



PRESIDENT, MAYOR TIM WALDRUP, ELLISVILLE
FIRST VICE PRESIDENT, MAYOR ALTON SHAW, WESSON • SECOND VICE PRESIDENT, MAYOR JIMMY COCKROFT, KOSCIUSKO
SHARI T. VEAZEY, EXECUTIVE DIRECTOR

SECTION 42 PROPERTY DAY AT THE CAPITOL: FEBRUARY 11, 2014

As you know, in the 2005 session, the Mississippi State Legislature passed a bill that gave considerable tax breaks to the owners/developers of federally subsidized housing developments. This legislation is commonly referred to as Section 42 Housing legislation. This legislation has no effect on individuals who must live in these housing developments.

This legislation has cost cities, counties and school districts across our state hundreds of thousands of dollars, putting a larger tax burden on every tax-paying citizen in the state. These funds impact roads, schools, public safety programs and many other services citizens expect and deserve from their local governments.

Since 2005, the MML has worked with a coalition of the Mississippi Association of Supervisors and the Mississippi Tax Collectors and Assessors Association to try and reverse this legislation, including through litigation. Unfortunately, last fall the Mississippi Supreme Court ruled in favor of the developers of Section 42 Housing.

Again this session, the MML will be joining the MAS in pushing for this harmful and unfair legislation to be changed so that our cities, counties and school systems can again be made whole. **Please consider passing a resolution at your February 4, 2014 board or council meeting in support of this effort. The resolution template is attached.**

In addition, on **February 11, 2014**, the MAS has set aside a day to be called "**Section 42 Property Day at the Capitol.**" They will hold a press conference at the Capitol at 10:30 a.m. that day. They have asked us to encourage our members to attend and show support for this joint effort. We need to continue to send a strong message to our leaders at the Capitol that this legislation should be reversed!

Please call the MML office if you have questions.

[FORM OF RESOLUTION SUPPORTING REPEAL OF SECTION 42 HOUSING LAW]

The [Mayor and Board of Aldermen] [City Council] of the [City] [Town] of _____, Mississippi, took up for consideration the matter of requesting the Mississippi Legislature to support the repeal of that certain 2005 legislation, Senate Bill No. 3100, granting ad valorem tax breaks to federally subsidized Section 42 housing properties across Mississippi. After full discussion of the subject, [Alderman] [Councilman] _____ offered and moved the adoption of the following resolution:

RESOLUTION OF THE [MAYOR AND BOARD OF ALDERMEN] [CITY COUNCIL] OF THE [CITY] [TOWN] OF _____, MISSISSIPPI, URGING THE MISSISSIPPI LEGISLATURE TO REPEAL THAT CERTAIN 2005 LEGISLATION, SENATE BILL NO. 3100, GRANTING AD VALOREM TAX BREAKS TO FEDERALLY SUBSIDIZED SECTION 42 HOUSING PROPERTIES SO THAT THE [CITY] [TOWN] DOES NOT CONTINUE TO LOSE LOCAL TAX REVENUES THAT COULD BE USED TO SUPPORT IMPORTANT [CITY] [TOWN] SERVICES.

WHEREAS, the [Mayor and Board of Aldermen] [City Council] of the [City] [Town] of _____, Mississippi (the “[City] [Town]”), hereby finds, determines and declares as follows:

I.

Senate Bill No. 3100, passed in the 2005 Regular Session of the Mississippi Legislature, and now codified as Section 27-35-50(4)(d), Mississippi Code of 1972, as amended (“Senate Bill No. 3100”), has been interpreted by the Mississippi State Department of Revenue (the “Department”) and the Mississippi Supreme Court (the “Court”) to allow certain federally subsidized Section 42 multifamily and, in some cases, single family residences to unfairly escape payment of their entire portion of the [City’s] [Town’s] tax burden; and

II.

As a result of the recent Court decision, the [City] [Town] will be required to refund these Section 42 developers approximately \$ _____, with approximately \$ _____ of the refund having to be paid by the _____ [NAME] School District; **[IF THIS DOES NOT APPLY TO YOUR CITY/TOWN, USE THIS LANGUAGE INSTEAD:** As a result of the recent Court decision, the [City] [Town] will lose approximately \$ _____ annually in ad valorem tax revenue that the Section 42 developers should pay for [City] [Town] services, and this burden will be passed on to other properties owners in the [City] [Town];] and

III.

Because the Section 42 developers are not paying their entire portion of local taxes, the burden of local taxation is being shifted to other property owners that are not federally subsidized; and

IV.

If Senate Bill No. 3100 is repealed, the tax assessor could return to the use of generally accepted appraisal principles, allowed under prior law, to establish the "true value" of these Section 42 properties by considering the substantial federal subsidies as a part of the property's value and by using typical expenses in calculating the net income generated by these properties; and

V.

If Senate Bill No. 3100 is repealed, the [City] [Town] federally subsidized Section 42 developers will no longer enjoy a tax advantage at the expense of the other property owners in the [City] [Town].

NOW, THEREFORE, BE IT RESOLVED by the [Board of Aldermen] [City Council] of the [City] [Town] that it strongly urges the Mississippi Legislature to repeal Senate Bill 3100 as such action is in the best interest of the [City] [Town] and its citizens by decreasing their tax burden and improving local services that the [City] [Town] provides such as roads, police and fire protection and infrastructure.

Following the reading of the foregoing resolution, [Alderman] [Councilman] _____ seconded the motion for its adoption. The [President][Mayor] put the question to a vote, and the members voted unanimously to adopt the Resolution.

The motion having received the unanimous affirmative vote of the [Board of Aldermen] [City Council] of the [City] [Town] of _____, Mississippi, the [Mayor][President] declared the motion carried and the resolution adopted, on this the ___ day of _____, 2014.

APPROVED: _____

[Mayor][President]

ATTEST:

City Clerk

Motion was made by Councilman Colledge to table Business Item #12 - Resolution requesting that the Legislature approve a local and private bill to authorize the governing authorities to levy a 2% sales tax on the gross receipts of restaurants, bars, hotel/motel beds and any related purposes until next meeting. Motion was seconded by Councilman Vaughan.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 029-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Consent Agenda Items 1-3 are hereby approved. Consent Item #4 was pulled for further discussion.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilwoman Martin**, seconded by **Councilman Vaughan** and the following vote was recorded:

AYES: Gordon Gollott
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of February 4, 2014.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 030-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Minutes from Recessed Council Meeting January 21, 2014 are hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilwoman Martin**, seconded by **Councilman Vaughan** and the following vote was recorded:

AYES: Gordon Gollott
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of February 4, 2014.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 031-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Minutes from Civil Service Meetings held August 8, 2013; September 12, 2013; October 10, 2013; October 31, 2013 and November 14, 2013 are hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilwoman Martin**, seconded by **Councilman Vaughan** and the following vote was recorded:

AYES: Gordon Gollott
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of February 4, 2014.

MINUTES
Gautier Civil Service Commission
August 8, 2013

The meeting was called to order by Commissioner Mansfield in the Gautier Municipal Building Council Chambers at 6:00 p.m. on August 8, 2013. Those present were Commissioners Doug Mansfield, Susan Parol, Phil Torjusen and staff Jason D. Pugh, HR Director; Chief Dante Elbin, Police Chief; and Robert Jones, Interim Fire Chief.

The agenda was as follows:

AGENDA
Civil Service Commission
August 8, 2013
6:00 p.m.

- 1. Approve Agenda Order.
Motion_____ Second_____ AYES: _____ NAYS: _____
- 2. Approve Minutes for CSC Meetings held July 11, 2013.
Motion_____ Second_____ AYES: _____ NAYS: _____

(Please consider one motion to receive items 3 thru 11)

- 3. Receive Personnel Order: Temporary Appointment/Marc W. Lebhart/Dispatcher/effective July 20, 2013
- 4. Receive Personnel Order: Temporary Appointment/John M. Burkes/Police Officer/effective July 27, 2013
- 5. Receive Personnel Order: Temporary Appointment/Jackie R. Wimberley/Police Officer/effective July 29, 2013
- 6. Receive Personnel Order: Probationary Appointment/Chandra C. Nicholson/Director of Economic Development-Planning/effective July 13, 2013
- 7. Receive Personnel Order: Termination of Employment/Diane E. Schmid/Crime Prevention Officer/effective July 26, 2013
- 8. Receive Personnel Order: Termination of Employment/Thomas G. Spicer/Police-Lieutenant/effective July 31, 2013
- 9. Receive Personnel Order: Termination of Employment/Robert J. Noonan/Firefighter/effective August 9, 2013
- 10. Receive Vacancy Announcement: Dispatcher/posted July 15 thru July 31, 2013
- 11. Receive Vacancy Announcement: Police Officer/posted July 15 thru August 15, 2013

ITEMS 3 THRU 11

- Motion_____ Second_____ AYES: _____ NAYS: _____
- 12. Approve Eligibility List for Dispatcher/posted July 15 thru July 31, 2013.
Motion_____ Second_____ AYES: _____ NAYS: _____
- 13. Approve Master Register for Deputy Court Clerk/Test Date: July 16 & 18, 2013.
Motion_____ Second_____ AYES: _____ NAYS: _____
- 14. Receive request to begin hiring/testing process for Firefighters.
Motion_____ Second_____ AYES: _____ NAYS: _____
- 15. Receive request to hire Mr. Jackie R. Wimberley, Jr. as a lateral transfer.
Motion_____ Second_____ AYES: _____ NAYS: _____
- 16. Receive request to approve Board of Examiners appointments.
Motion_____ Second_____ AYES: _____ NAYS: _____
- 17. Other Business.
- 18. Adjourn meeting until September 12, 2013 at 6:00 p.m.

Motion was made by Parol, seconded by Torjusen, to approve agenda order; and the following vote was recorded:

AYES: Doug Mansfield, Susan Parol, Phil Torjusen
NAYS: None

Motion carried.

Motion was made by Torjusen, seconded by Parol, to approve the minutes of the Civil Service Meeting held July 11, 2013; and the following vote was recorded:

AYES: Doug Mansfield, Susan Parol, Phil Torjusen
NAYS: None

Motion carried.

Motion was made by Parol, seconded by Torjusen, to receive items 3 thru 11; and the following vote was recorded:

AYES: Doug Mansfield, Susan Parol, Phil Torjusen
NAYS: None

Motion carried.

Motion was made by Torjusen, seconded by Parol, to approve Eligibility List for Dispatcher/posted July 15 thru July 31, 2013; and the following vote was recorded:

AYES: Doug Mansfield, Susan Parol, Phil Torjusen
NAYS: None

Motion carried.

Motion was made by Parol, seconded by Torjusen, to approve Master Register for Deputy Court Clerk/Test date: July 16 &18, 2013; and the following vote was recorded:

AYES: Doug Mansfield, Susan Parol, Phil Torjusen
NAYS: None

Motion carried.

Motion was made by Torjusen, seconded by Parol, to approve the request to begin hiring/testing process for Firefighters; and the following vote was recorded:

AYES: Doug Mansfield, Susan Parol, Phil Torjusen
NAYS: None

Motion carried.

MEMO

TO: Civil Service Commission
FROM: Robert O. Jones, Interim Fire Chief *[Signature]*
DATE: 8/5/2013
SUBJECT: Request to begin hiring/testing process for Firefighters

I respectfully request the Civil Service Commission to abolish the current Master Register for Firefighter which was last tested on September 5, 2012. We were unable to find suitable candidates to fill vacancies from this register.

Thank you in advance for your consideration.

Motion was made by Parol, seconded by Torjusen, to approve the request to hire Jackie R. Wimberley as a lateral transfer; and the following vote was recorded:

AYES: Doug Mansfield, Susan Parol, Phil Torjusen
NAYS: None

Motion carried.

MEMO

TO: Civil Service Commission
THROUGH: Samantha D. Abell, City Manager
FROM: Dante Elbin 
Chief of Police
DATE: 7/17/2013
SUBJECT: Hiring Certified Police Officer

I respectfully request that the Civil Service Commission consider allowing me to hire Jackie R. Wimberley, Jr. as a lateral transfer. Mr. Wimberley is a Mississippi State certified Police Officer and recently moved to our area. He was employed with Nettleton Police Department until 6/30/2013. Mr. Wimberley has over thirteen (13) years' experience in the field of Law Enforcement which includes two(2) separate occasions as Police Chief. Mr. Wimberley's experience and current qualifications as a certified Officer would be a valuable asset to the Gautier Police Department.

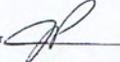
Please find attached a copy of his resume and certifications. Thank you in advance for your consideration.

Motion was made by Torjusen, seconded by Parol, to approve the Board of Examiners appointments; and the following vote was recorded:

AYES: Doug Mansfield, Susan Parol, Phil Torjusen
NAYS: None

Motion carried.

MEMO

TO: Civil Service Commission
FROM: Jason D. Pugh, HR Director 
DATE: 8/5/2013
SUBJECT: Board of Examiners Appointments

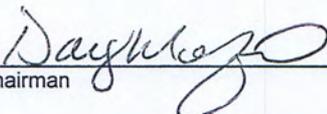
In accordance with Rule 2, Section 2.3 of the Civil Service Regulations; I hereby present the following individuals for appointment to the Board of Examiners:

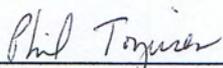
Employee Name	Department
Robert O. Jones	Interim Fire Chief (Fire Department)
Dante L. Elbin	Police Chief (Police Department)
Veneice A. Barnett (Alternate)	HR Generalist (HR Department)

Consistent with these rules and regulations, the Board of examiners shall be responsible for the testing and grading of applicants for all appointments and promotions determined by the Commission to require testing.

There being no further business, the meeting was adjourned until September 12, 2013, 2013 at 6:00 p.m.

APPROVED:


Chairman


Commissioner