19-3-35, 19-5-21, 19-5-23, 19-5-81, 19-5-92.1,  
4 19-5-155, 19-5-189, 19-5-199, 19-5-219, 19-9-11, 19-9-27,  
5 19-9-111, 19-9-114 AND 19-29-18, MISSISSIPPI CODE OF 1972, TO  
6 MODERNIZE AND SIMPLIFY THE NOTICE PUBLICATION PROCESS FOR COUNTIES  
7 AND MUNICIPALITIES; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Section 17-5-1, Mississippi Code of 1972, is  
10 amended as follows:

11 17-5-1. (1) The board of supervisors of any county of the  
12 state and the governing authorities of any municipality within  
13 such county may enter into a contract for the joint construction,  
14 expansion, remodeling and/or maintenance and equipping of a jail  
15 in such municipality, or within one (1) mile of the corporate  
16 limits thereof, and may issue bonds of both the county and such  
17 municipality in the manner provided by general statutes for the  
18 issuance of county and municipal bonds for such purposes, provided  
19 that in no event shall the municipality bear over fifty percent  
20 (50%) of the cost of constructing, expanding, remodeling and/or



21 maintaining and equipping such jail. Such contract or future  
22 contracts may provide for the continued joint use of equipping,  
23 repairing, reconstructing and remodeling of such jail. Before  
24 issuing any bonds for the purposes herein set forth, the board of  
25 supervisors and the governing authorities of such municipality  
26 shall adopt a joint resolution declaring their intention to issue  
27 the same, which resolution shall state the amount and purposes of  
28 the bonds to be issued, and shall fix the date upon which action  
29 will be taken to provide for the issuance of such bonds. Said  
30 resolution, or a link to such resolution posted on the county or  
31 municipality's website or official social media webpage, if the  
32 county or municipality does not have a website, shall be published  
33 once a week for at least three (3) consecutive weeks in a  
34 newspaper published in the county, the first publication of such  
35 notice to be made not less than twenty-one (21) days prior to the  
36 date fixed in such resolution and the last publication to be made  
37 not more than seven (7) days prior to such date. If twenty  
38 percent (20%) or fifteen hundred (1500), whichever is less, of the  
39 qualified electors of the county and municipality, respectively,  
40 shall file a written protest against the issuance of such bonds on  
41 or before the date specified in such resolution, then an election  
42 upon the issuance of such bonds shall be called and held, and in  
43 such case such bonds or other evidences of indebtedness shall not  
44 be issued unless same are authorized by the affirmative vote of a  
45 majority of the qualified electors of said county and



46 municipality, respectively, who vote on the proposition at such  
47 election. Notice of such election shall be given by publication  
48 in like manner as is provided for the publication of the initial  
49 resolution, and said election shall be called, held and conducted  
50 and the returns thereof made, canvassed and declared in the same  
51 manner as provided by Section 19-9-1 et seq., and Section  
52 21-33-301 et seq., respectively. If no such petition be filed  
53 protesting against the issuance of said bonds, then the said board  
54 of supervisors and the governing authorities of the municipality  
55 shall have the authority to issue said bonds without an election.

56 (2) If the board of supervisors of a county and the  
57 governing authorities of a municipality enter into an agreement  
58 under the Regional Economic Development Act or an  
59 intergovernmental agreement approved by the Attorney General for  
60 the operation of a county jail, such county jail may be located  
61 outside the corporate limits of the municipality and is not  
62 subject to location restrictions in subsection (1).

63 **SECTION 2.** Section 17-11-37, Mississippi Code of 1972, is  
64 amended as follows:

65 17-11-37. The governing body of the district, county or city  
66 shall adopt a resolution declaring its intention to issue bonds  
67 for the purposes authorized by this chapter, stating the amount of  
68 the bonds proposed to be issued, whether such bonds are revenue  
69 bonds or general obligation bonds, and the date upon which further  
70 action will be taken by the governing body looking forward to the



71 issuance of such bonds. Such resolution, or a link to such  
72 resolution posted on the district, county or city's website or  
73 official social media webpage, if the district, county or city  
74 does not have a website, shall be published once a week for at  
75 least three (3) successive weeks in a newspaper published and of  
76 general circulation within such county or city. The first of such  
77 publications shall be made at least twenty-one (21) days prior to  
78 the date set forth in said resolution as the date upon which  
79 further action will be taken by the governing body, and the last  
80 publication shall be made not more than seven (7) days prior to  
81 said date. If, prior to the date set forth as aforesaid, there  
82 shall be filed with the clerk of such governing body a petition in  
83 writing signed by ten percent (10%) of the qualified electors of  
84 such regional area, county or city thereof, or fifteen hundred  
85 (1500) qualified electors, whichever shall be the lesser number,  
86 requesting an election on the question of the issuance of such  
87 bonds, then such bonds shall not be issued unless authorized by a  
88 majority of the qualified electors in such regional area, county  
89 or city voting thereon at an election to be ordered by the  
90 governing body for that purpose. Notice of such election shall be  
91 given and such election shall be held and conducted in like manner  
92 as provided by law with respect to elections held on the  
93 submission of county or city bond issues. If the proposition so  
94 submitted shall fail to receive approval at such election, then no  
95 further proceedings for the issuance of such bonds shall be taken



96 for a period of six (6) months from and after the date of such  
97 election. If, however, no such petition shall be filed, or if  
98 such election or subsequent election on such proposition shall be  
99 assented to by a majority of the qualified electors voting  
100 thereon, then such governing body shall be authorized to proceed  
101 with the issuance of such bonds without further election.

102 **SECTION 3.** Section 17-11-45, Mississippi Code of 1972, is  
103 amended as follows:

104 17-11-45. The governing body or bodies issuing bonds under  
105 this chapter shall sell such bonds in such manner and for such  
106 price as it or they may determine to be for the best interest of  
107 said governing body or bodies. No such sale shall be made at a  
108 price less than par plus accrued interest to date of delivery of  
109 the bonds of the purchaser. Notice of the sale of any such bonds,  
110 or a link to notice of the sale of such bonds posted on the  
111 governing body's website or official social media webpage, if the  
112 governing body does not have a website, shall be published at  
113 least one (1) time not less than ten (10) days prior to the date  
114 of sale, and shall be published in a newspaper published in and  
115 having general circulation within such regional area, county or  
116 city.

117 **SECTION 4.** Section 17-17-107, Mississippi Code of 1972, is  
118 amended as follows:

119 17-17-107. Before issuing any revenue bonds hereunder, the  
120 governing body of any municipality shall adopt a resolution



121 declaring its intention to so issue, stating the amount of bonds  
122 proposed to be issued, the purpose for which the bonds are to be  
123 issued, and the date upon which the governing body proposes to  
124 direct the issuance of such bonds. Such resolution, or a link to  
125 such resolution posted on the governing body's website or official  
126 social media webpage, if the governing body does not have a  
127 website, shall be published once a week for at least three (3)  
128 consecutive weeks in at least one (1) newspaper published in the  
129 county in which such municipality is located. The first  
130 publication of such resolution shall be made not less than  
131 twenty-one (21) days prior to the date fixed in such resolution  
132 for the issuance of the bonds and the last publication shall be  
133 made not more than seven (7) days prior to such date. If no  
134 newspaper be published in such county, then such notice shall be  
135 given by publishing the resolution, or a link to the resolution  
136 posted on the governing body's website or official social media  
137 webpage, if the governing body does not have a website, for the  
138 required time in some newspaper having a general circulation in  
139 such county, and, in addition, by posting a copy of such  
140 resolution for at least twenty-one (21) days next preceding the  
141 date fixed therein at three (3) public places in such county. If  
142 twenty percent (20%) or fifteen hundred (1500), whichever is less,  
143 of the qualified electors of the municipality shall file a written  
144 protest against the issuance of such bonds on or before the date  
145 specified in such resolution, then an election on the question of



146 the issuance of such bonds shall be called and held as herein  
147 provided. If no such protest be filed, then such bonds may be  
148 issued without an election at any time within a period of two (2)  
149 years after the date specified in the above-mentioned resolution.  
150 However, the governing body of such municipality, in its  
151 discretion, may nevertheless call an election on the question of  
152 the issuance of the bonds, in which event it shall not be  
153 necessary to publish the resolution declaring its intention to  
154 issue bonds as herein provided.

155       **SECTION 5.** Section 17-17-109, Mississippi Code of 1972, is  
156 amended as follows:

157       17-17-109. Where an election is to be called as provided in  
158 Section 17-17-107, notice of such election shall be signed by the  
159 clerk of the governing body of any municipality and shall be  
160 published once a week for at least three (3) consecutive weeks, in  
161 at least one (1) newspaper published in such county. Sufficient  
162 notice under this section shall include publication of a link to  
163 the municipality's website or official social media webpage, if  
164 the municipality does not have a website. The first publication  
165 of such notice shall be made not less than twenty-one (21) days  
166 prior to the date fixed for such election and the last publication  
167 shall be made not more than seven (7) days prior to such date. If  
168 no newspaper is published in such county, then such notice shall  
169 be given by publishing the same for the required time in some  
170 newspaper having a general circulation in such county and, in



171 addition, by posting a copy of such notice for at least twenty-one  
172 (21) days next preceding such election at three (3) public places  
173 in such county.

174         **SECTION 6.** Section 17-17-227, Mississippi Code of 1972, is  
175 amended as follows:

176         17-17-227. (1) Each county, in cooperation with  
177 municipalities within the county, shall prepare, adopt and submit  
178 to the commission for review and approval a local nonhazardous  
179 solid waste management plan for the county. Each local  
180 nonhazardous solid waste management plan shall include, at a  
181 minimum, the following:

182             (a) An inventory of the sources, composition and  
183 quantities by weight or volume of municipal solid waste annually  
184 generated within the county, and the source, composition and  
185 quantity by weight or volume of municipal solid waste currently  
186 transported into the county for management;

187             (b) An inventory of all existing facilities where  
188 municipal solid waste is currently being managed, including the  
189 environmental suitability and operational history of each  
190 facility, and the remaining available permitted capacity for each  
191 facility;

192             (c) An inventory of existing solid waste collection  
193 systems and transfer stations within the county. The inventory  
194 shall identify the entities engaging in municipal solid waste  
195 collection within the county;





196 (d) A strategy for achieving a twenty-five percent  
197 (25%) waste reduction goal through source reduction, recycling or  
198 other waste reduction technologies;

199 (e) A projection, using acceptable averaging methods,  
200 of municipal solid waste generated within the boundaries of the  
201 county over the next twenty (20) years;

202 (f) An identification of the additional municipal solid  
203 waste management facilities, including an evaluation of  
204 alternative management technologies, and the amount of additional  
205 capacity needed to manage the quantities projected in paragraph  
206 (e);

207 (g) An estimation of development, construction,  
208 operational, closure and post-closure costs, including a proposed  
209 method for financing those costs;

210 (h) A plan for meeting any projected capacity  
211 shortfall, including a schedule and methodology for attaining the  
212 required capacity;

213 (i) A determination of need by the county,  
214 municipality, authority or district that is submitting the plan,  
215 for any new or expanded facilities. A determination of need shall  
216 include, at a minimum, the following:

217 (i) Verification that the proposed facility meets  
218 needs identified in the approved local nonhazardous solid waste  
219 management plan which shall take into account the quantities of



220 municipal solid waste generated and the design capacities of  
221 existing facilities;

222 (ii) Certification that the proposed facility  
223 complies with local land use and zoning requirements, if any;

224 (iii) Demonstration, to the extent possible, that  
225 operation of the proposed facility will not negatively impact the  
226 waste reduction strategy of the county, municipality, authority or  
227 district that is submitting the plan;

228 (iv) Certification that the proposed service area  
229 of the proposed facility is consistent with the local nonhazardous  
230 solid waste management plan; and

231 (v) A description of the extent to which the  
232 proposed facility is needed to replace other facilities; and

233 (j) Any other information the commission may require.

234 (2) Each local nonhazardous solid waste management plan may  
235 include:

236 (a) The preferred site or alternative sites for the  
237 construction of any additional municipal solid waste management  
238 facilities needed to properly manage the quantities of municipal  
239 solid waste projected for the service areas covered by the plan,  
240 including the factors which provided the basis for identifying the  
241 preferred or alternative sites; and

242 (b) The method of implementation of the plan with  
243 regard to the person who will apply for and acquire the permit for



244 any planned additional facilities and the person who will own or  
245 operate any of the facilities.

246 (3) Each municipality shall cooperate with the county in  
247 planning for the management of municipal solid waste generated  
248 within its boundaries or the area served by that municipality.  
249 The governing authority of any municipality which does not desire  
250 to be included in the local nonhazardous solid waste management  
251 plan shall adopt a resolution stating its intent not to be  
252 included in the county plan. The resolution shall be provided to  
253 the board of supervisors and the commission. Any municipality  
254 resolving not to be included in a county waste plan shall prepare  
255 a local nonhazardous solid waste management plan in accordance  
256 with this section.

257 (4) The board of supervisors of any county may enter into  
258 interlocal agreements with one or more counties as provided by law  
259 to form a regional solid waste management authority or other  
260 district to provide for the management of municipal solid waste  
261 for all participating counties. For purposes of Section 17-17-221  
262 through Section 17-17-227, a local nonhazardous solid waste  
263 management plan prepared, adopted, submitted and implemented by  
264 the regional solid waste management authority or other district is  
265 sufficient to satisfy the planning requirements for the counties  
266 and municipalities within the boundaries of the authority or  
267 district.



268           (5) (a) Upon completion of its local nonhazardous solid  
269 waste management plan, the board of supervisors of the county  
270 shall publish in at least one (1) newspaper as defined in Section  
271 13-3-31, having general circulation within the county a public  
272 notice, or a link to such public notice posted on the county's  
273 website or official social media webpage, if the county does not  
274 have a website, that describes the plan, specifies the location  
275 where it is available for review, and establishes a period of  
276 thirty (30) days for comments concerning the plan and a mechanism  
277 for submitting those comments. The board of supervisors shall  
278 also notify the board of supervisors of adjacent counties of the  
279 plan and shall make it available for review by the board of  
280 supervisors of each adjacent county. During the comment period,  
281 the board of supervisors of the county shall conduct at least one  
282 (1) public hearing concerning the plan. The board of supervisors  
283 of the county shall publish twice in at least one (1) newspaper as  
284 defined in Section 13-3-31, having general circulation within the  
285 county, a notice, or a link to such notice posted on the county's  
286 website or official social media webpage, if the county does not  
287 have a website, conspicuously displayed containing the time and  
288 place of the hearing and the location where the plan is available  
289 for review.

290           (b) After the public hearing, the board of supervisors  
291 of the county may modify the plan based upon the public's  
292 comments. Within ninety (90) days after the public hearing, each



293 board of supervisors shall approve a local nonhazardous solid  
294 waste management plan by resolution.

295 (c) A regional solid waste management authority or  
296 other district shall declare the plan to be approved as the  
297 authority's or district's solid waste management plan upon written  
298 notification, including a copy of the resolution, that the board  
299 of supervisors of each county forming the authority or district  
300 has approved the plan.

301 (6) Upon ratification of the plan, the governing body of the  
302 county, authority or district shall submit it to the commission  
303 for review and approval in accordance with Section 17-17-225. The  
304 commission shall, by order, approve or disapprove the plan within  
305 one hundred eighty (180) days after its submission. The  
306 commission shall include with an order disapproving a plan a  
307 statement outlining the deficiencies in the plan and directing the  
308 governing body of the county, authority or district to submit,  
309 within one hundred twenty (120) days after issuance of the order,  
310 a revised plan that remedies those deficiencies. If the governing  
311 body of the county, authority or district, by resolution, requests  
312 an extension of the time for submission of a revised plan, the  
313 commission may, for good cause shown, grant one (1) extension for  
314 a period of not more than sixty (60) additional days.

315 (7) After approval of the plan or revised plan by the  
316 commission, the governing body of the county, authority or



317 district shall implement the plan in compliance with the  
318 implementation schedule contained in the approved plan.

319 (8) The governing body of the county, authority or district  
320 shall annually review implementation of the approved plan. The  
321 commission may require the governing body of each local government  
322 or authority to revise the local nonhazardous solid waste  
323 management plan as necessary, but not more than once every five  
324 (5) years.

325 (9) If the commission finds that the governing body of a  
326 county, authority or district has failed to submit a local  
327 nonhazardous solid waste management plan, obtain approval of its  
328 local nonhazardous solid waste management plan or materially fails  
329 to implement its local nonhazardous solid waste management plan,  
330 the commission shall issue an order in accordance with Section  
331 17-17-29, to the governing body of the county, authority or  
332 district.

333 (10) The commission may, by regulation, adopt an alternative  
334 procedure to the procedure described in this section for the  
335 preparation, adoption, submission, review and approval of minor  
336 modifications of an approved local nonhazardous solid waste  
337 management plan. For purposes of this section, minor  
338 modifications may include administrative changes or the addition  
339 of any noncommercial nonhazardous solid waste management facility.

340 (11) The executive director of the department shall maintain  
341 a copy of all local nonhazardous solid waste management plans that



342 the commission has approved and any orders issued by the  
343 commission.

344 (12) If a public notice required in subsection (5) was  
345 published in a newspaper as defined in Section 13-3-31, having  
346 general circulation within the county but was not published in a  
347 daily newspaper of general circulation as required by subsection  
348 (5) before April 20, 1993, the commission shall not disapprove the  
349 plan for failure to publish the notice in a daily newspaper. Any  
350 plan disapproved for that reason by the commission shall be deemed  
351 approved after remedying any other deficiencies in the plan.

352 (13) Notwithstanding any provision of this chapter, no solid  
353 waste management plan shall include a proposed new municipal solid  
354 waste landfill in any county that has two (2) or more existing  
355 permitted municipal solid waste landfills and such new landfill  
356 will be located within a five (5) mile radius of an existing  
357 municipal solid waste landfill, unless a referendum election has  
358 been conducted and approved pursuant to Section 17-17-237. This  
359 subsection (13) shall not apply to the proposed expansion or  
360 replacement of any permitted landfill by the permit holder, and  
361 shall not apply to any rubbish disposal facilities, transfer  
362 stations, land application sites, composting facilities, solid  
363 waste processing facilities, chipping/mulching facilities,  
364 industrial/institutional/special waste landfills,  
365 industrial/institutional/special waste rubbish sites, waste tire  
366 processing facilities, commercial waste tire collection sites,



367 local government waste tire collection sites or generator waste  
368 tire collection sites, and none of those facilities, stations,  
369 landfills or sites shall be counted as a landfill within a county  
370 for the purpose of determining whether a referendum election is  
371 required to be conducted in the county as provided in this  
372 section.

373 **SECTION 7.** Section 17-17-329, Mississippi Code of 1972, is  
374 amended as follows:

375 17-17-329. (1) The board of supervisors of a county and the  
376 governing authorities of a municipality, acting jointly or  
377 severally, shall have the power and is hereby authorized, from  
378 time to time, to issue general obligation bonds of the county or  
379 municipality for the purpose of providing sufficient funds for  
380 capital expenditures, including the financing of the acquisition,  
381 construction, improvement or the closure, corrective action or  
382 postclosure maintenance of solid waste management facilities  
383 pursuant to the provisions of Sections 19-9-1 through 19-9-25, or  
384 21-33-301 through 21-33-329. General obligation bonds issued  
385 pursuant to this section shall be included in the limitation of  
386 indebtedness as set forth in Sections 19-9-5 and 21-33-303.

387 (2) (a) In addition to compliance with the provisions of  
388 Sections 19-9-1 through 19-9-25, Sections 21-33-301 through  
389 21-37-329, for the issuance of general obligations of the county  
390 or municipality, the county or municipality shall advertise its  
391 intention to issue general obligation bonds of the county or





392 municipality and specify the proposed increased tax rate of the  
393 county or municipality in a newspaper of general circulation in  
394 the county or municipality. \* \* \* Sufficient notice under this  
395 section shall include the publication in the newspaper of a link  
396 to the advertisement of the county or municipality's intention to  
397 issue bonds and specification of proposed increased tax rate  
398 posted on the county or municipality's website or official social  
399 media webpage, if the county or municipality does not have a  
400 website. The advertisement may not be placed in that portion of  
401 the newspaper where legal notices and classified advertisements  
402 appear. It is legislative intent that, whenever possible, the  
403 advertisement appear in a newspaper that is published at least  
404 five (5) days a week, unless the only newspaper in the county or  
405 municipality is published less than five (5) days a week. It is  
406 further the intent of the Legislature that the newspaper selected  
407 be one of general interest and readership in the community, and  
408 not one of limited subject matter. The advertisement or link to  
409 such advertisement shall be run once each week for the two (2)  
410 weeks preceding the date specified in the resolution by the board  
411 of supervisors or the governing authorities of the municipality.  
412 The advertisement shall state that the county or municipality  
413 proposes to issue general obligation bonds of the county or  
414 municipality for a solid waste management facility, the proposed  
415 property tax revenue and the procedure that may be taken by  
416 qualified electors of the county for calling an election on the



417 question of issuance of the general obligation bonds of the county  
418 or municipality.

419 (b) The form and content of the \* \* \* advertisement  
420 shall be as follows:

421 "NOTICE OF TAX INCREASE

422 (Name of the County or Municipality) has proposed to increase  
423 its property tax revenue (designate one or more classes of  
424 property provided for in Section 112, Mississippi Constitution of  
425 1890) by (percentage of increase of each class) percent, and to  
426 increase its total budget by (percentage of increase) percent for  
427 the purpose of the issuance of general obligation bonds of the  
428 county or municipality for a solid waste management facility."

429 If twenty percent (20%) or fifteen hundred (1500), whichever  
430 is less, of the qualified voters of the county or municipality  
431 file a written protest against the issuance of such bonds on or  
432 before the date specified in the resolution of the board of  
433 supervisors or governing authorities of the municipality, then an  
434 election on the question of the issuance of the bonds shall be  
435 called pursuant to Sections 19-9-13 and 19-9-15, or 21-33-307  
436 through 21-33-311. If no protest is filed, then the bonds may be  
437 issued without an election, at any time, within two (2) years  
438 after the date specified in the resolution of the board of  
439 supervisors or governing authorities of the municipality.

440 **SECTION 8.** Section 17-17-348, Mississippi Code of 1972, is  
441 amended as follows:



442 17-17-348. (1) In addition to any notice requirements  
443 otherwise provided by law, the board of supervisors of each county  
444 and the governing authorities of each municipality, before the  
445 first day of the fiscal year, shall publish in a newspaper having  
446 a general circulation in the county, a detailed, itemized report  
447 of all revenues, costs and expenses incurred by the county or  
448 municipality during the immediately preceding county or municipal  
449 fiscal year in operating the garbage or rubbish collection or  
450 disposal system, or a link to such report posted on the county or  
451 municipality's website or official social media webpage, if the  
452 county or municipality does not have a website. The report shall  
453 disclose:

454 (a) The total dollar amount of revenues received or  
455 dedicated by the county or municipality during the immediately  
456 preceding fiscal year for operation of the garbage or rubbish  
457 collection or disposal system;

458 (b) The identity of each source of funding and the  
459 dollar amount received from each source of funding during the  
460 immediately preceding fiscal year for operation of the garbage or  
461 rubbish collection or disposal system, including ad valorem taxes,  
462 fees and other sources; and

463 (c) The total dollar amount expended by the county or  
464 municipality to operate the garbage or rubbish collection or  
465 disposal system, along with the names and addresses of all  
466 businesses and persons with whom the county or municipality has



467 contracted to perform or provide garbage or rubbish collection or  
468 disposal, the dollar amount of expenditures made under each  
469 contract and an itemized list of all other expenditures of county  
470 or municipal funds to operate and administer the garbage or  
471 rubbish collection or disposal system.

472 (2) The notice required under subsection (1) of this section  
473 shall be no less than one-eighth (1/8) page in size and the type  
474 used shall be no smaller than ten (10) point and surrounded by a  
475 one-fourth (1/4) inch solid black border. The notice may not be  
476 placed in that portion of the newspaper where legal notices and  
477 classified advertisements appear. The notice must appear in a  
478 newspaper that is published at least five (5) days a week, unless  
479 the only newspaper in the county is published less than five (5)  
480 days a week. The newspaper selected must be one of general  
481 interest and readership in the community, and not one of limited  
482 subject matter. The notice must be published at least once. The  
483 provisions of this subsection shall not apply when the county or  
484 municipality publishes a link to the county or municipality's  
485 website or official social media webpage, if the county or  
486 municipality does not have a website, as authorized under  
487 subsection (1) of this section.

488 **SECTION 9.** Section 17-18-17, Mississippi Code of 1972, is  
489 amended as follows:

490 17-18-17. (1) Except as provided in subsection (2) of this  
491 section, a community desiring to volunteer to host the state



492 commercial hazardous waste management facility to be operated  
493 pursuant to this chapter may propose to do so by the adoption of a  
494 resolution by a majority vote of the governing body of the local  
495 governmental unit. The committee shall determine the adequacy of  
496 any proposal to voluntarily host the state commercial hazardous  
497 waste management facility. Once a proposal to volunteer to host  
498 the state commercial hazardous waste management facility has been  
499 accepted in writing by the committee, the resolution making such  
500 proposal may not be rescinded by the governing body of the local  
501 governmental unit, unless the management category or categories  
502 determined under Section 49-29-7 is changed after the date of the  
503 submission of such category determination to the Hazardous Waste  
504 Technical Siting Committee. The governing body of the local  
505 governmental unit shall hold a minimum of two (2) public hearings  
506 prior to submission of a resolution regarding any proposal to  
507 volunteer to host the state commercial hazardous waste management  
508 facility pursuant to this chapter. The governing body of the  
509 local governmental unit shall advertise its intent to hold the  
510 public hearings. The advertisement, or a link to such  
511 advertisement posted on the governing body's website or official  
512 social media webpage, if the governing body does not have a  
513 website, shall be in a newspaper of general circulation in the  
514 county. If printed fully, the advertisement shall be no less than  
515 one-fourth (1/4) page in size and the type used shall be no  
516 smaller than eighteen (18) point and surrounded by a one-fourth



517 (1/4) inch solid black border. The advertisement may not be  
518 placed in that portion of the newspaper where legal notices and  
519 classified advertisements appear. It is legislative intent that,  
520 whenever possible, the advertisement or link to such advertisement  
521 appear in a newspaper that is published at least five (5) days a  
522 week, unless the only newspaper in the county is published less  
523 than five (5) days a week. It is further the intent of the  
524 Legislature that the newspaper selected be one of general interest  
525 and readership in the community, and not one of limited subject  
526 matter. The advertisement or link to such advertisement shall be  
527 run once each week for the two (2) weeks preceding the public  
528 hearings. The advertisement shall state that the governing body  
529 will meet on a certain day, time and place fixed in the  
530 advertisement, which shall be not less than seven (7) days after  
531 the day the first advertisement is published, for the purpose of  
532 hearing comments regarding the proposed resolution and to explain  
533 the reasons for the proposed resolution.

534 (2) Washington County and Issaquena County are hereby  
535 designated as volunteer host communities without having to comply  
536 with the requirements of subsection (1) of this section.

537 (3) This section shall not be construed to give priority for  
538 the evaluation of potential sites to any one (1) volunteer host  
539 community over any other volunteer host community, regardless of  
540 whether the designation of a governmental unit as a volunteer host



541 community is accomplished under subsection (1) or subsection (2)  
542 of this section.

543 **SECTION 10.** Section 17-21-53, Mississippi Code of 1972, is  
544 amended as follows:

545 17-21-53. (1) Before any money is borrowed under the  
546 provisions of this article, the governing authority shall adopt a  
547 resolution declaring the necessity for such borrowing and  
548 specifying the purpose for which the money borrowed is to be  
549 expended, the amount to be borrowed, the date or dates of the  
550 maturity thereof, and how such indebtedness is to be evidenced.  
551 The resolution shall be certified over the signature of the head  
552 of the governing authority.

553 (2) The borrowing shall be evidenced by negotiable notes or  
554 certificates of indebtedness of the governing authority which  
555 shall be signed by the head and clerk of such governing authority.  
556 All such notes or certificates of indebtedness shall be offered at  
557 public sale by the governing authority after not less than ten  
558 (10) days' advertising in a newspaper having general circulation  
559 within the governing authority or on the governing authority's  
560 website or official social media webpage, if the governing  
561 authority does not have a website. Each sale shall be made to the  
562 bidder offering the lowest rate of interest or whose bid  
563 represents the lowest net cost to the governing authority;  
564 however, the rate of interest shall not exceed that now or  
565 hereafter authorized in Section 75-17-101, Mississippi Code of



566 1972. No such notes or certificates of indebtedness shall be  
567 issued and sold for less than par and accrued interest. All notes  
568 or certificates of indebtedness shall mature in approximately  
569 equal installments of principal and interest over a period not to  
570 exceed five (5) years from the dates of the issuance thereof.  
571 Principal shall be payable annually, and interest shall be payable  
572 annually or semiannually; provided, however, that the first  
573 payment of principal or interest may be for any period not  
574 exceeding one (1) year. Provided, however, if negotiable notes  
575 are outstanding from not more than one (1) previous issue  
576 authorized under the provisions of this article, then the schedule  
577 of payments for a new or supplementary issue may be so adjusted  
578 that the schedule of maturities of all notes or series of notes  
579 hereunder shall, when combined, mature in approximately equal  
580 installments of principal and interest over a period of five (5)  
581 years from the date of the new or supplementary issue, or if a  
582 lower interest rate will thereby be secured on notes previously  
583 issued and outstanding, a portion of the proceeds of any issue  
584 authorized hereunder may be used to refund the balance of the  
585 indebtedness previously issued under the authority of this  
586 article. Such notes or certificates of indebtedness shall be  
587 issued in such form and in such denominations as may be determined  
588 by the governing authority and may be made payable at the office  
589 of any bank or trust company selected by the governing authority.  
590 In such case, funds for the payment of principal and interest due





591 thereon shall be provided in the same manner provided by law for  
592 the payment of the principal and interest due on bonds issued by  
593 the governing authority.

594 (3) For the prompt payment of notes or certificates of  
595 indebtedness at maturity, both principal and interest, the full  
596 faith, credit and resources of the issuing entity are pledged. If  
597 the issuing entity does not have available funds in an amount  
598 sufficient to provide for the payment of principal and interest  
599 according to the terms of such notes or certificates of  
600 indebtedness, then the governing authority shall annually levy a  
601 special tax upon all of its taxable property at a rate the avails  
602 of which will be sufficient to provide such payment. Funds  
603 derived from any such tax shall be paid into a sinking fund and  
604 used exclusively for the payment of principal of and interest on  
605 the notes or certificates of indebtedness. Until needed for  
606 expenditure, monies in the sinking fund may be invested in the  
607 same manner as the governing authority is elsewhere authorized by  
608 law to invest surplus funds.

609 **SECTION 11.** Section 19-3-33, Mississippi Code of 1972, is  
610 amended as follows:

611 19-3-33. The board of supervisors may have its proceedings  
612 published in some newspaper published in the county, and cause the  
613 same to be paid for out of the county treasury, but the costs of  
614 such publication shall not exceed the sum fixed by law for  
615 publishing legal notices. If there be more than one (1) newspaper



616 published in the county, the contract for publishing the  
617 proceedings, if made, shall be let to the lowest bidder among  
618 them. In lieu of publication in a newspaper, the board of  
619 supervisors may have its proceedings published on the county's  
620 website or official social media webpage, if the county does not  
621 have a website.

622         **SECTION 12.** Section 19-3-35, Mississippi Code of 1972, is  
623 amended as follows:

624         19-3-35. The board of supervisors after each meeting shall  
625 have an itemized statement made of allowances, to whom, for what,  
626 and the amounts; a list of all contracts providing for the  
627 expenditure of money and the terms of payment thereof; a statement  
628 of all loans from sixteenth section funds, lieu land funds, and  
629 sinking, and other trust funds, setting forth to whom made, the  
630 amount, and the kind of security approved; a statement or list of  
631 all sales of timber, of all leases upon, including all leases for  
632 oil, gas and minerals upon, sixteenth section or lieu lands  
633 situated in the county or belonging to the county, showing to whom  
634 sold or made, description of land involved, the length of the term  
635 of any such lease, and the consideration therefor; and it shall  
636 also publish a recapitulation of all expenditures according to  
637 districts and also the county as a whole, or a link to such  
638 recapitulation published on the county's website or official  
639 social media webpage, if the county does not have a website, and  
640 in such recapitulation the total expenses for each item shall be



641 listed for each district, and in the total county recapitulation  
642 the total expended from each item shall be listed and same shall  
643 be published within fifteen (15) days after adjournment in some  
644 newspaper of general circulation published in the county, and if  
645 no such newspaper is published in the county, then in a newspaper  
646 published elsewhere in the state and having a general circulation  
647 in such county. The cost of publishing the same shall be paid for  
648 out of the general fund of the county. The cost of such  
649 publication shall not exceed one-half (1/2) of the rate now fixed  
650 by law for publishing legal notices, and in no event shall the  
651 cost of such publication exceed One Hundred Dollars (\$100.00) in  
652 any one (1) month, save, however, in counties of classes 1 and 2  
653 the board of supervisors may expend an amount not to exceed One  
654 Hundred Seventy-five Dollars (\$175.00) per month for the  
655 publication of said cumulative digest of its proceedings as  
656 provided for above. If there be more than one newspaper published  
657 in the county, the board of supervisors shall advertise, as  
658 provided by law, for contracts for publishing such proceedings,  
659 and shall award the contract to the lowest bidder for a period of  
660 two (2) years. If no bid be made for the price above mentioned,  
661 then the proceedings shall be posted at the courthouse door as  
662 hereinafter provided. If there be no newspaper published in such  
663 county, then such proceedings shall be posted at the front  
664 courthouse door and on the county's website or official social  
665 media webpage, if the county does not have a website.



666           If any member of a board of supervisors or the chancery clerk  
667 shall fail, refuse or neglect to comply with the provisions of  
668 this section, he shall, upon conviction, be guilty of a  
669 misdemeanor and shall be fined not more than Five Hundred Dollars  
670 (\$500.00) for such failure, refusal or neglect for each offense  
671 and, in addition thereto, shall be liable to a penalty of Five  
672 Hundred Dollars (\$500.00), recoverable on his official bond by  
673 suit filed by any county or district attorney or any interested  
674 citizen, upon his official bond.

675           This shall not be construed to repeal Section 19-3-33, and  
676 where the verbatim proceedings are published as therein provided,  
677 this section shall not apply, it being intended hereby to provide  
678 a method of publishing the proceedings of the board of supervisors  
679 in addition to that now provided for by Section 19-3-33. Where  
680 publication is made under Section 19-3-33, this section shall not  
681 be construed so as to require any other and additional  
682 publication, or notice.

683           **SECTION 13.** Section 19-5-21, Mississippi Code of 1972, is  
684 amended as follows:

685           19-5-21. (1) (a) Except as provided in paragraphs (b),  
686 (c), (d) and (g) of this subsection, the board of supervisors, to  
687 defray the cost of establishing and operating the system provided  
688 for in Section 19-5-17, may levy an ad valorem tax not to exceed  
689 four (4) mills on all taxable property within the area served by  
690 the county garbage or rubbish collection or disposal system. The



691 service area may be comprised of unincorporated or incorporated  
692 areas of the county or both; however, no property shall be subject  
693 to this levy unless that property is within an area served by a  
694 county's garbage or rubbish collection or disposal system.

695 (b) The board of supervisors of any county wherein  
696 Mississippi Highways 35 and 16 intersect and having a land area of  
697 five hundred eighty-six (586) square miles may levy, in its  
698 discretion, for the purposes of establishing, operating and  
699 maintaining a garbage or rubbish collection or disposal system, an  
700 ad valorem tax not to exceed six (6) mills on all taxable property  
701 within the area served by the system as set out in paragraph (a)  
702 of this subsection.

703 (c) The board of supervisors of any county bordering on  
704 the Mississippi River and traversed by U.S. Highway 61, and which  
705 is intersected by Mississippi Highway 4, having a population of  
706 eleven thousand eight hundred fifty-four (11,854) according to the  
707 1970 federal census, and having an assessed valuation of Fourteen  
708 Million Eight Hundred Seventy-two Thousand One Hundred Forty-four  
709 Dollars (\$14,872,144.00) in 1970, may levy, in its discretion, for  
710 the purposes of establishing, operating and maintaining a garbage  
711 or rubbish collection or disposal system, an ad valorem tax not to  
712 exceed six (6) mills on all taxable property within the area  
713 served by the system as set out in paragraph (a) of this  
714 subsection.



715           (d) The board of supervisors of any county having a  
716 population in excess of two hundred fifty thousand (250,000),  
717 according to the latest federal decennial census, and in which  
718 Interstate Highway 55 and Interstate Highway 20 intersect, may  
719 levy, in its discretion, for the purposes of establishing,  
720 operating and maintaining a garbage or rubbish collection or  
721 disposal system, an ad valorem tax not to exceed seven (7) mills  
722 on all taxable property within the area served by the system as  
723 set out in paragraph (a) of this subsection.

724           (e) The proceeds derived from any additional millage  
725 levied pursuant to paragraphs (a) through (d) of this subsection  
726 in excess of two (2) mills shall be excluded from the ten percent  
727 (10%) increase limitation under Section 27-39-321 for the first  
728 year of such additional levy and shall be included within such  
729 limitation in any year thereafter. The proceeds from any millage  
730 levied pursuant to paragraph (g) shall be excluded from the ten  
731 percent (10%) increase limitation under Section 27-39-321 for the  
732 first year of the levy and shall be included within the limitation  
733 in any year thereafter.

734           (f) The rate of the ad valorem tax levied under this  
735 section shall be shown as a line item on the notice of ad valorem  
736 taxes on taxable property owed by the taxpayer.

737           (g) In lieu of the ad valorem tax authorized in  
738 paragraphs (a), (b), (c) and (d) of this subsection, the fees  
739 authorized in subsection (2) of this subsection and in Section



740 19-5-17 or any combination thereof, the board of supervisors may  
741 levy an ad valorem tax not to exceed six (6) mills to defray the  
742 cost of establishing and operating the system provided for in  
743 Section 19-5-17 on all taxable property within the area served by  
744 the system as provided in paragraph (a) of this subsection.

745 Any board of supervisors levying the ad valorem tax  
746 authorized in this paragraph (g) is prohibited from assessing or  
747 collecting fees for the services provided under the system.

748 (2) In addition to the ad valorem taxes authorized in  
749 paragraphs (a), (b) and (c) of subsection (1) or in lieu of any  
750 other method authorized to defray the cost of establishing and  
751 operating the system provided for in Section 19-5-17, the board of  
752 supervisors of any county with a garbage or rubbish collection or  
753 disposal system may assess and collect fees to defray the costs of  
754 the services. The board of supervisors may assess and collect the  
755 fees from each single family residential generator of garbage or  
756 rubbish. The board of supervisors also may assess and collect the  
757 fees from each industrial, commercial and multifamily residential  
758 generator of garbage or rubbish for any time period that the  
759 generator has not contracted for the collection of garbage and  
760 rubbish that is ultimately disposed of at a permitted or  
761 authorized nonhazardous solid waste management facility. The fees  
762 assessed and collected under this subsection may not exceed, when  
763 added to the proceeds derived from any ad valorem tax imposed  
764 under this section and any special funds authorized under



765 subsection (7), the actual costs estimated to be incurred by the  
766 county in operating the county garbage and rubbish collection and  
767 disposal system. In addition to such fees, an additional amount  
768 not to exceed up to One Dollar (\$1.00) or ten percent (10%) per  
769 month, whichever is greater, on the current monthly bill may be  
770 assessed and collected on the balance of any delinquent monthly  
771 fees.

772 (3) (a) Before the adoption of any order to increase the ad  
773 valorem tax assessment or fees authorized by this section, the  
774 board of supervisors shall publish a notice, or a link to such  
775 notice posted on the county's website or official social media  
776 webpage, advertising their intent to adopt an order to increase  
777 the ad valorem tax assessment or fees authorized by this section.  
778 The notice shall specify the purpose of the proposed increase, the  
779 proposed percentage increase and the proposed percentage increase  
780 in total revenues for garbage or rubbish collection or disposal  
781 services or shall contain a copy of the resolution by the board  
782 stating their intent to increase the ad valorem tax assessment or  
783 fees. The notice or link to such notice shall be published in a  
784 newspaper published or having general circulation in the county  
785 for no less than three (3) consecutive weeks before the adoption  
786 of the order. If printed fully, the notice shall be in print no  
787 less than the size of eighteen (18) point and shall be surrounded  
788 by a one-fourth (1/4) inch black border. The notice shall not be  
789 placed in the legal section notice of the newspaper. There shall





790 be no language in the notice stating or implying a mandate from  
791 the Legislature.

792 (b) In addition to the requirement for publication of  
793 notice, the board of supervisors shall notify each person  
794 furnished garbage or rubbish collection or disposal service of any  
795 increase in the ad valorem tax assessment or fees. In the case of  
796 an increase of the ad valorem tax assessment, a notice shall be  
797 conspicuously placed on or attached to the first ad valorem tax  
798 bill on which the increased assessment is effective. In the case  
799 of an increase in fees, a notice shall be conspicuously placed on  
800 or attached to the first bill for fees on which the increased fees  
801 or charges are assessed. There shall be no language in any notice  
802 stating or implying a mandate from the Legislature.

803 (4) The board of supervisors of each county shall adopt an  
804 order determining whether or not to grant exemptions, either full  
805 or partial, from the fees for certain classes of generators of  
806 garbage or rubbish. If a board of supervisors grants any  
807 exemption, it shall do so in accordance with policies and  
808 procedures, duly adopted and entered on its minutes, that clearly  
809 define those classes of generators to whom the exemptions are  
810 applicable. The order granting exemptions shall be interpreted  
811 consistently by the board when determining whether to grant or  
812 withhold requested exemptions.

813 (5) (a) The board of supervisors in any county with a  
814 garbage or rubbish collection or disposal system only for



815 residents in unincorporated areas may adopt an order authorizing  
816 any single family generator to elect not to use the county garbage  
817 or rubbish collection or disposal system. If the board of  
818 supervisors adopts an order, the head of any single family  
819 residential generator may elect not to use the county garbage or  
820 rubbish collection or disposal service by filing with the chancery  
821 clerk the form provided for in this subsection before December 1  
822 of each year. The board of supervisors shall develop a form that  
823 shall be available in the office of the chancery clerk for the  
824 head of household to elect not to use the service and to accept  
825 full responsibility for the disposal of his garbage or rubbish in  
826 accordance with state and federal laws and regulations. The board  
827 of supervisors, following consultation with the Department of  
828 Environmental Quality, shall develop and the chancery clerk shall  
829 provide a form to each person electing not to use the service  
830 describing penalties under state and federal law and regulations  
831 for improper or unauthorized management of garbage. Notice, or a  
832 link to such notice, that the election may be made not to use the  
833 county service by filing the form with the chancery clerk's office  
834 shall be published in a newspaper published or having general  
835 circulation in the county for no less than three (3) consecutive  
836 weeks, with the first publication being made no sooner than five  
837 (5) weeks before the first day of December. The notice shall  
838 state that any single family residential generator may elect not  
839 to use the county garbage or rubbish collection or disposal



840 service by the completion and filing of the form for that purpose  
841 with the chancery clerk's office before December 1 of that year.  
842 The notice shall also include a statement that any single family  
843 residential generator who does not timely file the form shall be  
844 assessed any fees levied to cover the cost of the county garbage  
845 or rubbish collection or disposal service. The chancery clerk  
846 shall maintain a list showing the name and address of each person  
847 who has filed a notice of intent not to use the county garbage or  
848 rubbish collection or disposal service.

849 (b) If the homestead property of a person lies  
850 partially within the unincorporated service area of a county and  
851 partially within the incorporated service area of a municipality  
852 and both the municipality and the county provide garbage  
853 collection and disposal service to that person, then the person  
854 may elect to use either garbage collection and disposal service.  
855 The person shall notify the clerk of the governing authority of  
856 the local government whose garbage collection and disposal service  
857 he elects not to use of his decision not to use such services by  
858 certified mail, return receipt requested. The person shall not be  
859 liable for any fees or charges from the service he elects not to  
860 use.

861 (6) The board may borrow money for the purposes of defraying  
862 the expenses of the system in anticipation of:

863 (a) The tax levy authorized under this section;



864 (b) Revenues resulting from the assessment of any fees  
865 for garbage or rubbish collection or disposal; or

866 (c) Any combination thereof.

867 (7) In addition to the fees or ad valorem millage authorized  
868 under this section, a board of supervisors may use monies from any  
869 special funds of the county that are not otherwise required by law  
870 to be dedicated for use for a particular purpose in order to  
871 defray the costs of the county garbage or rubbish collection or  
872 disposal system.

873 **SECTION 14.** Section 19-5-23, Mississippi Code of 1972, is  
874 amended as follows:

875 19-5-23. The tax levy authorized by Section 19-5-21 shall  
876 not be imposed until the board of supervisors shall have published  
877 notice of its intention to levy same. Said notice, or a link to  
878 said notice posted on the county's website or official social  
879 media webpage, if the county does not have a website, shall be  
880 published once each week for three (3) consecutive weeks in some  
881 newspaper having a general circulation in such county, but not  
882 less than twenty-one (21) days, nor more than sixty (60) days,  
883 intervening between the time of the first notice and the meeting  
884 at which said board proposes to levy such tax. If, within the time  
885 of giving notice, twenty percent (20%) or fifteen hundred (1500),  
886 whichever is less, of the qualified electors of the district  
887 affected shall protest or file a petition against the levy of such  
888 tax, then such tax shall not be levied unless authorized by a



889 majority of the qualified electors of such district voting at an  
890 election to be called and held for that purpose. The notice  
891 provided for herein shall only be required prior to the initial  
892 levy except when the board of supervisors intends to increase the  
893 levy over the amount shown in the initial notice.

894 **SECTION 15.** Section 19-5-81, Mississippi Code of 1972, is  
895 amended as follows:

896 19-5-81. Before issuing the bonds, notes or loan warrants,  
897 authorized by Section 19-5-79 the board of supervisors shall  
898 publish notice of its intention to borrow such funds and to issue  
899 loan warrants, notes or bonds, and the clerk of said board shall  
900 publish in three (3) weekly issues of some newspaper having a  
901 general circulation in the county, a copy of such order or a link  
902 to such order posted on the county's website or official social  
903 media webpage, if the county does not have a website. If, within  
904 twenty-one (21) days after the first publication of a copy of such  
905 order, twenty percent (20%) of the qualified electors of the  
906 county petition the board of supervisors for an election to  
907 determine whether or not the adoption of such order should be  
908 annulled, such election shall be ordered by said board of  
909 supervisors in which the qualified electors of the county shall be  
910 eligible to participate. If at such election a majority of those  
911 voting vote in favor of the adoption of such order the same shall  
912 be valid and effective, but if a majority shall vote against such  
913 order it shall be annulled and shall be ineffective. Such



914 election shall be held and conducted and the returns thereof made  
915 as provided by law for other county elections. If no such  
916 petition be presented within twenty-one (21) days after the first  
917 publication of a copy of such order, the order shall be valid and  
918 effective and said board may thereupon proceed to issue said loan  
919 warrants hereunder without an election on the question of the  
920 issuance thereof.

921 **SECTION 16.** Section 19-5-92.1, Mississippi Code of 1972, is  
922 amended as follows:

923 19-5-92.1. (1) The board of supervisors of any county,  
924 whenever the board determines that the health, comfort and  
925 convenience of the inhabitants of the county will be promoted,  
926 may:

927 (a) Alter and change the channels of streams or other  
928 water courses;

929 (b) Construct, reconstruct and repair bridges over  
930 streams and water courses; and

931 (c) Incur costs and pay necessary expenses for:

932 (i) Providing labor, materials and supplies to  
933 clean or clear drainage ditches, creeks or channels or conduits,  
934 both natural and man-made and to prevent erosion of such ditches,  
935 creeks or channels;

936 (ii) Acquiring property and obtaining easements  
937 necessary to perform work under this section; and



938 (iii) Reimbursing landowners for damages and  
939 injury resulting from work performed by the county under this  
940 section.

941 (2) The work performed and the expenses incurred under  
942 subsection (1) of this section may take place on public or private  
943 property. However, if the work is to be performed or the expenses  
944 to be incurred will take place on private property, the board of  
945 supervisors must:

946 (a) Make a finding, as evidenced by entry upon its  
947 minutes, that such work and/or expenses are necessary in order to  
948 promote the public health, safety and welfare of the citizens of  
949 the county;

950 (b) Give notice, in writing, to all owners of property  
951 that will be affected by the work for such period of time as is  
952 reasonable to allow such owners to express any objections;

953 (c) Not receive written objection to the work by any  
954 owners of property that will be affected by the work within the  
955 period of time allowed to express objections; and

956 (d) Unless otherwise agreed, in writing, by the county  
957 and the landowner, construct or install a culvert or bridge, at  
958 the county's expense, at an appropriate location or locations to  
959 provide the landowner ingress and egress to all of the property to  
960 which the landowner had access immediately before performance of  
961 the work by the county.



962 (3) The county shall reimburse landowners for all damages or  
963 injury resulting from work performed by the county under this  
964 section.

965 (4) The provisions of this section do not impose any  
966 obligation or duty upon a county to perform any work or to incur  
967 any expenditures not otherwise required by law to be performed or  
968 incurred by a county, nor do the provisions of this section create  
969 any rights or benefits for the owner of any public or private  
970 property in addition to any rights or benefits as may be otherwise  
971 provided by law.

972 (5) No additional taxes may be imposed for the work  
973 authorized under subsection (1) of this section until the board of  
974 supervisors adopts a resolution declaring its intention to levy  
975 the taxes and establishing the amount of the tax levies and the  
976 date on which the taxes initially will be levied and collected.  
977 This date shall be the first day of the month, but not earlier  
978 than the first day of the second month, from the date of adoption  
979 of the resolution. Notice of the proposed tax levy, or a link to  
980 such notice posted on the county's website or official social  
981 media webpage, if the county does not have a website, must be  
982 published once each week for at least three (3) consecutive weeks  
983 in a newspaper having a general circulation in the county. The  
984 first publication of the notice shall be made not less than  
985 twenty-one (21) days before the date fixed in the resolution on  
986 which the board of supervisors proposes to levy the taxes, and the





987 last publication of the notice shall be made not more than seven  
988 (7) days before that date. If, within the time of giving notice,  
989 fifteen percent (15%) or two thousand five hundred (2,500),  
990 whichever is less, of the qualified electors of the county file a  
991 written petition against the levy of the taxes, then the taxes  
992 shall not be levied unless authorized by three-fifths (3/5) of the  
993 qualified electors of the county voting at an election to be  
994 called and held for that purpose.

995       **SECTION 17.** Section 19-5-155, Mississippi Code of 1972, is  
996 amended as follows:

997       19-5-155. Upon the filing of such petition, or upon the  
998 adoption of a resolution declaring the intent of the board of  
999 supervisors to incorporate such district, it shall then be the  
1000 duty of the board of supervisors of such county to fix a time and  
1001 place for a public hearing upon the question of the public  
1002 convenience and necessity of the incorporation of the proposed  
1003 district. The date fixed for such hearing shall be not more than  
1004 thirty (30) days after the filing of the petition, and the date of  
1005 the hearing, the place at which it shall be held, the proposed  
1006 boundaries of said district, and the purpose of the hearing, shall  
1007 be set forth in a notice to be signed by the clerk of the board of  
1008 supervisors of such county. Such notice, or a link to such notice  
1009 posted on the county's website or official social media webpage,  
1010 if the county does not have a website, shall be published in a  
1011 newspaper having general circulation within such proposed district



1012 once a week for at least three (3) consecutive weeks prior to the  
1013 date of such hearing. The first such publication shall be made  
1014 not less than twenty-one (21) days prior to the date of such  
1015 hearing and the last such publication shall be made not more than  
1016 fourteen (14) days prior to the date of such hearing.

1017 If, at such public hearing, the board of supervisors finds  
1018 (1) that the public convenience and necessity require the creation  
1019 of the district, and (2) that the creation of the district is  
1020 economically sound and desirable, the board of supervisors shall  
1021 adopt a resolution making the aforesaid findings and declaring its  
1022 intention to create the district on a date to be specified in such  
1023 resolution. Such resolution shall also designate the name of the  
1024 proposed district, define its territorial limits which shall be  
1025 fixed by said board pursuant to such hearing, and state whether or  
1026 not the board of supervisors shall levy the tax authorized in  
1027 Section 19-5-189, Mississippi Code of 1972, and whether or not the  
1028 board of supervisors proposes to assess benefited properties as  
1029 outlined in Section 19-5-191, Mississippi Code of 1972.

1030 **SECTION 18.** Section 19-5-189, Mississippi Code of 1972, is  
1031 amended as follows:

1032 19-5-189. (1) (a) Except as otherwise provided in  
1033 subsection (2) of this section for levies for fire protection  
1034 purposes and subsection (3) of this section for certain districts  
1035 providing water service, the board of supervisors of the county in  
1036 which any such district exists may, according to the terms of the



1037 resolution, levy a special tax, not to exceed four (4) mills  
1038 annually, on all of the taxable real property in such district,  
1039 the avails of which shall be paid over to the board of  
1040 commissioners of the district to be used either for the operation,  
1041 support and maintenance of the district or for the retirement of  
1042 any bonds issued by the district, or for both.

1043 (b) The proceeds derived from two (2) mills of the levy  
1044 authorized herein shall be included in the ten percent (10%)  
1045 increase limitation under Section 27-39-321, and the proceeds  
1046 derived from any additional millage levied under this subsection  
1047 in excess of two (2) mills shall be excluded from such limitation  
1048 for the first year of such additional levy and shall be included  
1049 within such limitation in any year thereafter.

1050 (2) (a) In respect to fire protection purposes, the board  
1051 of supervisors of the county in which any such district exists on  
1052 July 1, 1987, may levy a special tax annually, not to exceed the  
1053 tax levied for such purposes for the 1987 fiscal year on all of  
1054 the taxable real property in such district, the avails of which  
1055 shall be paid over to the board of commissioners of the district  
1056 to be used either for the operation, support and maintenance of  
1057 the fire protection district or for the retirement of any bonds  
1058 issued by the district for fire protection purposes, or for both.  
1059 Any such district for which no taxes have been levied for the 1987  
1060 fiscal year may be treated as having been created after July 1,  
1061 1987, for the purposes of this subsection.



1062           (b) In respect to fire protection purposes, the board  
1063 of supervisors of the county in which any such district is created  
1064 after July 1, 1987, may, according to the terms of the resolution  
1065 of intent to incorporate the district, levy a special tax not to  
1066 exceed two (2) mills annually on all of the taxable real property  
1067 in such district, the avails of which shall be paid over to the  
1068 board of commissioners of the district to be used either for the  
1069 operation, support and maintenance of the fire protection district  
1070 or for the retirement of any bonds issued by the district for fire  
1071 protection purposes, or for both; however, the board of  
1072 supervisors may increase the tax levy under this subsection as  
1073 provided for in paragraph (c) of this subsection.

1074           (c) The tax levy under this subsection may be increased  
1075 only when the board of supervisors has determined the need for  
1076 additional revenues. Prior to levying a tax increase under this  
1077 paragraph, the board of supervisors shall adopt a resolution  
1078 declaring its intention to levy the tax. The resolution shall  
1079 describe the amount of the increase in the tax levy and the  
1080 purposes for which the proceeds of the additional tax will be  
1081 used. The board of supervisors shall have a copy of the  
1082 resolution, or a link to such resolution posted on the county's  
1083 website or official social media webpage, if the county does not  
1084 have a website, published once a week for three (3) consecutive  
1085 weeks in at least one (1) newspaper published in the county and  
1086 having a general circulation therein. If no newspaper is



1087 published in the county, then notice shall be given by publishing  
1088 the resolution for the required time in some newspaper having a  
1089 general circulation in the county. A copy of the resolution shall  
1090 also be posted at three (3) public places in the county for a  
1091 period of at least twenty-one (21) days during the time of its  
1092 publication in a newspaper. The county's website or social media  
1093 webpage, if the county does not have a website, shall be included  
1094 as one (1) of the three (3) public places. If more than twenty  
1095 percent (20%) of the qualified electors of the district shall file  
1096 with the clerk of the board of supervisors, within twenty-one (21)  
1097 days after adoption of the resolution of intent to increase the  
1098 tax levy, a petition requesting an election on the question of the  
1099 increase in tax levy, then and in that event such increase shall  
1100 not be made unless authorized by a majority of the votes cast at  
1101 an election to be called and held for that purpose within the  
1102 district. Notice of such election shall be given, the election  
1103 shall be held and the result thereof determined, as far as is  
1104 practicable, in the same manner as other elections are held in the  
1105 county. If an election results in favor of the increase in the  
1106 tax levy or if no election is required, the board of supervisors  
1107 may increase the tax levy. The board of supervisors, in its  
1108 discretion, may call an election on such question, in which event  
1109 it shall not be necessary to publish the resolution declaring its  
1110 intention to have the tax imposed.



1111 (d) Notwithstanding any provisions of this subsection  
1112 to the contrary, in any county bordering on the Gulf of Mexico and  
1113 the State of Louisiana, the board of supervisors may levy not to  
1114 exceed four (4) mills annually on all the taxable real property  
1115 within any fire protection district, the avails of which shall be  
1116 paid over to the board of commissioners of the district to be used  
1117 either for the operation, support and maintenance of the fire  
1118 protection district or for the retirement of any bonds issued by  
1119 the district for fire protection purposes, or for both. Prior to  
1120 levying the tax under this paragraph, the board of supervisors  
1121 shall adopt a resolution declaring its intention to levy the tax.  
1122 The resolution shall describe the amount of the tax levy and the  
1123 purposes for which the proceeds of the tax will be used. The  
1124 board of supervisors shall have a copy of the resolution, or a  
1125 link to such resolution posted on the county's website or official  
1126 social media webpage, if the county does not have a website,  
1127 published once a week for three (3) consecutive weeks in at least  
1128 one (1) newspaper published in the county and having a general  
1129 circulation therein. If no newspaper is published in the county,  
1130 then notice shall be given by publishing the resolution for the  
1131 required time in some newspaper having a general circulation in  
1132 the county. A copy of the resolution shall also be posted at  
1133 three (3) public places in the county for a period of at least  
1134 twenty-one (21) days during the time of its publication in a  
1135 newspaper. The county's website or social media webpage, if the



1136 county does not have a website, shall be included as one (1) of  
1137 the three (3) public places. If more than twenty percent (20%) of  
1138 the qualified electors of the district shall file with the clerk  
1139 of the board of supervisors, within twenty-one (21) days after  
1140 adoption of the resolution of intent to levy the tax, a petition  
1141 requesting an election on the question of the levy of such tax,  
1142 then and in that event such tax levy shall not be made unless  
1143 authorized by a majority of the votes cast at an election to be  
1144 called and held for that purpose within the district. Notice of  
1145 such election shall be given, the election shall be held and the  
1146 result thereof determined, as far as is practicable, in the same  
1147 manner as other elections are held in the county. If an election  
1148 results in favor of the tax levy or if no election is required,  
1149 the board of supervisors may levy such tax. The board of  
1150 supervisors, in its discretion, may call an election on such  
1151 question, in which event it shall not be necessary to publish the  
1152 resolution declaring its intention to have the tax imposed.

1153 (e) Notwithstanding any provisions of this subsection  
1154 to the contrary, in any county bordering on the Mississippi River  
1155 in which legal gaming is conducted and in which U.S. Highway 61  
1156 intersects with Highway 4, the board of supervisors may levy a  
1157 special tax not to exceed five (5) mills annually on all the  
1158 taxable real and personal property within any fire protection  
1159 district, except for utilities as defined in Section 77-3-3(d) (i)  
1160 and (iii), the avails of which shall be paid over to the board of



1161 commissioners of the district to be used either for the operation,  
1162 support and maintenance of the fire protection district or for the  
1163 retirement of any bonds issued by the district for fire protection  
1164 purposes, or for both. Before levying the tax under this  
1165 paragraph, the board of supervisors shall adopt a resolution  
1166 declaring its intention to levy the tax. The resolution shall  
1167 describe the amount of the tax levy and the purposes for which the  
1168 proceeds of the tax will be used. The board of supervisors shall  
1169 have a copy of the resolution, or a link to such resolution posted  
1170 on the county's website or official social media webpage, if the  
1171 county does not have a website, published once a week for three  
1172 (3) consecutive weeks in at least one (1) newspaper published in  
1173 the county and having a general circulation therein. If no  
1174 newspaper is published in the county, then notice shall be given  
1175 by publishing the resolution for the required time in some  
1176 newspaper having general circulation in the county. A copy of the  
1177 resolution shall also be posted at three (3) public places in the  
1178 county for a period of at least twenty-one (21) days during the  
1179 time of its publication in a newspaper. The county's website or  
1180 social media webpage, if the county does not have a website, shall  
1181 be included as one (1) of the three (3) public places. If more  
1182 than twenty percent (20%) of the qualified electors of the  
1183 district shall file with the clerk of the board of supervisors,  
1184 within twenty-one (21) days after adoption of the resolution of  
1185 intent to levy the tax, a petition requesting an election of the





1186 questions of the levy of such tax, then and in that event such tax  
1187 levy shall not be made unless authorized by a majority of the  
1188 votes cast at an election to be called and held for that purpose  
1189 within the district. Notice of such election shall be given, the  
1190 election shall be held and the result thereof determined, as far  
1191 as is practicable, in the same manner as other elections are held  
1192 in the county. If an election results in favor of the tax levy or  
1193 if no election is required, the board of supervisors may levy such  
1194 tax. The board of supervisors, in its discretion, may call an  
1195 election on such question, in which event it shall not be  
1196 necessary to publish the resolution declaring its intention to  
1197 have the tax imposed.

1198 (f) Any taxes levied under this subsection shall be  
1199 excluded from the ten percent (10%) increase limitation under  
1200 Section 27-39-321.

1201 (3) For any district authorized under Section 19-5-151(2),  
1202 the board of supervisors shall not levy the special tax authorized  
1203 in this section.

1204 **SECTION 19.** Section 19-5-199, Mississippi Code of 1972, is  
1205 amended as follows:

1206 19-5-199. All construction contracts by the district where  
1207 the amount of the contract shall exceed Ten Thousand Dollars  
1208 (\$10,000.00) shall, and construction contracts of less than Ten  
1209 Thousand Dollars (\$10,000.00) may, be made upon at least three (3)  
1210 weeks' public notice. Such notice, or a link to such notice



1211 posted on the district's website or official social media webpage,  
1212 if the district does not have a website, shall be published once a  
1213 week for at least three (3) consecutive weeks in at least one (1)  
1214 newspaper published in such county or having general circulation  
1215 therein. The first publication of such notice or link to such  
1216 notice shall be made not less than twenty-one (21) days prior to  
1217 the date fixed in such notice for the receipt of bids, and the  
1218 last publication shall be made not more than seven (7) days prior  
1219 to such date. The notice shall state the thing to be done and  
1220 invite sealed proposals, to be filed with the secretary of the  
1221 district, to do the work. In all such cases, before the notice  
1222 shall be published, plans and specifications for the work shall be  
1223 prepared by a registered professional engineer and shall be filed  
1224 with the secretary of the district and there remain. The board of  
1225 commissioners of the district shall award the contract to the  
1226 lowest responsible bidder who will comply with the terms imposed  
1227 by such commissioners and enter into bond with sufficient sureties  
1228 to be approved by the commissioners in such penalty as shall be  
1229 fixed by the commissioners; however, in no case shall such bond be  
1230 less than the contract price, conditioned for the prompt, proper  
1231 efficient performance of the contract. Contracts of less than Ten  
1232 Thousand Dollars (\$10,000.00) may be negotiated; however, the  
1233 board of commissioners shall invite and receive written proposals  
1234 for the work from at least three (3) contractors regularly engaged  
1235 in the type of work involved.



1236           **SECTION 20.** Section 19-5-219, Mississippi Code of 1972, is  
1237 amended as follows:

1238           19-5-219. Upon the filing of such petition, or upon the  
1239 adoption of a resolution declaring the intent of the board of  
1240 supervisors to incorporate such district, it shall then be the  
1241 duty of the board of supervisors of such county to fix a time and  
1242 place for a public hearing upon the question of the public  
1243 convenience and necessity of the incorporation of the proposed  
1244 district solely for fire protection grading purposes. The date  
1245 fixed for such hearing shall be not more than thirty (30) days  
1246 after the filing of the petition, and the date of the hearing, the  
1247 place at which it shall be held, the proposed boundaries of the  
1248 district and the purpose of the hearing shall be set forth in a  
1249 notice to be signed by the clerk of the board of supervisors of  
1250 such county. Such notice, or a link to such notice posted on the  
1251 county's website, or official social media webpage, if the county  
1252 does not have a website, shall be published in a newspaper having  
1253 general circulation within such proposed district once a week for  
1254 at least three (3) consecutive weeks before the date of such  
1255 hearing. The first such publication shall be made not less than  
1256 twenty-one (21) days before the date of such hearing and the last  
1257 such publication shall be made not more than fourteen (14) days  
1258 before the date of such hearing.

1259           If, at such public hearing, the board of supervisors finds  
1260 that the public convenience and necessity require the creation of



1261 the fire protection grading district to enable the Mississippi  
1262 State Rating Bureau to grade the district according to its fire  
1263 insurance grading schedule, the board of supervisors shall adopt a  
1264 resolution making such findings and declaring its intention to  
1265 create the district on a date to be specified in such resolution.  
1266 Such resolution shall also designate the name of the proposed  
1267 district and define its territorial limits, which shall be fixed  
1268 by the board in accordance with such hearing.

1269 **SECTION 21.** Section 19-9-11, Mississippi Code of 1972, is  
1270 amended as follows:

1271 19-9-11. Before issuing any bonds for any of the purposes  
1272 enumerated in Sections 19-9-1 \* \* \* and 19-9-3, the board of  
1273 supervisors shall adopt a resolution declaring its intention so to  
1274 do, stating the amount of bonds proposed to be issued and the  
1275 purpose for which the bonds are to be issued, and the date upon  
1276 which the board proposes to direct the issuance of such bonds.  
1277 Such resolution, or a link to such resolution posted on the  
1278 county's website or official social media webpage, if the county  
1279 does not have a website, shall be published once a week for at  
1280 least three (3) consecutive weeks in at least one (1) newspaper  
1281 published in such county. The first publication of such  
1282 resolution shall be made not less than twenty-one (21) days prior  
1283 to the date fixed in such resolution for the issuance of the  
1284 bonds, and the last publication shall be made not more than seven  
1285 (7) days prior to such date. If no newspaper be published in such



1286 county, then such notice shall be given by publishing the  
1287 resolution or link to such resolution for the required time in  
1288 some newspaper having a general circulation in such county and, in  
1289 addition, by posting a copy of such resolution for at least  
1290 twenty-one (21) days next preceding the date fixed therein at  
1291 three (3) public places in such county. The county's website or  
1292 official social media webpage, if the county does not have a  
1293 website, shall be included as one (1) of the three (3) public  
1294 places. If twenty percent (20%), or fifteen hundred (1500),  
1295 whichever is less, of the qualified electors of the county,  
1296 supervisors district, or road district, as the case may be, shall  
1297 file a written protest against the issuance of such bonds on or  
1298 before the date specified in such resolution, then an election on  
1299 the question of the issuance of such bonds shall be called and  
1300 held as is provided in Sections 19-9-13 \* \* \* and 19-9-15. If no  
1301 such protest be filed, then such bonds may be issued without an  
1302 election on the question of the issuance thereof, at any time  
1303 within a period of two (2) years after the date specified in the  
1304 above-mentioned resolution. However, the board of supervisors, in  
1305 its discretion, may nevertheless call an election on such  
1306 question, in which event it shall not be necessary to publish the  
1307 resolution declaring its intention to issue such bonds as herein  
1308 provided.

1309       **SECTION 22.** Section 19-9-27, Mississippi Code of 1972, is  
1310 amended as follows:



1311           19-9-27. The board of supervisors of any county may borrow  
1312 money in anticipation of taxes for the purpose of defraying the  
1313 expenses of such county, and may issue negotiable notes of the  
1314 county therefor, to mature not later than April 1 of the year  
1315 succeeding the year in which they are issued. The amount of money  
1316 herein authorized to be borrowed shall not be in excess of  
1317 twenty-five percent (25%) of the estimated amount of taxes  
1318 collected and to be collected under the last preceding annual tax  
1319 levies for the particular fund for which said money is borrowed.  
1320 The board of supervisors may borrow said money, as hereinbefore  
1321 provided, from any available fund in the county treasury, or from  
1322 any other source, and such loan shall be repaid in the manner  
1323 herein provided. The notes herein authorized shall bear interest  
1324 at a rate to be fixed by the board, not to exceed that allowed in  
1325 Section 75-17-105, Mississippi Code of 1972, and such notes shall  
1326 be payable at any place to be named by the board of supervisors.  
1327 Any notes or obligations issued in excess of the amount authorized  
1328 to be issued under the provisions of this section shall be void.  
1329 Money may be borrowed in anticipation of ad valorem taxes under  
1330 the provisions of this section, regardless of whether or not such  
1331 borrowing shall create an indebtedness in excess of statutory  
1332 limitations.

1333           For the payment of such loan, the board of supervisors shall  
1334 either pledge the levy of a special tax each year sufficient to  
1335 pay the amount borrowed for use that year, with interest, or shall



1336 pledge that such notes shall be paid out of the first money  
1337 collected from taxes for the year in which they are issued. The  
1338 aforesaid special tax, if necessary, may be in excess of the rate  
1339 of taxation otherwise limited by law. The notes herein authorized  
1340 shall not be issued until the board of supervisors shall have  
1341 published notice of its intention to issue same; said notice, or  
1342 link to said notice posted on the county's website or official  
1343 social media webpage, if the county does not have a website, to be  
1344 published once each week for three (3) weeks in some newspaper  
1345 having a general circulation in such county, but not less than  
1346 twenty-one (21) days, nor more than sixty (60) days, intervening  
1347 between the time of the first notice and the meeting at which said  
1348 board proposes to issue such notes. If, within the time of giving  
1349 notice, twenty percent (20%), or fifteen hundred (1500), whichever  
1350 is less, of the qualified electors of the county shall protest or  
1351 file a petition against the issuance of such notes, then such  
1352 notes shall not be issued unless authorized by a three-fifths  
1353 (3/5) majority of the qualified electors of such county, voting at  
1354 an election to be called and held for that purpose.

1355       **SECTION 23.** Section 19-9-111, Mississippi Code of 1972, is  
1356 amended as follows:

1357       19-9-111. The board of supervisors of any county authorized  
1358 to establish or cooperate in the establishment of economic  
1359 development districts pursuant to Section 19-5-99 may, in its  
1360 discretion, levy a tax of not more than two (2) mills against the



1361 taxable property in the county or the portion thereof comprising  
1362 an economic development district, to be used to support and  
1363 maintain such district. The levy so made shall be in addition to  
1364 all other levies provided by law.

1365 Before any such levy is made, the board of supervisors shall  
1366 signify its intention to make such a levy and publish same, or a  
1367 link to the intention posted on the county's website or official  
1368 social media webpage, if the county does not have a website, in a  
1369 newspaper published in said county for thirty (30) days prior to  
1370 making said levy. In the event more than twenty percent (20%) or  
1371 fifteen hundred (1500), whichever is less, of the qualified  
1372 electors of said economic development district protest in writing  
1373 to the board of supervisors against the imposition of such tax  
1374 levy within thirty (30) days from the date such notice is  
1375 published, then such proposed tax levy shall not be made unless  
1376 same is approved by a special election called for said purpose.  
1377 Said special election shall be conducted and had as provided by  
1378 law.

1379 The governing authorities of any municipality in a county,  
1380 which has established an economic development district or which is  
1381 included in an economic development district, may contribute to  
1382 the support of such economic development district from its general  
1383 fund.

1384 **SECTION 24.** Section 19-9-114, Mississippi Code of 1972, is  
1385 amended as follows:





1386           19-9-114. The board of supervisors of any county bordering  
1387 on the Gulf of Mexico having a population according to the 1970  
1388 census of one hundred thirty-four thousand five hundred eighty-two  
1389 (134,582) persons, and having two cities located therein each  
1390 having a population of over thirty thousand (30,000) persons  
1391 according to the 1970 census, and in which is located a deep water  
1392 port of entry and two (2) military establishments located therein,  
1393 is hereby authorized and empowered, in its discretion, to levy an  
1394 additional ad valorem tax not to exceed one (1) mill to provide  
1395 funds for the construction of a facility to house a county-wide  
1396 vocational and technical educational center. Such additional levy  
1397 may be in excess of and in addition to the rate of taxation  
1398 otherwise limited by law.

1399           The tax herein authorized shall not be levied until the board  
1400 of supervisors shall have published notice of its intention to  
1401 levy same. Said notice, or a link to said notice posted on the  
1402 county's website or official social media webpage, if the county  
1403 does not have a website, shall be published once each week for  
1404 three (3) weeks in some newspaper having a general circulation in  
1405 such county, but not less than twenty-one (21) days, nor more than  
1406 sixty (60) days, intervening between the time of the first notice  
1407 and the meeting at which said board proposes to levy such tax.  
1408 If, within the time of giving notice, twenty percent (20%) or  
1409 fifteen hundred (1500), whichever is less, of the qualified  
1410 electors of the county shall protest or file a petition against



1411 the levy of such tax, then such tax shall not be levied unless  
1412 authorized by a three-fifths ( $\frac{3}{5}$ ) majority of the qualified  
1413 electors of such county voting at an election to be called and  
1414 held for that purpose.

1415         **SECTION 25.** Section 19-29-18, Mississippi Code of 1972, is  
1416 amended as follows:

1417         19-29-18. (1) The governing body of a county railroad  
1418 authority or regional railroad authority, as the case may be, may  
1419 file a petition with the board of supervisors of any county  
1420 included in the railroad authority, specifying for each such  
1421 county, the rate of the ad valorem tax, not to exceed two (2)  
1422 mills, to be levied by such county on the taxable property  
1423 therein, for acquisition and maintenance of railroad properties  
1424 and facilities, and to defray operating expenses of the railroad  
1425 authority and any other expenses authorized to be incurred by the  
1426 railroad authority. Prior to levying the tax specified by the  
1427 railroad authority, the board of supervisors of each such county  
1428 shall publish notice of its intention to levy same. The notice,  
1429 or link to such notice posted on the county's website or official  
1430 social media webpage, if the county does not have a website, shall  
1431 be published once each week for three (3) weeks in some newspaper  
1432 having a general circulation in the county, but not less than  
1433 twenty-one (21) days, nor more than sixty (60) days, intervening  
1434 between the time of the first notice and the meeting at which said  
1435 board proposes to levy the tax. If, within the time of giving



1436 notice, twenty percent (20%) or one thousand five hundred (1,500)  
1437 of the qualified electors of the county, whichever is less, shall  
1438 file a written protest against the levy of the tax, then the tax  
1439 shall not be levied unless authorized by three-fifths (3/5) of the  
1440 qualified electors of such county, voting at an election to be  
1441 called and held for that purpose. If the tax levy fails to be  
1442 authorized at an election held in a county included in the  
1443 regional authority, then such tax levy shall not be made in any of  
1444 the counties included in such regional authority.

1445 (2) The avails of the ad valorem tax levied under authority  
1446 of this section shall be paid by the county board of supervisors  
1447 to the governing body of the railroad authority to be used as  
1448 herein authorized.

1449 (3) For any fiscal year after the initial levy of the tax,  
1450 the board of supervisors levying same shall levy such tax at a  
1451 millage rate which will produce an amount of revenue which  
1452 approximates, but does not exceed, the amount of revenue produced  
1453 from the levy for the preceding fiscal year. The county board of  
1454 supervisors shall not increase the millage rate for the purposes  
1455 authorized herein unless notice thereof, or a link to such notice,  
1456 is published and an election held, if required, in the manner set  
1457 forth in subsection (1) of this section.

1458 (4) Each railroad authority shall be subject to examination  
1459 by the State Auditor.



1460 (5) The tax levy authorized in this section shall not be  
1461 included in the ten percent (10%) limitation on increases under  
1462 Sections 27-39-320 or 27-39-321.

1463 (6) The tax levy authorized in this section shall not be  
1464 reimbursable under the provisions of the Homestead Exemption Law.

1465 (7) A railroad authority created under Section 19-29-7(2)  
1466 must receive the approval of the governing authorities of the  
1467 municipality and the county creating such authority before levying  
1468 any tax under this section.

1469 **SECTION 26.** This act shall take effect and be in force from  
1470 and after July 1, 2023.

