

CHAPTER IV

OTHER MAJOR COUNTY OFFICIALS

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This chapter contains concise descriptions of the duties and responsibilities of other elected and appointed county officials. This is not meant to be an exhaustive list of all duties, as each official's duties are numerous. This chapter will, however, provide a general overview of the major responsibilities for each of the offices.

The chapter is divided into two sections – elected officials and appointed officials. The officials are listed alphabetically in each section.

ELECTED OFFICIALS

Chancery Clerk

The chancery clerk's primary duties lie within the chancery court. Elected at large for a four year term, the chancery clerk is responsible for attending all sessions of chancery court and keeping all minute books in which records and directions of the chancellor and proceedings of the court are kept. The minutes of the court are read by the chancery clerk in open court before adjournment and must be signed by the chancellor.²⁷³ However, the chancery clerk's responsibilities go well above and beyond those within the chancery court.

State law prescribes that the chancery clerk record and preserve all land records recordable in the county. Such records include deeds of trusts, mortgages, mineral leases, and plats of land surveys. The instruments and records filed within the clerk's office must include a detailed fee bill of all charges due or paid for filing and recording.²⁷⁴ The clerk or deputy clerk is required to give a receipt for every written instrument filed within the office of the chancery clerk.²⁷⁵ The clerk or deputy clerk also receives all bills, petitions, motions, accounts, inventories, and other papers and reports on behalf of the county.²⁷⁶ All records and papers of the chancery clerk's office are subject to inspection and examination by citizens. The clerk or deputy should show any person inquiring about records where they are located, allow access, or make a copy if requested.²⁷⁷

Article 6, § 170 of the *Mississippi Constitution* requires that the clerk of the chancery court also serve as clerk for the board of supervisors. The clerk of the board of supervisors has several duties prescribed by law. The clerk or the deputy clerk is responsible for attending all meetings

²⁷³ Code, § 9-5-135.

²⁷⁴ Code, § 25-7-11.

²⁷⁵ Code, § 89-5-25 *et seq.*

²⁷⁶ Code, § 9-5-141.

²⁷⁷ Code, § 9-5-169.

of board of supervisor and recording the minutes of the board.²⁷⁸ This is an important responsibility because the board may act only through the recorded minutes. The clerk is also responsible for preparing the “docket of claims,” as well as assisting in the preparation of the annual budget. The claims docket is a list of all claims or financial demands against the county in the order in which they are received.²⁷⁹

The chancery clerk is responsible for keeping a set of books known as the uniform system of accounts for the county which are prescribed by the state auditor. These books contain all accounts under headings, so the expenditures under each heading can be known. The chancery clerk is responsible for entering all receipts and expenditures into the system of accounts and balancing the ledgers monthly. This ensures that all information needed for budget review is easily accessible.²⁸⁰ The clerk submits to the board each month a report showing all expenditures and liabilities incurred against each separate budget item during the month and, cumulatively, the fiscal year to date.²⁸¹

The chancery clerk is also responsible for submitting a certified-copy of the tax levy for the upcoming year. This is to show the purpose of the taxes levied and the total tax levy for each separate taxing area in the county, including the state ad valorem tax levy.²⁸²

When the board of supervisors passes a resolution to issue a bond, it is the responsibility of the chancery clerk to submit a certified copy of the resolution to the state treasurer. The copy indicates the scheduled principal and interest payments and the dates on which they are due.²⁸³ The clerk is also responsible for filing statements of all bond issues with the state auditor.²⁸⁴

Before entering office, the chancery clerk is required to take the oath of office and give bond. Bond is payable in an amount equal to five percent (5%) of the sum of all state and county taxes shown by the assessment rolls for the year immediately preceding the commencement of the term of office. However, the bond should not exceed one hundred thousand dollars (\$100,000.00.) The chancery clerk may be required to give additional bond for faithful application of moneys coming into his hands by order of the chancellor. The original bond is held to cover all official acts of the chancery clerk.²⁸⁵

²⁷⁸ *Code*, § 9-3-27.

²⁷⁹ *Code*, § 19-13-27.

²⁸⁰ *Code*, § 19-11-13.

²⁸¹ *Code*, § 19-11-23.

²⁸² *Code*, § 27-51-12.

²⁸³ *Code*, § 19-9-71.

²⁸⁴ *Code*, § 31-19-19.

²⁸⁵ *Code*, § 9-5-131

Compensation for the chancery clerk is determined by various filing fees collected for services provided by the chancery clerk's office. Total compensation for the chancery clerk cannot exceed \$75,600.00.²⁸⁶

Circuit Clerk

The circuit court clerk, elected at large to a four year term, has primary duties which lie within the circuit court. The circuit clerk keeps a general court docket in which all names and parties in each case, plea, indictment, records from inferior courts on appeal, and other papers are entered and referenced to the minute book and page. The clerk also keeps an appearance docket. It contains all civil cases not triable in the first term of court, after they have begun, in the order in which they are commenced. The circuit clerk is also responsible for keeping the subpoena docket and the execution docket.²⁸⁷

Within ten (10) days after the end of any term of the court, the circuit clerk furnishes the clerk of the board of supervisors a list of all judgements rendered and suits disposed of during the term.²⁸⁸

The circuit clerk also furnishes a certified list of allowances made by the court in such term, payable out of the county treasury. It specifies the amount, to whom allowed, and on what account.²⁸⁹ Within three (3) months of the final outcome of any suit, the clerk enters into a well-bound book, a full and complete record of the proceedings of the suit. The clerk may be charged with contempt and fined for failure to record and submit any of this information.²⁹⁰

The circuit clerk also has administrative duties in the election process. The circuit clerk serves as a registrar for voters in the county. Candidates pursuing a county office or seat in the legislature must pay a filing fee to the circuit clerk sixty (60) days before the primary election.²⁹¹

For each marriage performed in the state, a Statistical Record of Marriage is filed with the office of vital records with the state board of health by the circuit clerk. The circuit clerk, who issues the marriage license, completes the statistical record on the form designated by the state board of health. Before the tenth day of each month, the form is forwarded to the board of health and returned to the circuit court the proceeding month. A filing fee of one dollar (\$1.00) is paid to the clerk for each marriage record prepared and sent to the board of health. The fee is collected from the applicants for the marriage license along with other filing fees and deposited into the county treasury. The fees are paid to the clerk every six months by the board of supervisors upon notification by the office of vital records of how many marriage records were filed.²⁹²

²⁸⁶Code, § 9-1-43.

²⁸⁷Code, § 9-7-121 *et seq.*

²⁸⁸Code, § 9-7-135.

²⁸⁹Code, § 9-7-129.

²⁹⁰Code, § 9-7-127.

²⁹¹Code, § 23-15-299.

²⁹²Code, § 41-57-48.

Before entering office, the circuit clerk is required to take the oath of office and give bond payable in an amount equal to three percent (3%) of all the state and county taxes shown by the assessment rolls for the year preceding the commencement of the term of office. However, the bond should not exceed one hundred thousand dollars (\$100,000.00). The circuit clerk may be required to give additional bond from time to time for the faithful application of all money coming into his hands by law or order from the circuit court.²⁹³

Constable

The office of constable, established in Article 6, § 171 of the *Mississippi Constitution*, is filled through election by district for a four (4) year term. These districts are established as “single member election districts” by the board of supervisors. Each district will have the same boundaries as the districts established for justice court judges.²⁹⁴

Each elected constable is required to attend and participate in a two (2) week training session addressing the nature and scope of specific duties and responsibilities of a constable, specifically including firearm use and safety training. The course is designed by the Board on Law Enforcement Officers Standards and Training and offered at the Mississippi Law Enforcement Officers’ Training Academy or other police academies approved by the Board on Law Enforcement Officers Standards and Training.²⁹⁵

A constable’s general duties are “to keep and preserve the peace within his county, by faithfully aiding and assisting in executing the criminal laws of the state.”²⁹⁶ In addition the constable is required to attend the justice court of his district and execute all judgements in any criminal case before the court.²⁹⁷

Before taking office, constables are required to take the oath of office prescribed by the *Mississippi Constitution*. The constable is also required to post bond payable in an amount equal to twenty-five thousand dollars (\$25,000.00). The bond premium for each constable is paid from the county general fund.

Constables are compensated through a legislatively-determined fee system. This system provides payment of certain fees for provision of certain services.²⁹⁸

Coroner

The office of coroner, established in Article 5, § 135 of the *Mississippi Constitution*, is filled through an at large election. A county coroner serves a four year term, with the office-holder eligible to immediately succeed themselves. Each candidate for the office of coroner must, as a

²⁹³ Code, § 9-7-121

²⁹⁴ Code, § 19-19-2.

²⁹⁵ Code, § 19-19-5(2).

²⁹⁶ Code, § 19-19-5(1).

²⁹⁷ Code, § 19-19-7.

²⁹⁸ Code, § 25-7-27.

minimum, possess a high school diploma or its equivalent, be twenty-one (21) years of age or older, and be a qualified elector of the county in which elected.²⁹⁹ Prior to taking the oath of office, each elected coroner must attend the Mississippi Crime Laboratory and State Medical Examiner Death Investigation Training School, successfully completing all exams on the subject matter presented. Failure to do so prohibits the individual from taking the coroner's oath of office.³⁰⁰

Each coroner elected is recognized as a county medical examiner (CME) or county medical examiner investigator (CMEI). A CME is a doctor of medicine (M.D.) or osteopathic medicine (D.O.) licensed in the State of Mississippi, while a CMEI is a nonphysician possessing, as a minimum, a high school diploma or its equivalent. The coroner is then designated the chief medical examiner or chief medical examiner investigator for the county following the completion of the Death Investigation Training School.³⁰¹

In addition to the successful completion of the Death Investigation Training School, the CME/CMEI must successfully complete additional training on subject material presented by the State Medical Examiner at least once every four (4) years. Moreover, the CME/CMEI must also receive at least twenty-four (24) hours of continuing education annually. If the continuing education standards are not met, the CME/CMEI is disqualified and removed from office.³⁰²

The CME/CMEI, with the Board of Supervisors, may appoint deputy medical examiners or deputy medical examiner investigators as deemed necessary. However, any county with a population of twenty thousand (20,000) or greater is required to appoint one (1) or more deputies. All deputies possess the same authority and duties and are subject to the same qualifications, training, and certification requirements as any CME/CMEI.³⁰³

The CME/CMEI is responsible for assuring readily available death investigators for the county twenty-four (24) hour-a-day for the investigation of all deaths "affecting the public interest." As designated in § 41-61-59(2) of the *Code*:

A death affecting the public interest includes, but is not limited to, any of the following:

- (i) Violent death, including homicidal, suicidal or accidental death.
- (ii) Death caused by thermal, chemical, electrical or radiation injury.
- (iii) Death caused by criminal abortion, including self-induced abortion, or abortion related to sexual abuse.
- (iv) Death related to disease thought to be virulent or contagious which may constitute a public hazard.

²⁹⁹*Code*, § 19-21-103.

³⁰⁰*Code*, § 19-21-105.

³⁰¹*Code*, § 41-61-57.

³⁰²*Ibid*.

³⁰³*Code*, § 41-61-57.

- (v) Death that has occurred unexpectedly or from an unexplained cause.
- (vi) Death of a person confined in a prison, jail or correctional institution.
- (vii) Death of a person where a physician was not in attendance within thirty-six (36) hours preceding death, or in prediagnosed terminal or bedfast cases, within thirty (30) days preceding death.
- (viii) Death of a person where the body is not claimed by a relative or a friend.
- (ix) Death of a person where the identity of the deceased is unknown.
- (x) Death of a child under the age of two (2) years where death results from an unknown cause or where the circumstances surrounding the death indicate that sudden infant death syndrome may be the cause of death.
- (xi) Where a body is brought into this state for disposal and there is reason to believe either that the death was not investigated properly or that there is not an adequate certificate of death.
- (xii) Where a person is presented to a hospital emergency room unconscious and/or unresponsive, with cardiopulmonary resuscitative measures being performed, and dies within twenty-four (24) hours of admission without regaining consciousness or responsiveness, unless a physician was in attendance within thirty-six (36) hours preceding presentation to the hospital, or in cases in which the decedent had a prediagnosed terminal or bedfast condition, unless a physician was in attendance within thirty (30) days preceding presentation to the hospital.

The CME/CMEI is also responsible for the maintenance of copies of all medical examiner death investigations for the county for the previous five (5) years, and the coordination and cooperation of his office and duties with the State Medical Examiner.³⁰⁴

Justice Court Judge

The justice court judge, elected to a four year term, has jurisdiction over all civil actions for the recovery of debts or damages for personal property where the principle debt, amount of demand, or the value of the property to be recovered in court does not exceed \$2,500.00.³⁰⁵ Justice court judges have jurisdiction over criminal violations in the county in the same manner as the circuit court. However, criminal proceedings only occur in the justice court where the punishment does not extend beyond a fine and imprisonment in the county jail.³⁰⁶ No justice court judge may preside over a trial in any situation where there is personal interest.³⁰⁷

³⁰⁴ *Code*, § 41-61-59.

³⁰⁵ *Code*, § 9-11-2.

³⁰⁶ *Code* § 99-33-1

³⁰⁷ *Const.*, § 171.

Each justice court judge is required to reside in the county which they serve for two years prior to the election. A candidate for the position of justice court judge is also required to be a high school graduate or have a general equivalency diploma unless he served as a justice of the peace prior to January 1, 1976.³⁰⁸

The number of justice court judges for each county is determined by population within the county. Counties with a population of less than 35,000 there shall be two (2) justice court judges. Counties that have a population between 35,000 and 70,000 shall have three (3) justice court judges. Counties that have a population between 70,000 and 150,000 shall have four (4) justice court judges. Counties with a population exceeding 150,000 shall have five (5) justice court judges. The board of supervisors is required to create single member election districts in the county for the election of each justice court judge.³⁰⁹

Justice court judges are required to hold regular terms of court at times subject to their discretion. Judges are required to hold at least one (1) session of court per month, but not more than (2) two, at a reasonable time in a courtroom established by the board of supervisors.³¹⁰

All justice court judges are required to complete the Justice Court Training Course provided by the Mississippi Judicial College of the University of Mississippi Law Center within six (6) months of the beginning of the term of office. Justice court judges are also required to satisfy annual continuing education requirements prescribed by the Judicial College.³¹¹ Failure to meet education and training requirements will result in lost compensation. Once the training course is complete, a certificate of completion is filed with the office of the chancery clerk. A certificate of completion is also filed annually once continuing education requirements are satisfied.³¹²

The board of supervisors shall appoint a clerk of the justice court system as well as deputy justice court clerks. The justice court clerks and deputy justice court clerks are empowered to file and record actions and pleadings, issue warrants, and acknowledge affidavits for the justice court. They also have the authority to collect filing fees and fines on behalf of the justice court.³¹³

Every justice court judge is required to take the oath of office prescribed by Article 6, § 155 of the *Mississippi Constitution*. The justice court judge is also required to post a bond in the same manner as other county officers.³¹⁴ Justice court judges are also required to give bond payable in a penalty equal to ten thousand dollars (\$10,000).

³⁰⁸*Const.*, § 171.

³⁰⁹*Code*, § 9-11-4.

³¹⁰*Code*, § 9-11-15.

³¹¹*Code*, § 9-11-4.

³¹²*Ibid*.

³¹³*Code*, § 9-11-27.

³¹⁴*Code*, § 9-11-7.

If the justice court judge resigns from office or the term of office expires he is required to deliver within ten (10) days of vacating the office, the case record with all papers and books of statutes relating to the office of justice court judge, to the clerk of the justice court³¹⁵

Sheriff

The office of sheriff, established in Article 5, § 135 of the *Mississippi Constitution*, is filled through an at-large election. A sheriff serves a four (4) year term or until his successor shall be qualified.³¹⁶ A sheriff is eligible to immediately succeed himself in office.³¹⁷

Before taking office, if the sheriff-elect has not previously served as sheriff, had at least five (5) years of experience as a full-time enforcement officer, or previously completed an applicable training course at the Mississippi Law Enforcement Officers' Academy or the Jackson Police Academy within the previous five (5) years, he is required to attend and complete an appropriate curriculum at the Mississippi Law Enforcement Officers' Academy.³¹⁸

The sheriff's duties are wide-spread and far-reaching, but they generally fall into two broad categories: law enforcement and administrative. The law enforcement duties are the duties typically associated with the sheriff's office. These duties are specifically "to keep the peace within in the county, by causing all offenders in his view to enter into bonds, with sureties, for keeping the peace and for appearing at the next circuit court, and by committing such offenders in case of refusal."³¹⁹ The sheriff is also charged with the duty to "quell riots, routs, affrays and unlawful assemblages, and to prevent lynchings and mob violence."³²⁰

The administrative duties for the sheriff are numerous. One of the most recognizable administrative duties of the sheriff is to serve as the county's jailor, except in any county in which there is a jointly owned jail.³²¹ (In that case, the municipality will appoint a jailer who shall be responsible for all municipal prisoners in the jail in the same manner in which the sheriff is responsible for state prisoners, and have the same right of access to the jail as the sheriff. *Code*, § 47-1-49.) The sheriff is required to keep separate rooms for the sexes, not permitting communication between male and female prisoners, unless they are married; provide fire and lights when necessary and proper; sufficient and clean bedding; and daily wholesome and adequate food and drink.³²²

³¹⁵ *Code*, §9-11-25

³¹⁶ *Code*, § 19-25-1.

³¹⁷ *Code*, § 19-25-3.

³¹⁸ *Ibid*.

³¹⁹ *Code*, § 19-25-67.

³²⁰ *Ibid*.

³²¹ *Code*, § 19-25-71.

³²² *Ibid*.

Another duty of the sheriff is to “have charge of the courthouse and jail of his county, of the premises belonging thereto, and of the prisoners in said jail.” This includes the protection of the court and prisoners from mob violence, injuries or attacks by mobs, and from trespasses and intruders.³²³

The sheriff is also required to submit a budget of his office’s estimated expenses for the next fiscal year at the July meeting of the board of supervisors. This budget includes amounts for the compensation of deputies and other employees of the sheriff’s office, disability insurance for the sheriff and deputies, feeding prisoners and inmates in the county jail, travel and transportation expenses of the sheriff and deputies, and for other expenses that may be incurred in the performance of the duties of the office of sheriff. In addition, the budget also includes amounts for the payment of premiums on the bonds and insurance for the sheriff and deputies that are considered necessary to protect the interests of the county by the board of supervisors. These amounts may include, but are not limited to: bonds for liability insurance; insurance against false arrest charges; insurance against false imprisonment charges; theft, fire, and other hazards insurance; and hospitalization insurance.³²⁴

At the first meeting of every quarter, the board of supervisors is to appropriate a lump sum to the sheriff for the expenses of his office during the current quarter. This appropriation should be one-fourth (1/4) of the amount approved in the annual budget unless the sheriff requests a different amount. Except in the case of emergency, the appropriation for the quarter beginning October 1st of the last year of the sheriff’s term can not exceed one-fourth (1/4) of the annual budget.³²⁵

The sheriff must file a report of all expenses for his office during the preceding month with the board of supervisors for approval at its regular monthly meeting. The budget for the sheriff’s office may be revised at any regular meeting by the board of supervisors. The board may make supplemental appropriations to the sheriff’s office.³²⁶

The sheriff is also charged with several book and record-keeping duties. One such duty is to serve as the county librarian. This requires the sheriff to keep the Mississippi Department Reports, census reports, statues of the state, the *Mississippi Reports*, digests, and legislative journals assigned to his county in the courtroom of the courthouse. The sheriff must also keep books of every kind, maps, charts, and other things that may be donated to the county by the state, the United States, individuals, or other sources. All of the resources mentioned are not to be taken from the courthouse.³²⁷

The sheriff must also keep a jail docket, “in which he shall note each warrant or mittimus by which any person shall be received into or placed in the jail of his county, entering the nature of the writ or warrant, by whom issued, the name of the prisoner, when received, the date of arrest and commitment, for what crime or other cause the party is imprisoned, and on what authority,

³²³ *Code*, § 19-25-69.

³²⁴ *Code*, § 19-25-13.

³²⁵ *Ibid*.

³²⁶ *Ibid*.

³²⁷ *Code*, § 19-25-65.

how long the prisoner was so imprisoned, how released or discharged, and the warrant therefor or the receipt of the officer of the penitentiary when sent there.³²⁸ The sheriff is also required to keep an execution docket, in which “he shall note each execution received by him, specifying the names of all parties, the amount and date of the judgement, the court from which issued and when returnable, the amount of the costs, the date when the same was received, and all levies and other proceedings had thereon.”³²⁹

Another log that must be kept by the sheriff is a meal log. This log is given monthly to the board of supervisors by the sheriff for the meals served to prisoners. This log must include the name of each prisoner, the date and time of incarceration and release, to be posted daily, showing the number of meals served to prisoners at each mealtime, and the hours of the day served.³³⁰

Before taking office the sheriff is required to take the oath of office and give bond in the amount of one hundred thousand dollars (\$100,000.00). The premiums shall be paid by the county. Sheriffs are compensated through a legislatively-determined salary scale. This salary scale provides payment based on county population.³³¹

Tax Assessor/Collector

The offices of tax assessor and tax collector are established in Article 5, § 135 of the *Mississippi Constitution*. Both offices are elected for four year terms by the county at large.³³² In counties with a total assessed valuation of sixty-five million dollars (\$65,000,000) or above, the board of supervisors may separate the office of tax collector from the office of assessor by resolution spread upon the minutes of the board, provided that the separation comes into effect with the succeeding term of office and does not affect any duly elected official during the performance of his term. Any such resolution to separate the offices must be adopted on or before February 1st of any year in which general county and statewide elections are held.³³³ There are currently seventeen (23) counties in Mississippi with separate tax assessors and collectors: Adams, Alcorn, Copiah, DeSoto, Forrest, Harrison, Hinds, Itawamba, Jackson, Lauderdale, Lee, Leflore, Madison, Marshall, Monroe, Prentiss, Rankin, Tate, Tippah, Tishomingo, Warren, Washington, and Yazoo.

After the offices have been separated, they must remain separate until consolidated by a similar resolution of the board of supervisors for the succeeding term; the resolution to consolidate the offices will become effective only after the affirmative vote of a majority of the qualified voters of the county participating in an election to be held in conformity, in all respects, with the applicable statutes governing special elections.³³⁴

³²⁸ *Code*, § 19-25-63.

³²⁹ *Code*, § 19-25-61.

³³⁰ *Code*, § 19-25-74.

³³¹ *Code*, § 25-3-25.

³³² *Const.*, § 135.

³³³ *Code*, § 27-1-11.

³³⁴ *Ibid.*

The county assessor must, by personal inspection and examination, gather and record any and all available data and information bearing upon the location, number, amount, kind, and value of any and all property and persons which he is required by law to assess. The assessor must keep a list of all persons subject to assessment in his county. He must note all removals from the county or from one precinct to another within the county and add the names of all persons subject to assessment moving into his county. This information is filed and systematically indexed and remains a permanent part of the record of the assessor's office so that the records can be used by the board of supervisors and other officials of the county and state performing duties dealing with the assessment of property and the collection of taxes.³³⁵

These records may be generated, filed, stored, retained, copied, or reproduced by microfilm, microfiche, data processing, computers, magnetic tape, optical discs or any other electronic process which correctly and legibly stores and reproduces or which forms a medium for storing, copying or reproducing documents, files, and records in addition to, or in lieu of, the paper documents, files, and records.³³⁶

Another duty of the assessor is to inquire into the purchase price paid for any property, real or personal, and to ascertain and acquaint himself with any sales or transfers of property of similar description or value made or effected in the vicinity, within the year or years next preceding the listing for assessment then being made. The price paid for property should be considered by the assessor in determining the value of property listed for assessment.³³⁷

The county tax assessor has the right, power, and authority to require an inspection of a property owner's books and accounts, papers, memoranda, and records, and from this inspection make an estimate of the value of property. The assessor may also question the owner, agent, or employees of the owner about the actual cash value of any property subject to assessment. The assessor has the right and power to inquire into and ascertain the insured value of any and all property, or into the value at which the property has been insured previously. This includes the amount of fire insurance carried on all stocks of merchandise or goods kept for use or sale, machinery, fixtures, and other property. If the assessor believes or has reason to believe that the list of taxable property furnished by any person is incomplete or incorrect, or if any property has been undervalued, they shall assess the same and add it to the assessment roll at its true value.³³⁸

In addition to these duties, the county tax assessor is also responsible for the enumeration of certain people. Specifically, the assessor of each county is to make an annual enumeration of all the ex-confederate soldiers and widows of deceased confederate soldiers residing in his county, on forms furnished by the state auditor. The enumeration should be made within the time authorized by law for making the assessment of property.³³⁹

In counties that have not separated the offices of assessor and collector, the assessor collects all taxes, including, but not limited to, ad valorem and privilege taxes, charges, and fees of every

³³⁵ Code, § 27-1-19.

³³⁶ Code, § 27-1-19.

³³⁷ Code, § 27-1-21.

³³⁸ Code, § 27-1-23.

³³⁹ Code, § 27-1-35.

kind and by the twentieth day of the month following collection, pay same to the collecting political subdivision without retaining any portion for his services.³⁴⁰

In the seventeen counties throughout the state which have separated the offices of tax assessor and tax collector, the tax collector is to collect all taxes previously collected by assessors including, but not limited to, ad valorem and privilege taxes, charges, and fees of every kind and nature. These tax collectors will have the full and complete authority and liabilities previously possessed by the tax assessor.³⁴¹

The assessor and tax collector is required to submit a budget of his office's estimated expenses for the next fiscal year at the July meeting of the board of supervisors. This budget should include amounts for the compensation of deputies and other employees of the assessor and tax collector's office, travel and transportation expenses, theft insurance premiums, equipment and office supplies, and for other expenses that may be incurred in the performance of the duties of the office of assessor and tax collector. In addition, the budget should include amounts for the payment of premiums on the bonds and insurance for the assessors and deputies that are considered by the board of supervisors necessary to protect the interests of the county.³⁴²

At the first meeting of every quarter, the board of supervisors appropriates a lump sum to the assessor and tax collector for the expenses of his office during the current quarter. This appropriation should be one-fourth ($\frac{1}{4}$) of the amount approved in the annual budget unless the assessor and tax collector requests a different amount. Except in the case of emergency, the appropriation for the quarter beginning October 1st of the last year of the assessor and tax collector's term can not exceed one-fourth ($\frac{1}{4}$) of the annual budget.³⁴³

The assessor and tax collector must file a report of all expenses for his office during the preceding month with the board of supervisors for approval at its regular monthly meeting. The budget for the assessor and tax collector's office may be revised at any regular meeting by the board of supervisors. The board may make supplemental appropriations to the assessor and tax collector's office.³⁴⁴

In counties where the offices of tax assessor and collector have been separated, the individual offices should follow the budget guidelines prescribed in the code for in the combined operation of the assessor and tax collector's office.³⁴⁵

Before entering office, the tax assessor and/or collector is required to take the oath of office and give bond payable in a penalty equal to five percent (5%) of the sum of all state and county taxes shown by the assessment rolls for the year immediately preceding the commencement of the term of office. However, the bond shall not exceed one hundred thousand dollars (\$100,000.00).

³⁴⁰ Code, § 27-1-7.

³⁴¹ Code, § 27-1-13.

³⁴² Code, § 27-1-9.

³⁴³ Ibid.

³⁴⁴ Ibid.

³⁴⁵ Code, § 27-1-15.

Salaries of assessors also serving as tax collectors are determined through a legislatively-determined salary scale. The annual salary of each assessor shall be based upon the total assessed valuation of his respective county for the preceding taxable year.³⁴⁶ In counties with a separate assessor and collector the salary for each office is also based upon the total assessed valuation of the county for the preceding taxable year.³⁴⁷

APPOINTED OFFICIALS

Board Attorney

With the complexity of today's county government, the board attorney is a critical appointment for the board of supervisors. It is essential that the board attorney provide sound legal advice to the board of supervisors in all matters concerning the county and county operations. It is also critical for the board of supervisors to follow the advice given by the board attorney. Since a wide variety of legal issues surround the normal activity of county government, the board attorney keeps the board of supervisors within the confines of the law when the board makes decisions.

Section 19-3-47 of the *Code* authorizes the board of supervisors to employ counsel. The board attorney shall represent the board of supervisors in all civil cases in which the county has interest. This includes eminent domain proceedings, the examination and certification of title to property the county may be acquiring, and in any criminal suit against a county officer for malfeasance, where the county may be financially liable.³⁴⁸ The board of supervisors also has the authority to employ a firm of attorneys to represent it as its regular attorney. However, the board may not employ an attorney and firm of attorneys at the same time as the regular attorney for the board.³⁴⁹ The board attorney may be removed from office by a majority vote by the board of supervisors.

The board attorney's duties consist of a wide range of activities. Attending meetings of the board of supervisors; drafting minutes; answering legal inquiries from board members, other county officials, and citizens; researching land records; drafting board orders; and obtaining Attorney General's opinions are just a few of the basic duties of the board attorney. Other duties that do not occur on a daily basis include the acquisition of road and bridge right of ways, voting rights submissions, bond work, and an array of litigation.³⁵⁰

Generally, the county board attorney is compensated by an annual salary set at the discretion of the board of supervisors. The salary must not exceed the maximum annual amount authorized

³⁴⁶*Code*, § 25-3-3.

³⁴⁷*Code*, § 25-3-5.

³⁴⁸*Code*, §19-3-47.

³⁴⁹*Ibid*.

³⁵⁰Michael D. Garriga and Sumner D. Davis III, "1998-99 Compensation Study," Unpublished Report from the 1999 Mississippi Association of County Board Attorney's 1999 Summer Continuing Legal Education Seminar, Tunica, Mississippi.

by law for payment to a member of the board of supervisors.³⁵¹ (See Chapter II of this book.) The board may also pay reasonable compensation to their counsel who may be involved with the issuance of bonds and other business in connection with the issuance of bonds. The attorney's fee for bond services shall not exceed the following amounts:

One percent (1%) of the first Five Hundred Thousand Dollars (\$500,000.00) of any one (1) bond issue; one-half (1/2%) of the amount of the issue in excess of Five Hundred Thousand (\$500,000.00) but not more than One Million Dollars (\$1,000,000.00); and one-fourth percent (1/4%) of the amount of the issue in excess of One Million Dollars (\$1,000,000).³⁵²

County Administrator

All counties in Mississippi operating under the unit system of road administration are required, by statute, to employ a county administrator. Counties that are exempt from the unit system of operation (beat or district counties) are not required to hire an administrator but may do so at the discretion of the board of supervisors.³⁵³ The county administrator carries out all policies adopted by the board of supervisors and is subject to the supervision of the board.

Counties operating under the district (or beat) system of road administration who choose to hire a county administrator must hire an individual who holds a bachelor's degree from an accredited university and is knowledgeable in at least one of the following areas: budget planning, accounting, purchasing, personnel administration or road construction procedures.³⁵⁴

The county administrator in the unit system of road administration is not required to hold a college degree but must be knowledgeable in the areas of budget planning, accounting, purchasing, and personnel management. The board of supervisors may appoint the chancery clerk to serve as county administrator. If the chancery clerk is appointed to serve as county administrator the board may also appoint him to serve as purchase clerk or inventory control clerk. A chancery clerk serving as county administrator in a unit system county may not serve as the county road manager or receiving clerk³⁵⁵

The board of supervisors of at least two (2) counties, but no more than five (5) counties, can employ one county administrator through interlocal agreement. The board may also appoint the chancery clerk to serve as county administrator if the chancery clerk consents.³⁵⁶ The chancery clerk, upon approval of the board, may receive additional compensation for serving as county administrator.

³⁵¹ Code, § 19-3-47.

³⁵² Ibid.

³⁵³ Code, § 19-4-1.

³⁵⁴ Ibid.

³⁵⁵ Ibid.

³⁵⁶ Ibid.

The county administrator serves at the will and pleasure of the board of supervisors and is compensated by salary fixed by the board. The administrator may be removed from office by a majority vote of the board of supervisors.³⁵⁷

Certain duties are prescribed by law for the county administrator in both unit and district (beat) counties:

1. Employ an office clerk and such other technical and secretarial assistance for the board as may be needed maintain an office for the board and prepare a budget for his office subject to approval of the board;
2. Have authority to make inquiry of any person or group using county funds appropriated by the board of supervisors as to the use or proper use of such funds and shall report to the board of supervisors as to such findings;
3. Have general supervision over the county sanitary land fills and refuse collection procedures;
4. Have general supervision over county-owned parks playgrounds and recreation areas;
5. Have general supervision over any and all zoning and building code ordinances adopted by the board of supervisors and shall administer such ordinances;
6. Have general supervision over any and all airports owned by the county;
7. Be the liaison officer to work with the various divisions of county government and agencies to see that county-owned property is properly managed maintained repaired improved kept or stored;
8. See that all orders resolutions and regulations of the board of supervisors are faithfully executed;
9. Make reports to the board from time to time concerning the affairs of the county and keep the board fully advised as to the financial condition of the county and future financial needs;
10. Keep the board of supervisors informed as to federal and state laws and regulations which affect the board of supervisors and the county shall advise the board as to the possible availability of federal or state grants and assistance for which the county may be eligible shall assist in the preparation and submission of plans and project specifications necessary to acquire such assistance and shall be the administrating officer of county grants from state and federal sources;
11. Be charged with the responsibility of securing insurance coverage on such county property as the board shall decide should be insured and of securing any other insurance required or authorized by law. He shall work out a plan of insurance for the county which will insure minimum premiums;

³⁵⁷ Code, § 19-4-3.

12. Receive inquiries and complaints from citizens of the county as to the operation of county government investigate such inquiries and complaints and shall report his finding to the board and the individual supervisor of the district from which such inquiry or complaint arises;
13. Meet regularly with the board of supervisors and have full privileges of discussion but no vote;
14. Do any and all other administrative duties that the board of supervisors could legally do themselves and that they can legally delegate without violating the laws of the state nor impinging upon the duties set out by law for other officers.³⁵⁸

The following additional duties are prescribed by law for the county administrator in district (beat) counties:

1. Prepare an inventory of all personal property owned by the county and the location and condition of such property and shall maintain a perpetual inventory of such property;
2. List all buildings and real estate owned by the county and keep a perpetual list of such real estate;
3. Be responsible for carrying out the responsibilities of the board of supervisors in regard to janitorial services and maintenance of buildings and property owned by the county except such as may be specifically assigned by the board of supervisors to some other person or office or may be the responsibility of some other office under law;
4. Exercise supervision over the purchase clerk and inventory control clerk of the county and the boards or other divisions of county government financed in whole or in part through taxes levied on county property and purchases shall be made from vendors whose bids have been accepted by the board of supervisors under the provisions of law or to serve as purchase clerk or inventory control clerk;
5. Assist the board in the preparation of the budget and preparation of the tax levy.³⁵⁹

In unit counties, the following duties are also prescribed by law for the county administrator:

1. Be responsible for carrying out the policies adopted by the board of supervisors;
2. Exercise supervision over the boards or other divisions of county government except for the sheriff's department financed in whole or in part through taxes levied on county property and purchases shall be made from vendors whose bids have been accepted by the board of supervisors under the provisions of law;
3. Prepare the budget for consideration by the board of supervisors and assist the board of supervisors in the preparation of the tax levy; however the sheriff any governing authority as defined in § 31-7-1 funded in whole or in part by the board of supervisors and any board or commission funded in whole or in part by the board of supervisors shall

³⁵⁸Code, § 19-4-7.

³⁵⁹Ibid.

be responsible for preparing their respective budgets for consideration by the board of supervisors.³⁶⁰

The county administrator is required to take the official oath of office and give bond to the board of supervisors with sufficient surety, to be payable by law, in a penalty equal to three percent (3%) of the sum of all the state and county taxes shown by the assessment rolls. The bond premiums are paid from the county general fund or other available funds and shall not exceed the amount of \$100,000.³⁶¹

County Engineer

The boards of supervisors have the discretion to employ, as county engineer, a civil engineer or person qualified to perform the duties of a county engineer, and any assistant engineers thought necessary.³⁶² The county engineer may also serve as the county road manager.³⁶³ The employment and work of the county engineer is controlled by the board of supervisors.³⁶⁴

For counties using the beat (district) system, all projects for the construction or reconstruction of a bridge which will cost more than five thousand dollars (\$5,000.00) or for the construction or reconstruction of roads which will cost more than five thousand dollars (\$5,000.00) per mile, the employment of a qualified engineer is mandatory, whether the work is being done by the county or by a separate district, and whether the work is to be done by contract or otherwise. In these cases the employment may be for the particular work, rather than for a term.³⁶⁵

For counties using the unit system, all projects for the construction or reconstruction of a bridge which will cost more than twenty-five thousand dollars (\$25,000.00) or for the construction or reconstruction of roads which will cost more than twenty-five thousand dollars (\$25,000.00) per mile, the employment of a qualified engineer is mandatory, whether the work is to be done by contract or otherwise. In these cases the employment may be for the particular work rather than for a term.³⁶⁶

The county engineer is responsible for preparing all plans and estimates for the construction of bridges and superintend their construction, making all estimates and plans of work to be done in the construction and maintenance of roads and superintend the work, reviewing the report to the board of supervisors on the maintenance work that should be done to properly upkeep and maintain all roads and bridges in the county, and checking over and reporting to the board of

³⁶⁰ *Ibid.*

³⁶¹ *Code*, § 19-4-9.

³⁶² *Code*, § 65-17-201.

³⁶³ *Code*, § 65-17-1(4).

³⁶⁴ *Code*, § 65-17-207.

³⁶⁵ *Ibid.*

³⁶⁶ *Ibid.*

supervisors on all estimates before payment by the board of supervisors of all work done on public roads.³⁶⁷

The county engineer may be required to furnish plans and estimates, and may superintend the construction of any road under the supervision of the state highway commission, if the highway commission may so elect. This provides a means for the board of supervisors and the highway commission to cooperate on such a project, when possible, and reduce the expense of construction of any road.³⁶⁸

The compensation of the county engineer shall be determined by the board of supervisors. The manner of making such compensation shall be spread annually upon the minutes of the board.³⁶⁹

Road Manager

Section 65-17-1 of the *Code* establishes the county road department, discusses the employment of a county road manager, and prescribes the duties and powers of the county road manager. All counties operating under the county-wide system of road administration, or unit system, are required to appoint a road manager and operate a centralized county-wide road department. Counties operating under the district (beat) system may adopt all or part of the road policies and procedures applicable to unit counties, but are not required to by law.

In unit system counties, the board of supervisors is required to adopt general policies concerning the administration of the county road department. Those policies and procedures are administered by the county road manager.

The county road manager should be experienced and knowledgeable in the areas of construction and maintenance of roads and bridges.³⁷⁰ Since this type of expertise is required, the board of supervisors may appoint the county engineer to also serve as road manager and may also serve in the same capacity in two separate counties.³⁷¹ The road manager cannot be a member of the board of supervisors.³⁷²

The road manager is required to assist the county administrator in the preparation of a road budget. The road budget should include all anticipated expenditures for the next fiscal year for the maintenance and the construction of all county roads and bridges. The proposed budget should be submitted to the board of supervisors for approval.³⁷³

³⁶⁷ *Code*, § 65-17-203.

³⁶⁸ *Ibid*.

³⁶⁹ *Code*, § 65-17-205.

³⁷⁰ *Code*, § 65-17-3.

³⁷¹ *Code*, § 65-17-1(4).

³⁷² *Code*, § 65-17-1(2).

³⁷³ *Code*, § 65-17-1.

The road manager, subject to approval of the board of supervisors, may hire assistants and employees necessary to maintain the county road system. The road manager has full supervision of personnel engaged in the work of the road department. The road manager also has the authority to purchase or lease the necessary equipment and materials for operation of the county road department as long as it conforms with the county budget. The road manager must comply with all central purchase laws and all purchases are subject to approval by the board.³⁷⁴

The county road manager is compensated from county road and bridge funds and the amount is determined by the board of supervisors. Before entering office as road manager, he is required to post a bond payable in a penalty in an amount approved by the board; the board should not be less than \$50,000.00.³⁷⁵

The board of supervisors may supersede any decision made by the road manager by a majority vote. However, any change or modification of a decision should not constitute a breach of contract.³⁷⁶ The road manager can be removed from office at any time by a majority vote of the board of supervisors.³⁷⁷

³⁷⁴ *Code*, § 65-17-1(9).

³⁷⁵ *Code*, § 65-17-1(3).

³⁷⁶ *Code*, § 65-17-1(10).

³⁷⁷ *Code*, § 65-17-1(2).