

INTERLOCAL GOVERNMENTAL AGREEMENT BETWEEN JACKSON COUNTY, MISSISSIPPI
AND THE CITY OF PASCAGOULA, MISSISSIPPI PROVIDING FOR THE
COLLECTION OF CITY TAXES BY JACKSON COUNTY

This agreement is entered into by Jackson County, Mississippi (the "County") and the City of Pascagoula, Mississippi (the "City") as of the dates shown below. This agreement supersedes all prior agreements and Amendments.

WITNESSETH:

WHEREAS, the County under the authority of Section 17-13-7, Mississippi Code of 1972, is authorized to collect the ad valorem taxes of the City; and

WHEREAS, the purpose of this agreement is to allow the County to collect ad valorem taxes for the City, including school taxes.

NOW, THEREFORE, the parties agree as follows:

1. That this contract will be in effect for an initial term of four (4) years beginning January 1, 2024, and thereafter shall be automatically renewed on a four-year basis unless terminated by one of the parties hereto. This contract may be terminated as of an annual anniversary date by either party giving the other written notice of termination at least nine (9) months prior to such anniversary date. In the event that this agreement is terminated, both parties acknowledge the difficulty of the City re-establishing its department for the collection of taxes. Therefore, the County pledges to provide applicable information to the City should such conversion be necessary.

2. The Tax Collector of the County shall assume the responsibility for the collection of all City ad valorem taxes on real, personal, and public service properties. The Tax Collector, on any tax statement he may use, will show City, School, and County taxes separately. For this collection service the City currently pays \$49,200.00 annually. This amount will be increased to \$65,000.00 annually. This rate will be guaranteed for a 12-year period (January 1, 2024 until January 1, 2036). The contract must be ratified every four years in conjunction with the election cycle for the Board of Supervisors and the City Council. The contract amount will be distributed to the Tax Collector at 32% of \$65,000.00 and the Tax Assessor at 32% of \$65,000.00 annually beginning in 2024. The remainder of funds each year shall be retained by the County.

The Jackson County Chancery Clerk will be responsible for receiving and receipting for tax redemption payments, notifying owners of the time for expiration of redemption and issuing deeds for such tax sales. The Chancery Clerk shall be reimbursed \$5.00 per parcel for the cost of researching land records for notifying owners and lienors of maturity dates. Said monthly rate fee and \$5.00 will be paid by the City wherein the property is located.

3. Ad valorem taxes on real, personal, and public service property shall be collected as soon as reasonably practical after October 1 of each year to ensure that operating funds are available prior to the tax delinquency date of February 1 of the subsequent calendar year. Any partial payment which the Tax Collector accepts will be divided proportionally between the parties.

4. All sums collected shall be delivered to the City on or before the 20th of the month following that in which said funds are collected.

5. The County Tax Collector shall collect all homestead exemption charge backs and all damages and interest authorized by law on City taxes, which shall be distributed within the same time limitations and in the same manner as described in the next above section.

6. The County Tax Collector will conduct land tax sales for the City at the same time and place as land tax sales for the County are now held and the City will receive all interest, damages, and other fees from such sales that the City may be entitled to in accordance with the law. The City will be furnished a list of all land sold for taxes on its behalf or struck off to the City within twenty (20) days after said sale. The Chancery Clerk will be responsible for receiving and receipting for tax redemption payments, notifying owners of the time for expiration of redemption, and issuing tax deeds for such tax sales.

7. Prior to settlement, the County Tax Collector will make refunds of all taxes erroneously collected for the City and will make proper adjustments to the monthly distribution reports. The City agrees to allow the County Tax Collector credit for the list of delinquent or insolvent taxpayers properly presented to it in the same manner as prescribed by Chapter 49, Title 27, Mississippi Code of 1972.

8. The County agrees to provide the following reports:

(a) A monthly report separated by real estate, personal property, and public service showing total assessed value, total senior or disabled citizen homestead value, total regular homestead value, total regular homestead credit, total taxes collected, and total interest collected.

(b) A yearly trial balance on real estate, personal property, and public service should be furnished shortly after September 30 of each fiscal year showing assessed values, senior or disabled citizen homestead value, regular homestead value, total regular homestead credit, taxes collected, and interest collected.

(c) A detailed listing of all unpaid taxes shall be furnished with totals by real estate, personal property, and public service no later than September 30 of each year.

9. Any real and personal property acquired under the auspices of this agreement shall be distributed to the party assuming the cost of such acquisition upon termination of this agreement.

10. This agreement may be amended, modified, supplemented or revoked through such written supplemental agreements as are entered into by the City and County, subject to final approval by the Attorney General of the State of Mississippi.

11. This agreement is executed by the President of the Jackson County Board of Supervisors, on behalf of Jackson County. The City of Pascagoula has authorized the Mayor to execute the Agreement on its behalf.

12. This agreement shall be in force and in effect from and after its approval by the Attorney General pursuant to Section 17-13-11, Mississippi Code of 1972.

JACKSON COUNTY, MISSISSIPPI

BY: _____
Ken Taylor, President
Jackson County Board of Supervisors

DATE: _____

ATTEST:

Josh Eldridge, Chancery Clerk
Jackson County, Mississippi

CITY OF PASCAGOULA, MISSISSIPPI

BY: _____
Jay Wills, Mayor

DATE: _____

ATTEST:

Pascagoula City Clerk

AGREED AND APPROVED

Kevin Miller, Tax Collector
Jackson County, Mississippi

Nick Elmore, Tax Assessor
Jackson County, Mississippi

Josh Eldridge, Chancery Clerk
Jackson County, Mississippi