

SPECIAL COUNCIL MEETING/ PUBLIC HEARING OF THE CITY COUNCIL CITY OF JACKSON, MISSISSIPPI August 28, 2025

August 28, 2025 AGENDA 6:00 PM

Public Hearing

1. PROPOSED MILLAGE FY 2025-2026 BUDGET FOR THE CITY OF JACKSON

AGENDA ITEMS

- 2. ORDER ESTABLISHING AD VALOREM TAX LEVY ON REAL AND PERSONAL PROPERTY FOR THE JACKSON MUNICIPAL SEPARATE SCHOOL DISTRICT FOR FISCAL YEAR 2025-2026 (TAX YEAR 2025)
- 3. ORDER ESTABLISHING AD VALOREM TAX LEVY ON REAL AND PERSONAL PROPERTY FOR THE CITY OF JACKSON FOR MUNICIPAL AND LIBRARY PURPOSES.

REPORTS FROM MEMBERS OR DEPARTMENT DIRECTORS

ANNOUNCEMENTS

ADJOURNMENT

ORDER ESTABLISHING AD VALOREM TAX LEVY ON REAL AND PERSONAL PROPERTY FOR THE JACKSON MUNICIPAL SEPARATE SCHOOL DISTRICT FOR FISCAL YEAR 2025-2026 (TAX YEAR 2025)

WHEREAS, on July 16, 2024, the Board of Trustees of the Jackson Public School District adopted a Resolution Requesting Ad Valorem Tax Effort in Dollars for the Support of the Jackson Public School District for the 2024-2025 Fiscal Year pursuant to Section 25-57-1 and/or 37-57-105; and

WHEREAS, the Board of Trustees requested that the City Council of the City of Jackson, Mississippi, as levying authority for the District, to levy ad valorem taxes in an amount necessary to generate revenues for the support of the District's Maintenance and Debt Services Funds and further requested that the City Council levy an additional amount sufficient to cover anticipated delinquencies and costs of collection so that the net amount of money to be generated by such levy shall be equal to the amount which is requested by the Board of Trustees; and

WHEREAS, the governing body of all taxing entities shall hold a public hearing at which time the budget of the municipal revenues and tax levies for the upcoming fiscal year will be considered as mandated by Section 27-39-203(1) and 21-35-5 of the Mississippi Code, as amended; and

WHEREAS, the Department of Administration advertised in the Mississippi Link on August 21, 2025, and in the Clarion Ledger on August 19th and the 26th of 2025, the notice of the public hearing on the proposed budget and tax levies for the upcoming fiscal year 2025-2026, for the City of Jackson, Mississippi in accordance with the requirement of Section 27-29-203(2)(a) of the Mississippi Code of 1972, as amended; and

WHEREAS, the citizens of the City of Jackson were invited to attend the public hearing on the proposed budget and tax levies for the fiscal year 2024-2025 and notified that they would be allowed to speak for a reasonable amount of time and offer tangible evidence before any vote is taken; and

WHEREAS, the advertisement included that the City of Jackson determined that there is no need to increase ad valorem tax millage rates; and

WHEREAS, after the hearing has been held in accordance with Section 27-39-203 of the Mississippi Code, as amended, the governing body of the City of Jackson may adopt a resolution levying a tax rate on classes of property designated by Section 112, Mississippi Constitution of 1890, as specified in the advertisements published in the Mississippi Link and the Clarion Ledger; and

WHEREAS, it is necessary to adopt an ad valorem tax levy sufficient to fund said budget;

IT IS, THEREFORE, ORDERED that for the fiscal year beginning October 1, 2025, there is levied on all taxable property, real and personal, within the Jackson Municipal Separate School District, composed of property both inside and outside the corporate limits of the City of

Jackson, the following ad valorem taxes for school purposes, said levies to be collected upon each dollar of assessed value as shown upon the real and personal ad valorem assessment rolls of the said Jackson Municipal Separate School District for Tax Year 2025, to wit;

DISTRICT SUPPLEMENT LEVY - SIXTY-FIVE AND 91/100 (65.91) MILS

DEBT SERVICE RETIREMENT – 2012A BOND SERIES PHASE I (4031) – ONE AND 84/100 (1.84) MILS

DEBT SERVICE RETIREMENT – 2015A BOND SERIES PHASE I (4032) – TEN AND 92/100 (10.92) MILS

DEBT SERVICE RETIREMENT – 2018 BOND SERIES (4035) – FOUR AND 39/100 (4.39) MILS

DEBT SERVICE RETIREMENT – 2017 LIMITED TAX NOTES (4092) – 22/100 (0.22) MILS

DEBT SERVICE RETIREMENT – 2023 BOND SERIES (4093) – TWO AND 49/100 (2.49) MILS

TOTAL LEVIED FOR SCHOOL PURPOSES – EIGHTY-FIVE AND 77/100 (85.77) MILS

	POINTS	COMMENTS			
1.	Brief Description/Purpose	Ad Valorem Tax Levy on Real and Personal Property for the Jackson Municipal Separate School District for Fiscal Year 2025-2026 (Tax Year 2025)			
2.	Public Policy Initiative 1. Youth & Education 2. Crime Prevention 3. Changes in City Government 4. Neighborhood Enhancement 5. Economic Development 6. Infrastructure and Transportation 7. Quality of Life	Changes in City Government			
3.	Who will be affected	All Citizens of Jackson			
4.	Benefits	JPS has necessary funding for coming year			
5.	Schedule (beginning date)	Upon approval by City Council			
6.	Location: WARD CITYWIDE (yes or no) (area) Project limits if applicable	Citywide			
7.	Action implemented by: City Department Consultant	Department of Administration - Finance			
8.	COST	N/A			
9.	Source of Funding General Fund Grant Bond Other	N/A			
10.	EBO participation	ABE			

RESOLUTION ESTABLISHING AD VALOREM TAX LEVY ON REAL AND PERSONAL PROPERTY FOR THE CITY OF JACKSON FOR MUNICIPAL AND LIBRARY PURPOSES

WHEREAS, the governing body of all taxing entities shall hold a public hearing at which time the budget of the municipal revenues and tax levies for the upcoming fiscal year will be considered as mandated by Section 27-39-203(1) and 21-35-5 of the Mississippi Code of 1972, as amended; and

WHEREAS, the Department of Administration advertised in the Mississippi Link on August 21, 2025, and in the Clarion Ledger on August 19th and the 26th of 2025, the notice of the public hearing on the proposed budget and tax levies for the upcoming fiscal year 2025-2026, for the City of Jackson, Mississippi in accordance with the requirement of Section 27-29-203(2)(a) of the Mississippi Code of 1972, as amended; and

WHEREAS, the citizens of the City of Jackson were invited to attend the public hearing on the proposed budget and tax levies for the fiscal year 2025-2026 and notified that they would be allowed to speak for a reasonable amount of time and offer tangible evidence before any vote is taken; and

WHEREAS, the advertisement included that the City of Jackson determined that there is no need to increase ad valorem tax millage rates; and

WHEREAS, after the hearing has been held in accordance with Section 27-39-203 of the Mississippi Code, as amended, the governing body of the City of Jackson may adopt a resolution levying a tax rate on classes of property designated by Section 112, Mississippi Constitution of 1890, as specified in the advertisements published in the Mississippi Link and the Clarion Ledger; and

WHEREAS, if a resolution adopting the tax rate is not adopted on the day of the public hearing, the scheduled date, time, and place for consideration and adoption of the resolution shall be announced at the public hearing, and the governing body shall advertise the date, time, place of the proposed adoption of the resolution in the same manner provided in Section 27-39-203(2) of the Mississippi Code, as amended; and

WHEREAS, any taxes levied shall be excluded from the revenue increase limitation imposed pursuant to Section 27-39-321 of the Mississippi Code of 1972, as amended; and

WHEREAS, it is the recommendation of the govnering authority for the city of Jackson that for the fiscal year beginning October 1, 2025, there is levied on all taxable property, real and personal, within the corporate limits of the City of Jackson, the following ad valorem taxes for municipal purposes, said levies to be collected upon each dollar of assessed value as shown upon the real and personal ad valorem assessment rolls of the property within the City limits, to wit;

FOR GENERAL REVENUE PURPOSES – FIFTY-ONE AND 56/100 (51.56) MILS

FOR BOND AND INTEREST FUND – FOUR AND 72/100 (4.72) MILS

FOR PARKS AND RECREATION FUND - TWO AND 00/100 (2.00) MILS

FOR FIREMEN AND POLICEMEN DISABILITY AND RELIEF FUND – THREE AND 7/100 (3.07) MILS

TOTAL FOR SAID MUNICIPAL PURPOSES – SIXTY-ONE AND 35/100 (61.35) MILS

TOTAL PUBLIC LIBRARY SYSTEM – ONE AND 68/100 (1.68) MILS (Section 39-3-7)

TOTAL FOR MUNICIPAL AND LIBRARY PURPOSES – SIXTY-THREE AND 03/100 (63.03) MILS

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY ACTING FOR AND ON BEHALF OF THE MUNICIPALITY AS FOLLOWS:

That for the fiscal year beginning October 1, 2025, there is levied on all taxable property, real and personal, within the corporate limits of the City of Jackson, the following ad valorem taxes for municipal purposes, said levies to be collected upon each dollar of assessed value as shown upon the real and personal ad valorem assessment rolls of the property within the City limits, to wit;

FOR GENERAL REVENUE PURPOSES – FIFTY-ONE AND 56/100 (51.56) MILS

FOR BOND AND INTEREST FUND – FOUR AND 72/100 (4.72) MILS

FOR PARKS AND RECREATION FUND – TWO AND 00/100 (2.00) MILS

FOR FIREMEN AND POLICEMEN DISABILITY AND RELIEF FUND – THREE AND 7/100 (3.07) MILS

TOTAL FOR SAID MUNICIPAL PURPOSES – SIXTY-ONE AND 35/100 (61.35) MILS

TOTAL PUBLIC LIBRARY SYSTEM – ONE AND 68/100 (1.68) MILS (Section 39-3-7)

TOTAL FOR MUNICIPAL AND LIBRARY PURPOSES – SIXTY-THREE AND 03/100 (63.03) MILS

CITY COUNCIL AGENDA ITEM 10 POINT DATA SHEET

	POINTS	COMMENTS			
1.	Brief Description/Purpose	Ad Valorem Tax Levy on Real and Personal Property for the City of and Jackson/Hinds Library System for Fiscal Year 2025-2026 (Tax Year 2025)			
2.	Public Policy Initiative 1. Youth & Education 2. Crime Prevention 3. Changes in City Government 4. Neighborhood Enhancement 5. Economic Development 6. Infrastructure and Transportation 7. Quality of Life	Changes in City Government			
3.	Who will be affected	All Citizens of Jackson			
4.	Benefits	Provide necessary funding for coming year			
5.	Schedule (beginning date)	Upon approval by City Council			
6.	Location: WARD CITYWIDE (yes or no) (area) Project limits if applicable	Citywide			
7.	Action implemented by: City Department Consultant	Department of Administration - Finance			
8.	COST	N/A			
9.	Source of Funding General Fund Grant Bond Other	N/A			
10.	EBO participation	ABE % WAIVER yes no N/A AABE % WAIVER yes no N/A WBE % WAIVER yes no N/A HBE % WAIVER yes no N/A NABE % WAIVER yes no N/A			