

Mayor and Board of Aldermen took up for consideration the matter of providing for the levy of ad valorem taxes for the City of Long Beach, Mississippi, and for the Long Beach Public School District. After a discussion of the subject, Alderman Ponthieux offered and moved the adoption of the following resolution:

A RESOLUTION BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF LONG BEACH, MISSISSIPPI, FIXING AND LEVYING THE AD VALOREM TAXES ON TAXABLE PROPERTY WITHIN THE CITY OF LONG BEACH, MISSISSIPPI, AND WITHIN THE LONG BEACH PUBLIC SCHOOL DISTRICT WITH ADDED TERRITORY AS CONTAINED IN THE ASSESSMENTS AS OF JANUARY 1, 2013, AS PROVIDED BY THE BOARD OF SUPERVISORS OF HARRISON COUNTY, MISSISSIPPI, AS PROVIDED BY LAW, AND UPON THE UNIFORM MOTOR VEHICLE ASSESSMENT SCHEDULE AS MADE ACCORDING TO THE PROVISIONS OF THE "MOTOR VEHICLE AD VALOREM TAX OF 1958" AS AMENDED, AND UPON ASSESSMENT OF PUBLIC UTILITIES PROPERTIES MADE BY THE STATE TAX COMMISSION, EXCEPT AS TO SUCH VALUES AS MAY BE EXEMPT, IN WHOLE OR IN PART, FROM CERTAIN LEVIES BY LAWS OF THE STATE OF MISSISSIPPI AND FOR RELATED PURPOSES

WHEREAS, the Mayor and Board of Aldermen (the "Governing Body") of the City of Long Beach, (the "Municipality"), having made due investigation therefore, and now find, determine, adjudicate and declare as follows:

(A) The Board of Supervisors of Harrison County, Mississippi, wherein the Municipality and the Long Beach Public School District with added territory (the "District") are located, has completed a countywide appraisal and does make or has made a countywide assessment of properties as provided by MCA §21-33-9, whereby the Municipality is required under the provisions of MCA §27-35-167, to adopt the assessments made or to be made by said Board of Supervisors containing the taxable property located in said Municipality and in said District.

(B) The Municipality has been furnished or will be furnished by the Clerk of said Board of Supervisors, a copy of the Land Role Assessment values and the Personal Property assessment values of said Harrison County as contained in said Municipality and in said District, and has been furnished a copy of the recapitulation of said Land and Personal Property Assessment Rolls.

(C) Under the provisions of MCA §21-33-45, the Governing Body of the Municipality is required by resolution to fix the tax rate or levy of ad valorem taxes for the Municipality and for the Long Beach Public School District as therein provided.

(D) The Board of Trustees of said District has furnished the Governing Body of the Municipality a certified request for levy of ad valorem taxes to provide funds for the Budget of the District for the ensuing year.

(E) Time is of the essence that the Governing Body of the Municipality fix and establish the ad valorem tax levies for the municipality and for said District on taxable property as shown upon the Land and Personal Property Assessment Rolls furnished or to be furnished the Municipality by said Board of Supervisors of Harrison County, Mississippi, as provided by law and as the same may be corrected and/or amended, as further provided by MCA §21-33-10; all for the immediate preservation of the public peace, health and safety for providing immediate and necessary water and sewer services, police and fire protection, health and morals of public school students, for the immediate and temporary preservation of order and of the public health and safety.

(F) The levy of ad valorem taxes for said Municipality and district as hereinafter made, do not exceed any limit prescribed by law and will not result in rendering in total receipts from all levies any amount more than the receipts from such source during the next preceding fiscal year plus an increase of not more than ten percent (10%) of such receipts as to said Municipality, nor in any amount more than the receipts from such source during the next preceding fiscal year, plus an increase of not more than seven percent (7%) of receipts as to such District as provided by law.

(G) The Governing Body of the Municipality is authorized and empowered to fix and establish the ad valorem tax levies for said Municipality and District to raise funds for the ensuing

fiscal year as hereinafter provided.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF LONG BEACH, MISSISSIPPI, AS FOLLOWS:

SECTION 1. TAX LEVY

That an ad valorem tax of 110.40 mills be, and the same is hereby made, fixed and levied and declared for the year, 2013, upon each dollar of assessed valuation of all taxable property as of January 1, 2013, within the corporate limits of the City of Long Beach, Mississippi (the "Municipality") and within the Long Beach Public School District with added territory (the "District"), as the same is now assessed and listed, or as the same may be hereafter assessed and listed or corrected or amended and furnished to the Municipality by the Board of Supervisors of Harrison County, Mississippi, upon the Real and Personal Property Assessment Rolls of said Municipality and District for the year, 2014 and upon the assessment of motor vehicles as made according to the provisions of the "Motor Vehicle Ad Valorem Tax Act of 1958", as amended, as shown on the Uniform Motor Vehicle Assessment Schedule for the Municipality and District for the year, 2013-2014, as adopted by the Municipality, and upon all of the Public Utilities Properties assessed by the State Tax Commission in said Municipality and District; all taxable according to law, in the amount of mills or fractional parts of mills, and for the purposes hereinafter set forth and as follows:

AD VALOREM TAX LEVY FOR THE MUNICIPALITY

(A) FOR GENERAL REVENUES AND GENERAL IMPROVEMENTS:

Upon all taxable property within the corporate limits of the Municipality [Authority: MCA §§ 21-33-45(a) and 27-39-307] 46.48 Mills

(B) FOR MUNICIPAL BONDS AND INTEREST (Including General Obligation Notes):

Upon all taxable property within the corporate limits of the Municipality [Authority: MCA §§ 21-33-45(d) and (e), and 21-33-87] 2.50 Mills

TOTAL LEVY OF TAXES FOR MUNICIPAL PURPOSES 48.98 Mills

AD VALOREM TAX LEVY FOR THE LONG BEACH PUBLIC SCHOOL DISTRICT

(C) FOR SCHOOL DISTRICT MAINTENANCE:

Upon all taxable property within the corporate limits of the Municipality and within the added territory of the District [Authority: MCA §§ 21-33-45(b), 37-57-1, 37-57-105 and 37-57-107] 55.00 Mills

(D) FOR SCHOOL BUILDING PROGRAM:

Upon all taxable property within the corporate limits of the Municipality and within the added territory of the District [Authority: MCA §§ 21-33-45 AND 37-59-101] 3.00 Mills

(E) FOR SCHOOL SHORTFALL NOTE

Upon all taxable property within the corporate limits of the Municipality and within the added territory of the District a special levy to pay the principal of and interest on School District Special Community Disaster Loan indebtedness incurred and approved in the resolution adopted by the Board of Trustees of the Long Beach School District originally on May 8, 2006, , pursuant to MCA § 37-57-108 in order to fund a shortfall in ad valorem tax collection on behalf of the District for the 2006-2007;

2007-2008; and 2008-2009 school years, in the total authorized amount of \$4,429,607.00 [Authority: MCA §§ 21-33-45(b) and MCA 37-57-108]. 2.75 Mills

(F) FOR SCHOOL DISTRICT COSTS OF TAX COLLECTION

Upon all taxable property within the corporate limits of the Municipality and within the added territory of the District [Authority: MCA §§ 21-33-45(b) and (g); 37-57-107 and 37-57-105] .67 Mills

TOTAL TAX LEVY FOR SCHOOL PURPOSES 61.42 Mills

TOTAL LEVY OF AD VALOREM TAXES FOR MUNICIPAL AND SCHOOL DISTRICT PURPOSES: 110.40 Mills

SECTION 2. COLLECTION OF TAX

That the above rates or levies, in mills or in decimal fractions thereof, shall be collected by the Tax Collector of the Municipality, by and through the Harrison County Tax Collector pursuant to contract with the Municipality, upon each dollar of assessed valuation of the Real and Personal Property Assessment Rolls of the Municipality and of the District as of the 1<sup>st</sup> day of January, 2013, and the ensuing year, and as said rates or levies are hereinabove respectively fixed, levied and declared, save and except as to such values as may be exempt, in whole or in part, as provided by the applicable laws of the State of Mississippi; and that the above rates or levies, in mills or in decimal fractions thereof, shall be collected by the Tax Collector of Harrison County, Mississippi, upon the motor vehicle assessments as contained upon the Uniform Motor Vehicle Assessment Schedule adopted by the Municipality, and/or the Board of Supervisors of Harrison County, Mississippi, as provided by law.

SECTION 3. FUNDS

That all taxes and/or moneys received by the Tax Collector of the Municipality, as a result of the above rates or levies, shall be placed in the appropriate fund or funds of the Municipality and of the District, respectively, as the case may be, and as above provided; and that said funds shall be expended in the manner and for the purpose for which the aforesaid levy or levies of ad valorem taxes are made, and for no other purpose, except as may be otherwise provided by law.

SECTION 4. RESOLUTION, CERTIFIED COPIES

That certified copies of this resolution shall be prepared by the City Clerk of the Municipality and transmitted, one each to (a) the Motor Vehicle Comptroller of the State of Mississippi, (b) the State Auditor of the State of Mississippi, (c) the State Tax Commission of the State of Mississippi, and (d) the Tax Collector of Harrison County, Mississippi.

SECTION 5. EFFECTIVE DATE

That for good cause shown as provided in the preamble to this resolution, and the immediate preservation of the public peace, health and safety so requiring it for the conduct of business of the Municipality and of the District, and it being necessary forthwith to transmit the levy or levies hereinabove made to each of the officers set forth in Section 4, above for purposes provided by law, this resolution shall take effect and be in force from and after its adoption; but the same shall nevertheless be published, printed and spread upon the official minutes of the Governing Body of the Municipality as provided by law.

Alderman Young seconded the motion to adopt the foregoing resolution, and the question being put to a roll call vote by the mayor, the result was as follows:

Alderman Bernie Parker voted Aye
Alderman Gary J. Ponthieux voted Aye

Alderman Kelly Griffin	voted	Aye
Alderman Alan Young	voted	Aye
Alderman Leonard G. Carrubba, Sr.	voted	Aye
Alderman Mark E. Lishen	voted	Absent, Not Voting
Alderman Ronnie Hammons, Jr.	voted	Aye

The question having received the affirmative vote of all the Aldermen present and voting, the Mayor declared the motion carried and the resolution adopted and approved this the 3<sup>rd</sup> day of September, 2013.

APPROVED:

  
\_\_\_\_\_  
WILLIAM SKELLIE, JR., MAYOR

ATTEST:

  
\_\_\_\_\_  
REBECCA E. SCHRUFF, CITY CLERK

