

# DETAILED TABLE OF CONTENTS

Contents .....	iii
Contributors .....	v
Foreword from the Mississippi Association of Supervisors .....	xiii
Foreword from the Mississippi State University Extension Service .....	xiii
Preface .....	xv
A Word to County Supervisors .....	xvii
Detailed Table of Contents .....	xix
Introduction .....	xxix
Chapter I: The Historical and Constitutional Development of the County .....	1
The Development of County Government in the United States .....	2
A Brief Mississippi History .....	4
Constitutional Development of the Mississippi County .....	7
Chapter II: The Office of Supervisor .....	9
Districts .....	9
Term of Office and Election .....	9
Qualifications .....	10
Actions Necessary to Take Office after Election .....	11
Posting the Bond .....	11
Taking the Oath .....	12
Vacancies in Office .....	12
Removal from Office .....	13
Compensation .....	15
Organization of the Board .....	16
Meetings of the Board .....	16
Minutes .....	19
Powers, Duties, and Responsibilities .....	20
Privileges of Office .....	20
Employment of Legal Counsel .....	20
Chapter III: Powers and Duties of Supervisors .....	23
Introduction .....	23
General Powers, Jurisdiction, and Home Rule .....	24
General Administration .....	25
Law Enforcement and Courts .....	28
Health and Public Welfare .....	30
Taxation and Finance .....	33
Arts, Recreation, Conservation, and Charitable Activities .....	33
Public Works .....	34
Industrial Development .....	36
Inter-governmental Cooperation .....	37

Chapter IV: Other Major County Officials . . . . .	39
Elected Officials . . . . .	39
Chancery Clerk . . . . .	39
Circuit Clerk . . . . .	41
Constable . . . . .	42
Coroner . . . . .	42
Justice Court Judge . . . . .	44
Sheriff . . . . .	46
Tax Assessor/Collector . . . . .	48
Appointed Officials . . . . .	51
Board Attorney . . . . .	51
County Administrator . . . . .	52
County Engineer . . . . .	55
Road Manager . . . . .	56
Chapter V: Open Meetings and Access to Public Records . . . . .	59
Open Meetings . . . . .	59
Legislature Declares Formulation and Adoption of Public Policy Is Public Business and must Be Conducted in Open Meetings . . . . .	59
Definition of “Public Body ”And Exceptions, Definition of “Meeting,” Regulating the Conduct of Persons Attending the Meeting, and Meetings Held by Teleconference or Video Means . . . . .	59
Mississippi Supreme Court Decisions . . . . .	61
Opinions of the Attorney General of Mississippi . . . . .	63
Executive Sessions . . . . .	65
Procedure for Going into Executive Session . . . . .	67
Minutes . . . . .	67
Notice of Meetings . . . . .	68
Enforcement of the Act . . . . .	68
Access to Public Records . . . . .	69
Legislative and State Policies Regarding Right of Access to Public Records . . . . .	69
Definitions of “Public Body,” “Public Records,” “Data Processing Software,” and “Proprietary Software” . . . . .	70
Opinions of the Attorney General Further Defining the Meaning of “Public Records” . . . . .	70
Records Exempted or Privileged by Law from the Applicability of the Public Records Act . . . . .	72
Procedures for Public Access to Records . . . . .	75
Fees for Costs Incident to Providing Records . . . . .	75
Access to Records Stored, Manipulated, or Retrieved in Electronic Form . . . . .	76
Proceedings to Compel Public Assess to Records and the Penalty for Wrongful Denial of Access . . . . .	76
Public Records Act Does Not Affect the Legislature’s Regulation of its Own Proceedings and Records Access . . . . .	76
Chapter VI: The District and Unit Systems of Organization . . . . .	79
The Unit System of Road Administration . . . . .	79
County Administrator . . . . .	79
Road Manager . . . . .	80
Road Department Management Materials (Forms) . . . . .	80
County Engineer . . . . .	82

Road Maintenance Facilities . . . . .	82
Four-year Road Plan . . . . .	82
County Road System Map and Register . . . . .	83
County-wide Personnel System . . . . .	83
Transportation for Board Members . . . . .	83
Enforcement . . . . .	84
The Beat System . . . . .	84
County Administrator . . . . .	85
County Engineer . . . . .	85
Road Maintenance Facilities . . . . .	85
County Road System Map and Register . . . . .	85
Road Inspection . . . . .	86
Personnel System . . . . .	86
Chapter VII: Financial Administration . . . . .	87
Revenue Sources . . . . .	87
Local Sources . . . . .	87
State Sources . . . . .	87
Federal Sources . . . . .	87
Budgeting . . . . .	87
The Budgetary Process . . . . .	88
Organization of the Budget . . . . .	88
Budget Calendar . . . . .	89
Budget Forms and Requirements . . . . .	90
Accounting . . . . .	90
Appropriations . . . . .	91
Claims . . . . .	91
Warrants . . . . .	93
Depositories . . . . .	93
Transfer of Surplus Funds . . . . .	94
Audits . . . . .	94
Chapter VIII: Ad Valorem Tax Administration . . . . .	97
Property Assessment . . . . .	97
Classes of Property . . . . .	97
Audits and Responsibilities . . . . .	98
The Ad Valorem Tax Formula . . . . .	99
What Is a Mill and How Is it Used? . . . . .	99
Setting the Ad Valorem Tax Levy . . . . .	100
Purposes for Which Ad Valorem Taxes May Be Levied . . . . .	100
Limits on the Levying of Ad Valorem Taxes . . . . .	101
Advertising Prerequisite to Budgeting Increased Ad Valorem Revenue . . . . .	102
Collection of Ad Valorem Taxes . . . . .	102
Special Ad Valorem Tax Exemptions . . . . .	102
Homestead Exemption . . . . .	102
Industrial Exemptions . . . . .	103
Glossary of Selected Terms Related to Industrial Tax Exemptions . . . . .	105
Free Port Warehouses . . . . .	106
Chapter IX: Purchasing . . . . .	107
Establishment of a Central Purchasing System . . . . .	107
Purchase Clerk . . . . .	108

Receiving Clerk . . . . .	108
Inventory Control Clerk . . . . .	108
Prescribed Forms and System . . . . .	109
County Employees Serving as Purchase Clerk, Receiving Clerk or Inventory Control Clerk . . . . .	109
Bond of Purchase Clerk, Receiving Clerk and Inventory Control Clerk . . . . .	109
Training of Purchase Clerk, Receiving Clerk and Inventory Control Clerk . . . . .	109
Audit Requirements . . . . .	110
Enforcement . . . . .	110
Mississippi Public Purchasing Laws . . . . .	110
Definitions . . . . .	110
State Contract Price for Purchase of Commodities . . . . .	112
Bid Requirements . . . . .	112
When to Open Bids . . . . .	113
Specification Requirements . . . . .	113
Lowest and Best Bid . . . . .	113
Lease-purchase Agreements . . . . .	114
Petroleum Products . . . . .	114
Emergency Purchases . . . . .	114
Exceptions to the Competitive Bid Process . . . . .	114
Term Purchase Contracts . . . . .	116
Purchase of Certain Motor Vehicles . . . . .	116
Preference to Resident Contractors . . . . .	116
Fuel Management System Bidding Procedure . . . . .	117
Minority Set-Aside . . . . .	117
Construction Contracts . . . . .	117
Change Orders to Construction Contracts . . . . .	118
Rebates, Refunds, Gratuities, Etc. from Vendors . . . . .	118
Penalties for Violation of Public Purchasing Laws . . . . .	118
Criminal . . . . .	118
Civil . . . . .	119
 Chapter X: Borrowing and Debt Administration . . . . .	 123
Limitations on Indebtedness . . . . .	123
Short-term Debt . . . . .	123
Borrowing in Anticipation of Taxes . . . . .	123
Borrowing in Anticipation of Confirmed Federal or State Grants or Loans . . . . .	125
Borrowing to Meet Emergencies . . . . .	125
Shortfall Notes . . . . .	126
Short-term Financing Procedure . . . . .	126
Rental Contracts or Leases . . . . .	127
Long-term Debt . . . . .	127
Nature and Purposes of Bonds . . . . .	128
Financing Options . . . . .	130
Tax Increment Finance Bonds . . . . .	134
USDA Community Facilities Loans . . . . .	135
Procedures and Details of Bond Issues . . . . .	135
Federal Tax Exemption for Interest on Municipal Obligations . . . . .	139
Bank Eligible Bonds . . . . .	139
Bank Loans . . . . .	139
Local and Private Legislation . . . . .	139
Disclosure Requirements . . . . .	140

Public Sale Requirements . . . . .	140
Miscellaneous Statutory Provisions Related to the Issuance of Bonds or Other Debt . . . . .	140
Glossary of Selected Terms Related to Bond Issues . . . . .	142
 Chapter XI: Personnel Administration . . . . .	 147
Introduction . . . . .	147
Basic Terms of Personnel Policies . . . . .	147
Mississippi Employment Law . . . . .	149
At-will Employment . . . . .	149
Workers' Compensation . . . . .	150
Unemployment Compensation . . . . .	150
Garnishments and Child Support . . . . .	151
Nepotism . . . . .	151
Federal Employment Law . . . . .	151
Title VII and the Civil Rights Act of 1991 . . . . .	151
ADEA (Age Discrimination in Employment Act) . . . . .	152
ADA (Americans with Disabilities Act) . . . . .	152
FLSA (Fair Labor Standards Act) . . . . .	153
FMLA (Family and Medical Leave Act) . . . . .	153
Military Leave . . . . .	154
The Immigration Reform Act . . . . .	154
COBRA (The Consolidated Omnibus Budget Reconciliation Act) . . . . .	154
HIPAA . . . . .	155
The United States Constitution . . . . .	155
Drug Testing and the DOT . . . . .	157
 Chapter XII: County Planning and Zoning: An Overview . . . . .	 159
Section One: The Planning Process . . . . .	160
Step 1: Goals and Objectives . . . . .	160
Step 2: Base Studies . . . . .	161
Step 3: Citizen Participation . . . . .	161
Step 4: Develop the Plan . . . . .	162
Step 5: Implement the Plan . . . . .	162
Section Two: The Legal Basis . . . . .	163
Section Three: Zoning Ordinance, Subdivision Regulations, and Building Codes . . . . .	164
Zoning Ordinance . . . . .	164
Subdivision Regulations . . . . .	165
Building Codes . . . . .	165
Section Four: Administration . . . . .	166
Conclusion . . . . .	166
 Chapter XIII: The Electoral Process . . . . .	 167
Introduction . . . . .	167
The Statutory Law . . . . .	167
State Law . . . . .	167
Federal Law . . . . .	167
Elections . . . . .	168
Primary Elections . . . . .	168
General Elections . . . . .	168
Special Elections . . . . .	168
Candidate Qualifying Procedures . . . . .	169

Primary Elections . . . . .	169
General Elections . . . . .	169
Special Elections . . . . .	170
Printing of Ballots . . . . .	170
Appointment and Training of Poll Workers . . . . .	170
Conduct of Election . . . . .	171
Challenges . . . . .	171
Voter Assistance . . . . .	172
Counting Ballots . . . . .	172
Examination of Boxes . . . . .	173
Contest of Election . . . . .	173
Chapter XIV: The Court System . . . . .	175
Introduction . . . . .	175
Overall . . . . .	175
Justice Court . . . . .	176
Municipal Court . . . . .	176
County Court . . . . .	177
Youth Court . . . . .	177
General Jurisdiction Courts . . . . .	177
Circuit Court . . . . .	177
Chancery Courts . . . . .	178
Appellate Courts . . . . .	178
Supreme Court . . . . .	178
Court of Appeals . . . . .	179
Support Staff and Other Personnel . . . . .	179
Clerks . . . . .	179
Law Enforcement Officers . . . . .	180
Administrators . . . . .	180
Court Reporters . . . . .	180
Administrative Office of Courts . . . . .	180
Commission on Judicial Performance . . . . .	181
Mississippi Judicial College . . . . .	181
Conference of Mississippi Judges . . . . .	181
Other . . . . .	181
Conclusion . . . . .	181
Chapter XV: The Role of Counties in Local Government Reform . . . . .	185
Introduction . . . . .	185
Issues Associated with Reform . . . . .	186
The Context of Reform . . . . .	187
Traditional Management Concepts Versus Public Choice Theories . . . . .	187
Dillon's Rule Versus Home Rule . . . . .	188
State by State Comparisons . . . . .	189
Alternate Forms . . . . .	195
Elected Executive . . . . .	196
Board/manager . . . . .	198
Unit System . . . . .	200
Beat System . . . . .	202
Home Rule Charter . . . . .	204
Conclusion . . . . .	204

Appendix 1: Annual Agenda for Meetings of Boards of Supervisors . . . . .	211
January . . . . .	211
February . . . . .	212
March . . . . .	212
April . . . . .	213
May . . . . .	213
June . . . . .	213
July . . . . .	214
August . . . . .	215
September . . . . .	216
October . . . . .	216
November . . . . .	217
December . . . . .	217
Other Matters . . . . .	218
Appendix 2: County Government and Mississippi’s Ethics Law . . . . .	219
Mississippi Ethics Commission . . . . .	219
Mississippi Ethics Laws . . . . .	220
Legislative Purpose . . . . .	220
Declaration of Public Policy . . . . .	220
The Statement of Economic Interest . . . . .	220
Persons Required to File . . . . .	220
Filing Dates . . . . .	220
Contents . . . . .	221
Required Filings . . . . .	221
The Complaint Procedure . . . . .	221
The Investigation Proceedings . . . . .	221
Resolution of Founded Complaints . . . . .	222
Fines and Penalties . . . . .	222
Public Availability of Records . . . . .	222
Confidential Records . . . . .	223
County Officers and Employees . . . . .	223
Mississippi Ethics Commission Advisory Opinion Synopses . . . . .	224
Appendix 3: Using the <i>Mississippi Code of 1972, Annotated</i> . . . . .	231
What Is the <i>Mississippi Code</i> ? . . . . .	231
Does the <i>Code</i> Contain the Latest Version of the Statutes? . . . . .	231
How Do I Find the Statutes on a Particular Subject? . . . . .	231
The Index to the <i>Code</i> . . . . .	231
The Index to Each Volume . . . . .	232
The Table of Contents . . . . .	232
Using the Internet . . . . .	232
Appendix 4: Municipal Boundary Expansion from a County Perspective . . . . .	233
Introduction . . . . .	233
County Standing to Oppose Annexation . . . . .	233
The Expansion Process . . . . .	242
Classification . . . . .	243
Creation . . . . .	243
Annexation . . . . .	246
Deannexation . . . . .	249
Combination . . . . .	249

Abolition .....	250
Conclusion .....	250
Appendix 5: Records Management .....	251
Appendix 6: A Practical Guide to Public Relations for the County Supervisor .....	255
Ten Ways to Have Better Public Relations in Your County .....	257
Keep in Touch with Your Constituency --- Develop a Web Site .....	257
Know Who the Key Communicators Are in Your District and County .....	257
Take Advantage of a Newsletter as an Effective Tool in Informing Your Employees and Key Communicators .....	259
Maintain Good Media Relations .....	259
Advertise County Resources, Not Yourself .....	262
Speech Making Is a Powerful Communication Tool .....	262
Apply for a NACo Award .....	263
Use Special Events to Promote Special Projects .....	264
Prepare a Public Relations Plan .....	265
Ten Samples of Public Relations Pieces You Can Use in Your County .....	265
Appendix 7: Information Technology .....	283
Introduction .....	283
Definitions of Terms .....	283
A Brief History of the Internet .....	285
Information Technology Benefits for Local Governments .....	287
A Warning about the Abuse of Information Technology .....	288
A Glossary of Information Technology Terms .....	291
Appendix 8: The State Aid Road Program .....	303
Local System Road Program .....	303
Local System Bridge Program .....	303
Bridge Replacement and Surface Transportation Plan Funds .....	304
Federal Highway Administration .....	304
FHWA Project Funding .....	304
Regulations .....	304
Appendix 9: Environmental Issues Important to Counties .....	305
Air Quality .....	305
Water Quality .....	305
Storm Water Regulations .....	306
Solid Waste .....	307
Grant Programs .....	308
Appendix 10: Basics of Economic Development .....	311
Introduction .....	311
What Is Economic Development? .....	311
Brief History of Economic Development in Mississippi .....	313
The Site Selection Process .....	313
Structure of an Economic Development Organization .....	314
Characteristic of a Successful Economic Developer .....	315
Economic Development Incentives .....	315
Essential Economic Development Questions for Local Officials .....	316

Appendix 11: Emergency Management .....	317
Mississippi Emergency Management Agency and Local Government .....	317
Incident Management System .....	319
Appendix 12: The Mississippi Association of Supervisors, Inc. ....	321
Mission .....	321
Office .....	321
Membership .....	321
Organization .....	321
Executive Committee .....	322
Legislative Committee .....	322
Nominating Committee .....	322
Funding .....	322
Meetings .....	322
Midwinter Educational/Legislative Conference .....	322
Planning and Development District Meetings .....	323
Annual Convention .....	323
County Government Workshop .....	323
Staff .....	323
Services .....	324
Educational Programs .....	324
Legislative Services .....	324
Communications .....	324
Appendix 13: MPE Workers' Compensation Services (MPWCS)/MPE Employee Benefit Service (MPEEBS) .....	325
Appendix 14: Center for Governmental Training & Technology .....	327
Who We Are .....	327
What We Do .....	327
Local Government Education .....	327
Certification Programs .....	328
Leadership Development .....	328
Programs for Youth .....	328
Technical Assistance .....	329
Major Publications .....	329
Faculty/Staff .....	329
How to Contact Us .....	330
Selected Information on Mississippi Counties .....	331
Selected Directory of Governmental Officials, Agencies, and Organizations .....	335
Federal Government .....	335
Executive Branch .....	335
Legislative Branch .....	336
Mississippi Government .....	337
Executive Branch .....	337
Legislative Branch .....	338
Judicial Branch .....	338
State Agencies/Departments/Offices .....	339
Other Government-Related Entities .....	340
In Mississippi .....	340

National/International .....	341
Important Web Sites .....	341
Government and Government-Related .....	341
Selected Bibliography of County Government .....	345
Publications about Mississippi .....	345
Historical Works (Before 1975) .....	345
Handbooks/Manuals/References/Guides/Reports .....	346
General Treatments .....	349
Special Topics .....	349
Series .....	350
Publications about County Government Outside Mississippi .....	351
Historical Works (Before 1975) .....	351
Handbooks/Manuals/References/Guides/Reports .....	352
General Treatments .....	353
Special Topics .....	355