

STATE OF MISSISSIPPI



JIM HOOD  
ATTORNEY GENERAL

OPINIONS  
DIVISION

August 17, 2018

Jeffrey J. Turnage, Esquire  
City of Columbus  
Post Office Box 1366  
Columbus, Mississippi 39703-1366

Re: Distribution of Interest on Delinquent Taxes Levied by Municipality and Collected by the County

Dear Mr. Turnage:

Attorney General Jim Hood is in receipt of your opinion request and has assigned it to me for research and reply.

### Facts

In your letter, you explain that the City of Columbus and the County of Lowndes have entered into an interlocal agreement for the collection of taxes by the County Tax Assessor on behalf of the City of Columbus. The interlocal agreement set forth that the Lowndes County Tax Assessor would collect municipal ad valorem taxes for a specified fee. The agreement does not address what to do with the interest on taxes due.

### Question Presented

Whether the interest collected by the county tax assessor on behalf of the city pursuant to Section 27-41-9 on delinquent taxes that were payable to the municipality shall be deposited into the municipal general fund or whether the County, through the County Tax Assessor, may lawfully deposit those funds into the County general fund?

### Response

The interest charged and collected by the county tax collector on delinquent taxes that are payable to the City of Columbus should be paid to the City of Columbus and placed into the

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municipal general fund.

### Legal Research and Analysis

In response, an official opinion of the Attorney General can neither validate nor invalidate past actions of a governing board or official. Therefore, our response is limited to prospective matters which pertain to the collection of taxes by the Lowndes County Tax Collector on behalf of the City of Columbus.

Miss. Code Ann. Section 27-41-9 prescribes the collection of a one percent (1%) rate of interest on taxes not paid by February 1. Additionally, it states the following:

The interest charge of one percent (1%) shall be collected and apportioned and paid into the state, county, levee board or drainage district or municipal treasury. That portion paid into the county or municipal treasury shall be paid into the general fund of such county or municipality.

You note in your opinion request a previous opinion of this office, MS AG Op., Horne (May 11, 2000), as support for the proposition that the interest rate should be paid to the municipality and deposited into the municipal general fund. In the Horne opinion, we stated:

[A]ny interest collected pursuant to Section 27-41-9 on delinquent taxes payable to the municipality should be placed into the municipal general fund. Interest on delinquent taxes payable to some other entity, such as ad valorem taxes for school purposes, but levied by the municipality, should be paid to that entity, as those taxes are not payable to the municipality.

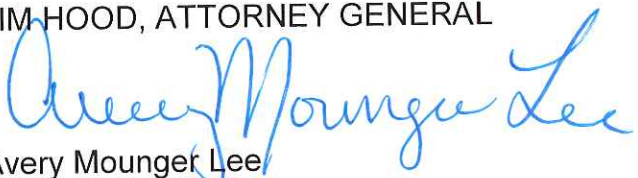
Based upon the analysis set forth in the Horne opinion, it is the opinion of this office that interest on delinquent taxes collected by the Lowndes County Tax Collector, but which are payable to the City of Columbus, should be paid to the City of Columbus and placed in the municipal general fund.

If this office may be of any further assistance to you, please let us know.

Sincerely,

JIM HOOD, ATTORNEY GENERAL

By:



Avery Mounger Lee  
Special Assistant Attorney General