IN THE MATTER OF LEVYING COUNTY AD VALOREM TAXES FOR THE FISCAL YEAR 2026-2027 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 8th day of September 2026, the matter of levying ad valorem taxes for the Fiscal Year 2026-2027, beginning October 1, 2026, on assessments of property as of January 1, 2026, 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. §27-39-317, 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 countywide 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 2026-2027 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, 2026, 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 or 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:

Fund	Levy	MILLS
#001	For General County Purposes (Current Expenses and Maintenance) as authorized by Miss. Code Ann. § 27-39-303	39.55
#002	For the purpose of maintaining tax rolls after reappraisal or any purpose authorized by law as authorized by Miss. Code Ann. § 27-39-329	1.00
#106	For the support and maintenance of the Neshoba County Fire Departments as authorized by Miss. Code Ann.§ 83-1-39, (outside municipalities) and Miss. Code Ann. § 19-5-151 through 19-5-207 and specifically 19-5-189	2.00
#150	For the maintenance and construction of roads and bridges as authorized by Miss. Code Ann. § 27-39-305	4.00
#160	For construction and maintaining bridges and culverts, as authorized by Miss. Code Ann. § 65-15-7	10.00
#235	2013 EOC/Solid Waste I & S Bond as authorized by Miss. Code Ann. § 19-9-1 (a) (k) and specifically Miss. Code Ann. § 19-9-9	0.50
#690	For the support, enlargement, improvement and repair of East Central Community College as authorized by Miss. Code Ann. § 37-29-141	2.25
#691	For the construction and maintenance of facilities at East Central Community College as authorized by Miss. Code Ann. § 27-39-329 (2) (a) and § 37-29-141	1.50

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:

District Levy	Mills
Neshoba County School District Maintenance Fund as authorized by Miss. Code Ann. § 37-57-1	38.08
Neshoba County School District for the operation and maintenance of the Philadelphia - Neshoba County Vocational – Technical Center, as authorized by Miss. Code Ann. § 37-31-75	2.11
Union Special Municipal Separate School District Maintenance Fund, as authorized by Miss. Code Ann. § 37-57-1 and specifically § 37-57-105	49.88

SECTION 3.

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

District Debt Service Levy	Mills
Neshoba County School District General Obligation Bonds, 2015 and 2016 Series, as required by Miss. Code Ann. § 37-59-23 and Miss. Code Ann. § 37-59-107	6.62
Union Special Municipal Separate School District Limited Tax Notes Series, 2016, as required by Miss. Code Ann. § 37-59-23 and Miss. Code Ann. § 37-59-107	1.80

SECTION 4.

Forest Acreage Tax - As required by Miss. Code Ann.
§ 49-19-115 (Repealer Removed by HB 684, 2020 Session) ..... 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.

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 2026 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.

SECTION 7.

It is further ordered that all money received and collected by the Tax Collector and paid by him 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 2026-2027, by a unanimous vote of all members of the Board of Supervisors of Neshoba County, Mississippi, this the 8th day of September, 2026.

RECAP OF RATES BY DISTRICTS FOR FISCAL YEAR 2026-2027

SCHOOL DISTRICTS	RATES WITHOUT EXEMPTION
Neshoba County Districts One, Two, Three, Four and Five	107.61
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	110.48
Union Special Municipal Separate (Outside City) Districts Three and Four	112.48

STATE OF MISSISSIPPI
COUNTY OF NESHOBA

I, Gidget Stovall Tate, 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 2026-2027 for said County, as the same appears on the record in Minute Book 2026 of the records of this office.

Given under my hand and seal of office, this the 8th day of September, 2026.

GIDGET STOVALL TATE, CHANCERY CLERK
NESHOBA COUNTY, MS

Gidget Stovall Tate

Gidget Stovall Tate, 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