



*Lynn Fitch*

**ATTORNEY GENERAL**  
OPINIONS AND POLICY

June 24, 2022

Cynthia Parker  
Board Secretary, Madison County Board of Supervisors  
Post Office Box 404  
Canton, Mississippi 39046

Re: Approval of Interlocal Cooperation Agreement between Madison County and the City of Canton regarding the Collection of Ad Valorem, Special Assessment Taxes and Public Property Assessments

Dear Ms. Parker:

Pursuant to Mississippi Code Annotated Section 17-13-11(1), interlocal agreements shall be "submitted to the Attorney General of this state who shall determine whether the agreement is in proper form and compatible with the laws of this state." On April 26, 2022, the Mississippi Attorney General's Office received your request to review the above-referenced agreement. However, your submission was not complete until we received additional, clarifying information from the participating governmental units on May 5, 2022.

Our office has reviewed the agreement and has found that it is in proper form and is compatible with the laws of this state, specifically those laws found in Section 17-13-1, *et seq.* We also understand, after a subsequent conversation with you, that the parties are relying on Section 25-3-3(6) as authority for additional compensation for the tax assessor and tax collector when there is a contract between the county and the municipality and Section 21-33-1, *et seq.* as additional authority for assessment and collection of taxes.

The duration of the agreement may exceed the term of the boards of the participating governmental entities. Any contract that extends beyond the term of the governing board(s) without express statutory authority is voidable at the discretion of the successors. *Northeast Mental Health-Mental Retardation Comm'n v. V.M. Cleveland*, 187 So. 3d 601 (Miss. 2016). Any subsequent amendment(s) to the agreement must be approved by this office in accordance with Section 17-13-11(1).

Cynthia Parker  
June 24, 2022  
Page 2

Do not hesitate to contact our office should you require anything further in this regard.

Sincerely,

*/s/ Gregory Alston*

Gregory Alston  
Special Assistant Attorney General