

Mississippi

Mississippi ranks 29th among the states in number of local governments, with 1,000 active as of June 2002.

COUNTY GOVERNMENTS (82)

There are no areas in Mississippi lacking county government. The county governing body is called the county board of supervisors.¹ Counties in Mississippi operate under home-rule.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (296)

Municipal Governments (296)

Municipal governments in Mississippi are the cities (municipalities of 2,000 inhabitants or more), towns (municipalities of 300 to 1,999 inhabitants), and villages (municipalities of 100 to 299 inhabitants). Villages can no longer be created, but existing villages with at least 50 inhabitants may retain their status. Municipal governments in Mississippi operate under home-rule.

Township Governments (0)

Mississippi has no township governments.

PUBLIC SCHOOL SYSTEMS (167)

School District Governments (164)

Only the following types of school districts in Mississippi are counted as separate governments for census purposes:

- County-wide school districts
- Consolidated school districts
- Municipal separate school districts
- Special municipal separate school districts
- Junior colleges

County-wide school districts comprise all of the territory of a county, exclusive of the territory included in a municipal separate school district. The elected county board of education governs the district.

¹Each of the following ten Mississippi counties has two county seats: Bolivar, Carroll, Chickasaw, Harrison, Hinds, Jasper, Jones, Panola, Tallahatchie, and Yalobusha.

Consolidated school districts are subdivisions of those territories of a county that are not in a municipal separate school district or in a countywide district. An elected board of trustees governs the district. Line (intercounty) districts operate under similar provisions.

Municipal separate school districts include the area of a municipality and may include added territory. A board of trustees appointed by the municipal governing body governs the district. Although authorizing legislation for municipal separate school districts was repealed in 1987, existing districts may continue to operate until abolished by action of the county board of education or by the school district board upon petition of voters.

Special municipal separate school districts are municipal separate school districts having “added territory” that contains 25 percent or more of the total number of educable children of the district. An elected board of trustees governs each special municipal separate school district.

The county boards of education and the boards of trustees of the municipal separate and consolidated school districts determine the amount of local taxes to be levied for school purposes. The school board, as well as the municipal or county government, may issue bonds for the school district.

In addition, junior colleges in Mississippi are counted as governments. These junior colleges are administered by boards of trustees appointed by the respective boards of county supervisors. They are financed through local tax levies.

Dependent Public School Systems (3)

Mississippi statutes authorize the following types of dependent public school systems:

Systems dependent on county governments:

- Agricultural high schools
- Joint agricultural high schools
- Joint agricultural high school-junior colleges

These schools are classified as dependent agencies of county governments for census purposes and are not counted as separate governments. Each participating county is represented on the board of trustees by three members appointed by the county supervisors and two members appointed by the county board of education,

plus the county superintendent of education ex officio. The county or counties may levy taxes for the support of these schools and may finance capital improvements through county bond issues.

Other Educational Activities

Emergency school leasing authorities are dependent agencies of the local school board and are not counted as separate governments. They are used to finance and construct school facilities. An authority may collect lease purchase payments and issue bonds.

SPECIAL DISTRICT GOVERNMENTS (458)

Mississippi statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Air Ambulance Service Districts

These districts may be established by resolution of the board of supervisors of two or more counties having common boundaries with a state highway safety patrol district. A referendum is required if the voters so petition. The district board of directors consists of one member appointed by the Governor, plus one member from each participating county appointed by its board of supervisors. The district boards may fix and collect fees.

Cooperative Service Districts

Districts to provide joint financing, construction, and administration of governmental facilities and services are established by action of the board of supervisors of each participating county. A board of commissioners, consisting of 1 to 5 elected officials appointed by the supervisors of each participating county, governs each district. The districts may charge fees and special assessments to participating counties and any municipal government that has contracted for services. Revenue bonds may be issued with approval of the participating counties. The board of supervisors of any participating county may levy a tax in support of the district.

Drainage Districts

Drainage districts with local commissioners are created on petition to the chancery court and after public hearing. Consolidated drainage districts (combinations of three or more drainage districts) also are created by the chancery court on petition of the drainage districts involved and after public hearing. Governing bodies of both of these types of districts are appointed by the chancery court. The districts may issue bonds and levy special assessments.

Similar provisions are made for drainage districts with county commissioners, except that their governing bodies are appointed by the county board of supervisors.

Drainage districts exercising certain powers for the purpose of conservation are known as water management districts.

Legislation for swampland districts has been repealed, with the provision that any in existence may continue to operate.

Subdistricts of drainage districts are classified as activities of the main drainage district and are not counted as separate governments.

Emergency Medical Services Districts

These districts are established by the governing bodies of any combination of one or more counties or municipalities. The districts are governed by boards appointed by the creating governments. The authorizing legislation funds these districts through the state Emergency Medical Services Operating Fund on a per capita basis.

Districts of this type that serve a single county or municipality and that are governed by local officials ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Five Lakes Utility District

This district was established by special act to supply water and provide wastewater treatment. A board of five commissioners appointed by the county board of supervisors manages the district. The district may fix and collect fees and issue bonds. This district was formerly known as the Robinhood Utility District.

Flood Control Districts²

These districts are created by the resolution of the board of directors of the Pearl River Basin Development District and voter approval within the proposed district. The districts may include one or more counties or municipalities. Each district’s board of directors consists of members appointed by the governing bodies of the counties and municipalities participating in the district, plus one member appointed by the Pearl River Basin Development District. The districts may issue bonds with voter approval and may levy property taxes.

Two flood control districts—the Mississippi Levee District and the Yazoo-Mississippi Delta Water Management District—were given permanent existence by the state constitution. Their governing bodies are elected boards of levee commissioners. These two districts may levy ad valorem taxes and issue bonds.

²The general law 51-35-101 authorizing flood control districts was repealed July 1, 1997. A new general law authorizing flood control districts was approved on July 1, 1998.

Gas Districts

Districts may be established in Mississippi by special acts to provide natural gas transmission systems. The provisions for the selection of the governing body of such districts vary. Gas districts with separate elected or appointed governing bodies are counted as governments for census purposes. Gas districts may fix and collect fees and issue revenue bonds. Districts governed by municipal officials in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Harrison County Wastewater and Solid Waste Management District

This district was formed pursuant to a special act to provide water pollution abatement facilities. A board of directors consisting of the mayors of each participating city plus the president of the Harrison County board of supervisors governs the district. The district may fix and collect fees, receive the proceeds of county tax levies, and issue revenue bonds.

Horn Lake Creek Basin Interceptor Sewer District

This district was established by special act and county resolution for the treatment of sewage. A board of three commissioners appointed by the county board of supervisors governs the district. The district may collect fees, rates, and charges and has the power to issue revenue and refunding bonds.

Housing Authorities

There are three types of housing authorities in Mississippi—county, city, or town; consolidated; and regional. An individual county or municipality may establish a housing authority through resolution of its governing body; two or more municipalities may jointly establish a consolidated housing authority; and two or more contiguous counties may jointly establish a regional housing authority. The governing bodies appoint the housing authority commissioners. The authorities may issue bonds and establish and collect charges for use of authority facilities.

Joint Municipal Electric Power Agencies

These agencies may be established by joint agreement of municipalities to provide facilities for the generation or transmission of electric power. The board of commissioners is appointed by the respective utility commissions of the participating municipalities. These agencies may fix and collect fees and rents and issue bonds. The Municipal Energy Agency of Mississippi was organized under this law.

Joint Water Management Districts

Districts to provide for water supply and conservation and for wastewater management are created by joint resolutions of two or more counties, cities, or combination

thereof after public hearing. A referendum is required if voters so petition. A board of commissioners, selected in the manner specified in the joint resolution creating the district, governs each district. The districts may fix and collect fees, receive the proceeds of special assessments by participating governments, and issue revenue bonds.

Lighting Districts

These districts are created by special acts. The districts enable property owners in unincorporated county areas to obtain adequate street lighting in designated areas. The districts are governed by boards appointed by the county board of supervisors. The districts may levy a special millage tax.

Lower Mississippi River Basin Development District

Legislation for this authority was repealed July 1, 1997.

Lower Yazoo River Basin Development District

Legislation for this authority was repealed July 1, 1997.

Master Water Management Districts

These districts provide drainage, flood control, and water conservation. They are established by the chancery court on petition of landowners and after public hearing. The governing body of each district consists of five commissioners appointed by the chancery court. The districts may issue bonds with the approval of the chancery court and levy benefit assessments.

The Tombigbee River Valley Water Management District was established by a special act. In addition to water conservation and flood control services, it also may provide navigation and recreational facilities. Its board of directors consists of those members of the Tombigbee Valley Authority whose counties become members of the district, each state-at-large member of the Tombigbee Valley Authority, one director appointed by the board of supervisors of each county in the district, and one director appointed by the Governor from each county in the district that is not an original member of the Tombigbee Valley Authority, plus four representatives of specified state agencies. The district may fix and collect fees and receive the proceeds of a special ad valorem tax levied and collected by the participating counties after voter approval. The district also may issue revenue bonds.

Mississippi Coast Transportation Authority

This authority was established to provide transit service by agreement between participating local governments. The authority operates the Coast Transit Authority. A board consisting of representatives of member governments governs the authority. The authority may fix fares and other charges and issue bonds.

Mississippi Gulf Coast Regional Wastewater Authority

This authority to construct, finance, operate, and maintain wastewater collection and treatment facilities was organized under 1980 legislation. A board of commissioners appointed by the governing bodies of participating cities and counties governs the authority. The authority may fix and collect fees; receive the proceeds of property taxes levied by county or municipal governments under contract; and issue revenue bonds.

Municipal Gas Authority of Mississippi

This authority to provide for the distribution of gas was created by joint resolution of the participating municipalities. A board of commissioners appointed by the utility commissions of member municipalities governs the authority. The authority may fix and collect fees and rents and, after approval of the participating municipalities, may issue revenue bonds.

Northeast Mississippi-Northwest Alabama Railroad Authority

This authority is counted under “Alabama— Special District Governments.”

Northeast Mississippi Regional Water Supply District

This district was created by intergovernmental agreement to manage the water supply in the vicinity of Tupelo. A board consisting of representatives of the participating governments governs the district. The district may fix and collect fees. Under terms of the agreement creating the district, the city of Tupelo issues bonds for facilities operated by the district.

Pat Harrison Waterway District

This district was established upon petition of eligible counties to the chancellor of the chancery court and after referendum. The purpose of this district is to develop the Chicksawhay, Leaf, and Pascagoula Rivers and the Tallahala Creek and their tributaries for flood control and navigation purposes. The district board of directors is composed of one director appointed by the board of supervisors of each member county and three appointed by the Governor from the district at large. The district may fix and collect fees and receive the proceeds of a special county imposed ad valorem tax. The district also may issue revenue bonds.

Pearl River Basin Development District

This district was created by special act to provide flood control, irrigation, navigation, timber development, and pollution control. The district board of directors consists

of representatives of the state commission on environmental quality, the state commission on wildlife, fisheries, and parks, the state forestry commission, and the state board of health; one member appointed at large from the district area appointed by the Governor; and two members from each participating county appointed by the county board of supervisors. The district may fix and collect fees, receive the proceeds of a special county ad valorem tax, and issue bonds.

Pearl River Valley Water Supply District

A 1958 special act provided for the establishment of this district by the chancery court of the First Judicial District of Hinds County on petition of the Pearl River Industrial Commission after hearing and referendum. The district distributes water for domestic, commercial, and irrigation purpose and also may provide public parks and recreational facilities. The district board of directors consists of each member of the Pearl River Industrial Commission whose county is located in the district, one additional member appointed by the board of supervisors or each participating county, and one member appointed by and from each of the following state agencies: the state commission on environmental quality; the state commission on wildlife, fisheries, and parks; the state forestry commission; and the state board of health. The district may fix and collect fees, levy ad valorem taxes, and issue bonds.

Port Commissions

A Mississippi statute authorizes the creation of a port commission to provide and operate port facilities in any city having a seaport or harbor designated as a port of entry by the federal government. A five-member board of commissioners governs each port commission and consists of one member appointed by the Governor, one by the county board of supervisors, and three by the municipal governing body. The commissioners may fix and collect fees and may levy privilege taxes or receive the proceeds of a special property tax levy.

The D’Iberville Port Commission was created by special act. The commission consists of members appointed by the City of D’Iberville and Harrison County. The commission may issue bonds and fix and collect fees.

For port commissions and authorities that are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Public Improvement Districts

Public improvement districts are created by the ordinance of a county, a municipality, or a county and municipalities. These districts may provide water systems, sewer systems, solid waste collection, bridges, roads, parks, fire protection, or security. The districts are governed by appointed boards of directors. The districts may fix and collect fees, issue bonds, and levy special assessments.

Railroad Authorities

Railroad authorities to preserve, develop, and maintain rail freight service may be formed by the county board of supervisors after public hearing or by any county and a municipality within the county. Two or more counties may form a regional railroad authority. The authority commissioners are appointed by the county governing body. In the case of a regional railroad authority, the Governor appoints a member if there is an even number of counties participating. The authorities may establish fees, rentals, and charges and may issue bonds. The authorities also may certify an ad valorem tax levy upon voter approval.

Regional and Joint Airport Authorities

These authorities may be established by the resolutions of two or more counties or municipalities or by the resolutions of two or more counties or municipalities and any state-supported institution of higher learning or any public community or junior college. For the regional airport authorities, each participating entity appoints one commissioner to the authority's board and, if there is an even number, the Governor appoints an additional member. The regional airport authorities may issue revenue bonds and fix and collect fees. The boards and powers of the joint airport authorities are determined by the authorizing agreement.

Regional and Joint City-County Library Systems

Joint city-county library systems are created by contract of the boards of trustees of a municipal public library or libraries and a county public library or libraries with the consent of the board of supervisors of the county or counties. The membership of the board of trustees is determined by the creating contract. The library systems are funded by taxes levied by and appropriations from the participating governments.

Regional libraries are created by contract of the board of supervisors of two or more counties. If fewer than five counties are members of the system, the membership of the board of trustees is determined by the creating contract. If five or more counties are members, one member is appointed by the governing authority of each county. The library systems are funded by taxes levied by and appropriations from the participating governments.

Regional Solid Waste Management Authorities

Authorities to manage disposal of solid waste are created by ordinance or resolution of two or more local governments. Each authority's governing body includes at least one appointed representative of each participating government as specified in the articles of incorporation creating the authority. The authorities may fix and collect fees and issue bonds.

Ridgeland Tourism Commission

This commission was created by special act. The commission consists of six members appointed by the mayor and board of alderman of the City of Ridgeland. The authorizing legislation levies a 1 percent tourism and convention tax, which, once levied by the city governing body, must continue for a minimum of 3 years and be used exclusively by the commission.

Similar entities lacking fiscal or administrative autonomy are classified as dependent agencies of the governments they serve. See "Subordinate Agencies and Areas," below.

Shoreline and Beach Preservation Districts

These districts are authorized in Jackson County. The districts are created by resolution of the county board of supervisors upon petition and after a public hearing and, if petitioned, referendum. A board of five commissioners appointed by the county governs each district. The districts may fix and collect charges and issue bonds. The districts may levy special assessments if provided in the authorizing petition and resolution. The bonds also may be paid with ad valorem taxes levied by the county.

Soil and Water Conservation Districts

The state soil and water conservation commission may create these districts on petition and after local referendum. A board of commissioners governs each district, with two members appointed by the state commission and three elected. The commissioners may require contributions from landowners for benefits.

Southern Regional Wastewater Management District

This district was created by special act to alleviate pollution in the waters of the Mississippi Sound. Its governing body consists of the mayors of the participating municipalities and the president of the board of supervisors of Hancock County. The district may fix and collect fees and issue bonds. Hancock County and participating municipalities may levy special assessments for the benefit of the district. The district was formerly known as the Waveland Regional Wastewater Management District.

Urban Flood and Drainage Control Districts

These districts are established to provide flood control facilities in or adjacent to municipalities with a population of 100,000 or more. They are created upon resolution of the city governing body and petition to the chancery court. A board of directors appointed by the city and county governing bodies governs the district. The district may issue bonds upon voter approval and may levy ad valorem taxes.

Utility Districts

Special acts authorized utility districts in Harrison and Jackson counties. These districts are created by resolution of the county board of supervisors after petition by landowners, public hearing, and, upon voter demand, referendum. The boards are appointed by the county board of supervisors. The districts may issue bonds, fix and collect fees, and levy assessments.

In addition, the following utility districts have been individually authorized by special acts:

DeSoto County Regional Utility Authority
Diamond Lakes Utilities and Improvements District
Madison County Wastewater Authority
Southgate Sewer District
Tunica County Utility District
West Jackson County Utility District
West Rankin Metropolitan Water Supply and Sewer Authority

These districts have appointed boards. All of these districts may issue bonds and fix and collect fees. Some may levy assessments.

Water, Sewer, Garbage Disposal, and Fire Protection Districts³

These districts are created by the resolution of a single county after petition by landowners, public hearing, and, upon voter demand, referendum—with two exceptions. Consolidated fire protection districts may be created by two or more counties. A nonshare rural waterworks corporation may petition the county board of supervisors to pass a resolution converting it to a water district. Each district created under this law is governed by a five-member board of commissioners appointed by the county board of supervisors with one exception. In the case of nonshare rural waterworks corporations converting to a water district, the board is elected. The districts may fix and collect fees and issue revenue bonds. A referendum for the issuance of revenue bonds must be held upon voter demand. The districts may issue special improvement bonds if the creating resolution authorizes the board of commissioners to set taxes, which the county board of supervisors are required to levy, to pay for the bonds. If authorized in the creating resolution, the county board may levy property taxes for the benefit of the districts. These districts are also known as utility districts.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Mississippi that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state or local governments and

³Entities authorized under legislation for water, sewer, garbage disposal, and fire protection districts, previously classified as county dependents, were reclassified as special districts for the 2002 Census of Governments.

are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Some of the subordinate agencies and areas represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Mississippi Coast Coliseum Commission (state).

This commission was established by special act to provide and operate a multipurpose coliseum in Harrison County. Three members are appointed by the Governor, one member by the Harrison County board of supervisors, and one member by the Harrison County Municipal Association. The commission receives revenue from rentals and other service charges, from taxes on the gross receipts of restaurants, hotels, and motels in Harrison County, and from taxes on the sale of beer and alcoholic beverages in Harrison County. Capital expenditures are financed through the issue of state general obligation bonds.

Mississippi Home Corporation (state). This corporation, formerly named the Mississippi Housing Finance Corporation, was formed to provide mortgage credit for low- and moderate-income housing. A 13member board appointed by the Governor governs the corporation. The corporation may fix and collect fees in connection with its loans and issue revenue bonds.

Port commissions and authorities (county or municipal). The following port commissions and authorities, which provide and operate port facilities, are not counted as separate governments for census purposes:

City port commissions in Greenville, Natchez, and Vicksburg—In the cities of Greenville, Natchez, and Vicksburg, the city governing body serves ex officio as the city port commission.

County port authorities—County port authorities are governed by a seven-member board; two members are appointed by the Governor, and five members are appointed by the county board of supervisors.

Hancock County Port and Harbor Commission—This commission operates Port Bienville. The seven-member board consists of two members appointed by the City of Bienville and five appointed by the county board of supervisors.

Itawamba Port Authority—The Itawamba Port Authority is governed by a five-member board appointed by of the board of supervisors of Itawamba County.

Pascagoula Port Commission and Jackson County Port Authority—The Pascagoula Port Commission operates jointly with the Jackson County Port Authority and is classified for census purposes as part of that authority; the Jackson County Port Authority, in turn, is classified as an agency of Jackson County for census purposes. The Pascagoula Port Commission has one member appointed by the county, three appointed by the city, and one appointed by the Governor. The Jackson County Port Authority has four members appointed by the county board and five appointed by the Governor.

Port commissions in counties adjoining the Mississippi River—Port commissions in counties adjoining the Mississippi River consist of seven members appointed by the county board of supervisors. The county board of supervisors, at its discretion, may levy an ad valorem tax for the support of county port authorities and of port commissions in counties adjoining the Mississippi River.

Other examples include:

State⁴

Educational building corporations
Magnolia Capital Corporation
Metro Parkway Project
Mississippi Authority for Educational Television
Mississippi Business Finance Corporation
Mississippi Commission on Environmental Quality
Mississippi Commission on Marine Resources
Mississippi Department of Information Technology Services (formerly the Central Data Processing Authority)
Mississippi Development Authority (formerly the Department of Economic and Community Development) (no ruling)
Mississippi Development Bank
Mississippi Educational Facilities Authority for Private Nonprofit Institutions of Higher Learning
Mississippi Hospital Equipment and Facilities Authority
Mississippi Major Economic Impact Authority
Mississippi Rural Electrification Authority
Mississippi Wayport Authority
State port authorities (Port of Gulfport and Yellow Creek Inland Port)

County

Adams County water and sewer districts
Airport authorities (county)
Community hospitals (county)
Convention and visitors bureaus (county)

Convention bureaus in certain counties (county)
Development commissions (county)
Economic development districts
Emergency communications districts (county)
Emergency medical services districts (single county with ex officio boards)
Fire protection grading districts
Gas districts governed by the county governing body
Harrison County Correctional Facilities Finance Authority
Highway and street revenue bond authorities (county)
Hinds County Community Health Foundation
Historic preservation districts
Hospital districts (county)
Industrial development authorities
Jackson County Fair Board
Mississippi Gulf Coast Fairgrounds Commission
Mosquito control commissions
Public health districts
Rankin County Industrial Services District
Recreational districts (certain counties)
Regional mental health districts
Rice field mosquito control commissions
▪ Separate road districts
Southeast Mississippi Industrial Council
Special drainage district in Tallahatchie County
Special improvement districts in Tunica County
▪ Special service districts (roads)
Storm water management districts Subdistricts of drainage districts (county)
Supervisor districts (roads)
Tallahatchie County Correctional Authority
Tombigbee Valley Authority (joint county)
Tourism commissions (lacking autonomy)
Zoological park and garden districts

Municipal

Airport authorities (municipal)
Business improvement districts
Consolidated fire districts
Convention bureaus in certain counties (municipal)
Convention and visitors bureaus (municipal)
Development commissions (municipal)
Emergency medical services districts (single municipality with ex officio boards)
Fire districts
Gas districts governed by the city governing body
Historic preservation districts
Hospital districts (municipal)
Landscape improvement districts in the city of Jackson
Local improvement taxing districts in municipalities with a population of more than 190,000
Recreational districts (certain municipalities)
Redevelopment authorities
Storm water management districts
Subdistricts of drainage districts (municipal)
Tourism commissions (lacking autonomy)

⁴Legislation for the Mississippi Science and Technology Commission was repealed June 30, 1998.

Joint City-County⁵

Alcorn-Corinth Recreation Commission
Economic Development Authority for the First Judicial
District of Tallahatchie County
Economic Development Authority of Jones County
Forrest County Industrial Park Commission
Franklin County Economic Development Authority

⁵Legislation for the West Central Mississippi Waterway Commission was repealed July 1, 1997.

Harrison County Wastewater and Solid Waste Management
District
Highway and street revenue bond authorities (city-county)
Natchez-Adams County Development Authority
Rails to trails recreational districts
Vicksburg Bridge Commission

Mississippi laws also provide for various types of local
areas for election purposes and administration of justice.
Agricultural districts in Mississippi are areas for the provi-
sions of county services. The Metro Recreational Highway
Authority is a planning organization.