


**ORDER: ADOPT INTERLOCAL AGREEMENT FOR COLLECTION OF TAXES FOR
THE TOWN OF TAYLOR**

Motion was made by David Rikard, duly seconded by Larry Gillespie, to adopt Interlocal Agreement for Collection of taxes for the town of Taylor.

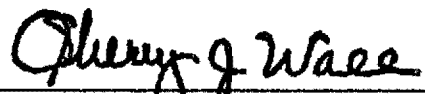
The vote on the motion was as follows:

Supervisor Brent Larson, voted yes
Supervisor Larry Gillespie, voted yes
Supervisor David Rikard, voted yes
Supervisor Chad McLarty, voted yes
Supervisor Mike Roberts, voted yes

After the vote, President Roberts, declared the motion carried, this the 15th day of May, 2023.



Mike Roberts, President
Board of Supervisors



Sherry Wan, Chancery Clerk

**INTERLOCAL AGREEMENT BETWEEN LAFAYETTE COUNTY, MISSISSIPPI
AND THE
TOWN OF TAYLOR, MISSISSIPPI FOR TAX ASSESSMENTS AND COLLECTIONS**

WHEREAS, the Board of Supervisors of Lafayette County, Mississippi ("Lafayette County"), and the Board of Aldermen of the Town of Taylor, Mississippi ("Taylor") have heretofore expressed their mutual desire to engage in cooperative governmental activities in an effort to achieve greater efficiencies in conducting governmental functions with resulting tax savings to the citizens of Lafayette County; and

WHEREAS, Taylor, pursuant to the authority granted in Miss. Code Ann. § 21-33-1 et seq., and Lafayette County, pursuant to Miss. Code Ann. § 27-1-1 et seq., have the authority to enter into an Interlocal Agreement whereby the Lafayette County Tax Assessor/Collector would perform tax assessments and tax collections for Taylor, and the Lafayette County Chancery Clerk would conduct redemptions of Taylor taxes, if necessary, for Taylor at minimum cost to the taxpayers of Taylor; and

WHEREAS, Lafayette County and Taylor desire to enter into this Interlocal Agreement authorizing and approving Lafayette County's tax collections and assessments for and on behalf of Taylor, based on the mutual finding that it is in the best interests of Taylor, its citizens, and the citizens of Lafayette County.

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements contained herein and pursuant to the authority of Section 17-13-1, et seq. of the Mississippi Code of 1972, Annotated, as amended, the Board of Supervisors of Lafayette County, Mississippi and the Board of Aldermen of the Town of Taylor, Mississippi, do hereby agree as follows:

SECTION I. The duly elected Tax Collector of Lafayette County shall assume the responsibility for the collection of all Taylor ad valorem taxes on real, personal and public service properties within Taylor. The Tax Collector will collect County and Taylor taxes at the same time and on the same receipt. Tax receipts and tax statements will show Taylor and County taxes separately.

SECTION II. The Chancery Clerk will retain the cost of redemption of Taylor taxes.

SECTION III. Ad valorem taxes on real and personal 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 proportionately between the parties.

SECTION IV. All sums collected shall be delivered to Taylor on or before the 20th of the month following that in which said funds are collected. The Tax Collector will take necessary action to fully secure the investment of any Taylor funds in his possession.

SECTION V. The County Tax Collector shall collect all homestead exemptions, chargebacks, damages and interest authorized by law on Taylor taxes which shall be distributed within the same time limitations and in the same manner as described in the previous section.

SECTION VI. The County Tax Collector will conduct land tax sales for Taylor at the same time and place as land tax sales for the County are now held and Taylor will receive all interest, damages and other fees from such sales that the Taylor may be entitled to in accordance with law. Taylor will be furnished a list of all land sold for taxes on its behalf or struck off to Taylor within thirty (30) days after said sale.

SECTION VII. The Lafayette County Chancery Clerk will be responsible for receiving and receipting tax redemption payments, notifying owners of the time for expiration of redemption and issuing deeds for such tax sales.

SECTION VIII. The duly elected Tax Assessor Lafayette County shall provide assessment and assessment related services to Taylor on all property within Taylor. Assessment service shall include, but are not necessarily limited to, the following:

A. The County Tax Assessor shall provide to Taylor the assessment for taxation purposes of all property within Taylor as of the annual tax lien data regarding each class of property.

B. The County Tax Assessor shall keep records concerning Taylor tax exemptions on industries, both real and personal and provide assessment figures to Taylor for all non-profit utilities located within Taylor.

C. The County Tax Assessor shall assist the Taylor with figures and formulas necessary to calculate mill rates.

D. The County Tax Assessor shall take all Taylor homestead applications.

E. The County Tax Assessor shall maintain maps on property within the corporate limits and assign tax district numbers to each parcel for taxation purposes.

F. The County Tax Assessor shall provide access to updated tax maps on an annual basis. Taylor shall be responsible for all computer software and equipment required to be compatible for discs and tapes furnished by the County Tax Assessor's Office.

G. The County Tax Assessor shall make available to Taylor facts and figures concerning annexation values as well as make all necessary map changes including the assignment of new taxing district numbers. The County Tax Assessor will provide facts and figures to assist Taylor in any redistricting plan.

H. The County Tax Assessor shall make available to the Taylor all information helpful to Taylor in regard to existing and future Taylor bond issues, tax increment financing and any other types of debt financing.

I. The County Tax Assessor shall provide at the earliest available date estimated property values for Taylor in order to assist with budget preparation and other planning purposes,

J. The County Tax Assessor shall cooperate with Taylor in making any information available which will assist Taylor in all aspects of planning subject to the limitations of the computer capabilities, programs and other information available to the Tax Assessor.

SECTION IX. The Chancery Clerk, the County Tax Assessor/Collector shall provide assessment, assessment related services and tax redemption services to Taylor on all property within Taylor.

SECTION X. On or before December 1 of each calendar year, the County will furnish Taylor with actual values and anticipated tax collection revenues on all real and personal property within the Taylor and School District.

SECTION XI. The County Tax Collector will make refunds of all taxes erroneously collected by his office and will make prompt adjustments to the monthly distribution reports accordingly. Taylor 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 Miss. Code Ann. § 27-49-1 *et seq.* (1972), as amended.

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

SECTION XIII. 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.

SECTION XIV. Taylor or its authorized representative shall have the right to audit the County Tax Collector's records at any time as they may relate to this Agreement in any way.

SECTION XV. The County agrees to provide the following reports:

- A. Real Estate and Personal Property Rolls showing assessed values of all real estate and personal property inside Taylor in order to add property exempted by Lafayette County and not exempted by Taylor, and to calculate expected revenue to be generated for the current year. These may be provided on computer tape.
- B. A copy of the Regular Homestead Exemption Roll (inside Taylor) and a copy of the Senior and Disabled Citizen Additional Homestead Exemption Roll (inside the Taylor).
- C. monthly listing of all collections by map number on real estate and receipt number on personal property, including, if applicable, interest collected.
- D. A monthly report of all collections of real estate and personal property showing the total assessed value, total regular homestead value, total senior citizen homestead value, total taxes collected and total interest collected.
- E. A copy of the tax sales of all properties inside Taylor on real estate ad valorem taxes.
- F. A yearly report on both real estate and personal property should be furnished shortly after September 30 of each fiscal year. Said report shall show: (1) assessed values; (2) homestead values (regular, senior and disabled citizens reflected separately); (3) taxes and interest (reflected separately); and (4) totals (accumulative by map on real estate and by letter of the alphabet on personal property).
- G. A detailed listing of all unsold real estate and unpaid personal property should be furnished with accumulative totals printed by map on real estate and letter of the alphabet on personal property.

SECTION XVI. Taylor and the County direct that after the execution of this Agreement the same shall be forwarded to the Attorney General of the State of Mississippi for his approval as provided by law. In the event of disapproval by the Attorney General of any section of the services imitated herein, the

authorities of Taylor and of the County will be required to adopt a newly drafted Agreement before said Agreement shall become effective.

The Clerk of Taylor and the Clerk of the Board of Supervisors shall spread this Agreement upon the minutes of the respective Governing Authority and shall, upon receipt of the approval or disapproval of the Attorney General, spread said approval or disapproval upon the minutes noting in the minute book where the Attorney General's approval or disapproval may be found. Said Agreement shall be in full force and effect after approval by the Attorney General of the State of Mississippi and recorded in the offices of the Mississippi Secretary of State's Office and the Lafayette County Chancery Clerk.

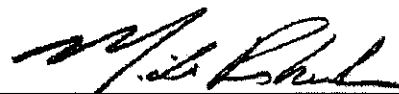
SECTION XVII. This Agreement shall become effective upon approval by the Attorney General for the State of Mississippi and filing with the Mississippi Secretary of State and the Chancery Clerk of Lafayette County, and shall terminate on June 1, 2024. This Agreement may be terminated by the mutual agreement of the parties upon thirty (30) days written notice to the Mayor of Taylor and the President of the Board of Supervisors. This Agreement may be renewed by Taylor and the County by Resolution of each entity spread upon their respective minutes. It is also agreed and understood that the Taylor and the County shall notify each other, no later than thirty (30) days prior to the 1st day of February, 2024, that they intend to renew or reject the Agreement for another period of time to be agreed upon but not longer than each governing Board's term of office.

SECTION XVIII. Amendment to this Agreement shall take place only by mutual written consent of the parties pursuant to Miss. Code Ann. § 17-13-9(e) (1972), as amended, and with Resolutions passed by each Governing Authority.

SECTION XIX. Taylor and County recognize that the services provided herein to be rendered and engaged in jointly between Taylor and County require the approval and cooperation of the Lafayette County Tax Collector/Assessor and the Lafayette County Chancery Clerk, and that they have been fully advised and have cooperated in the formulation of this Agreement and join herein as signature parties.

This the 15 day of May, 2023.

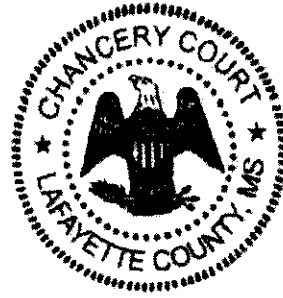
APPROVED:



PRESIDENT, BOARD OF SUPERVISORS
LAFAYETTE COUNTY, MISSISSIPPI

ATTEST:

Sherry Wace
SHERRY J. WALL, CLERK
LAFAYETTE COUNTY BOARD OF SUPERVISORS



APPROVED:

Christi Hardy
MAYOR, TOWN OF TAYLOR, MS.

ATTEST:

Cindy Donald
, CLERK

