

MISSISSIPPI STATE RATING BUREAU

Provisions for the Establishment of Fire Districts

Mississippi has statutory provisions for the establishment of fire districts (Section 19-5-153 or 19-5-215 of the Mississippi Code, 1972). A petition for the incorporation of a fire district or grading district may be submitted to the county board of supervisors, signed by at least 25 owners of property who reside within the boundaries of the proposed district. At least 40 property owners must reside in the proposed district.

After the petition is presented to the board of supervisors, the board of supervisors will call a public hearing to solicit information from the community about the desirability of creating the fire district. The resolution will designate the name of the district, define its boundaries, and if applicable, state whether or not the board of supervisors will levy the tax authorized in Section 19-5-189, Mississippi Code of 1972, and whether or not the board of supervisors proposes to assess benefited properties as outlined in Section 19-5-191, Mississippi Code of 1972.

If 20 percent or 150, whichever is less, of the qualified electors of the proposed fire district present a written petition to the board of supervisors protesting the creation of the district, the board must call an election on the question of creation of the district. If no petition requiring an election is filed or if three-fifths of those voting in the election favor the creation of the district, then the board of supervisors can adopt a resolution creating the fire district.

The board of supervisors may levy a special tax on all of the taxable property of a fire district which can be used for the operation of the fire department or for the retirement of any bonds issued by the district used for purchasing equipment, buildings, or land, as outlined in Section 19-5-189, Mississippi Code.

However, if a Grading District is formed as per Section 19-5-215 no tax levy is in order, unless an existing Fire Protection District is dissolved and a Grading District is created consisting of identical boundaries as the previously existing Fire Protection District.

- [Return to Minimum Requirements for Grading](#)