



*Lynn Fitch*  
**ATTORNEY GENERAL**  
OPINIONS AND POLICY

March 13, 2023

Scott F. Slover, Esq.  
Board Attorney, Adams County  
Post Office Box 846  
Natchez, Mississippi 39121

Re: Road Department Sharing Funds Equally Among Districts

Dear Mr. Slover:

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

### **Question Presented**

If the Adams County Board of Supervisors (“Board”) takes out a road bond pursuant to Mississippi Code Annotated Section 43-35-15, is it legal—under a unit system—for the Board to intentionally divide the bond money used for roads approximately evenly between the districts, or should the Board use the funds without any regard to the district boundaries?

### **Brief Response**

Pursuant to Section 19-2-3, a county that operates under the countywide system of road administration, or the “unit” system, is required to distribute and use all road funds based on the needs of the county as a whole and without regard to any district boundaries.

### **Applicable Law and Discussion**

Section 19-2-3 states, in pertinent part:

Unless otherwise exempted under the provisions of Section 19-2-5, from and after October 1, 1989, each county in the State of Mississippi shall operate on a countywide system of road administration . . . and the construction and maintenance of roads and bridges in each county *shall be on a countywide basis so that (a) the distribution and use of all road and bridge funds available to the county or any district thereof, (b) the planning, construction and maintenance of county roads and bridges, (c) the purchase, ownership and use of all road and bridge equipment, materials and supplies, (d) the employment and use of the road and bridge labor*

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force, and (e) the administration of the county road department *shall be on the basis of the needs of the county as a whole, as determined by the board of supervisors, without regard to any district boundaries.*

(Emphasis added). This office has opined that Section 19-2-3 requires a county that operates under the countywide system of road administration, or the “unit” system, to spend road and bridge funds “without regard to district boundaries.” MS AG Op., *Moorehead* at \*1 (Dec. 8, 2006). Accordingly, if the Board takes out a road bond pursuant to Section 43-35-15, the Board is required to expend the road funds from those bonds and any other road or bridge funds based on the needs of the county as a whole and without regard to any district boundaries.

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/ Abigail C. Overby

Abigail C. Overby  
Special Assistant Attorney General

OFFICIAL OPINION