

# MISSISSIPPI

## COUNTY GOVERNMENT OVERVIEW

### Counties

82

### Government Form

Traditional<sup>1</sup>

### Governing Body Size

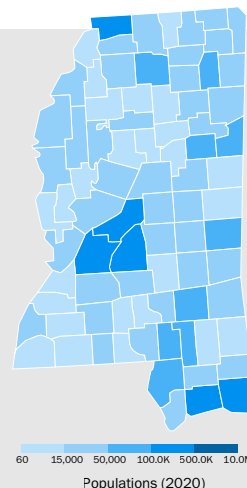
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### Population (2020)

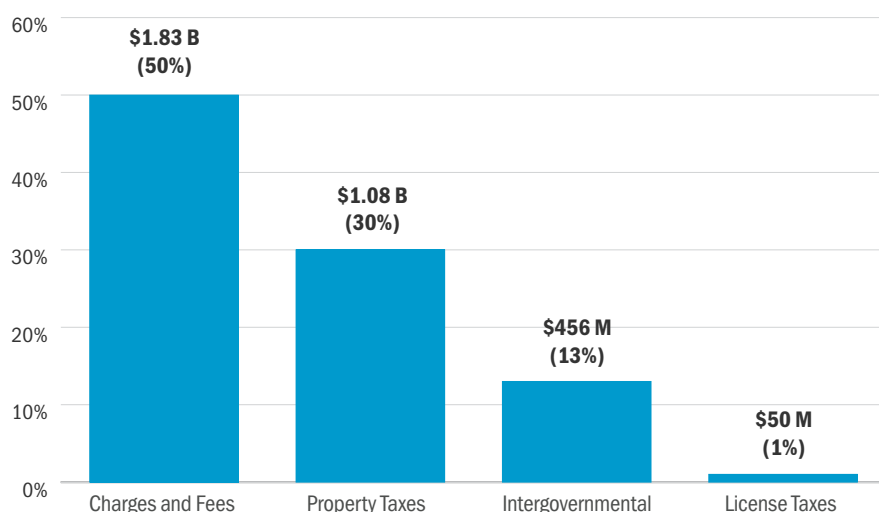
3 million<sup>2</sup>

### County Authority

**Somewhat Flexible (Restrictive 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 if it is not expressly forbidden by state law. Despite relatively broad authority, counties cannot appoint constitutional officers, impose new taxes or give 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: Finance, 2017

<sup>1</sup>“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.”

<sup>2</sup>NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

### Summary of County Services

#### Services counties **MUST** provide:

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

#### Services counties **MAY** provide:

- Establish county health departments, hospitals, mental health facilities senior care services and child welfare.
- Build and maintain parks, libraries and cemeteries.
- Establish public improvement districts and provide 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. The state does not allow a chief executive officer position, but counties may appoint a county administrator to administer all county affairs that fall under the control of the board and carry out general policies. 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 for 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 may appoint an administrator.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Administrator	Appointed	Mandatory**
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, 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 with 22 courts. 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 consistent with the state law. County 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. 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. Counties may create, join or coordinate with another unit of government to create 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 may determine much about service provision. Counties have full jurisdiction over county roads, ferries and bridges and over all county police matters. Counties also have jurisdiction over many services, including health, welfare and library services. In addition, counties may create special districts to provide services to residents, including utilities, fire protection and emergency response. Mandatory county services include education and training programs for newly hired county officials and tagging county-owned motor vehicles. Counties may jointly establish a cooperative service district to improve service delivery through joint planning.



### HEALTH AND HUMAN SERVICES

**County Health Department:** Counties **may** 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 may fund support of the public health department or district and levy additional taxes to support their operation.

**Hospitals:** Counties **may** acquire and hold real estate for a community hospital and may, individually or jointly with another local government entity, construct a community hospital. A county may fund the construction, maintenance and furnishing of hospital facilities by the board of trustees that oversees the real estate.

**Senior Care Facilities:** Counties **may** relieve and support older residents and may purchase lands to establish and operate a nursing home as well as a senior care facility.

**Mental Health Facilities:** Counties **may** establish and construct mental health facilities and provide for the temporary care of those with mental illness. Counties may also fund care for those with a mental illness.

**Welfare:** Counties **must** have a department of public welfare 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 **must** 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. In a beat system, supervisors elected from their respective districts independently manage roads and bridges in their beats.

**Private Roads and Driveways:** Counties **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 organizations.

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

**Utilities:** The **state** regulates utilities. Counties **may** provide electricity, gas, solid waste disposal and water.

- **Water:** Counties **may** partner with another unit of local government to create joint water management districts for water supply.
- **Solid waste:** Counties **must** collect and dispose of garbage. Counties may contract such services out to private agencies.
- **Sewer:** Counties **may** partner with another unit of local government to manage and conserve wastewater.
- **Electric:** Counties **must** 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:** Counties **may** issue bonds to build and equip recreational centers, stadiums, lakes, waterfowl or game management areas or parks.

**Libraries:** Counties **may** establish and maintain free public libraries. Counties may also establish and maintain a public law library in the county courthouse.

**Cemeteries:** In unincorporated areas, counties **may** maintain and repair any abandoned or private nonprofit cemetery. Counties may also acquire the deed to a cemetery that is not being properly maintained and has become detrimental to public health and welfare.



## ZONING AND DEVELOPMENT

**Zoning Power:** In unincorporated areas, counties **may** regulate and restrict the use and construction of buildings and spaces, including population density and distribution.

**Zoning Restriction:** Counties **cannot** require permits for agricultural land in unincorporated areas.

**Housing Authority:** The **state** establishes a housing authority in each county; however, the authority cannot conduct business until the board of supervisors of a county declares a need.

**Economic Development:** Certain counties **may** appropriate and expend money from the general fund to industrial development corporations to establish and support industrial and economic development programs.

**Public Improvement Districts:** Counties **may** establish a public improvement district to benefit the physical infrastructure of the district. The board of supervisors in this case must also appoint five initial members to the board of directors until replaced by elected members.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** Counties **must** have a sheriff as the executive officer of the circuit and chancery court and the keeper of the jail. Municipalities operate police departments; however, in unincorporated areas, counties **may** prohibit and regulate the sale and use of fireworks or other recreational explosives.

**Jails:** Counties **must** maintain a jail. Counties may contract with a municipality for joint ownership over a jail facility, in which case, the municipality may appoint a jailer for municipal inmates.

**Courthouses:** Counties **must** build, remodel and repair a courthouse. If a courthouse is in disrepair due to damage or construction, counties with two judicial districts may provide alternate facilities for the courts.

**Fire:** If petitioned, counties **may** create a fire protection district. The district may acquire, construct, improve, maintain and operate fire protection systems, and contract out for fire protection services.

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

**Emergency Management Agency:** Counties **must** establish a local emergency management organization.



## SCHOOLS

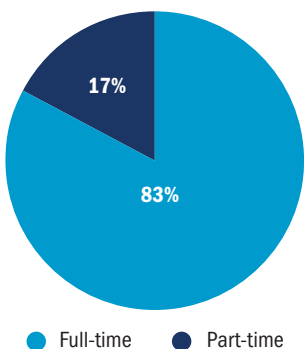
**Education, Generally:** The **state** must create and maintain a system for educational accountability and establish a plan of performance, policy and directions of public education.

**School Board:** Counties **must** have a 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:** Counties **may**, independently or jointly, establish and organize a junior college.

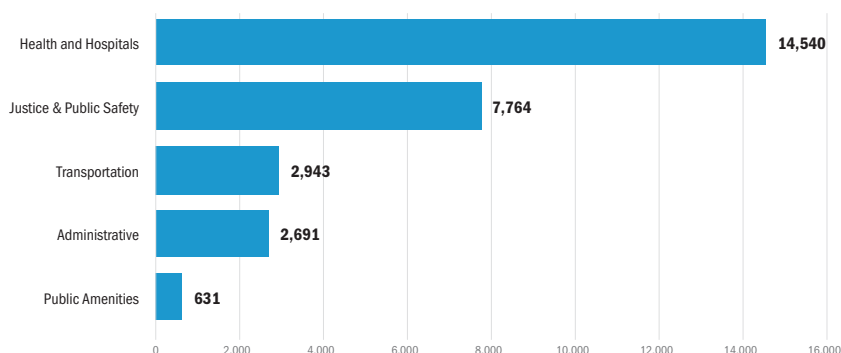
**County Officer Training:** Counties **may** finance training and education programs for new county officials.

## 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 only levy taxes explicitly authorized by state statute. The board of supervisors may, however, levy necessary taxes to meet the demands of the county. Counties may issue bonds to finance services and capital improvements and may incur debt up to one percent of the assessed value of all taxable property within the county or \$250,000, whichever is greater. The state must specifically grant counties the power to appropriate funds for county buildings, certain matters of health and more.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Counties **may** levy and set the rate of real and personal property taxes. Revenue collected in a fiscal year cannot exceed the previous year's revenue by more than 10 percent.

**Income Tax:** Counties **cannot** impose an income tax.

**Sales Tax:** Counties **cannot** impose a general sales tax.

**Mineral Tax:** Counties **cannot** impose a mineral tax.

**Gas/Fuel Taxes:** Only the counties of Harrison, Hancock and Jackson **may** levy an additional gas tax to retire bonds for seawalls.

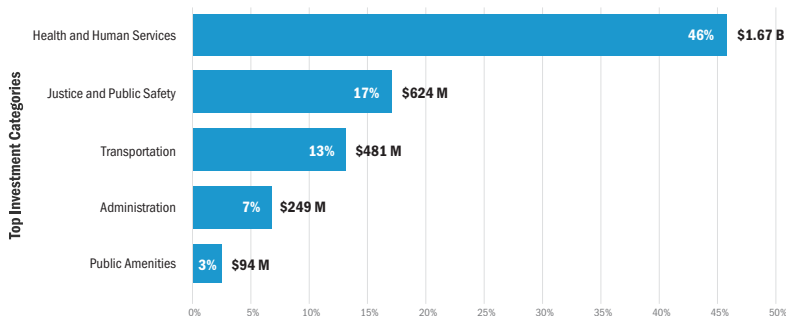
**Debt and Debt Limit:** Counties **may** incur debt by issuing bonds, notes or certificates of indebtedness, paying costs incurred from natural disasters and purchasing motor

vehicles for public safety. The total county debt 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:

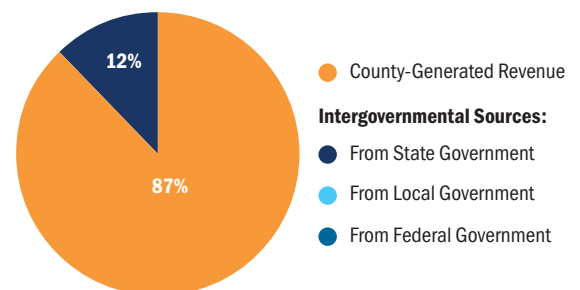
- **Uniform System for the Issuance of County Bonds:** Counties **may** issue negotiable bonds to raise money for certain purposes, including the construction, furnishing, repair and maintenance of public county buildings.
- **Economic Development Districts:** Counties **may** levy a tax of up to two mills on property in an economic development district for support and maintenance.

## MISSISSIPPI COUNTIES INVEST \$3.6 BILLION ANNUALLY



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

## MISSISSIPPI COUNTIES RECEIVE \$458 MILLION FROM INTERGOVERNMENTAL SOURCES



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