

By: Representative Brown

To: Education; Ways and
Means

HOUSE BILL NO. 1215

1 AN ACT TO AMEND SECTION 27-39-207, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE REQUIREMENT THAT A SCHOOL DISTRICT ADVERTISE
3 ITS INTENTION TO INCREASE AD VALOREM TAXES BEFORE BUDGETING SUCH
4 INCREASE APPLIES ONLY WHEN THE INCREASE EXCEEDS THE NEXT PRECEDING
5 FISCAL YEAR'S AD VALOREM TAX EFFORT IN DOLLARS BY MORE THAN FOUR
6 PERCENT; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-39-207, Mississippi Code of 1972, is
9 amended as follows:

10 27-39-207. (1) Unless the increased revenue in a budget is
11 derived solely from the expansion of a school district's ad
12 valorem tax base, a school district shall not budget an increase
13 in an ad valorem tax effort in dollars for support of the school
14 district which exceeds the next preceding fiscal year's ad valorem
15 tax effort in dollars by more than four percent (4%) unless it
16 first advertises its intention to do so at the same time that it
17 advertises its intention to fix its budget for the next fiscal
18 year.

19 (2) A request for an ad valorem tax effort in dollars for
20 the support of the school district in excess of the certified tax
21 rate pursuant to Sections 37-57-105 and 37-57-107 shall not be
22 levied until an order has been approved by the school board of the
23 school district in accordance with the following procedure:

24 (a) The school board of the school district shall
25 advertise its intent to exceed the certified tax rate in a
26 newspaper of general circulation in the county. The advertisement
27 shall be no less than one-fourth (1/4) page in size and the type
28 used shall be no smaller than eighteen (18) point and surrounded
29 by a one-fourth-inch (1/4") solid black border. The advertisement

30 shall not be placed in any portion of the newspaper where legal
31 notices and classified advertisements appear. The advertisement
32 shall appear in a newspaper that is published at least five (5)
33 days a week, unless the only newspaper in the county is published
34 less than five (5) days a week. The newspaper selected shall be
35 one of general interest, readership and circulation in all areas
36 of the community. The advertisement shall be published once each
37 week for the two-week period preceding the adoption of the final
38 budget. The advertisement shall provide that the school board of
39 the school district will meet on a certain day, date, time and
40 place fixed in the advertisement, which shall be no less than
41 seven (7) days after the day the first advertisement is published.
42 The meeting on the proposed increase may coincide with the hearing
43 on the proposed budget of the school board of the school district.

44 (b) When the advertisement is required, it shall be in
45 the following form:

46 **"NOTICE OF TAX INCREASE - (Name of the school district)**

47 The (name of the school district) will hold a public hearing
48 on its proposed school district budget for fiscal year (insert the
49 year) on (date and time) at (meeting place). At this meeting, a
50 proposed ad valorem tax effort increase will be considered.

51 The (name of the school district) is now operating with
52 projected total budget revenue of \$_____. (____ percent) or
53 \$_____, of such revenue is obtained through ad valorem taxes.
54 For next fiscal year, the proposed budget has total projected
55 revenue of \$_____. Of that amount, (____ percent) or
56 \$_____, is proposed to be financed through a total ad valorem
57 tax levy.

58 For the next fiscal year, the (name of the school district)
59 plans to increase your ad valorem tax millage rate by _____ mills
60 from _____ mills to _____ mills. (This portion of the notice
61 shall not be required if the school district does not propose an
62 increase in the ad valorem tax millage rate.)

63 This increase in ad valorem tax revenue means that you will
64 pay more in ad valorem taxes on your home, automobile tag,
65 utilities, business fixtures and equipment and rental real
66 property.

67 Any citizen of (name of the school district) is invited to
68 attend this public hearing on the proposed ad valorem tax
69 increase, and will be allowed to speak for a reasonable amount of
70 time and offer tangible evidence before any vote is taken."

71 (3) The school board of the school district, after the
72 hearing has been held in accordance with the above procedures, may
73 adopt an order requesting the levying of an ad valorem tax effort
74 in dollars in excess of the certified tax rate. If such order is
75 not adopted on the day of the public hearing, the scheduled date,
76 time and place for consideration and adoption of the order shall
77 be announced at the public hearing.

78 (4) All hearings shall be open to the public. The school
79 board of the school district shall permit all interested parties
80 desiring to be heard an opportunity to present oral testimony
81 within reasonable time limits and offer tangible evidence.

82 (5) Each school board of a school district shall notify the
83 taxing entity of the date, time and place of its public hearing.
84 No school board of a school district may schedule its hearing at
85 the same time as another overlapping school district in the same
86 county.

87 **SECTION 2.** This act shall take effect and be in force from
88 and after its passage.