

By: Representatives Powell, Baker, Gipson,
Moore, Rogers (61st), Weathersby, Dixon,
Gibbs (72nd), Holloway, Miles, Bell (65th),
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To: Ways and Means

HOUSE BILL NO. 1585

1 AN ACT TO AMEND SECTION 51-35-333, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT IF THE BOARD OF DIRECTORS OF A DISTRICT FORMED
3 UNDER THE URBAN FLOOD AND DRAINAGE CONTROL ACT DETERMINES THAT A
4 FLOOD OR DRAINAGE CONTROL PROJECT WILL BENEFIT ONLY A PORTION OF
5 THE DISTRICT, THE BOARD MAY LEVY SPECIAL ASSESSMENTS ON THE
6 PROPERTY SO BENEFITED TO PAY CERTAIN COSTS RELATED TO SUCH
7 PROJECT; TO PROVIDE FOR THE COLLECTION OF SUCH ASSESSMENTS; TO
8 PROVIDE THAT PRIOR TO LEVYING SUCH A SPECIAL ASSESSMENT, THE BOARD
9 OF DIRECTORS OF THE DISTRICT SHALL MAKE A DETERMINATION THAT THE
10 NECESSARY APPROVALS AND AUTHORIZATIONS ARE IN PLACE AND THAT
11 PROJECT-RELATED ACTIVITIES ARE READY TO COMMENCE; AND FOR RELATED
12 PURPOSES.

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

14 **SECTION 1.** Section 51-35-333, Mississippi Code of 1972, is
15 amended as follows:

16 51-35-333. (1) (a) To provide funds for the payment of the
17 principal of, interest on, and other charges in connection with
18 bonds issued under the provisions of this article, to provide
19 funds for the annual expenses of operations of the district, and
20 to provide funds for carrying out any of the purposes of this
21 article, the district is empowered to levy annually a special tax
22 upon all the taxable property within such district on or before
23 the first Monday of September of each year and shall certify the



24 levy to the boards of supervisors of the various counties in * * *
25 the district. It shall be the duty of the boards of supervisors
26 of each county to make * * * the levy on each tract of land or
27 other property in * * * the district according to the assessed
28 valuation thereof.

29 * * * (b) The taxes shall be collected by the tax
30 collectors of the respective counties in * * * the district, who
31 shall deposit them in such depository as shall be selected by the
32 board of directors of the district. The tax collector shall
33 receive a sum not greater than one-fifth of one percent (1/5 of
34 1%) of the amount collected for his services in making such
35 collection, and * * * the fee shall be paid into the county
36 general fund. It shall be the duty of the board of directors to
37 levy a tax sufficient to pay the bonds and the interest thereon as
38 such bonds and interest become due, to pay for the annual expense
39 of operation of the district, and to provide funds for carrying
40 out any of the purposes of this article.

41 (2) (a) If the board of directors undertakes a flood and
42 drainage control improvement project that the board determines
43 will benefit only a portion of the district:

44 (i) The board of directors may levy a special
45 improvement assessment that applies only to property in the
46 district that is directly or indirectly benefited by the project
47 to provide funds for the payment of costs related to the flood and
48 drainage control improvement project, including the payment of



49 costs related to the principal and interest on any bonds issued
50 under this article for the project and any related expenses; and

51 (ii) The board of directors may levy a special
52 improvement maintenance assessment that applies only to property
53 in the district that is directly or indirectly benefited by the
54 project to provide funds for the operation, maintenance and
55 preservation of the project.

56 (b) Prior to levying an assessment under this
57 subsection, the board of directors shall make a determination that
58 the necessary approvals and authorizations are in place and that
59 project-related activities are ready to commence.

60 (c) If an assessment is levied under this subsection,
61 the board of directors shall annually determine, order and levy
62 the annual installment of the total assessments. These
63 assessments may be due and collected during each year that county
64 taxes are due and collected, in which case the annual installment
65 and levy shall be evidenced to and certified to the county tax
66 assessor by the board of directors not later than the first Monday
67 of September of each year. The assessments shall be entered by
68 the assessor on the county tax rolls and shall be collected and
69 enforced by the county tax collector in the same manner and at the
70 same time as county taxes, and the proceeds thereof shall be paid
71 to the district. These assessments shall be a lien on the
72 property against which assessed until paid and shall be
73 collectible and enforceable in like manner as county property



74 taxes. All statutes regulating the collection and enforcement of
75 county property taxes shall apply to the enforcement and
76 collection of the assessments levied under this subsection. The
77 amount of the assessments under this subsection shall be
78 determined by the board of directors and assessed by the board of
79 directors upon such lands, which may be part or all of the lands
80 within the district benefited by the project, apportioned between
81 benefited lands in proportion to the benefits received by each
82 tract of land.

83 (d) The tax collector shall be entitled to reasonable
84 compensation for collecting the assessments which shall be not
85 greater than one-fifth of one percent (1/5 of 1%) of the amount
86 collected for his services in making such collection, and the fee
87 shall be paid into the county general fund.

88 **SECTION 2.** This act shall take effect and be in force from
89 and after July 1, 2017.

