

**IN THE MATTER OF LEVYING COUNTY AD VALOREM TAXES  
FOR THE FISCAL YEAR 2014-2015 INCLUDING ROAD DISTRICTS,  
SCHOOL DISTRICTS AND ANY OTHER TAXING DISTRICTS**

This day there came on for hearing and determination by the Board of Supervisors of Neshoba County, Mississippi, on this the 8<sup>th</sup> day of September, 2014, the matter of levying ad valorem taxes of the Fiscal Year 2014-2015, beginning October 1, 2014, on assessments of property as of January 1, 2014, for the County, for the Road Districts, for the School Districts, and for all other taxing districts as stated, in accordance with the provisions of Miss. Code Ann. §27-39-319, and other laws relative to said matters; and the Board having fully and carefully considered the needs and requirements of the various funds of the County, and of the said Districts, and the rates of levies, which are required to produce the revenue necessary to meet the budget as made, fixed and heretofore approved by this Board, as required by law; and it having been ascertained that the maintenance levies of the various school districts, and the county wide school maintenance levy, are supported by proper and necessary petitions as required by law; and it appearing that the tax rates, or levies, for the county and the several county purposes, the road districts, the school districts, and other taxing districts, are necessary in order to raise the funds required to meet the expenses of the County, and of the said taxing districts for said fiscal year.

IT IS, THEREFORE, ORDERED AND ADJUDGED by the Board of Supervisors of Neshoba County, that the following ad valorem tax rates, or levies, be and the same are hereby imposed and levied for the fiscal year 2014-2015 upon the assessed value of all taxable property in Neshoba County, State of Mississippi, and in the respective Road Districts, School Districts and all other taxing districts in Neshoba County as the property

is now assessed and listed, or as may hereafter be assessed and listed, upon the assessment rolls of said County, as of January 1, 2014, the said rates, expressed in mills or a decimal fraction of a mill, being levied and imposed upon each dollar of assessed valuation appearing upon the assessment rolls of said County as aforesaid, for the following funds of purposes; and when the money is collected, it shall be credited to the respective funds as provided by law.

**SECTION 1.**

There is hereby levied upon each dollar of assessed valuation in the County for county-wide purposes as follows:

	<u>MILLS</u>
#001 For General County Purposes (current expenses and maintenance as authorized by <u>Miss. Code Ann. § 27-39-303</u> ) .....	32.00
#150 For the maintenance and construction of roads and bridges as authorized by <u>Miss. Code Ann. § 27-39-305</u> .....	4.00
#160 For construction and maintaining bridges and culverts, as authorized by <u>Miss. Code Ann. § 65-15-7</u> .....	8.0
#690 For the support, enlargement, improvement and repair of East Central Junior College as authorized by <u>Miss. Code Ann. § 37-29-141</u> .....	2.25
#691 For the construction and maintenance of facilities at East Central Junior College in accordance with and under the conditions set forth in House Bill No. 307, <u>Miss. Code Ann. § 27-39-329</u> .....	0.90
#692 For the repayment of East Central Junior College Dormitory Construction as authorized by <u>Miss. Code Ann. §§ 37-29-107, 37-29-109, and 37-29-113</u> .....	0.60
#133 Pearl River Basin Development District as authorized by <u>Miss. Code Ann. § 51-11-31</u> and as authorized by <u>Miss. Code Ann. § 27-39-329(2)(a)</u> .....	0.30

#002	For the purpose of maintaining tax rolls after reappraisal or any purpose authorized by law as authorized by <u>Miss. Code Ann. § 27-39-329</u> .....	2.00
#106	For the support and maintenance of the Neshoba County Fire Departments as authorized by <u>Miss. Code Ann. § 9-9-109</u> , (outside municipalities) and <u>Miss. Code Ann. §§ 19-5-151 through 19-5-207</u> .....	2.00
#206	2009 Refunding Bond I & S .....	3.00
#209	2009 Road & Bridge I & S Bond .....	1.15
#225	2005 Parks Bond I & S dated June, 2005 .....	1.95
#230	2001 Neshoba County Courthouse Renovation Refunding I & S .....	1.95
#235	2013 EOC/Solid Waste I & S .....	0.70

**SECTION 2.**

There is hereby levied upon each dollar of assessed valuation of taxable property in the respective school districts (rural, separate, consolidated, or special consolidated) for the maintenance of school and all incidental expenses there, authorized by Miss. Code Ann. § 37-57-1 et seq., as follows:

Neshoba County School District for the operation and maintenance of the Philadelphia-Neshoba County Vocational-Technical Center, as authorized by <u>Miss. Code Ann. § 37-31-75</u> .....	2.05
Neshoba County School District Maintenance Fund .....	35.57
Union Special Municipal Separate School District Maintenance Fund, as authorized by <u>Miss. Code Ann. § 37-57-105</u> .....	50.15

**SECTION 3.**

There is hereby levied and imposed upon each dollar of assessed valuation of taxable property in the road and school districts named below for bonds, notes, interest and bond obligations as follows:

Union Special Municipal Separate School District  
Limited Tax Notes Series, 1995, as required by Miss.  
Code Ann. § 37-59-107 ..... 2.70

**SECTION 4.**

Forestry Acreage Tax - As required by Miss. Code Ann.  
§ 49-19-115 (Repealed by its own terms on June 30,2016) ..... 9¢/acre

**SECTION 5.**

It is further ordered by this Board of Supervisors that all ad valorem taxes hereby levied and imposed are taxes within the limits as stated in Miss. Code Ann. § 27-39-301 to 27-39-317 inclusive; the general county taxes being governed by Miss. Code Ann. § 27-39-303; road taxes by Miss. Code Ann. § 27-39-305; bridge and culvert taxes by Miss. Code Ann. § 65-15-7; and the school taxes by Miss. Code Ann. § 37-51-1 et seq., and in the event that the total levy for any road district shall exceed the limit fixed by Miss. Code Ann. § 27-39-305, the county wide levy shall have precedence over any levy for a district, and other levies shall have precedence in the order as stated in Miss. Code Ann. § 27-39-305 and in the event the total levy for any school district shall exceed the limit fixed by law, the county wide levy shall have precedence over any levy for a district as stated in Chapter 261, Laws of 1954.

**SECTION 6.**

It is further ordered that the above rates or levies in mills, or a decimal fraction thereof, shall be applied to each dollar of assessed value as is shown upon the 2014 assessment rolls of Neshoba County, Mississippi, and in the respective districts upon which said rates or levies are respectively fixed, except as to such values as may be exempt by law in whole or in part, from certain tax rates or levies; it being the intention and purpose of the Board of Supervisors of Neshoba County, Mississippi to fully and in detail comply with all the requirements of the law relating thereto, and especially Miss. Code Ann. § 27-39-317 and Chapter 280, Laws of 1946.

**SECTION 7.**

It is further ordered that all money received and collected by the Tax Assessor/Collector and paid by her to the proper fund according to the provisions of this order, shall be credited to the designated funds by the County Auditor, in accordance with the budget as heretofore adopted by this Board, and shall be expended in the manner and for the purposes set forth in said budget, and for no other purposes.

**SECTION 8.**

It is further ordered that the Clerk of this Board be and is hereby expressly directed to comply with all the requirements of law prescribed by Miss. Code Ann. § 27-39-319, relating to the certification and publication of ad valorem rates or levies herein named and fixed.

IT IS, THEREFORE, ORDERED that the above and foregoing tax levy is hereby adopted and approved for the Fiscal Year 2014-2015, by a unanimous vote of all members of the Board of Supervisors of Neshoba County, Mississippi, this the 8<sup>th</sup> day of September, 2014.

**RECAP OF RATES BY DISTRICTS FOR FISCAL YEAR 2013-2014**

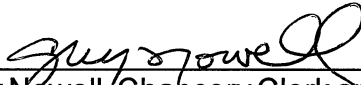
<u>SCHOOL DISTRICTS</u>	<u>RATES WITHOUT EXEMPTION</u>
Neshoba County Districts One, Two, Three, Four and Five	98.42
Philadelphia Separate (Inside City) Districts One, Two, Three, Four and Five	58.80
Philadelphia Separate (Outside City) Districts One, Two, Three, Four and Five	60.80
Union Special Municipal Separate (Inside City) Districts Three and Four	111.65
Union Special Municipal Separate (Outside City) Districts Three and Four	113.65

STATE OF MISSISSIPPI  
COUNTY OF NESHOPA

I, Guy Nowell, Chancery Clerk in and for said County and State, and Ex-Officio Clerk of the Board of Supervisors, hereby certify that the above and foregoing is a true and correct copy of the Order of the Board of Supervisors fixing the Tax Levy for the Fiscal Year 2014-2015 for said County, as the same appears on the record in Minute Book 2014 of the records of this office.

Given under my hand and seal of office, this the 8<sup>th</sup> day of September, 2014.



  
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Guy Nowell, Chancery Clerk and Ex-Officio Clerk  
of the Board of Supervisors, Neshoba County,  
Mississippi

Notice of this action to be published pursuant to Miss. Code Ann. § 27-39-319

IN THE MATTER OF LEVING AD VALOREM TAXES FOR THE FISCAL  
YEAR 2014 - 2015 FOR THE CITY OF PHILADELPHIA OF NESHOPA COUNTY, MISSISSIPPI

There came on for hearing and determination by the Mayor and Board of Aldermen of the City of Philadelphia, Neshoba county, Mississippi, this the 2<sup>nd</sup> day of September, 2014, and the matter of levying the Ad Valorem taxes for the fiscal year 2014 – 2015, beginning October 1, 2014, on assessments of property as of January 1, 2014, for the City of Philadelphia, Mississippi, and the Philadelphia Public School District in accordance with the provisions of Section 21-33-45 of the Mississippi Code of 1972m Annotated and Section 37-57-3 of Mississippi Code of 1972, Annotated and other laws relative to said matter; and the Mayor and Board of Aldermen of the City of Philadelphia, Mississippi, having fully and carefully considered the needs and requirements of the various funds of the City of Philadelphia, Mississippi, and the Philadelphia Public School District and the rates and levies are required to produce the revenue necessary to meet the budget as made, fixed and therefore approved by the Mayor and Board of Aldermen as required by law; and it appearing that the tax rates or levies for the City of Philadelphia, Mississippi, and several City purposes and Philadelphia Public School District are necessary in order to raise the funds required to meet the expenses of the City and of the Philadelphia Public School District for said fiscal year 2014 – 2015.

It is therefore ordered and adjudged by the Mayor and Board of Aldermen of the City of Philadelphia, Neshoba County, Mississippi, that the following Ad Valorem tax rates or levies be and the same are hereby imposed and levied for the fiscal year 2014 - 2015 upon the assessment value of all taxable property of the City of Philadelphia, Neshoba County, Mississippi, and Philadelphia Public School District as the property is now assessed and listed upon the assessment roll of said City of Philadelphia, Mississippi, as of January 1, 2014 (Except property subject to State taxes only; and except the exempted assessment value of homes to the extent exempted by the Homestead Exemption Act of 1946) and said rates expressed in mills or decimal fraction of a mill, being levied and imposed upon each dollar of assessed valuation appearing upon the assessment roll of the said City and said Philadelphia Public School District as aforesaid; for the following funds or purposes and when the money is collected it shall be credited to the respective funds as provided by law.

SECTION I: There is hereby levied upon each dollar of assessed valuation in The City of Philadelphia, Mississippi, (except value subject to State Tax only) for City wide purposes as follows:

For general revenue purposes and for general improvements as fixed and limited by  
Section 27-39-307 of Mississippi Code of 1972, Annotated ----- 18 Mills

SECTION II: There is hereby levied upon each dollar of assessed valuation of taxable property in the Philadelphia Public School District of Neshoba County, Mississippi, and all incidental expense thereof, as authorized by Section 37-57-3 of the Mississippi Code of 1972, Annotated and Section 37-57-35 of Mississippi Code of 1972, Annotated.

Philadelphia Public School District Maintenance Fund Section  
37-57-35 of the Mississippi Code of 1972, Annotated -----55.00 Mills

Philadelphia Public School District Bond Fund ----- 8 Mills

SUMMARY

For City Operating Purposes:  
General Fund -----18 Mills

For School District Purposes:  
School District Maintenance Fund -----55.00 Mills  
Bond Fund-----8 Mills

TOTAL LEVY-----81 Mills

CITY OF  
**UNION**

404 Bank Street • Union, Mississippi 39365 • Phone 601-774-9422 • Fax 601-774-3595

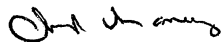
September 3, 2014

Mr. Mike Lewis  
Neshoba County Tax Assessor  
401 Beacon Street, Suite 105  
Philadelphia, Mississippi 39350

Dear Mr. Lewis:

The City of Union, Mississippi, has set our tax millage 34 mills for the 2014 taxes.

Sincerely,



Cheryl Chaney  
City Clerk