

By: Representative Horne

To: Ways and Means

HOUSE BILL NO. 603

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 TAXES IN
4 NEWLY ANNEXED AREAS UNTIL THE MUNICIPALITY HAS PROVIDED THE
5 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, towns
12 and villages shall remain as now established until altered in the
13 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 the
17 municipality, the governing authorities of the municipality shall
18 pass an ordinance defining with certainty the territory proposed
19 to be included in or excluded from the corporate limits, and also
20 defining the entire boundary as changed. If the municipality
21 desires to enlarge its boundaries, the ordinance shall in general
22 terms describe the proposed improvements to be made in the annexed
23 territory, the manner and extent of such improvements, and the
24 approximate time within which such improvements are to be made.
25 The ordinance shall also contain a statement of the municipal or
26 public services which the municipality proposes to render in the
27 annexed territory. The ordinance shall also state that the
28 municipality may not levy or collect municipal ad valorem taxes
29 within the territory proposed to be annexed until those services

30 that the municipality proposes to render in the ordinance are
31 provided. If the municipality * * * desires to contract its
32 boundaries, the ordinance shall contain a statement of the reasons
33 for the contraction and a statement showing that public
34 convenience and necessity would be served thereby.

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

37 21-1-29. When any such ordinance described in Section
38 21-1-27 is passed by the municipal authorities, the municipal
39 authorities shall file a petition in the chancery court of the
40 county in which the municipality is located; however, when a
41 municipality wishes to annex or extend its boundaries across and
42 into an adjoining county, the municipal authorities shall file a
43 petition in the chancery court of the county in which the
44 territory is located. The petition shall recite the fact of the
45 adoption of the ordinance and shall pray that the enlargement or
46 contraction of the municipal boundaries, as the case may be, shall
47 be ratified, approved and confirmed by the court. The petition
48 shall also state that the municipality may not levy or collect
49 municipal ad valorem taxes within the territory proposed to be
50 annexed until those services that the municipality proposes to
51 render in the ordinance are provided. There shall be attached to
52 the petition, as exhibits * * *, a certified copy of the ordinance
53 adopted by the municipal authorities and a map or plat of the
54 municipal boundaries as they will exist in event such enlargement
55 or contraction becomes effective.

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

58 21-1-61. In all cases where a municipality is created * * *
59 under the provisions of this chapter, the property included within
60 the municipal boundaries by the creation * * * shall become liable
61 for and subject to municipal ad valorem taxation on the tax lien
62 date next succeeding the effective date of the decree creating the

63 municipality. In all cases where the limits of an existing
64 municipality are enlarged through annexation of an adjoining
65 territory under the provisions of this chapter, the annexed
66 territory will not become liable for and subject to municipal ad
67 valorem taxation until the services that the municipality proposed
68 to render in the ordinance described in Section 21-1-27 are
69 provided.

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

72 21-33-1. Except as provided in Section 21-1-61, all lands
73 and other taxable property subject to assessment, held by any
74 person within the municipality, or in added territory, on the
75 first day of January, shall be assessed, and ad valorem taxes
76 thereon levied and collected for the ensuing year, excepting motor
77 vehicles as defined by the "Motor Vehicle Ad Valorem Tax Law of
78 1958," Sections 27-51-1 through 27-51-49, Mississippi Code of
79 1972.

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

82 21-33-21. After the services that the municipality proposes
83 to render in the ordinance described in Section 21-1-27 are
84 provided within the added territory as required under Section
85 21-1-61, the assessor, in the same manner and at the same time as
86 municipal assessments are made, shall make an assessment of all
87 taxable property in any added territory, and shall make the same a
88 part of the assessment roll of the municipal separate school
89 district.

90 **SECTION 6.** This act shall take effect and be in force from
91 and after July 1, 2004.