



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

November 17, 2020

Mr. Norman Griffin
Chickasaw County Administrator
1 Pinson Square
Houston, Mississippi 38851

Re: Tax levy for support and enlargement of junior college

Dear Mr. Griffin:

The Office of the Attorney General has received your request for an official opinion.

Background Facts

Chickasaw County (the “County”) imposes an annual levy for community and/or junior colleges located within the taxing district of which the County is a member. We understand that the County’s most recent levies were three mills for the support of junior/community college(s) located within the taxing district of which the county is a member, and three mills for the enlargement, improvement, and repair of such college(s). According to your request, the County’s Board of Supervisors (the “Board”) wishes to levy only one mill for support and one mill for enlargement, improvement, and repair.

Question Presented

Does Mississippi Code Annotated Section 37-29-141 permanently bind the Board to annually levying three mills for the support and three mills for enlargement, improvement, and repairs of the local junior college?

Brief Response

No. However, a county may not reduce its levy from one year to the next for general support or the enlargement, improvement, and repair of junior/community colleges, except when requested to do so by the board of trustees of the community or junior college district of which it is a member, or in certain instances in which a county has had a general reassessment of property. MS AG Op., *Newell* at *1 (May 13, 2011).

Applicable Law and Discussion

A county's annual tax levy must include at least one mill for the support of junior and community colleges located within the taxing district of which the county is a member, and one mill for the enlargement, improvement, and repair of such college(s). Miss. Code Ann. § 37-29-141(1). If a county contributes to two junior college districts, the combined levy for both districts shall not be less than the minimums required by Section 37-29-141(1). *Id.* at § 37-29-141(1).

With respect to decreasing the millage rate for community and junior colleges, the Code provides:

No county shall levy a smaller tax millage for capital improvements and general support of a junior college district than was levied for the previous year, unless requested to make such reduction by the board of trustees of the district. When a county has a general reassessment of property to increase the county ad valorem tax assessments, such county may reduce the millage for general support and capital improvements, provided that its aggregate budget for junior college purposes is not lower than was paid the previous year.

Miss. Code Ann. § 37-29-141(1). Accordingly, "[a] county may not reduce its levy from one year to the next, except when requested to do so by the board of trustees of the community or junior college district of which it is a member." MS AG Op., *Newell* at *1 (May 13, 2011). A county may also reduce the millage rate for general support and capital improvements following a general reassessment of property. Miss. Code Ann. § 37-29-141(1). However, a reduction in the millage rate following a general reappraisal may not result in a levy that is less than the minimum levy specified in Section 37-29-141(1). MS AG Op., *Newell* at *1 (May 13, 2011). In addition, a reduction in the millage rate in the year following reappraisal must produce an amount of proceeds that is not lower than the amount paid in the previous year. *Id.*

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: /s/ *Phil Carter*

Phil Carter
Special Assistant Attorney General