

**IN THE MATTER OF LEVYING COUNTY AD VALOREM TAXES  
FOR THE FISCAL YEAR 2008-2009 INCLUDING ROAD DISTRICTS,  
SCHOOL DISTRICTS AND ANY OTHER TAXING DISTRICTS**

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\_\_\_\_\_ This day there came on for hearing and determination by the Board of Supervisors of Neshoba County, Mississippi, on this the 15<sup>th</sup> day of September, 2008, the matter of levying ad valorem taxes of the Fiscal Year 2008-2009, beginning October 1, 2008, on assessments of property as of January 1, 2008, 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 §27-39-319 of the Mississippi Code of 1972, Annotated, 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 2008-2009 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, 2008, 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 Section 27-39-303) .....	29.50
#150 For the maintenance and construction of roads and bridges as authorized by Section 27-39-305 .....	4.00
#160 For construction and maintaining bridges and culverts, as authorized by Section 65-15-7 .....	11.50
#690 For the support, enlargement, improvement and repair of East Central Junior College as authorized by Section 37-29-141, Laws of 1981, Chapter 351, (Sec. 1) .....	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, Laws of 1964 and as authorized by Section 27-39-329 .....	0.90
#692 For the repayment of East Central Junior College Dormitory Construction as authorized by Section 37-29-107, 37-29-109, and 37-29-113 .....	0.60
#133 Pearl River Basin Development District as authorized by Section 51-11-31 Laws of 1964 and as authorized by Section 27-39-329(2)(a) .....	0.25
#002 For the purpose of maintaining tax rolls after reappraisal or any purpose authorized by law as authorized by Section 27-39-329 .....	2.00
#106 For the support and maintenance of the Neshoba County Fire Departments as authorized by Section 19-9-109, Miss. Code of 1972 (outside municipalities) and 19-5-151 through 19-5-207 .....	2.00
#200 1999 Refunding Bond I & S .....	1.40
#220 2001 General Obligation Neshoba County Nursing Home Bonds (2,500,000.00 issue dated March 1, 2001) .....	1.60
#225 2005 Parks Bond I & S dated June, 2005 .....	2.10
#230 2001 Neshoba County Courthouse Renovation I & S .....	2.00
#270 2002 Neshoba County Library Renovation 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 §37-57-1 et seq., Mississippi Code of 1972, Annotated, as follows:

Neshoba County School District for the operation and maintenance of the Philadelphia-Neshoba County Vocational-Technical Center, Section 37-31-75 . . . . .	2.05
Neshoba County School District Maintenance Fund . . . . .	28.27
Union Special Municipal Separate School District Maintenance Fund, as authorized by Section 37-57-105 . . . . .	41.15

**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 Section 37-59-107 . . . . .	1.70
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**SECTION 4.**

\_\_\_\_\_ Forestry Acreage Tax - As required by:

Section 49-19-115, <u>Mississippi Code of 1972</u> , Annotated (To be repealed by its own terms on June 30, 2012) . . . . .	9¢/acre
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**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 Section 27-39-301 to 27-39-317 inclusive, of Mississippi Code of 1972, Annotated; the general county taxes being governed by Section 27-39-303; road taxes by Section 27-39-305; bridge and culvert taxes by Section 65-15-7; and the school taxes by Section 37-51-1 et seq., Mississippi Code of 1972, Annotated, and in the event that the total levy for any road district shall exceed the limit fixed by Section 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 Section 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 2007 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 Section 27-39-317 of the Mississippi Code of 1972, Annotated, 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 Section 27-39-319 of the Mississippi Code of 1972, Annotated, 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 2007-2008, by a majority vote of all members of the Board of Supervisors of Neshoba County, Mississippi, this the 15<sup>th</sup> day of September, 2008.

**RECAP OF RATES BY DISTRICTS FOR FISCAL YEAR 2007-2008**

<u>SCHOOL DISTRICTS</u>	<u>RATES WITHOUT EXEMPTION</u>
Neshoba County Districts One, Two, Three, Four and Five	91.12
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	101.65
Union Special Municipal Separate (Outside City) Districts Three and Four	103.65

STATE OF MISSISSIPPI  
COUNTY OF NESHOPA

I, Larry McMillan, 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 2008-2009 for said County, as the same appears on the record in Minute Book \_\_\_\_\_ of the records of this office.

Given under my hand and seal of office, this the 15<sup>th</sup> day of September, 2008.

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LARRY MCMILLAN, Chancery Clerk and Ex-Officio Clerk of the Board of Supervisors,  
Neshoba County, Mississippi