

MISSISSIPPI

COUNTY GOVERNMENT OVERVIEW

Counties

82

Government Form

Traditional¹

Governing Body Size

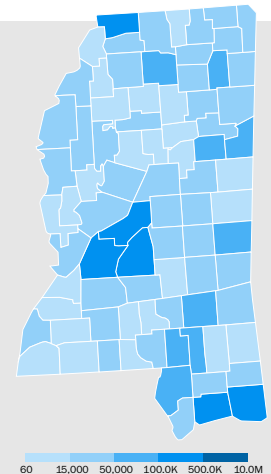
Board of Supervisors - 5

Population (2020)

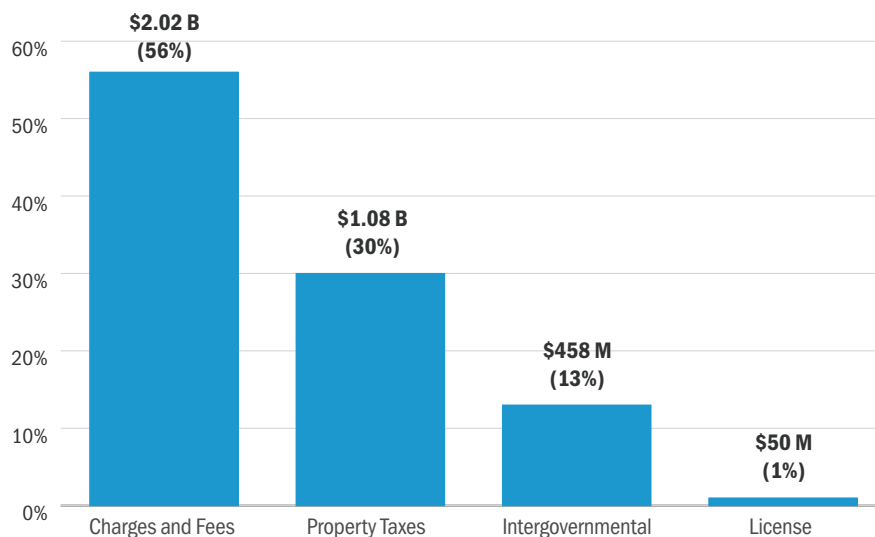
3 million²

County Authority

Home Rule: The Mississippi state legislature adopted a home rule provision in 1989, delegating greater authority to counties in determining local affairs, property and finances so long as it is not expressly forbidden by state law. Despite relatively broad authority, counties are explicitly forbidden from appointing constitutional officers, imposing new taxes or giving funds to private organizations. Since home rule authority is granted by the state statute rather than by the constitution, the provision can be interpreted in the context of other statutes and laws.



TOP REVENUE SOURCES FOR MISSISSIPPI COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties **MUST** provide:

- Provide for the collection and disposal of garbage.
- Establish a local emergency management organization.

Services counties **CAN** provide:

- Establish county health departments, hospitals, mental health facilities and providing senior care services and child welfare.
- Build and maintain parks, libraries and cemeteries.
- Establish public improvement districts and providing economic development programs.

Services counties **CANNOT** provide:

- Establish fire and police departments.

STRUCTURE/AUTHORITY

SUMMARY

Counties have a board of five supervisors with each one elected from one of the five supervisor districts that make up each county. There is no chief executive officer position permitted by state legislation, but counties do have the authority to appoint a county administrator to administer all county affairs that fall under the control of the board and to carry out general policies adopted by the board. If the county operates under a unit system of road administration, meaning road construction and maintenance occurs on a countywide basis, the board must appoint a county administrator responsible for the administration of county government affairs. If the county operates under a beat system of road administration, where each county supervisor independently manages the roads and bridges in their district, the county board has the option to appoint an administrator. Counties may exercise local authority with respect to county affairs, property and finances so long as they are not inconsistent with Mississippi legislation.

Row Officers	Elected/ Appointed	Required/ Optional
Administrator	Appointed	Mandatory**
Board Attorney	Appointed	Optional
Circuit Court Clerk	Elected	Mandatory
Clerk of the Board/Chancery Clerk*	Elected	Mandatory
Constable	Elected	Mandatory
Coroner	Elected	Mandatory
Engineer	Appointed	Optional
Prosecuting Attorney	Elected	Optional
Road Manager	Appointed	Mandatory**
Sheriff	Elected	Mandatory
Surveyor	Appointed	Mandatory
Tax Assessor/Collector	Elected	Mandatory

*Also serves as the county auditor

**Only for counties with unit system of road administration; optional otherwise.



COUNTY STRUCTURE

Legislative Branch: A board of five supervisors acts as the sole legislative decision-making body for counties.

Executive Branch: A board of supervisors for each county, which includes a board president and vice-president chosen by the members of the board of supervisors, serves as the executive decision-making body for each county.

Judicial Branch: In addition to justice, chancery, municipal and circuit courts, Mississippi has a county court system. There are only 22 county courts so not every county has a county court. These courts have exclusive jurisdiction over eminent domain proceedings and juvenile matters. The judge in counties with a county court also serves as the youth court judge. County courts share jurisdiction with circuit and chancery courts which divide the state into court districts, each of which serves one or more counties.

Optional Forms of Government:

- Unit system of road administration
- Beat system of road administration



COUNTY AUTHORITY

Executive Power: A county may exercise its general powers with respect to county affairs, property and finances which are not inconsistent with the Mississippi constitution. County actions are performed through orders, ordinances and resolutions. Orders apply to the entire county unless a municipality establishes its own ordinance.

Ability to Form Partnerships: Counties may cooperate and contract with any other local government to provide services and facilities that are mutually advantageous to their local communities. A county board may also contract out for services and join with other counties to establish a cooperative service district.

Call a State of Emergency: Counties cannot declare a state of emergency but may request it of the governor.

Special Districts: Mississippi has around 450 special districts throughout the state. Counties may create, join or coordinate with another unit of government in creating certain special service districts and authorities to provide specialized services to residents including historic preservation, gas utilities, storm water management and more.

SERVICES

OVERVIEW OF COUNTY SERVICES

As a home rule state, counties have the authority to determine much of the way that services are provided. State statute establishes that counties have full jurisdiction over county roads, ferries and bridges and over all county police matters. Counties also have jurisdiction over many other services including health, welfare and library services. In addition, counties are authorized to create special districts to provide services to residents including utilities, fire protection and emergency response. Some required county services include education and training programs for newly hired county officials and tagging county-owned motor vehicles. A board of supervisors may also join with other counties to establish a cooperative service district to improve service delivery through joint planning.



HEALTH AND HUMAN SERVICES

County Health Department: Every county is authorized to create a county health department. The state board of health may also create public health districts of two or more counties. The boards of supervisors are authorized to appropriate funds for the support of the public health department or district and to levy additional taxes to support their operation.

Hospitals: A county may acquire and hold real estate for a community hospital and may, individually or jointly with another local government entity, construct a community hospital in accordance with health planning and licensure statutes. A county may also appropriate funds for the construction, maintenance and furnishing of hospital facilities by the board of trustees that oversees the real estate.

Senior Care Facilities: The board of supervisors of each county has the power to provide for the relief and support of older residents and may purchase lands to establish and operate a nursing home as well as a senior care facility.

Mental Health Facilities: A board of supervisors may establish and construct mental health facilities and may provide for the temporary care of those with mental illness. A county can also provide financial support for the purpose of promoting the care of mental illness.

Welfare: State statute establishes a department of public welfare in each county to be managed by a county director of public welfare. The department must administer all forms of public assistance and welfare services.

Child Welfare: The county department of public welfare is authorized by state statute to provide protective and supportive services for children, assume responsibility for the care and support of dependent children, place children in suitable institutions or private homes and accept custody or guardianship if appointed by law.



INFRASTRUCTURE

Roads: Counties may operate under a unit or beat system of road administration. In the unit system there are no road districts, and the construction and maintenance of roads and bridges is done on a countywide basis. Counties may operate as a beat system instead, meaning supervisors elected from their respective districts independently manage roads and bridges in their beats.

Private Roads and Driveways: A board of supervisors may grade, gravel or shell, repair and maintain private gravel or shell roads, driveways and parking lots for private residences if they are used for school bus turnarounds, other school property or certain types of nonprofit organization.

Railroad Authorities: Certain counties with existing railroad facilities may, by resolution, create a railroad authority either individually or jointly with another county. The authority must be an independent government entity that is led by a commission of five residents.

Utilities: Utilities are regulated by the state's public service commission. Counties are authorized to provide electricity, gas, solid waste disposal and water for residents.

- **Water:** Counties are authorized to partner with another unit of local government to create joint water management districts to provide for water supply and conservation of wastewater management.
- **Solid waste:** Counties must provide for the collection and disposal of garbage. Counties may contract such services out to private agencies.
- **Electric:** Counties are authorized to create, operate and maintain an electrical distribution system.
- **Gas:** Counties may contract with the Municipal Gas Authority of Mississippi to provide gas utility services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: The county board of supervisors may issue bonds to build and equip recreational centers, stadiums, lakes, waterfowl or game management areas or parks.

Libraries: A county board of supervisors may establish and maintain free public libraries. The board may also establish and maintain a public county law library within the county courthouse.

Cemeteries: A board of supervisors may maintain and repair any abandoned or private nonprofit cemetery located within the county but located outside the boundary of any municipality in the county. A county can also acquire the deed to a cemetery that is not being properly maintained and has therefore become detrimental to the public health and welfare.



ZONING AND DEVELOPMENT

Zoning Power: A county board of supervisors has the authority to regulate and restrict the use and construction of buildings and spaces including population density and distribution within the unincorporated parts of the county.

Zoning Restriction: Counties cannot require permits with reference to land used for agricultural purposes in unincorporated areas of the county.

Housing Authority: Every county must have a housing authority. The authority cannot conduct business until the board of supervisors, through a motion or upon receiving a petition, declares a need for the housing authority.

Economic Development: Only certain counties are authorized to appropriate and expend money from the general fund for the purpose of establishing and supporting industrial and economic development programs by donating to industrial development corporations.

Public Improvement Districts: A county may establish a public improvement district in a method defined in an ordinance that is adopted by the board of supervisors and for the purpose of benefiting the physical infrastructure of the district. The board of supervisors in this case must also designate five initial members to be the board of directors until replaced by elected members.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Every county must have a sheriff as the executive officer of the circuit and chancery court and the keeper of the jail. Police departments are operated by municipalities but counties may prohibit or regulate the sale and use of fireworks and other types of recreationally used explosives in unincorporated areas of the county.

Jails: Counties must maintain a county jail. Counties may also contract with a municipality for joint ownership over a jail facility, in which case both governing authorities have shared jurisdiction over the jail facility and the municipality may appoint a jailer for the municipal prisoners.

Courthouses: The county board of supervisors in each county is responsible for building, remodeling and repairing a courthouse in the county. The board of supervisors of any county in which there are two judicial districts may provide alternate facilities for the courts of one judicial district when the courthouse of such district is in a condition of disrepair due to damage or construction.

Fire: Any area within a county may become incorporated as a fire protection district upon a petition filed to the county board of supervisors by adoption of a resolution. The district has the power and authority to acquire, construct, improve, maintain and operate fire protection systems, and to contract out for fire protection services.

Ambulance: One or more governing county boards may establish an emergency medical service district to provide emergency hospital care and ambulance services.

Emergency Management Agency: Every county must establish a local emergency management organization.



SCHOOLS

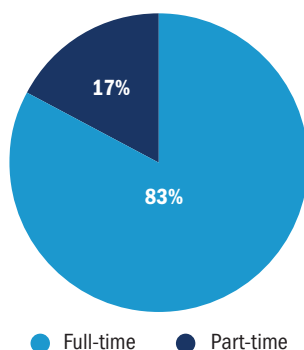
Education, Generally: The state board of education is responsible for creating and maintaining a state system for educational accountability and establishing a plan of performance, policy and directions of public education.

School Board: Every county must have a county board of education which divides the county school district into board of education districts. Every county has a superintendent of education, responsible for schools outside the municipal separate school districts. Counties must levy and collect taxes for school districts in the county school system and all municipal separate school districts.

Community Colleges: A county may organize a junior college. A county may join with another county or municipality to establish a junior college.

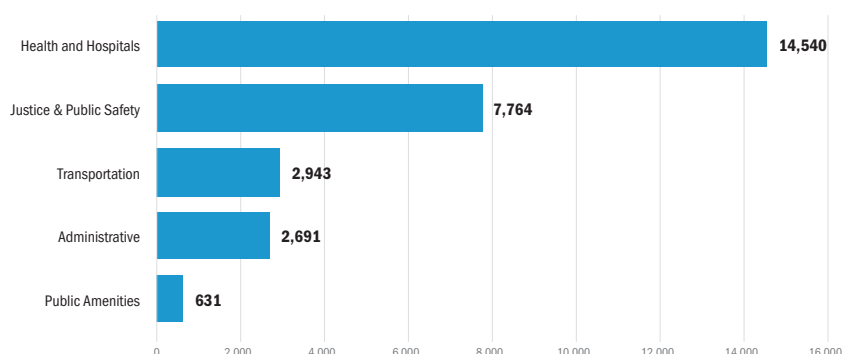
County Officer Training: Counties may finance training and education programs for new county officials.

MISSISSIPPI COUNTIES EMPLOY 30,533 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

MISSISSIPPI COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Counties in Mississippi raise revenue primarily through real and personal property taxes and may not levy any taxes that have not been explicitly authorized by state statute. The board of supervisors is, however, empowered by the state to levy such taxes as may be necessary to meet the demands of the county. Counties may issue bonds to finance services and capital improvements and can incur debt up to one percent of the assessed value of all taxable property within the county or \$250,000, whichever is greater. Counties needed to be specifically granted the power by state statute to appropriate funds for building and repairing county buildings, certain matters of public health and more.



FINANCES, TAXES AND LIMITATIONS

Property Tax: The board of supervisors of any county may levy ad valorem taxes on real and personal property and may set the tax rate. Revenue collected in a fiscal year cannot exceed the revenue collected in any previous year by more than 10 percent.

Income Tax: Counties may not impose an income tax.

Sales Tax: Counties may not impose a general sales tax.

Mineral Tax: Counties may not impose a mineral tax.

Gas/Fuel Taxes: Only the counties of Harrison, Hancock and Jackson are authorized to levy an additional tax on all gasoline sold in those counties to retire bonds for seawalls.

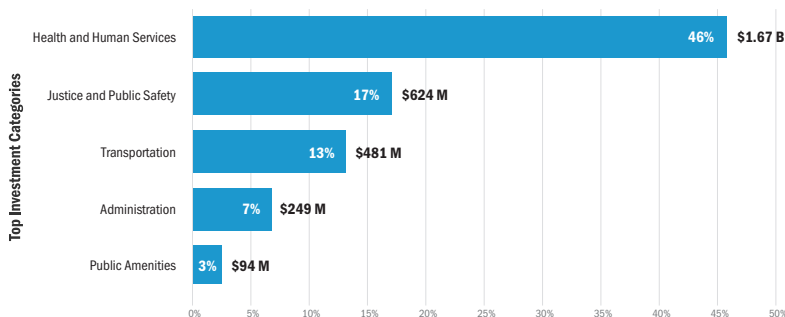
Debt and Debt Limit: Counties are authorized to incur debt through issuing bonds, notes or certificates of indebtedness, paying costs incurred from natural disasters and purchasing motor vehicles for public safety. The total outstanding

indebtedness incurred by a county government at any one time cannot exceed either 1 percent of the assessed value of all taxable property within the county or \$250,000, whichever is greater.

Other Finance Info:

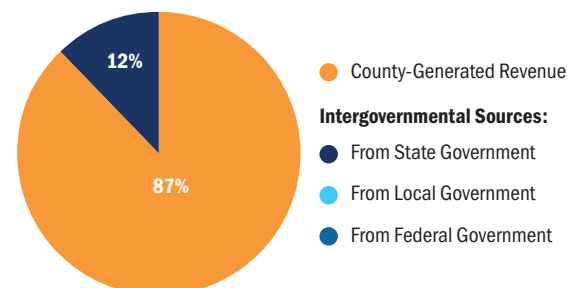
- Uniform System for the Issuance of County Bonds:** A board of supervisors may issue negotiable bonds of the county to raise money for certain purposes, including the construction, furnishing, repair and maintenance of public county buildings.
- Economic Development Districts:** A board of supervisors may levy a tax not to exceed two mills against the taxable property in the county comprising an economic development district, to be used to support and maintain the district.

MISSISSIPPI COUNTIES INVEST \$3.6 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

MISSISSIPPI COUNTIES RECEIVE \$458 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017