



ATTORNEY GENERAL'S OPINION OUTLINE

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The purpose of the Opinion Outline is to inform state, county and municipal officials and other interested persons of official opinions issued by the Attorney General's Office. This outline contains synopses of opinions issued from January 1, 2017 through January 31, 2017. When opinions are of state-wide application or interest, we will try to publish the entire opinion.

The following opinion outlines are based upon opinions that were issued by this office in response to specific facts and circumstances and therefore may not be applicable in all cases.

Complete opinions are also available on our internet website at: agjimhood.com

Very truly yours,

Jim Hood
Attorney General

INTERLOCAL AGREEMENTS

Approval of Interlocal Agreement between Hinds County, Mississippi and the City of Jackson, Mississippi for the use of the Edward Byrne JAG Program Award.
(Burnett, 1/10/2017)(#277)(OP-2016-00538)

Approval of Interlocal Cooperation Agreement between Hinds County, Mississippi and the City of Jackson, Mississippi for E911 Emergency Communications System.
(Teeuwissen, 1/10/2017)(#277)(OP-2016-00546)

Approval of Interlocal Cooperation Agreement between Monroe County, Mississippi and the City of Aberdeen, Mississippi for the collection of city taxes.
(Boozer, 1/30/2017)(#277)(OP-2017-00011)

Approval of Interlocal Cooperation Agreement between Monroe County, Mississippi and the City of Amory, Mississippi for the collection of city taxes.
(Boozer, 1/30/2017)(#277)(OP-2017-00012)

LAW ENFORCEMENT OFFICERS

Full-time or part-time law enforcement officer status is determined by the amount of compensation as set forth in Section 45-6-3 of the Mississippi Code.
(Frieson, 1/6/2017)(#274)(OP-2016-00519)

MUNICIPALITIES

A municipality may create a new classification of water customers, provided the municipal governing authorities make the determination, consistent with the facts, that the creation of such classification does not result in discrimination among similarly situated users for the same type service.
(Danos, 1/6/2017)(#142)(OP-2016-00542)

Assuming a municipality complies with the provisions of Mississippi Code Annotated Section 63-3-511, it may reduce the speed limit to a limit of not less than fifteen (15) miles per hour on streets located within its municipal boundaries.
(Carmichael, 1/13/2017)(#142)(OP-2016-00543)

Absent some action on the part of the municipality that caused a break in a water line on the customer's side of the municipal system that resulted in a loss of water and a high water bill, we find nothing that requires a municipality to make a reduction in the bill. (Danos, 1/13/2017)(#142)(OP-2016-00541)

A municipality may enter into a lease-purchase agreement for the procurement of vehicles in accordance with Mississippi Code Annotated Section 31-7-13(e). (Bassi, 1/20/2017)(#142)(OP-2017-00004)

Municipal election commissioners whose terms expired in July 2013 are acting as *de facto* officers and are not entitled to claim any compensation. (Custom, 1/20/2017)(#142)(OP-2017-00002)

The governing authorities of a code charter municipality may, by ordinance, change the municipal voting system from a four-ward, one at-large system back to an at-large system. However, an at-large system cannot be conceived or operated to minimize or cancel out voting strength of racial or political elements of the voting population.

Municipal election commissioners are municipal officers whose terms of office run concurrently with the terms of the municipal governing authorities.

The purpose of the adoption of ordinances is to provide a mechanism for municipal governing authorities to govern their municipalities. (Miller, 1/20/2017)(#142)(OP-2017-00005)

OTHER STATE AGENCIES, BOARDS AND COMMISSIONS

It is the opinion of this office that the language of H.B. 1638 (2016 Reg. Session) demonstrates that the Legislature intended for the State Public Defender to be able to pay the current contracts for private counsel from general fund appropriations where such payments are clearly expenses of the office and for the same purposes as funds were used in fiscal year 2015. (De Gruy, 1/20/2017)(#218)(OP-2017-00010)

SCHOOLS-TAXES

The County is required to disburse to the School District its pro rata share of payments in lieu of taxes paid by the Tennessee Valley Authority directly to the County. (Adams, 1/6/2017)(#193)(OP-2016-00407)

Clarification of a previous opinion providing that the anticipated pro rata share of the fee in lieu that the school district will receive should not be included in the request to the board of supervisors. Rather, a public school district is only required to submit a request for the actual "ad valorem effort," exclusive of other local revenue sources, like fees paid in lieu of taxes. (Hooks, 1/6/2017)(#193)(OP-2016-00521)

SUPERVISORS-AUTHORITY

Miss. Code Ann. Section 9-23-19(1) limits the use of surplus funds remaining at the end of the fiscal year to drug court activities only. (Teeuwissen, 1/6/2017)(#220)(OP-2016-00535)

Section 19-7-1 and Section 19-3-42(4) would allow a county to enter a contract whereby the paving of a parking lot for the school district would be consideration for the conveyance of the property in question to the county. Section 55-9-1 gives counties and municipalities the authority to construct, equip, maintain and operate recreational centers and parks located on land owned by counties. (Brown, 1/20/2017)(#220)(OP-2016-00506)

SUPERVISORS-VOLUNTEER FIRE DEPARTMENT

Creation of a fire protection grading district that involves territory in more than one county must follow the procedures set forth in Section 19-5-229. Annexation provisions applicable to fire protection grading districts are found in Section 19-5-239, but annexations are restricted to areas within the county of the fire protection district. Thus, a fire protection district in one county that desires to add areas in an adjoining county must be abolished and reconstituted with the cross-county borders pursuant to Section 19-5-229. (Halford, 1/13/2017)(#220B)(OP-2017-00003)

TAXES-ASSESSMENTS

The failure of Pontotoc County to collect the tax liability, including mandatory penalties and interest, from the taxpayer entity would amount to extinguishing a debt that is due and owing to the County in violation of Art. 4, Section 100 of the Mississippi Constitution. (Tutor, 1/20/2017)(#235)(OP-2016-00534)

TAXES-MISCELLANEOUS

Section 27-19-11 requires Madison County to distribute the privilege tax proceeds in the same manner as ad valorem tax proceeds. Madison County is authorized to levy ad valorem taxes for support of the county and the county school district. We are aware of no authority for Madison County to levy ad valorem taxes for the support of municipalities or municipal school districts. Consequently, the privilege tax proceeds received pursuant to Section 27-19-11 must be distributed only to the county and the county school district.
(Vance, 1/20/2017)(#249)(OP-2016-00547)

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