

By: Representative Horne

To: Ways and Means

HOUSE BILL NO. 794

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

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

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

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



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

36 (2) [Repealed]

37 (3) [Repealed]

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

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



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

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

62 21-1-61. In all cases where a municipality is created or the
63 limits of an existing municipality are enlarged under the
64 provisions of this chapter, the property included within the
65 municipal boundaries by * * * the creation * * * shall become
66 liable for and subject to municipal ad valorem taxation on the tax
67 lien date next succeeding the effective date of the decree
68 creating or enlarging such municipality. In all cases where the
69 limits of an existing municipality are enlarged through annexation
70 of an adjoining territory under the provisions of this chapter,



71 the annexed territory will not become liable for or subject to
72 municipal ad valorem taxation until the services that the
73 municipality proposed in the ordinance described in Section
74 21-1-27 are rendered by the municipality.

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

77 21-33-1. Except as provided in Section 21-1-61, all lands
78 and other taxable property subject to assessment, held by any
79 person within the municipality, or in added territory, on the
80 first day of January, shall be assessed, and ad valorem taxes
81 thereon levied and collected for the ensuing year, excepting motor
82 vehicles as defined by the "Motor Vehicle Ad Valorem Tax Law of
83 1958," as provided under Sections 27-51-1 through 27-51-49 * * *.

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

86 21-33-21. After the services that the municipality proposed
87 in the ordinance described in Section 21-1-27 are rendered by the
88 municipality within the added territory as required under Section
89 21-1-61, the assessor * * *, in the same manner and at the same
90 time as municipal assessments are made, shall make an assessment
91 of all taxable property in any added territory, and shall make the
92 same a part of the assessment roll of the municipal separate
93 school district.

94 **SECTION 6.** This act shall take effect and be in force from
95 and after July 1, 2024.

