



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

March 10, 2026

John T. Lamar, Esq.  
Attorney, Board of Trustees  
Northwest Mississippi Community College  
214 South Ward Street  
Senatobia, MS 38688

Re: Tax Levy Amounts for Member Counties of Junior College Districts

Dear Mr. Lamar:

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

### **Background**

According to your request, Northwest Mississippi Community College is a public two-year institution that primarily serves eleven member counties in North Mississippi. Some member counties have taken the position that they may provide different tax levy amounts every year, depending upon their current millage rates and other factors.

### **Questions Presented**

1. Does Mississippi Code Annotated Section 37-29-141(1), or any other statute, permit member counties to pay less in taxes for funding and support to the community college than it did the previous year?
2. Is the payment of taxes for funding and support to the college pursuant to Section 37-29-141(1) or any other statute required, regardless of changing millage rates and/or the purported changing financial position of the member county?

### **Brief Response**

1. Pursuant to Section 37-29-141(1), a member county generally cannot reduce its tax millage supporting a junior college district from the previous year unless first requested by the junior college district board of trustees. However, in the instance a county has a general property reassessment to increase ad valorem taxes, the county may reduce its millage rate provided the

aggregate budget is not lower than the previous year, and it continues to meet the minimum requirement set forth in Section 37-29-141(1) —one mill for support and one mill for enlargement, improvement, and repair.

2. Please see response to question 1. Further, Section 37-29-141 provides no exception for the changing financial position of a member county.

### **Applicable Law and Discussion**

Section 37-29-141(1) addresses “tax rate[s] for [junior college] district support and maintenance from each of the member counties.”<sup>1</sup> As set forth therein:

*From and after October 1, 1989, no county shall levy less than (a) one (1) mill for the support, and (b) one (1) mill for the enlargement, improvement and repair of the junior college within the district of which the county is a member. From and after October 1, 1990, the board of trustees of any junior college district may, by a sixty percent (60%) affirmative vote of the members of such board, recommend an additional one (1) mill which may be used for the support or for the enlargement, improvement and repair of the junior college within the district of which the county is a member. If a county is levying more than the minimum levy required herein for one category but less than the minimum levy required for the other, then the excess millage under the one may be applied towards making up the deficiency which exists in the other. If a county contributes to two (2) junior college districts, the combined levy for both districts shall not be less than the minimums required herein.*

...

*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 (emphasis added).

In summary, a county cannot reduce the tax millage supporting a junior college district from the previous year unless requested by the junior college district board of trustees. However, if a county has a general property reassessment to increase ad valorem taxes, the county may reduce its millage rate provided the aggregate budget is not lower than the previous year, and it continues to meet the minimum requirement set forth in Section 37-29-141(1) —one mill for support and one mill for

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<sup>1</sup> We note there are certain exceptions to levying a tax provided by Section 37-29-141, such as tying the cost of enrollee tuition to district per capita costs of operation or the member county voting in a special election to change the amount pursuant to subsection (3).

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enlargement, improvement, and repair. *See* MS AG Op., *Newell* at \*1 (May 13, 2011); MS AG Op., *Griffin* at \*1 (Nov. 17, 2020). Finally, Section 37-29-141 provides no exception to a member county's mandatory tax levy amounts for the changing financial position of said member county.

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/ Matthew Ross*

Matthew Ross  
Special Assistant Attorney General

OFFICIAL OPINION