

STATE OF MISSISSIPPI



JIM HOOD
ATTORNEY GENERAL

OPINIONS
DIVISION

August 3, 2018

Scott F. Slover, Esquire
Adams County Board of Supervisors
314 State Street
Natchez, Mississippi 39120

Re: County Donation to Private Non-Profit Organization

Dear Mr. Slover:

Attorney General Jim Hood is in receipt of your opinion request and has assigned it to me for research and reply. In your letter, you ask whether the Adams County Board of Supervisors may donate money to a Main Street Association, a private non-profit organization, whose charitable mission is the economic revitalization of downtown Natchez, Adams County, Mississippi.

There are several broad statutory provisions which enable county and city governments to pursue economic development, individually, jointly, and in cooperation with other private entities. Miss. Code Ann. Section 19-5-99 authorizes a board of supervisors in any county in the State of Mississippi to establish an economic development district "in cooperation with one or more other counties or with municipalities or with other local and private economic development groups."

Section 19-5-99 further provides, in pertinent part:

(1) Subject to the provisions of Section 19-9-111, the board of supervisors of any county in the State of Mississippi, in its discretion, by order duly entered on its minutes, may establish economic development districts comprising all of the county, or one or more supervisors districts of the county, or may establish such economic development districts in cooperation with one or more other counties or with municipalities or with other local and private economic development groups. The board of supervisors may do everything within its power to secure and further industrial development of the county or counties or district, to advertise the natural resources and possibilities of the same, and to maintain and support the same.

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All monies collected for the support and maintenance of such economic development district, in accordance with the tax levy provided in Section 19-9-111, shall be placed in the county treasury to the credit of the county or district economic development fund and shall be expended as other public funds are expended, and in which event the employees of such economic development district shall be employees of the county and considered as such. In addition to such funds provided by taxation, the board of supervisors of such county may accept gifts, gratuities and donations from municipalities in such districts and from any persons, firms or corporations desiring to make such donations. Such appropriation, gift or donation shall also be placed in the county treasury and be expended in the support and maintenance of such district.

Section 19-9-111 provides, in part:

The board of supervisors of any county authorized to establish or cooperate in the establishment of economic development districts pursuant to Section 19-5-99 may, in its discretion, levy a tax of not more than two (2) mills against the taxable property in the county or the portion thereof comprising an economic development district, to be used to support and maintain such district. The levy so made shall be in addition to all other levies provided by law.

Additionally, Section 19-5-99(5)(d) provides that an economic development district may "contribute money directly to the development and cost of operation of any industrial development foundation or other private economic development group in the county."

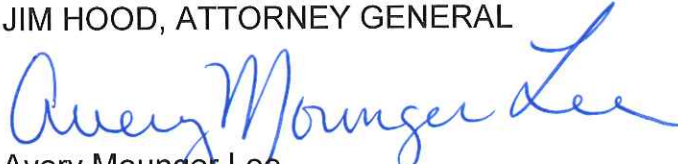
Your question is broadly phrased, but appears to contemplate a direct contribution of public funds by the county to a private non-profit organization. Although Miss. Code Ann. Section 19-5-99 authorizes public funds to be spent to fund economic development districts, under the Home Rule statute a county may only donate funds when specifically authorized by statute. There is no statute that authorizes the Board of Supervisors of Adams County to donate or contribute public funds to a private non-profit organization despite having a mission of economic revitalization. MS AG Op., O'Donnell (May 27, 2016).

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