

By: Representative Wallace

To: Municipalities; Ways and Means

HOUSE BILL NO. 996

1 AN ACT TO AUTHORIZE MUNICIPALITIES TO CREATE DRAINAGE  
 2 DISTRICTS; TO REQUIRE A REFERENDUM ON THE QUESTION OF CREATING A  
 3 MUNICIPAL DRAINAGE DISTRICT BEFORE SUCH A DISTRICT MAY BE CREATED;  
 4 TO PROVIDE THAT THE GOVERNING AUTHORITIES OF A MUNICIPALITY  
 5 CREATING SUCH A DRAINAGE DISTRICT SHALL MANAGE THE DRAINAGE  
 6 DISTRICT; TO PROVIDE THE POWERS AND DUTIES OF SUCH DRAINAGE  
 7 DISTRICTS; TO AUTHORIZE MUNICIPAL DRAINAGE DISTRICTS TO LEVY  
 8 ASSESSMENTS ON PROPERTY IN A DISTRICT; TO REQUIRE A PETITION  
 9 ELECTION ON THE ISSUE OF WHETHER OR NOT A MUNICIPAL DRAINAGE  
 10 DISTRICT MAY LEVY ANY TAX OR ASSESSMENT ON PROPERTY; AND FOR  
 11 RELATED PURPOSES.

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

13 **SECTION 1.** Each drainage district created under this act  
 14 shall be a body corporate, shall have authority to sue in its own  
 15 corporate name and be sued therein, may contract and be contracted  
 16 with, may plead and be impleaded and, where organized or operating  
 17 under the provisions of this act, in its name may do and perform  
 18 any and all things necessary and authorized by this act. All such  
 19 acts may be done by the governing authorities in the name of the  
 20 district.

21 **SECTION 2.** (1) The terms "benefits" and "betterments," as  
 22 used in this act are interchangeable and shall be construed as  
 23 synonymous. The terms "ditches" and "drains" shall be construed  
 24 to also include levees and closed drains, such as tiling, as well  
 25 as open ditches.

26 (2) For the purposes of this act, the following terms shall  
 27 have the meanings ascribed in this section unless the context  
 28 clearly requires otherwise:

29 (a) "Drainage district" or "district" means a municipal  
 30 drainage district created under this act.



31 (b) "Governing authorities" means the governing  
32 authorities of any municipality creating or proposing to create a  
33 municipal drainage district under this act.

34 (c) "Municipality" means any municipality creating or  
35 proposing to create a municipal drainage district under this act.

36 **SECTION 3.** A municipality may create a drainage district  
37 under this act for storm water management purposes conducive to  
38 public health in the manner provided in this act and, when  
39 created, shall consist of a system of artificial main drains,  
40 lateral drains or ditches, natural drains and water courses or  
41 levees. To the end that the purposes of the creation of such  
42 districts according to this system may be attained, they shall  
43 have and are given full power and authority to construct or to  
44 cause to be constructed artificial main drains and ditches,  
45 lateral drains and ditches and tile drains over the lands of  
46 others or over or on lands which may be acquired by such district  
47 and to alter, deepen or improve any and all natural drains and  
48 water courses as it may be necessary to alter, deepen or improve  
49 so that a complete system of such drains may exist in the  
50 district. Such districts may also, in addition to the  
51 construction of such drains, construct or erect over the land of  
52 others, or over the lands to be acquired by the drainage district  
53 for that purpose, such levees as may be necessary to protect or  
54 reclaim any lands from overflow from any source.

55 **SECTION 4.** All drainage districts created under this act  
56 shall severally exercise their respective powers and be managed by  
57 the governing authorities of the municipality in which the  
58 district is organized.

59 **SECTION 5.** Whenever the governing authorities of a  
60 municipality desire to create a drainage district for the  
61 construction of drains or ditches across the lands of others for  
62 storm water management purposes, or to maintain and keep in repair  
63 any such drains and ditches constructed, or to establish in such



64 district a combined system of drainage or protection from wash or  
65 overflow, and to construct and maintain the same by special  
66 assessment upon the property benefited thereby, the governing  
67 authorities shall adopt a resolution declaring its desire so to  
68 do, setting forth the proposed name of the drainage district, the  
69 necessity for the drainage district, the description of the lands  
70 to be included in the drainage district and the date on which the  
71 drainage district is to be created. The governing authorities  
72 shall file such resolution with the clerk of the municipality.

73 **SECTION 6.** Upon the resolution provided for in Section 5 of  
74 this act being filed in the office of the clerk of the  
75 municipality, such resolution shall be published once each week  
76 for at least three (3) consecutive weeks in at least one (1)  
77 newspaper published in such municipality. The first publication  
78 of such notice shall be made not less than twenty-one (21) days  
79 before the date fixed in the resolution, and the last publication  
80 shall be made not more than seven (7) days before such date. If  
81 no newspaper is published in the municipality, then such notice  
82 shall be given by publishing the resolution for the required time  
83 in some newspaper having a general circulation in the  
84 municipality. If, within the time of giving notice, twenty  
85 percent (20%) or fifteen hundred (1500), whichever is less, of the  
86 qualified electors of the municipality shall file a written  
87 petition against the creation of the drainage district, then an  
88 election on the question of the creation of the drainage district  
89 shall be called. At the election, all qualified electors of the  
90 municipality may vote, and the ballots used in such election shall  
91 have printed thereon a brief statement setting forth the proposed  
92 name of the drainage district, the necessity for the drainage  
93 district and the description of the lands to be included in the  
94 drainage district and the words "FOR THE CREATION OF (NAME OF  
95 DRAINAGE DISTRICT)" and "AGAINST THE CREATION (NAME OF DRAINAGE  
96 DISTRICT)," and the voters shall vote by placing a cross (X) or



97 check (✓) opposite their choice on the proposition. When the  
98 results of the election shall have been canvassed by the election  
99 commissioners of the municipality and certified, the drainage  
100 district may be created if at least three-fifths (3/5) of the  
101 qualified electors who voted in the election voted in favor of  
102 creation of the drainage district. If at least three-fifths (3/5)  
103 of the qualified electors who voted in the election voted in favor  
104 of creation of the drainage district, the governing authorities  
105 may create the drainage district by duly adopting and entering on  
106 their minutes a resolution to that effect.

107 **SECTION 7.** The governing authorities shall meet and go upon  
108 and examine lands in the drainage district and the lands over  
109 which the work is proposed to be constructed, and determine:  
110 first, the starting point, route, and termini of the proposed  
111 work, the location and size of the main ditch to be constructed in  
112 the drainage district, which in their opinion will successfully  
113 drain such lands, and whether the drainage of the lands in the  
114 proposed drainage district is possible or not, provided that any  
115 ditch already constructed in the proposed drainage district may be  
116 used as a "main," or part of a main ditch, if found expedient and  
117 sufficient for the purposes of the district; second, the probable  
118 cost of same, including expenses and court costs; third, what land  
119 will be injured or damaged by the proposed work and the probable  
120 aggregate amount of damages such lands will sustain by reason of  
121 the laying out and construction of such ditch or ditches. In the  
122 examination of the district and determination of the questions for  
123 the governing authorities to determine, the governing authorities  
124 are authorized to employ an engineer to go with them upon the  
125 lands of the district and examine the lands, make a map and  
126 profile thereof and an estimate of the size and depth of the ditch  
127 or ditches required for main outlets for the drains of the lands  
128 and the probable cost and a profile thereof.



129           **SECTION 8.** Upon a resolution being duly adopted and entered  
130 on the minutes of the governing authorities creating drainage  
131 districts under this act, such drainage district are declared by  
132 law to be created as drainage districts by the name mentioned in  
133 the resolution and are declared to be a body politic and corporate  
134 by the name mentioned in the resolution with the right to have  
135 perpetual succession and to adopt and use a corporate seal. The  
136 governing authorities and their successors in office shall, from  
137 the entry of such resolution, constitute the corporate authorities  
138 of the district and shall exercise the functions conferred upon  
139 them by this act.

140           **SECTION 9.** If a district is created, all moneys that have  
141 been advanced or expended in good faith in the organization of any  
142 district necessary for the preliminary work in organization, such  
143 as surveys, attorneys' fees, and incidentals thereto, may be  
144 repaid by the governing authorities. The governing authorities  
145 are authorized to issue certificates of the district to raise  
146 funds to have all necessary surveys made and to pay all necessary  
147 expenses and costs incurred in the preliminary work before the  
148 creation of the district, which certificates shall bear interest  
149 at the rate of six percent (6%) from their dates, but no  
150 certificate shall be made payable for a longer period than two (2)  
151 years from its date. These certificates shall be paid as soon as  
152 sufficient funds come into the hands of the governing authorities  
153 to pay same.

154           **SECTION 10.** The governing authorities also shall proceed to  
155 procure the right-of-way for the main ditch or ditches of the  
156 district, as well as the right-of-way for any laterals, drains or  
157 levees that may be decided upon, by agreements with the landowners  
158 over or through whose lands the same is to be constructed. They  
159 shall take releases of rights-of-way for the construction of such  
160 ditch or ditches from the landowners and file same with the  
161 chancery clerk of the county in which the municipality is located,



162 who shall record them. If the governing authorities are not able  
163 to agree with any landowner as to the amount of damages such owner  
164 should receive for the right-of-way over which such ditch or other  
165 improvements or work shall be constructed, the governing  
166 authorities shall appraise the lands needed for such purposes and  
167 proceed as directed in Section 11 of this act.

168 **SECTION 11.** When the governing authorities have made their  
169 appraisal of the land taken or to be taken, they shall certify  
170 the same and file it with the clerk of the municipality. The  
171 clerk shall thereupon set down and fix a time for the hearing of  
172 objections to such appraisal.

173 **SECTION 12.** If at the hearing by the governing authorities,  
174 no written objections are filed, the governing authorities may  
175 adopt an order confirming the appraisal. Upon payment of such  
176 amount to the clerk of the municipality for the entitled party,  
177 the district may enter upon and take possession of the property  
178 and appropriate it to the use of the district, and the title to  
179 the easement thereof and thereover shall vest in the district.  
180 The clerk shall receipt upon such order for the money paid, and  
181 such decree with the receipt of the clerk shall be recorded in the  
182 records of deeds of the county in which the municipality is  
183 located. If written objections are filed on or before the time  
184 set for the hearing, the governing authorities shall proceed to  
185 hear the objections filed.

186 The governing authorities at such hearing, may hear all  
187 objections in entirety or in severalty, may adopt an order  
188 confirming the entire report of the governing authorities or may  
189 adopt any number of orders confirming the report as to any land  
190 taken. At the hearing, the governing authorities may make  
191 alterations in the appraisal as may be deemed just and  
192 equitable by raising or lowering any appraisal, and payment of  
193 such amount fixed by order of the governing authorities shall be  
194 made to the clerk of the municipality as provided in this section.



195 The clerk shall receipt for same on the order, and the order with  
196 receipt thereon shall be recorded.

197 **SECTION 13.** It shall be the duty of the governing  
198 authorities to make a levy each year on the lands lying in the  
199 municipality in accordance with such assessments and levies  
200 sufficient to meet bond obligations of any district issued by  
201 authority of law.

202 **SECTION 14.** If the governing authorities have underestimated  
203 the amount or the cost of work necessary for any district, they  
204 may order such additional work done or such additional costs paid  
205 and may reassess the properties of the district.

206 **SECTION 15.** If the drainage district shall issue bonds for  
207 any part of the money levied for the purpose of the district as  
208 authorized in this act, such bonds may be sold on the market to  
209 the best advantage but shall not be sold for less than par value,  
210 unless a sale below par be approved by the governing authorities.  
211 The whole amount realized from the sale of such bonds shall be  
212 deposited in the treasury of the district.

213 **SECTION 16.** After the creation of any drainage district  
214 under this act, and after the confirmation of the assessment as  
215 provided in this act, and after laying out a system of main drains  
216 for the drainage district, the governing authorities shall  
217 advertise for bids for the construction of ditches by publishing a  
218 notice for three (3) weeks in some newspaper in the municipality,  
219 stating the time and place they will receive bids for the  
220 construction of such work. The time fixed for receiving and  
221 opening the bids shall not be less than twenty-two (22) days from  
222 the time of the first publication. The notice shall specify the  
223 kind and nature of the work to be done, the amount thereof as  
224 estimated by the engineer and in what manner payment will be made.  
225 The governing authorities shall meet at the time and place  
226 designated in the notice and open the bids, and the contracts  
227 shall be let to the lowest responsible bidder. The governing



228 authorities shall have the right to reject any and all bids if  
229 they deem that the bids are too high and may adjourn such letting  
230 to a future time and continue the advertisement until that time.

231 The governing authorities shall take and file a certificate  
232 of publication of the notice with the clerk of the municipality.  
233 Upon the acceptance of any bid for the construction of any work,  
234 they shall require the bidder to enter into contract with them for  
235 the faithful performance of the work according to the plans,  
236 specifications, profile and estimates of the engineer and require  
237 the contractor to enter into bonds for the faithful performance of  
238 such work within the time and in the manner specified in such  
239 contract.

240 **SECTION 17.** The governing authorities may, after the  
241 creation of the district, do any and all acts that may be  
242 necessary in and about the surveying, laying out, constructing,  
243 repairing, altering, enlarging, cleaning, protecting and  
244 maintaining any drain or ditch or other work. They and their  
245 successors shall have charge of such ditch or other work in  
246 perpetuity and shall annually see that the same is cleaned out and  
247 all obstructions, brush, willow or other growth removed, so that  
248 such ditches or other work shall be kept thoroughly cleaned and in  
249 good repair so as to perfectly drain the lands in the district.  
250 For those purposes, the governing authorities may borrow money in  
251 anticipation of the collection of already levied taxes at an  
252 overall maximum interest rate to maturity not greater than that  
253 allowed in Section 75-17-105. The governing authorities may issue  
254 in evidence thereof tax anticipation warrants, which warrants  
255 shall be paid solely and only out of the first funds collected  
256 from taxes levied before the borrowing of the funds and issuance  
257 of the warrants. The governing authorities may make additional  
258 assessments from time to time, as necessity may require, to pay  
259 for the expense of maintaining, cleaning out and keeping in repair  
260 the ditches of the district and meeting the legal obligations of





261 such district. The additional assessment for maintaining,  
262 cleaning out and keeping in repair the ditches of the district and  
263 meeting the legal obligations of such district shall be made by  
264 the governing authorities as provided in this section. On or  
265 before the first Monday in September of each year the governing  
266 authorities shall assess on each tract of land or other property  
267 in the district, such an amount as is necessary to pay the expense  
268 of maintaining, cleaning out and keeping in repair the ditches of  
269 the district and meeting the legal obligations of the district,  
270 and it shall become and be the duty of the governing authorities  
271 to levy a tax in accordance with such assessment sufficient to  
272 meet such expense of maintaining, cleaning out and keeping in  
273 repair the ditches of the district. As soon as the tax levy is  
274 made, the clerk of the municipality, at the expense of the  
275 district, shall prepare an assessment record of the district,  
276 which may contain any number of columns, in which may be inscribed  
277 the tax levied each year. He shall place the amount of the levy  
278 for the year, and the record shall be certified by the governing  
279 authorities, attested by the seal of the district and filed with  
280 the tax collector of the municipality or such other taxing  
281 district which the municipality may be a part of. The clerk of  
282 the municipality shall make a copy of the assessment record for  
283 the municipality. Any person aggrieved at the action of the  
284 governing authorities in levying the tax provided under this  
285 section shall have the right to appeal to the circuit court as  
286 provided in Section 27-35-119. All taxes assessed and levied  
287 under this act shall be collected at the same time and in the same  
288 manner as ad valorem taxes, and the same penalties shall accrue  
289 for the nonpayment thereof as for nonpayment of ad valorem taxes.

290 **SECTION 18.** If any damages shall be allowed to any landowner  
291 for the construction of ditches across his lands, actual damages  
292 shall be allowed. Such damages shall be paid in cash by giving to



293 the party entitled an order for the amount thereof on the district  
294 treasurer, who shall pay the same on presentation.

295 **SECTION 19.** At the end of the fiscal year after the creation  
296 of the drainage district and annually, the governing authorities  
297 shall make a report showing the amount of money levied for main  
298 district purposes, the amount of orders issued, the purposes for  
299 which issued, to whom payable, the amount of money on hand and the  
300 amounts levied and expended for each and every subdistrict or  
301 lateral drain laid out and established by them. If at any time it  
302 appears that there are not sufficient funds to pay for any work  
303 done or contemplated, the governing authorities may make a levy  
304 for the amount required to finish paying for the work already done  
305 or to perform the contemplated work. Any person aggrieved at the  
306 action of the governing authorities shall have the right to appeal  
307 to the circuit court as provided in Section 27-35-119.

308 **SECTION 20.** The governing authorities shall have the right  
309 and authority to go upon any and all of the lands lying within the  
310 district for the purpose of examining such lands and making plans,  
311 surveys, profiles and estimates of the kind, character and cost of  
312 the proposed system of drains and may go upon such lands at any  
313 time for the purpose of removing obstructions, cleaning out and  
314 keeping in repair the ditches. No landowner shall have any power  
315 or authority to prevent, hinder or delay the governing authorities  
316 in the discharge of their lawful duties in their behalf. If such  
317 landowner or any other person shall undertake to interfere with,  
318 hinder, obstruct or delay the governing authorities in the  
319 discharge of their duties, the governing authorities may file  
320 their complaint in the chancery court or before the chancellor in  
321 vacation. The court or chancellor shall cite the party to appear  
322 and show cause, if any he has, why he should not be fined for the  
323 hindrance or obstruction, and the court or chancellor may fine the  
324 party not more than Twenty-five Dollars (\$25.00) per day for every



325 day's hindrance caused by him to the governing authorities for  
326 contempt of the chancery court.

327        SECTION 21. In laying out such proposed work and drains and  
328 ditches, the governing authorities shall have the right to take  
329 and use any ditches previously constructed in any part of the  
330 district by any landowner owning the same. If any such ditches  
331 existing prior to the creation of such district shall be of any  
332 value to the district, the governing authorities shall have the  
333 power to allow the landowner reasonable compensation for the value  
334 thereof, which shall be put down on the assessment roll as a  
335 credit for ditches already constructed.

336        SECTION 22. After the creation of any drainage district  
337 under this act, if any other or different drainage district lying  
338 adjacent to or above such drainage district or any district not  
339 heretofore organized shall be organized and drain the water from  
340 their ditches into the ditches or drains of the lower drainage  
341 district from the lands lying above or adjacent and draining into  
342 such drainage district so organized, the governing authorities  
343 shall ask, demand and receive from the upper district or adjacent  
344 district just compensation for an outlet for the waters of the  
345 upper or adjacent district. If the governing authorities of the  
346 two (2) districts cannot agree upon the amount to be paid by the  
347 district, then the same shall be submitted by petition to the  
348 chancery court or chancellor in vacation having jurisdiction of  
349 the lower district. Such court or chancellor shall hear the  
350 petition on proper notice and shall apportion the cost or amount  
351 to be paid, if any, by the upper or adjacent district. This  
352 section shall apply to all natural drains which may have been  
353 heretofore or which shall hereafter be improved, cleaned out,  
354 dredged and used as a drainage canal or main outlet for any  
355 drainage district.

356        SECTION 23. If, in the creation of any drainage district and  
357 thereafter in the construction of ditches, drains or other



358 improvements, it shall be necessary to cross under or through any  
359 railroad or the right-of-way thereof, the same may be accomplished  
360 as provided in this section. Upon filing of the report of the  
361 governing authorities as to assessments, they shall make a special  
362 report showing the proposed plans, manner and character of the  
363 work as proposed in passing through the right-of-way, together  
364 with an estimate of the costs of same, including all damages that  
365 will be sustained by the railroad by virtue of the construction of  
366 the proposed work. Upon the hearing of the governing authorities'  
367 report, it shall be the duty of the railroad company to appear and  
368 show cause why the report should not be confirmed, as other  
369 interested parties are required to appear. In such showing, it  
370 shall be the duty of the railroad company to file with the  
371 governing authorities, on or before the time set for the hearing,  
372 its estimate of the costs of the proposed work, including all  
373 damage that will be sustained by it by doing the proposed work.  
374 After hearing all evidence offered, the governing authorities may  
375 make such alterations to the costs and damages to the railroad.  
376 Any railroad aggrieved at the action of the governing authorities  
377 shall have the right to appeal to the circuit court as provided in  
378 Section 27-35-119. An appeal shall not prevent the governing  
379 authorities constructing the work as proposed through the railroad  
380 right-of-way, whenever in their discretion it is necessary to do  
381 such work. Before beginning the construction of the work through  
382 the right-of-way, the governing authorities shall pay to the  
383 railroad company, or the municipal clerk for it, the amount of  
384 damages determined by the district to be paid the railroad.

385       **SECTION 24.** When it shall become necessary, in the course of  
386 the construction of the work being done by the governing  
387 authorities, to pass through any railroad right-of-way in the  
388 manner and according to plans filed as provided in this act, it  
389 shall be the duty of the governing authorities to give notice in  
390 writing to such railroad company of its desire to cross such



391 right-of-way with its construction work on some approximate date,  
392 which shall not be less than sixty (60) days from the date of the  
393 notice. The notice shall be served upon any agent or employee of  
394 the railroad company upon whom, under the laws of the state,  
395 service of process may be had; and the governing authorities shall  
396 at the same time pay or tender to the railroad company all costs  
397 and damages as may have been determined should be paid by the  
398 drainage district to the railroad, as provided in this act. It  
399 shall thereupon be the duty of the railroad company within a  
400 reasonable time to complete the construction work across its  
401 right-of-way, according to the plans and specifications under the  
402 supervision of the engineer employed by the governing authorities,  
403 or to permit the same to be done by the governing authorities.  
404 Should the railroad company fail, neglect or refuse to do and  
405 perform in good faith such work within the time fixed by the  
406 governing authorities for the performance thereof, or to permit  
407 same to be done, it shall be liable to the drainage district and  
408 all persons for any damage it or they may sustain by reason of  
409 such failure, and the railroad company may be compelled to perform  
410 such work by mandatory injunction issued at the instance of the  
411 governing authorities. This section shall not be so construed as  
412 to prohibit the governing authorities from acquiring such  
413 right-of-way by the regular eminent domain proceeding if they so  
414 elect, or as otherwise provided in this chapter.

415       **SECTION 25.** If, in the organization of any drainage district  
416 under this act, it shall appear that any railroad company will be  
417 benefited by the construction of the proposed work, the governing  
418 authorities shall have the right to assess such railroad an amount  
419 as they may deem the railroad or railroad company benefited. Such  
420 assessment shall be made at the time of assessing the lands of the  
421 district, and such railroads shall have the right to appear and  
422 make objections as landowners in the district at the time of  
423 hearing objections to such assessments.



424 In determining the amount of such benefits, the governing  
425 authorities may take into consideration the improvements that  
426 might be made by the railroad of a permanent character and the  
427 increased revenue to be gained by the improvement of the lands in  
428 the district for agriculture and sanitation, if any can be shown  
429 by the construction of such proposed work.

430 **SECTION 26.** If in the construction of ditches the same shall  
431 cross any public road, it shall be the duty of the governing  
432 authorities to cause to be removed and constructed, at the expense  
433 of the municipality, all bridges necessary to be removed or  
434 constructed, at a reasonable time, with a view to the convenience  
435 of the public and without unreasonable delay to the prosecution of  
436 such work.

437 **SECTION 27.** Any person who shall wrongfully or purposely  
438 fill up, cut, injure, destroy or in any manner injure or impair  
439 the usefulness of any drain, ditch or other work constructed under  
440 drainage laws shall be guilty of a misdemeanor and, upon  
441 conviction, may be fined in any sum not exceeding One Hundred  
442 Dollars (\$100.00) and shall be liable for double the expense  
443 occasioned by repairing the same or removing such obstruction, to  
444 be recovered at the suit of the proper drainage district.

445 **SECTION 28.** The proper chancery court of the county in which  
446 a municipality is located shall have jurisdiction of all suits  
447 brought against a drainage district, by a drainage district and  
448 between drainage districts suing unless otherwise provided.

449 **SECTION 29.** The governing authorities of any municipality in  
450 which a drainage district has been created and who have sold bonds  
451 for eighty percent (80%) of the assessment on the lands in such  
452 district, and who have provided for the collection of the  
453 remaining twenty percent (20%) of the assessment on the lands in  
454 such district in cash within not less than four (4) months, are  
455 authorized to issue and sell the bonds, notes or other objects of  
456 indebtedness of the drainage district for the twenty percent



457 (20%), or any part thereof, which was provided to have been paid  
458 in cash and which has not yet been paid.

459 **SECTION 30.** The bonds, notes or other objects of  
460 indebtedness issued under Section 29 of this act shall bear  
461 interest not exceeding six percent (6%) per annum and shall be  
462 nontaxable.

463 **SECTION 31.** Before the sale of any such bonds, notes, or  
464 other objects of indebtedness provided for in Sections 29 and 30  
465 of this act, the governing authorities shall publish notice to all  
466 parties interested for at least ten (10) days of their intention  
467 to issue such additional bonds. Any bonds, notes or other  
468 evidences of indebtedness issued and sold by the governing  
469 authorities shall be a lien on the lands assessed in the drainage  
470 district and shall be noncontestable.

471 **SECTION 32.** All proceedings under this act are declared to  
472 be proceedings in rem. The notices for the organization of a  
473 drainage district under this act and all subsequent notices  
474 provided for under this act shall be sufficient as notices for the  
475 purposes stated, the organization of a district and the issuance  
476 of district bonds as provided under this act.

477 **SECTION 33.** All taxes levied under this act shall be payable  
478 at the same time ad valorem taxes are payable and, if any taxes so  
479 levied under this act are not paid at maturity, the tax collector  
480 of the municipality, or such other taxing district which the  
481 municipality may be a part of, where the land is situated shall,  
482 after having advertised such lands for sale for the same length of  
483 time and in the same manner as land delinquent for ad valorem  
484 taxes are now required to be advertised, sell the lands so  
485 delinquent for taxes thereon, together with all costs and five  
486 percent (5%) damages on the amount of taxes for which the land was  
487 sold. Such sale shall be separate and distinct from all other  
488 sales for ad valorem taxes but shall be held at the same place and



489 time where sales of lands delinquent for ad valorem taxes are  
490 held.

491         **SECTION 34.** When lands are offered for sale for unpaid  
492 drainage district taxes and no person will bid therefor the amount  
493 of taxes, damages and costs due, such lands shall be struck off to  
494 the drainage district and otherwise dealt with as lands which are  
495 sold to the state for delinquent ad valorem taxes. The governing  
496 authorities shall be authorized to pay the ad valorem taxes on  
497 lands thus acquired by it, to redeem the same from ad valorem tax  
498 sales and to collect the money thus paid with the same damage and  
499 interest allowed individuals in similar cases under the general  
500 revenue laws of the state therein from the date of such payment,  
501 upon the redemption of lands from the drainage district sale.

502         **SECTION 35.** The lists of lands sold by the tax collector of  
503 the municipality, or such other taxing district which the  
504 municipality may be a part of, to individuals and to the drainage  
505 district shall be made as required to be made by the state and  
506 county collector for lands sold for ad valorem taxes and shall be  
507 filed with the clerk of the chancery court within ten (10) days  
508 after the tax sale. Each list shall have the same force and  
509 effect, confer the same rights and be entitled to the same  
510 remedies for redemption and otherwise as lists made for delinquent  
511 taxes by the state and county collector for state and county  
512 lands. But such title shall be subject to a title acquired under  
513 a sale for ad valorem taxes.

514         **SECTION 36.** A list of conveyances of lands sold to drainage  
515 districts for drainage district taxes or to individuals shall be  
516 recorded in a well-bound and indexed book which shall be kept in  
517 the office of the chancery clerk of the county in which the  
518 drainage district is located. It shall be the same book in which  
519 other tax sales to individuals are recorded and shall have the  
520 same effect as notice.





521           **SECTION 37.** After two (2) years' time for redemption has  
522 expired, the governing authorities may take possession of land  
523 sold to the district for the district and lease or sell any lands  
524 which it has acquired at tax sale to any person in the manner that  
525 the governing authorities think is to the best interests of the  
526 district.

527           **SECTION 38.** The Attorney General of the State of Mississippi  
528 shall submit this act, immediately upon approval by the Governor,  
529 or upon approval by the Legislature subsequent to a veto, to the  
530 Attorney General of the United States or to the United States  
531 District Court for the District of Columbia in accordance with the  
532 provisions of the Voting Rights Act of 1965, as amended and  
533 extended.

534           **SECTION 39.** This act shall take effect and be in force from  
535 and after the date it is effectuated under Section 5 of the Voting  
536 Rights Act of 1965, as amended and extended.

