

**STATE OF MISSISSIPPI
COUNTY OF HANCOCK**

**RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE AMENDED
INTERLOCAL AGREEMENT BETWEEN HANCOCK COUNTY, MISSISSIPPI AND
THE CITY OF DIAMONDHEAD FOR THE COLLECTION OF TAXES**

WHEREAS, in the desire of both governmental agencies, the City of Diamondhead under the authority of Chapter 33, Title 21, Mississippi Code 1972 Annotated, as amended and the Board of Supervisors of Hancock County, Mississippi, under the authority of Chapters 1 and 29-53, Title 27, Title 21, Mississippi Code 1972 Annotated, as amended to serve the best interest of their taxpayers through consolidation of services and reduction of costs where possible; and

WHEREAS, the City of Diamondhead, through its governing authority, and Hancock County, Mississippi, through its Board of Supervisors, desire to re-enter into an Interlocal Governmental Agreement to provide for consolidated tax collection services, under the authority of Chapter 13, Title 17, Mississippi Code 1972, Annotated; and

WHEREAS, the purpose of such an Agreement is to provide for the collection of taxes by the Hancock County Tax Assessor/Collector for the City of Diamondhead, with the providing of such governmental services, as more specifically set forth in the interlocal agreement, under the terms and conditions set forth therein; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF DIAMONDHEAD, by and through its Mayor and City Council (hereinafter referred to as the "CITY"), that the Mayor is hereby authorized to execute and enter into an Interlocal Agreement Relating to the Collection of Taxes with Hancock County, Mississippi for the specified services as therein defined; said Agreement being authorized under the authority of Chapter 13, Title 17, Mississippi Code 1972 Annotated, as amended, and subject to the approval of the Attorney General of the State of

Mississippi.

I HEREBY CERTIFY THAT THE ABOVE AND FOREGOING RESOLUTION WAS ADOPTED IN THE AFFIRMATIVE BY THE FOLLOWING VOTE OF COUNCIL OF THE CITY OF DIAMONDHEAD ON THE ____ DAY OF _____, 2024.

	Aye	Nay	Absent
Mayor Depreo	___	___	___
Councilmember Finley	___	___	___
Councilmember Liese	___	___	___
Councilmember Cumberland	___	___	___
Councilmember Clark	___	___	___
Councilmember Maher	___	___	___

ATTEST: _____
CITY CLERK

APPROVED: _____
NANCY DEPREO, MAYOR

seal

INTERLOCAL AGREEMENT RELATING TO THE
COLLECTION OF TAXES

WHEREAS, the City of Diamondhead, Mississippi, under the authority of Chapter 33, Title 21, Mississippi Code of 1972, as amended, and the County of Hancock, under the authority of Chapters 1 and 29-53, title 27, Mississippi Code of 1972, as amended, presently maintain separate offices for the purpose of ad valorem tax collection; and

WHEREAS, it is the desire of both these local governmental units, under the authority of Chapter 13, Title 17, Mississippi Code of 1972, as amended, to serve the best interest of their taxpayers through consolidation of services and reduction of costs where possible:

NOW THEREFORE, IT IS AGREED, by and between the City of Diamondhead, ("City") and County of Hancock ("County") as follows:

1. The duly elected Tax Collector of Hancock County shall assume the responsibility for the collection of all City taxes on real, personal and public utility properties, including motor vehicles.
2. This agreement will supersede and replace any previous agreements between the City and the County relating to the collection of taxes and the terms thereof.
3. The City agrees to allow the County to retain 2% of the gross collections under this agreement as a commission to the County, for any and all services, supplies, equipment, space and other effort necessary to carry out the terms of this agreement, in no event, however, shall the County retain an amount in excess of Eighteen Thousand (\$18,000.00) per year for these services. The county agrees to maintain budget support to the County Tax Collector equal to the sum of FY 2023-2024

Budget for the Tax Collector and to provide for reasonable changes in the budget commensurate with increases or decreases in the County's true value of real, personal, and public utility properties in the County, proper allowances being made for any changes in the County's overall financial capability. Ad valorem taxes on real, personal, and public utility property shall be collected as soon as reasonably practical after October 1st of each year to ensure that operation funds are available prior to the tax delinquency date of February 1st of the subsequent year. This commission and payment is authorized pursuant to Mississippi Code Sections 27-51-29, 25-3-3, 25-3-5, and 25-7-21.

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 exception 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 previous section.

6. The County Tax Collector will conduct land tax sales for the City at the same time, in a lawfully designated 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.

7. On or before August 1st of each year, the County will furnish the City with actual values and anticipated tax collection revenues on all real and personal property within the City.

8. The County Tax Collector will make refunds of all taxes erroneously collected by his office and will make proper adjustments to the daily and monthly distribution reports accordingly. 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 2, Mississippi Code of 1972.

9. The County will furnish the City with supplemental homestead exemption roll containing homestead tax loss values on both regular and senior homestead properties for the City and so that homestead reimbursement can be applied for with the State. The County will supply this information on or before December 15th of each calendar year.

10. The County shall pay unto the Tax Assessor-Collector the sum and of Eighteen Thousand Dollars (\$18,000.00) for collection of taxes set out in this agreement for his/her services rendered in collecting and disbursing said taxes and he/she shall be liable for said collection and distribution. **This commission and payment is authorized pursuant to Mississippi Code Sections 27-51-29, 25-3-3, 25-3-5, and 25-7-21.**

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

12. The City shall have the right to audit the County Tax Collector's records at any time as they may relate to this contract in any way.

13. The County shall provide all tax collection services on a fair and equitable basis regardless of whether the taxes are being collected under the terms of this agreement or under the customary tax collection services of the County.

14. **This contract shall be in effect commencing when approved by the Mississippi Attorney General pursuant to Mississippi Code Section 17-13-11 and hereafter shall automatically renewed on an annual basis unless terminated by one of the parties hereto. It is understood between the parties hereto that neither entity can bind its successors in**

office and that this agreement can be canceled should the successors in office elect to do so.

15. Amendment of this contract shall take place only by mutual written consent of the parties.

16. 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, as amended.

17. The terms and provisions of this Agreement do not require the establishment of a joint Board.

18. It is not the intent of this Agreement that title to any real or personal property be transferred between the parties in order to implement this Agreement. Title to all real and personal property shall remain vested in the party in which it is now vested. All real and personal property owned by the City or purchased by the City pursuant to this Agreement shall remain the property of the City. All real and personal property owned or purchased by Hancock County pursuant to this Agreement shall remain the property of Hancock County upon the termination of this Agreement.

19. No additional real or personal property is to be acquired, held or disposed of in this joint or cooperative undertaking, and all real and personal property utilized by any party in implementing this Agreement shall remain the parties' property upon partial or complete termination of this Agreement.

THIS AGREEMENT is entered into by the governing authorities of the City and the County, on this the ____ day of _____, 2024

CITY OF DIAMONDHEAD, MISSISSIPPI

MAYOR

PRESIDENT OF THE HANCOCK COUNTY
BOARD OF SUPERVISORS

APPROVED

HANCOCK COUNTY TAX
COLLECTOR-ASSESSOR