

Chapter 3

The Office, Powers, and Duties of Supervisors

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Introduction

The governing authority for counties in Mississippi is the board of supervisors.¹ Through the lawful actions of the board, county priorities are set, projects funded, and the business of the county conducted. This chapter offers a brief survey of the office of county supervisor and the powers and duties assigned to county boards of supervisors by Mississippi's Constitution and Code. This chapter does not provide an exhaustive analysis. Rather, it is designed to present an overview of the office and the board and review the many areas of public interest and the tools the board has available to address these matters. For in depth guidance on areas of responsibility, the relevant provisions of the Constitution and Code and other chapters in this book should be consulted.

The Board of Supervisors, Supervisor Districts, Term of Office, and Election

Board of Supervisors and Supervisor Districts

The board of supervisors for each county consists of five supervisors, each being elected from one of five supervisor districts. Every county is divided into five supervisor districts which are to be as equal as possible in population.² The board may, by a three-fifths ($\frac{3}{5}$) absolute majority (three of the five members elected to the board) vote to change the boundaries of the districts as long as entered in the minutes of the proceedings of the board³ and provided the districts conform to state and federal constitutional requirements. If the boundaries of the districts are changed by order of the board of supervisors as provided in this section, the order shall be published in a newspaper having general circulation in the county once each week for three (3) consecutive weeks.⁴ It is recommended, at a minimum, to review your district boundaries to determine whether redistricting is needed following the release of every decennial census.

Nomination, Election, and Term of Office

Nominations for election to the office of county supervisor are made by primary elections conducted by the political parties⁵ or by a petition of qualified electors for independent and special election candidates.⁶ The general election for the office of county supervisor is held on the first Tuesday after the first Monday in November of general election years.⁷ The qualified electors in each district elect one member to the board for a term of four years.⁸ The term of office of a supervisor starts on the first Monday of January after the election.⁹

Qualifications

The Constitution¹⁰ and Code¹¹ require that a supervisor be a resident freeholder (property owner) in the district from which he is chosen valued at least at \$1,500. However, the freeholder requirement was declared unconstitutional in 1985 as a denial of equal protection of the laws in *Williams v. Adams County Board of Election Commissioners*, 608 F.Supp. 599 (S.D.Miss. 1985).

In addition, the Constitution provides that a public officer (such as a supervisor) must be a qualified elector;¹² must not be liable as principal for public money unaccounted for;¹³ must not have been convicted of "bribery, perjury, or other infamous crime," including having been convicted of giving or offering a bribe to procure his own or any other person's election or appointment;¹⁴ and must not hold an office "of honor or profit" or "act for" a foreign government or the government of the United States.¹⁵ Further, since November 3, 1992, any person convicted in another state of any offense, which is a felony in Mississippi, or convicted of any felony in a federal court is ineligible to hold the office.¹⁶

A person is not disqualified from holding office if he has been pardoned from a disqualifying offense or if the offense is manslaughter, any violation of the United States Internal Revenue Code, or any violation of Mississippi's tax laws, unless the tax law violation also involved misuse or abuse of his office or money coming into his hands by virtue of his office.¹⁷

Actions Necessary to Take Office After Election

A supervisor is prohibited from exercising the duties and functions of the office until he has received a certificate of election, posted the required bond, and taken the oath of office prescribed by the Constitution.¹⁸ A person who attempts to take office without having taken the oath of office or having posted the bond required by law is guilty of a misdemeanor punishable by a fine of up to \$500 or imprisonment in the county jail for a term not longer than one year, or both.¹⁹

Posting the Bond

Each supervisor must post a bond, with sufficient surety, payable to the state for use of the county, equal to 5 percent of the sum of all state and county taxes shown on the county's assessment rolls for the year prior to the year the supervisor is to take office but not to exceed \$100,000.²⁰ The bond must be approved by the chancery clerk of the county and filed and recorded in the chancery clerk's office.²¹ The premium on the bond of a supervisor may be paid out of county funds, but any fee for approval of the bond must be paid by the supervisor.²²

The bond must be made with a surety company authorized to do business in the state.²³ If a supervisor gives an affidavit, including two letters of refusal from bonding companies licensed to do business in the state, that he has made a diligent effort to obtain the required surety bond and has been unable to do so, he may make his official bond with two or more qualified personal sureties.²⁴

A supervisor executes bond for the faithful performance of duty. Any supervisor who "knowingly or willfully" fails, neglects, or refuses to perform the duties required by law, or violates his official obligations in any respect, is subject to suit upon his bond for the recovery of damages that the county may have sustained.²⁵

If an official bond is found to be insufficient for any reason, the board of supervisors may require the posting of a new bond. If a new bond is required and not posted, the supervisor's position is declared vacant and filled in the manner discussed in the "Vacancies in Office" section found below.²⁶

Taking the Oath

Each supervisor must take the oath found in § 268 of the Constitution from one of several individuals authorized to administer oaths.²⁷ The oath must be filed in the office of the chancery clerk of the county.²⁸

Vacancies in Office

Vacancies in the office of supervisor may result from any one of several reasons. Vacancies may be caused by death; resignation; moving out of the district from which elected; accepting a position in the executive or legislative branches of state government; failure to "qualify" (discussed above); failure to account for public money for which he was responsible prior to election or appointment to the board; and removal from office.

In the case of an emergency, the governor may make a provisional appointment to fill a vacancy.²⁹ In situations other than emergencies, the Legislature has provided for the filling of a vacancy, as follows:³⁰

1. If the unexpired term is less than six (6) months:
 - a. The board of supervisors appoints someone to fill the vacancy by an order entered upon the minutes, with the chancery clerk certifying the appointment to the secretary of state. The governor will commission the person appointed.
 - b. If the board is not in session, the president of the board, with the consent of an absolute majority of the members of the board, makes the appointment, with the chancery clerk certifying the appointment to the Secretary of State. The governor will commission the person appointed.
2. If the unexpired term is longer than six (6) months and the vacancy occurs in a year in which the election of supervisors would normally be held, the individual appointed in the manner described above will serve until a successor is elected.
3. If the unexpired term is longer than six (6) months and the vacancy occurs in a year in which the election of supervisors would not normally take place, the individual appointed in the manner described above will serve until a successor is elected in a special election which will be timed and conducted according to the requirements of law.

Removal from Office

As is the case with other elected officers, a supervisor may be removed from office in several different ways and for a variety of reasons, including, but not necessarily limited to:

1. Impeachment by the Mississippi House of Representatives for "treason, bribery, or any high crime or misdemeanor in office."³¹

2. Conviction in a court of competent jurisdiction of “willful neglect of duty or misdemeanor in office.”³²
3. Conviction in any court of competent jurisdiction in any state or any federal court:
 - a. of any crime which is a felony under the laws of Mississippi or which is punishable by imprisonment for one year or more (other than manslaughter or any violation of the U. S. Internal Revenue Code);
 - b. of corruption in office or peculation (embezzlement);
 - c. of gambling or dealing in futures with “any money coming into his hands by virtue of his office.”

In certain cases, the attorney general of the state must file a motion for removal from office in the circuit court of the county of residence of the official. The circuit court, or the judge in vacation, must, upon notice and a proper hearing, issue an order of removal from office.³³
4. Adjudication by a court of competent jurisdiction (or otherwise lawfully) to be of unsound mind during the term for which they are elected or appointed.³⁴
5. Conviction of habitual drunkenness or being drunk while discharging the duties of his office (or when called upon to perform the duties of his office).³⁵
6. Conviction of “intentionally, willfully and knowingly” violating the laws governing public purchasing.³⁶
7. Conviction of “willfully” neglecting or refusing to return “any person committing any offense against the laws, committed in his view or knowledge, or of which he has any notice, or shall willfully absent himself when such offense is being or is about to be committed, for the purpose of avoiding knowledge of the same.”³⁷
8. Conviction of accepting any “gift, offer or promise” prohibited by Code § 97-11-11 (generally, a bribe to influence official action).³⁸
9. Pursuant to a special election called in response to a removal petition, hearing, and finding by a governor-appointed “removal council” that sufficient cause has been shown to justify removal for “knowingly or willfully failing, neglecting, or refusing to perform any of the duties required of such officer by law.”³⁹

Compensation

The annual salary of a supervisor is fixed by law⁴⁰ and is based upon the total assessed valuation of his county for the preceding taxable year. The law was changed during the 2022 Legislative Session, increasing all supervisors’ salaries and allowing those salaries to be increased after January 1, 2024, by up to \$2,000 above the new statutorily set salaries, and after January 1, 2028, by up to \$4,000 above those newly set salaries.⁴¹ Supervisors are not eligible for any additional salary increases for that fiscal year if the board of supervisors approves one of these latter increases, nor may a board of supervisors increase the salary of its members in the last year of the supervisors’ term.⁴² Note that in counties with producing oil wells, the total valuation of the oil produced, as reported by the Department of Revenue for the preceding calendar year, may be combined with the total assessed valuation to determine the salary category of the supervisors of that county. In addition, in any county in which the federal government or an agency of the federal government owns 25 percent of the real property (consequently, exempt from ad valorem taxes), the salary category of the members of the board of supervisors from that county moves to the next highest rate from that rate determined by the total assessed value of the property in the county.⁴³

Privileges of Office

State law provides that the members of a board of supervisors are exempt from working on the roads, serving in the militia, and jury duty.⁴⁴

Conducting County Business through Meetings and Minutes of the Board of Supervisors

Introduction

Supervisors must accomplish the business of the county by collective and official action of the board of supervisors.⁴⁵ It is essential that those actions be properly documented by the official minutes of the board.⁴⁶ Following are some of the administrative and procedural basics.

Organizational Meeting

After posting the required bond and taking the oath of office, the members of the board of supervisors meet at the county courthouse on the first Monday in January after the election and organize the board by electing one of its members as the president (for the four year term) and one of the members as the vice president.⁴⁷ The board, attended by the sheriff (or

a deputy sheriff) and the clerk (chancery clerk or a deputy chancery clerk) may then proceed to discharge its duties.⁴⁸

If an epidemic at the county seat or some other cause makes it impracticable for the board to meet on the first Monday in January after the election, the board must meet as early as it can safely do so, upon the call of any three members-elect of the board. This called meeting will be held at the place designated in the call of the meeting.⁴⁹

Presiding Officer and Board Quorum

The president of the board of supervisors (or the vice president in the absence or disability of the president) presides at all meetings of the board. If both the president and vice president are absent or disabled, the board may elect another member to preside during the absence of the president or vice president.⁵⁰

Three members of the board of supervisors constitute a quorum. If a quorum of the board is not present on the first day of any regular, adjourned, or special meeting, the sheriff may adjourn the meeting from day to day until a quorum is present. A member of the board of supervisors, properly notified, who fails to attend any meeting will be fined \$5.00 per day for each day he is absent. Unless the absent supervisor provides a "sufficient excuse" at the next meeting, he must pay the fine into the county treasury. Until any such fine is paid, including any costs associated with collection of the fine, the supervisor cannot receive any "allowance" or warrants from the county.⁵¹

Sheriff and Clerk of the Board

The sheriff (or a deputy sheriff) must attend all meetings of the board to execute its process and orders.⁵² Provided, however, the board of supervisors may go into executive session without the sheriff at the discretion of the board.⁵³ The clerk of the board, the chancery clerk (or a deputy chancery clerk or a clerk pro tempore),⁵⁴ must attend meetings of the board to "keep and preserve a complete and correct record of all the proceedings and orders of the board." The clerk records on the minutes the names of those members of the board in attendance and the names of those members absent.⁵⁵

Regular Monthly Meetings

State law requires every county board of supervisors to meet as a minimum the first Monday of every month.⁵⁶ The meeting generally must be held in the courthouse or chancery clerk's office, but the board may meet in any other county-owned building located within one mile of the courthouse, provided the board enters an order on its minutes designating and describing in full the building and room to be used as the meeting room for the board of supervisors and, more than thirty days before the place for the meeting changes, posts in the chancery clerk's office and in one other place in the courthouse a "conspicuous, permanent notice" of the meeting location change and publishes notice in the manner prescribed by statute.⁵⁷ In counties having two court districts the meetings

of the board of supervisors must alternate between the two court districts.⁵⁸

Alternate Meeting Times and Location

As is the case with the organizational meeting of the board of supervisors, if it is not practicable for the board to meet at the normal time and in the normal place, the president, or the vice president in the absence or disability of the president, or any three members, may call a meeting in a place designated within the county.⁵⁹ However, the board of supervisors may not hold meetings or transact official acts outside the county in which they were elected.⁶⁰

Adjourned Meetings

The board of supervisors may adjourn a regular meeting to any date and time it determines by placing an order upon its minutes. The order providing for the adjourned meeting must specify each item of business to be transacted at the adjourned meeting, and only items of business so specified can be transacted at the adjourned meeting.⁶¹

Duration of Sessions and Recessed Meetings

Normally, at regular business meetings, the board of supervisors may sit for a period not to exceed ten days in any one month. In counties having a population of more than forty thousand and in counties having two court districts, the board may continue in session at regular meetings for a period not to exceed twelve days in one month. However, at regular meetings for the transaction of business under the state's revenue laws, the board in any county may continue in session as long as is required. Further, the board of supervisors may recess meetings from time to time to convene on a day fixed by an order of the board entered upon its minutes and may transact any business coming before it for consideration.⁶²

Specialty Called and Emergency Meetings

When deemed necessary, a special meeting of the board of supervisors may be called by the president of the board (or vice president in the absence or disability of the president) or any three members of the board. Notice of the special meeting must be entered in full upon the minutes of the board and must specify each item of business to be transacted at the special meeting. Like an adjourned meeting, only the items of business specified in the notice of the special meeting can be considered or acted upon. The board must give at least five days' notice of the special meeting by posting an advertisement at the courthouse door or publishing an advertisement in a newspaper of the county. In cases of emergency arising from serious damage to county property, including roads and bridges, or from an epidemic or severe weather, or from a situation where immediate action is required for the repair of county roads and bridges, a special meeting may be called in the manner specified above for the purpose of considering the emergency and taking appropriate action. The notice shall state the time of the meeting and distinctly specify

the subject matters of business to be acted upon and be signed before a notary by the officer or officers calling the meeting. At least three hours before the time fixed for the meeting, notice shall be personally delivered to the members of the board who have not signed it and who can be found. The notice shall also be posted at the courthouse door at least three hours before the time fixed for the meeting. If a member of the board cannot be found to complete the personal delivery of the notice, the president, vice president or any one of the two members of the board calling an emergency meeting shall make every attempt, within the applicable notice period, to contact the board member that was not personally found by other available means, including, but not limited to, telephone or email. The method of notice used to call the meeting shall be entered on the minutes of the emergency meeting, and business not specified in the notice shall not be transacted at the meeting.⁶³

Open Meetings Act

It is very important that the board make certain it complies in all respects with the requirements of the "Open Meetings Act"⁶⁴ which, among other things, enumerates very strict requirements about giving public notice of meetings and the conduct of executive sessions. These requirements are discussed in some detail in Chapter 5 of this book. For now, just note that in addition to the "public notice of meetings" requirements specified in the paragraphs above, the Open Meetings Act requires certain actions with respect to recess, adjourned, or special meetings. Specifically, the Act states:

Any public body which holds its meetings at such times and places and by such procedures as are specifically prescribed by statute shall continue to do so and no additional notice of such meeting shall be required except that a notice of the place, date, hour and subject matter of any recess meeting, adjourned meeting, interim meeting or any special called meeting shall be posted within one hour after such meeting is called in a prominent place available to examination and inspection by the general public in the building in which the public body normally meets. A copy of the notice shall be made a part of the minutes or other permanent official records of the public body.⁶⁵

Subpoena Powers

The board has the power to subpoena witnesses in all matters coming under its jurisdiction and to fine and imprison any person for a contempt committed while the board is in session. The fine for contempt may not exceed fifty dollars (\$50.00) and the imprisonment may not extend beyond the continuance of the term. A person so fined or imprisoned may appeal to the circuit court.⁶⁶

Minutes of the Board

Minutes must be maintained of every meeting and same must be signed and published.⁶⁷ The requirement to properly maintain minutes cannot be over emphasized. The board of supervisors speaks and acts only through its minutes.⁶⁸ The minutes of each day's proceedings must either be read and

signed by the president (or vice president if the president is absent or disabled so as to prevent his signing the minutes) on or before the first Monday of the month following the day of adjournment of any "term" of the board of supervisors or be adopted and approved by the board as the first order of business on the first day of the next monthly meeting of the board.⁶⁹

Mississippi's Open Meetings Act provides with respect to minutes of meetings of public bodies the following:

Minutes shall be kept of all meetings of a public body, whether in open or executive session, showing the members present and absent; the date, time, and place of the meeting; an accurate recording of any final actions taken at such meeting; and a record, by individual member, of any votes taken; and any other information that the public body requests be included or reflected in the minutes. The minutes shall be recorded within a reasonable time not to exceed thirty days after recess or adjournment and shall be open to public inspection during regular business hours.⁷⁰

Powers and Duties of the Board of Supervisors

The fundamental source of power for the board of supervisors is Article 6, § 170 of the Mississippi Constitution of 1890, which states:

Each county shall be divided into five districts, a resident freeholder of each district shall be selected, in the manner prescribed by law, and the five so chosen shall constitute the board of supervisors of the county, a majority of whom may transact business. The board of supervisors shall have full jurisdiction over roads, ferries, and bridges, to be exercised in accordance with such regulations as the legislature may prescribe, and perform such other duties as may be required by law; provided, however, that the legislature may have the power to designate certain highways as "state highways," and place such highways under the control and supervision of the state highway commission, for construction and maintenance. The clerk of the chancery court shall be the clerk of the board of supervisors.

Pursuant to this constitutional provision, the boards of supervisors are delegated "full jurisdiction over [county] roads, ferries and bridges, to be exercised in accordance with such regulations as the legislature may prescribe." This responsibility is unquestionably a matter of vital importance to the life of every county. However, it is important to recognize that roads and bridges represent only one of the board's many concerns. The powers and duties of the board of supervisors have been substantially expanded over the years by legislative action. In today's counties, the boards of supervisors are delegated a variety of other public duties of equal importance which touch virtually every facet of life. As is the case with the board

of directors of a major corporation, the board of supervisors has the task of guiding and establishing policy for the complex multi-million-dollar enterprise of county government. As members of the board, supervisors make decisions that directly impact economic development, public health, safety and welfare. Suffice it to say, the office of county supervisor is a position of public trust that has certain attendant duties and obligations.⁷¹ Those that enter the office should not take these duties and obligations lightly.⁷²

General Powers, Jurisdiction, and Home Rule

General Powers and Jurisdiction

The legislature prescribes the details of how the board exercises its constitutional powers and jurisdiction and prescribes what additional powers and duties are delegated. Normally, the “rules and regulations” prescribed by the legislature are found in the Mississippi Code. A good starting place to begin exploration of the statutory duties and responsibilities of the board of supervisors is Code, § 19-3-41. This statute outlines the basic jurisdictional parameters and lists a few of the general powers of the board. Code § 19-3-41 affirms that the boards of supervisors shall have within their respective counties full jurisdiction over county roads, ferries and bridges, and jurisdiction over all matters of county police. The statute goes on to delegate a variety of miscellaneous powers including jurisdiction over the subject of paupers; authority to regulate or prohibit the sale and use of fireworks; authority to contract with licensed real estate brokers for the purpose of offering county owned real property for sale; authority to contract with a private attorney or private collection agency to assist the county in the recovery of past due fees, fines, delinquent ad valorem tax on personal property and mobile homes; authority to contract with one or more constables of the county to collect certain delinquent criminal fines; and authority to engage in certain functions authorized under federal law in connection with federally funded programs. Code § 19-3-41 also imposes on the board of supervisors an affirmative duty to erect and keep in good repair a courthouse and jail. Finally, to help the board meet its obligations, the board of supervisors is empowered to levy such taxes as may be necessary to meet the demands of the respective counties.

Home Rule

In general terms, home rule can be defined as the authority of a county to regulate its own affairs. In Mississippi, home rule powers have been delegated by the legislature rather than the Constitution. The significance of this fact is that the home rule provision must be interpreted and applied in the context of other statutes and laws. The county home rule statute⁷³ provides in part:

The board of supervisors of any county shall have the power to adopt any orders, resolutions or ordinances with respect to county affairs, property and finances, for which no specific provision has been made by general law and which are not inconsistent with the Mississippi Constitution, the Mississippi Code of 1972, or any other statute or law of the State of Mississippi; and any such board shall likewise have the power to alter, modify and repeal such orders, resolutions or ordinances. Except as otherwise provided in subsections (2) and (3) of this section, the powers granted to boards of supervisors in this section are complete without the existence of or reference to any specific authority granted in any other statute or law of the State of Mississippi.

The Mississippi Supreme Court has not, to date, taken occasion to thoroughly explore the boundaries of county home rule. As such, it is difficult to assess the full extent and nature of this provision. What we do know is that expressly excluded from the legislative grant of home rule is authority to:

(a) levy taxes other than those authorized by statute or increase the levy of any authorized tax beyond statutorily established limits, (b) issue bonds of any kind, (c) change the requirements, practices or procedures for county elections or establish any new elected office, (d) use any public funds, equipment, supplies or materials for any private purpose, (e) regulate common carrier railroads, (f) grant any donation, or (g) without prior legislative approval, regulate, directly or indirectly, the amount of rent charged for leasing private residential property in which the county does not have a property interest; unless such actions are specifically authorized by another statute or law of the State of Mississippi.⁷⁴

In other words, it is obvious that the above activities are prohibited unless expressly authorized elsewhere by Mississippi law. Even if the proposed activity is not one of those listed above, two (2) difficult issues must still be addressed. The first issue requires that a determination be made that the proposed activity or exercise of power is in fact a legitimate public function relating to “county affairs, property and finances.” If it is not, then home rule cannot be used as a source of authority for such activity. If the activity is a legitimate public function of the county, there remains the equally difficult issue of determining whether there are statutes or laws that prohibit or otherwise control or regulate the proposed exercise of power. If the answer to this question is yes, then home rule still does not provide a stand-alone source of authority to engage in the proposed activity, although the activity may be a legitimate public concern of the county.

Notwithstanding these difficulties, the county home rule statute does offer a potential source of authority that may, in proper circumstances, empower the board of supervisors with the authority and flexibility to address matters of “county affairs, property and finances” which have not otherwise been addressed by state law.

Powers Regarding General Administration

Board Attorney

The board is authorized to employ counsel to assist it in the conduct of meetings and to otherwise provide legal counsel with respect to matters of concern and interest to the board and county.⁷⁵

County Property, Offices, Furnishings, and Supplies

The board of supervisors is required by law to properly furnish the courthouse and supply and equip all county offices with necessary office supplies, equipment, and furnishings.⁷⁶ To accomplish this objective, express statutory authority is delegated to the board of supervisors to purchase real estate for county buildings,⁷⁷ and dispose of surplus real property⁷⁸ and personal property⁷⁹ belonging to the county. The board is authorized to ensure county personal and real property against casualty loss⁸⁰ and specifically employ a person to manage and care for county property.⁸¹ An important administrative requirement with respect to county property is the statutory mandate that the boards of supervisors establish and maintain an accurate inventory control system.⁸²

Other Administrative Matters

Among the most important administrative responsibilities of the board of supervisors is the adoption of the county budget⁸³ and approval of expenditures and appropriation of county funds therefore.⁸⁴ These subjects are covered at length in other chapters of this book. Other general administrative duties include approval of the bonds of chancery clerk, circuit clerk, and other county officers and employees,⁸⁵ the establishment of vacation and sick leave policies and a system for county-wide personnel administration,⁸⁶ contracting for professional services,⁸⁷ attending professional educational programs,⁸⁸ providing a plan of liability insurance for the county and county employees,⁸⁹ providing for workers' compensation coverage for county employees,⁹⁰ establishing inmate canteen funds,⁹¹ employing a county administrator,⁹² providing for the preservation and disposition of county records,⁹³ providing equipment for electronic storage of records,⁹⁴ and funding abstract of land titles in the chancery clerk's office.⁹⁵

Elections

With respect to elections, the board of supervisors has the responsibilities of determining the supervisor district lines (commonly known as redistricting),⁹⁶ providing for election districts and voting precincts,⁹⁷ providing voting machines,⁹⁸ making appointments to fill vacancies in county offices, and calling special elections in connection therewith.⁹⁹ The electoral process is covered in more detail in Chapter 15 of this book.

Powers Regarding Law Enforcement and Courts

The members of the board of supervisors are conservators of the peace within their respective counties and possess the powers as such which are conferred on justices of the peace.¹⁰⁰ However, the primary powers and duties of supervisors with respect to law enforcement and courts focus on funding the offices, employees, facilities and programs of the sheriff and the court system.

Sheriff's Office

Under state law, the sheriff is required, at the July meeting of the board of supervisors, to submit a budget of estimated expenses of his office for the ensuing fiscal year beginning October 1 in a form prescribed by the Department of Audit. It is the responsibility of the board of supervisors to examine the sheriff's proposed budget and determine the amount to be expended by the sheriff in the performance of his duties for the fiscal year; the board may increase or reduce said amount as it deems necessary and proper.¹⁰¹ The budget shall include amounts for compensating the deputies and other employees of the sheriff's office; for insurance providing protection for the sheriff and his deputies in case of disability, death and other similar coverage; for travel and transportation expenses of the sheriff and deputies; for feeding prisoners and inmates of the county jail; for equipment and supplies; and for such other expenses as may be incurred in the performance of the duties of the office of sheriff.

In addition to final budget approval, the board of supervisors is required to properly provide, furnish, and supply an office for the sheriff.¹⁰² The board has the discretionary authority to authorize the purchase of motor vehicles and equipment needed for operation of the sheriff's office.¹⁰³ In instances where identifying marks and decals will hinder official investigations, the board may approve the sheriff's use of unmarked vehicles subject to statutory limitations.¹⁰⁴ The board may also purchase and maintain law enforcement dogs for the sheriff's use¹⁰⁵ and establish radio stations for law enforcement.¹⁰⁶

County Patrol Officers

The board of supervisors has discretionary authority to employ and equip county patrol officers whose duty it shall be to patrol the roads of the county and to enforce the road and motor vehicle laws.¹⁰⁷

Constables

The board of supervisors is required to furnish each constable with motor vehicle identification, a state prescribed blue flashing light which can be attached to the constable's vehicle, and at least two complete uniforms.¹⁰⁸

County Jail

The board of supervisors is required to cause to be erected and kept in good repair a good and convenient jail.¹⁰⁹ At least annually, the board of supervisors, or a competent person authorized by the board of supervisors, is required to examine into the state and condition of the jail in regard to its safety, sufficiency and accommodation of the prisoners and to take such legal measures as may be best to secure the prisoners against escape, sickness and infection and have the jail cleansed.¹¹⁰

Corrections

The board of supervisors has certain duties and responsibilities with regard to the care and treatment of county convicts and working county convicts on a county farm, public roads, or other public works of the county.¹¹¹ The board may, in its discretion, establish a public service work program for state inmates that are in the custody of the county¹¹² and it may participate in joint state-county work programs for state inmates.¹¹³ The board may allow the sheriff to operate an inmate canteen facility.¹¹⁴

Courts

The board of supervisors is required by law to erect and keep in good repair in each judicial district a courthouse,¹¹⁵ provide a place for the holding of court,¹¹⁶ properly furnish the courthouse,¹¹⁷ and provide a county law library.¹¹⁸ The board of supervisors is required to bear the costs of criminal prosecutions brought in the county,¹¹⁹ appoint one member of the county jury commission,¹²⁰ and provide funding for the office of the county prosecutor in those counties where such an office has been established.¹²¹ Under certain circumstances, counties, acting through the board of supervisors, may assist in selected expenses of the office of district attorney.¹²²

The board of supervisors is required to include in its general fund budget an amount sufficient to cover its pro rata share of certain circuit and chancery court administrative operations and expenses approved by the court, including but are not necessarily limited to, provisions for court reporters,¹²³ family masters,¹²⁴ and court administrators.¹²⁵ Certain specific discretionary authority relating to the operation of the chancery court includes the board's authority to fund proper storage and indexing of chancery and probate court actions.¹²⁶

In counties where a county court is established, the board has the duty to make provisions for office space and funding county court personnel and operations.¹²⁷ The same holds true for youth court in those counties that have exercised the discretion to establish a youth court.¹²⁸

With regard to justice courts, the board of supervisors is responsible for appointing a justice court clerk and may appoint such other employees for the justice court as it deems necessary, and per a 2022 amendment to the statute,

two or more counties may appoint one (1) person to serve as clerk of the justice court system of the counties.¹²⁹ The board shall provide courtrooms for the justice court and provide office space and furnish each justice court office and provide necessary office supplies.¹³⁰

Powers Regarding Health and Public Welfare

The county boards of supervisors are delegated a variety of discretionary powers designed to address public health and welfare concerns of county citizens. The following is a survey of some of those powers.

Zoning, Planning, Subdivision, and Building Regulations

The board of supervisors has discretionary authority, with respect to the unincorporated area of the county, to adopt land use, zoning, building, subdivision, and related regulations for the purpose of promoting health, safety, morals or the general welfare of the county.¹³¹ The board may, to more effectively carry out such activity, create a county planning commission or permit department. It also has authority to abate nuisances on private property in certain circumstances.¹³² County planning and zoning is explored in a Chapter 13 of this book.

Urban Renewal

A variety of urban renewal and development tools are available to the board of supervisors under the Urban Renewal Law¹³³ to assist in the removal of slums and blighted areas and foster redevelopment in the affected areas.

Solid Waste Disposal

The Solid Waste Disposal Law of 1974¹³⁴ requires the board of supervisors to provide for collection and disposal of garbage and the disposal of rubbish. To accomplish this responsibility, the county may employ its own personnel and equipment or contract with private or public entities for the service.¹³⁵ Or, the county may create or join a regional solid waste management authority established for the purposes of accomplishing this required service¹³⁶ or establish a garbage disposal district.¹³⁷

Fire Protection, Emergency Telephone Service, Utility Districts

The board of supervisors is required to appoint a county fire services coordinator¹³⁸ and has the discretionary authority to purchase, operate and maintain fire trucks and other firefighting equipment.¹³⁹ The board may incorporate water, sewer, garbage disposal and/or fire protection districts within the county,¹⁴⁰ form fire protection grading districts,¹⁴¹ establish emergency communication (E-911) districts,¹⁴² and establish and fund a mosquito control commission.¹⁴³

Human Resource Agencies

The board of supervisors has the discretionary authority to create human resource agencies responsible for administration of human resource programs authorized by federal law.¹⁴⁴

Hospitals, Nursing Homes, and Health Centers

The board of supervisors is empowered to establish homes for the aged,¹⁴⁵ establish and operate nursing homes for paupers and destitute aged,¹⁴⁶ provide for temporary care of pauper insane,¹⁴⁷ construct public health buildings and clinics,¹⁴⁸ appropriate and expend monies for treatment of the indigent sick and promotion of public health of the county via support and maintenance of a full time health department,¹⁴⁹ establish and maintain county health departments,¹⁵⁰ establish, own and operate community hospitals,¹⁵¹ provide financial support for mental illness and intellectual disability services,¹⁵² own, operate and maintain a public ambulance service,¹⁵³ and establish emergency medical service districts.¹⁵⁴ The board is required to publicize the availability of confidential testing and treatment of venereal disease at the county health department.¹⁵⁵

Public Welfare

Every county is required to provide office space for the county department of public welfare¹⁵⁶ and has the discretionary authority to provide funds for maintenance of the department.¹⁵⁷ County boards of supervisors have a variety of discretionary authority available to them with respect to aiding and supporting the poor of the county.¹⁵⁸

Powers Regarding Taxation and Finance

Perhaps the most critical responsibility of the board of supervisors falls in the realm of taxation and finance. Once the board of supervisors has determined what public services and facilities are needed, it must examine the sources of revenue available to it, accurately estimate the amount of revenue that can be generated from those sources, devise a budget¹⁵⁹ and impose an ad valorem tax levy¹⁶⁰ designed to support that budget thereby meeting the public service and facility priorities of the county. Another fundamental element which is critical to the accomplishment of the board's priorities, is to see to the proper safekeeping, investment, and expenditure of the public funds which it holds in trust for and on behalf of the public. Among other things, state law requires the public funds of the county be deposited in an approved county depository¹⁶¹ and be accounted for via maintenance of a uniform system of accounts.¹⁶² Furthermore, deficit spending is prohibited,¹⁶³ as are certain expenditures during the board's last year of the term of office.¹⁶⁴

The most common sources of revenue available to counties are ad valorem taxes levied against all taxable real and personal property in the county, and fees from the issuance of permits

and/or paid to support certain services such as garbage collection and disposal. Another typical source of funds is from the issuance of general obligation or revenue notes or bonds which, generally, are reserved for significant capital expenditures. State assistance may also be available in the form of grants or loans. A more comprehensive discussion of the duties, authority, and responsibilities of boards of supervisors with respect to financial administration, taxes, purchasing, and public borrowing is found in subsequent chapters of this book.

Powers Regarding Arts, Recreation, Conservation, and Charitable Activities

Counties have the express discretionary authority to provide for and support the arts¹⁶⁵ and establish public libraries.¹⁶⁶ The boards have the discretion to establish, own and operate public parks and playgrounds¹⁶⁷ and provide financial assistance in aid of fairs and fair associations.¹⁶⁸ With respect to conservation, the board of supervisors has discretionary authority to appropriate funds in support of the counties' soil and water conservation district,¹⁶⁹ establish water management districts,¹⁷⁰ accept flood control agreements for rights-of-way and maintenance,¹⁷¹ purchase or condemn lands for state parks or forest,¹⁷² and contribute to soil conservation districts.¹⁷³ With respect to recreation, the county board of supervisors also has discretionary authority to issue bonds to establish lands for recreational facilities,¹⁷⁴ appoint a county recreational commission,¹⁷⁵ and create a county park commission.¹⁷⁶ Unless express statutory authority is granted, the board may not make donations for any private purpose. Where express authority to make donations is provided, it is for certain limited patriotic and charitable uses.¹⁷⁷

Powers Regarding Public Works and Infrastructure

The board of supervisors exercises tremendous responsibility with regard to the public works of the county. For purposes of this survey, public works can be defined as the construction, acquisition, and maintenance of the capital assets the county needs to support and promote its business. The most obvious and visible of the county's many public works responsibilities is the county road and bridge system. Public works also include the county courthouse and other county buildings that are essential for housing the various offices of the county, county officers, and other offices that the board of supervisors is required or has discretionary authority to provide.

General Provisions

By statute, the county board of supervisors has the authority to acquire by donation, gift or negotiated purchase the necessary land needed to provide the public facilities required of the county.¹⁷⁸ If necessary, the board of supervisors may exercise the power of eminent domain to acquire property necessary for letting out new public roads or improving existing public roads¹⁷⁹ and with respect to certain industrial development activities.¹⁸⁰ The board's authority to exercise eminent domain includes the power of immediate possession in certain cases relating to public roads and utilities.¹⁸¹ The county board of supervisors is delegated express authority to entertain contracts for public works in the manner prescribed by law.¹⁸²

Roads and Bridges

The county board of supervisors is delegated the monumental task of constructing and maintaining the vast majority of the tens of thousands of road miles in the state. As previously stated, the Constitution grants the board of supervisors "full jurisdiction" over county roads.¹⁸³ To properly establish and document the county's public road system, the board must adopt and maintain an official county road map and road register which must be updated at least annually.¹⁸⁴ The board is required to annually inspect and report on the condition of the county road and bridge system and, if operating under the county-wide system of road administration, must adopt a four-year plan for construction and maintenance.¹⁸⁵ The public roads of the county cannot be changed or altered except by order of the board of supervisors.¹⁸⁶ It is within the exclusive jurisdiction of the board to determine when and where a public road should be laid out and/or changed when public necessity demands.¹⁸⁷ It is left to the exclusive discretion of the board to take action to abandon and close public roads of the county when appropriate.¹⁸⁸

The board of supervisors is empowered to adopt and enforce regulations with respect to use of the public roads and bridges including, regulating what type of wheels may be used on vehicles on the public roads,¹⁸⁹ and establishing maximum load limits on roads and bridges.¹⁹⁰ Suffice it to say, the board of supervisors possess a great deal of discretionary power in setting the priorities, funding and regulation of the public roads of the county. However, these powers are not without limits. The Constitution requires that the board's jurisdiction with respect to county roads and bridges be exercised in accordance with such regulations as may be prescribed by the legislature. As such, the board must exercise its discretion over roads and bridges in a manner consistent with certain statutory standards as those found in Code, § 65-7-1 et seq. and other related statutory provisions. The State Aid Road Division of the Mississippi Department of Transportation prescribes, from time to time, certain minimum standards of construction and maintenance with respect to state aid roads and other road and bridge programs which offer state funding and technical assistance to counties.¹⁹¹ In addition, the specific method and

procedure by which the board of supervisors administer the county road and bridge system depends upon whether the county operates under the beat system or the county-wide (unit) system of road administration. The specifics of these two methods of road and bridge administration are discussed in some detail in Chapter 4 of this book.

Other Public Works

The board of supervisors is authorized to acquire, construct, and maintain a courthouse, jail and such other public offices, as the county may be required to maintain, or which the board has the discretion to provide. These public facilities are those that are reasonable and necessary to support the various enterprises in which the county offices and other public offices within the county may be engaged. In addition to the courthouse and jail, there is the requirement for housing the offices of the sheriff, circuit and chancery clerks, tax assessor and tax collector, court and court officials, and the various county departments and other public offices supported by the county. Acquisition, construction, and maintenance of public facilities such as parks and recreational facilities fall into the public works category. There are also infrastructure facilities and equipment which the county board of supervisors has the authority to establish and maintain. For example, public works facilities such as landfills may be necessary to support the board's mandate to provide garbage collection and disposal facilities, and water sewage treatment facilities may be provided by the county to support the county industrial park.

Powers Regarding Industrial Development

The role of county boards of supervisors with respect to industrial development has increased significantly in recent years. The board of supervisors has the opportunity and resources to serve as a major player in attracting commercial and industrial development into the county.

To begin with, counties have the discretionary authority to engage in the advertisement of the county's resources.¹⁹² To assist the board and other development organizations with industrial development responsibility, the board of supervisors may establish economic development districts¹⁹³ and levy taxes for the purpose of financing and supporting economic development districts.¹⁹⁴ Counties may establish airport authorities¹⁹⁵ and industrial parks.¹⁹⁶ For those counties along the navigable waterways of the state, there is the discretionary authority to form port authorities to assist in economic development activities.¹⁹⁷

Under the Regional Economic Development Act,¹⁹⁸ counties may now expand their authority and reach by participating with cities and other counties through the formation of

regional economic development alliances to share costs and revenues of certain industrial projects, and to pledge revenue derived from a project to secure payment of bonds.

Mississippi law also offers a wide variety of state grants, public financing, development tools, and tax incentives that are available to the board of supervisors in its industrial development efforts. These include, but not necessarily limited to, the authority to acquire or construct projects and issue general obligation or revenue bonds therefore,¹⁹⁹ negotiate fee-in-lieu of taxes agreements with qualifying industries,²⁰⁰ and participate in opportunities offered under such programs as the Mississippi Business Finance Corporation,²⁰¹ Mississippi Business Investment Act,²⁰² Tax Increment Financing Act,²⁰³ Growth and Prosperity Program,²⁰⁴ Major Economic Impact Authority,²⁰⁵ Small Municipalities and Limited Population Counties Program,²⁰⁶ and others.

These examples illustrate the fact that many of the duties and responsibilities of the board of supervisors may be accomplished in cooperation with other political subdivisions on the basis of mutual advantage and increased efficiency.

Powers Regarding Inter-Governmental Cooperation

The Code provides a variety of opportunities that empower the board of supervisors to entertain inter-governmental agreements to share the cost and responsibility of providing public services and facilities. The most widely used authority is the Interlocal Cooperation Act of 1974,²⁰⁷ which authorizes the board of supervisors to enter into cooperative agreements with other local governments to provide public services, facilities, and to exercise their respective powers more efficiently otherwise jointly. Another source of authority for interlocal cooperation, though rarely used, is the authority to create multi-jurisdictional cooperative service districts for the purposes of jointly providing public services and facilities.²⁰⁸

In addition to the broad authority offered by the Interlocal Cooperation Act of 1974 and the Cooperative Service District Act, the Code offers several other opportunities to engage in inter-governmental cooperation with regard to a number of specific activities. A few examples include: authority to construct, remodel, and to maintain a joint city and county jail;²⁰⁹ agreements whereby municipalities will provide fire protection in unincorporated areas of the county;²¹⁰ agreements with the United States regarding navigation projects;²¹¹ and cooperation with respect to the construction and maintenance of public roads.²¹²

The "Regional Economic Development Act"²¹³ provides another tool for multi-jurisdictional cooperation. As stated in the preceding section on industrial development, the provisions of the Act empower counties and cities to form regional alliances to coordinate economic development efforts.

Endnotes

1. Const., § 170 and Code, §§ 19-3-40 and 19-3-41.
2. Const., § 170 and Code, § 19-3-1.
3. Code, § 19-3-1 as amended in the 2019 Regular Session of the Mississippi Legislature, which is subject to newly amended §§ 23-15-283 and 23-15-285.
4. See, e.g., Code, §§ 19-3-1, 23-15-283, 23-15-285.
5. Code, §§ 23-15-191 and 23-15-291 et seq.
6. Code, § 3-15-359.
7. Const., § 102.
8. Code, §§ 19-3-1 and 23-15-193 (as amended during the 2023 Regular Session of the Mississippi Legislature).
9. Code, § 25-1-5.
10. Const., § 176.
11. Code, § 19-3-3.
12. Const., § 250.
13. Const., § 43.
14. Const., § 44(1).
15. Const., § 266.
16. Const., § 44(2).
17. Const., § 44(3).
18. Code, § 25-1-35.
19. Code, § 97-11-41.
20. Code, §§ 19-3-5 and 25-1-17.
21. Code, § 25-1-19(1).
22. Code, §§ 25-1-33 and 25-7-43.
23. Code, § 25-1-31.
24. *Ibid.*
25. Code, § 25-1-45.
26. Code, § 25-1-25.
27. Code, § 11-1-1.
28. Code, § 25-1-11.
29. Const., § 103.
30. See Code, §§ 23-15-833, 23-15-835, and 23-15-839.
31. Const., §§ 49, 50, 51 and 52.
32. Const., § 175.
33. Code, §§ 25-5-1 and 97-33-3.
34. Code, § 25-5-1.
35. Code, § 97-11-23.
36. Code, § 31-7-55.
37. Code, § 97-11-35.
38. Code, § 97-11-13.
39. Code, §§ 25-5-3 through 25-5-37. See also Const., § 139.
40. Code, § 25-3-13(1) as amended. The Legislature significantly amended § 25-3-13, raising supervisors' salaries. See Senate Bill 2719 (2022 Regular Session). Subsection (2) of § 25-3-13 permits supervisors after January 1, 2024, to increase by their salaries by up to \$2,000 over the amounts set under subsection (1), and after January 1, 2028, by up to \$4,000 over the amounts set under subsection (1).
41. Code, § 25-3-13(1), (2) as amended.
42. Code, § 25-3-13(2) as amended. Code, § 25-3-13(5) prohibits the use of state revenue to pay these salary increases.
43. Code, § 25-3-15.
44. Code, § 19-3-37.
45. Const., § 170 and Code, §§ 19-3-40 and 19-3-41.
46. *Thompson v. Jones County Cmty. Hosp.*, 352 So.2d 785, 796 (Miss.1977) (holding a "board of supervisors can act only as a body, and its act must be evidenced by an entry on its minutes."); accord *Nichols v. Patterson*, 678 So. 2d 673 (Miss. 1998); *Buffington*, Opinion 2019-00391 (Miss. AG December 9, 2019) ("[B]oards of supervisors... speak only through their minutes, and their actions are evidenced solely by entries on the minutes.")
47. Code, § 19-3-7.
48. Code, § 19-3-7.
49. Code, § 19-3-9.
50. Code, § 19-3-21.
51. Code, § 19-3-23.
52. Code, § 19-3-25.
53. Op. Atty. Gen. No. 94-0129, Pickett, March 9, 1994.
54. Code, § 19-3-29.
55. Code, § 19-3-27.
56. Code, § 19-3-11 and 19-3-13.
57. Code, § 19-3-11.
58. Code, § 19-3-13. It should be noted that § 19-3-13 of the Code also specifies that if the act creating two judicial districts in a county directs otherwise with respect to the holding of regular meetings, the board of supervisors may continue to hold regular meetings as required by the act. Further, § 19-3-15 of the Code has specific requirements relative to the holding of meetings of the board of supervisors in Harrison County.
59. Code, § 19-3-9.
60. Op. Atty. Gen. No. 95-0119, Ellis, March 1, 1995.
61. Code, § 19-3-19.
62. Code, § 19-3-17.
63. Code, § 19-3-19.
64. Code, § 25-41-1 et seq.
65. Code, § 25-41-13(1), emphasis added.
66. Code, § 19-3-51.
67. Code, §§ 19-3-27, 19-3-33, 19-3-35 and 25-41-11.
68. See *supra* note 47.
69. Code, § 19-3-27.
70. Code, § 25-41-11.
71. Code, §§ 25-4-101 et seq., referred to as the Ethics in Government Act, and Const. § 109.
72. Const., § 268.
73. Code, § 19-3-40.
74. Code, § 19-3-40(3).
75. Code, § 19-3-47. See also Code § 19-3-69.

76. Code, § 19-7-23.
77. Code, § 19-7-1.
78. Code, § 19-7-3 as amended during the 2023 Legislative Session (S.B. 2312).
79. Code, § 19-7-5.
80. Code, § 19-7-7.
81. Code, § 19-7-15.
82. Code, § 31-7-107.
83. Code, § 19-11-1 et seq.
84. Code, § 19-3-59.
85. Code, § 25-1-19.
86. Code, §§ 19-3-63 and 19-2-9. For detailed treatment with respect to county-wide personnel administration; see Chapter 11 of this book.
87. Code, § 19-3-69.
88. Code, § 19-3-77.
89. Code, § 11-46-17.
90. Code, § 71-3-5.
91. Code, § 19-3-81.
92. Code, § 19-4-1.
93. Code, § 19-15-1 et seq. and § 25-60-1 et seq.
94. Code, § 19-15-5.
95. Code, § 19-15-11.
96. Code, § 19-3-1.
97. Code, §§ 23-15-281 and § 23-15-283 (as amended by H.B. 914 in the 2019 Regular Session of the MS Legislature).
98. Code, § 23-15-505.
99. Code, § 23-15-839.
100. Code, § 19-3-39. See also Const., § 167 and Code, § 9-11-2 et seq., § 99-3-1, and §§ 99-15-1 through 99-15-11.
101. Code, § 19-25-13.
102. Code, § 19-7-23.
103. Code, §§ 19-25-13 (motor vehicles and equipment); 19-5-5 (radio equipment); and 19-5-3 (law enforcement dogs).
104. Code, § 19-25-15.
105. Code, § 19-5-3.
106. Code, § 19-5-5.
107. Code, § 45-7-1. See also Code §§ 45-7-21 et seq. and 45-7-41 et seq. which provide additional authority relating to county patrol officers in certain counties.
108. Code, § 19-19-1.
109. Code, § 19-3-41.
110. Code, § 19-5-1.
111. Code, § 47-1-3 et seq.
112. Code, § 47-5-401, et seq.
113. Code, § 47-5-451, et seq.
114. Code, § 19-3-81.
115. Code, § 19-3-41.
116. Code, §§ 19-3-43 and 19-3-44.
117. Code, § 19-7-23.
118. Code, § 19-7-31.
119. Const., § 261.
120. Code, § 13-5-6.
121. Code, §§ 19-23-15, 19-23-19 and 25-3-9.
122. Code, §§ 25-31-5, 25-31-8, and 25-31-33.
123. Code, § 9-13-19.
124. Code, § 9-5-255.
125. Code, § 9-17-5.
126. Code, § 19-15-7.
127. Code, § 9-9-11.
128. Code, §§ 19-9-96 and 43-21-123.
129. Code, § 9-11-27 as amended during the 2022 Legislative Session by H.B. 1017, which added a new subsection (3).
130. Code, § 9-11-5.
131. Code, §§ 17-1-1 et seq. and 19-5-9.
132. Code, § 19-5-105 as amended during the 2021 Legislative Session by S.B. 2261.
133. Code, § 43-35-1 et seq.
134. Code, § 17-17-1 et seq.
135. Code, § 19-5-17 et seq.
136. Code, § 17-17-307.
137. Code, § 19-5-151 et seq.
138. Code, § 19-3-71.
139. Code, § 19-5-97.
140. Code, § 19-5-151.
141. Code, § 19-5-215.
142. Code, § 19-5-305.
143. Code, § 41-27-1.
144. Code, § 17-15-1 et seq.
145. Code, § 19-5-31.
146. Code, § 19-5-35.
147. Code, § 19-5-43.
148. Code, § 19-5-47.
149. Ibid.
150. Code, § 41-3-43.
151. Code, § 41-13-15.
152. Code, § 41-19-39.
153. Code, § 41-55-1.
154. Code, § 41-59-51.
155. Code, § 41-23-30.
156. Code, § 43-1-9.
157. Code, § 43-1-11.
158. Code, §§ 43-31-1 et seq. and 43-33-1 et seq.
159. Code, § 19-11-1 et seq.
160. Code, § 19-3-41.
161. Code, §§ 25-1-72 and 27-105-303 et seq.
162. Code, § 19-11-13.
163. Code, § 19-11-15.
164. Code, §§ 19-11-27, 19-13-17, 19-13-21, 23-15-881, 23-15-883, 65-7-95, and 65-9-19.
165. Code, § 39-15-1.
166. Code, § 39-3-1.
167. Code, § 17-1-3.
168. Code, §§ 17-3-7 and 19-9-101.
169. Code, § 19-9-113.
170. Code, § 51-8-1.
171. Code, § 51-35-15.
172. Code, § 55-3-13.
173. Code, § 69-27-67.
174. Code, § 55-9-1.

- 175. Code, § 55-9-53.
- 176. Code, § 55-9-81.
- 177. Code, §§ 19-5-93, 35-3-5, and 39-15-1.
- 178. Code, § 19-7-1.
- 179. Code, § 65-7-89.
- 180. Code, §§ 57-5-21, 57-5-23, and 59-9-1 et seq.
- 181. Code, § 11-27-81.
- 182. Code, §§ 31-7-13 (¶ (m)(xxxviii) – Exceptions from bidding requirements, certain purchases under § 57-1-221, repealed effective June 30, 2023, per H.B. 249 of the 2023 Legislative Session), and 31-5-3 et seq.
- 183. Const., § 170. See also Code, § 19-3-41.
- 184. Code, § 65-7-4.
- 185. Code, § 65-7-117.
- 186. Code, § 65-7-1.
- 187. Code, § 65-7-1.
- 188. Code, § 65-7-121.
- 189. Code, § 65-7-37.
- 190. Code, §§ 65-7-43 through 65-7-49, and § 63-5-27.
- 191. Code, §§ 65-9-1 et seq. (state aid roads and bridges); and 65-11-1 et seq. (county highway aid).
- 192. Code, § 17-3-1.
- 193. Code, § 19-5-99.
- 194. Code, § 19-9-111.
- 195. Code, §§ 61-33-5 and 61-5-5.
- 196. Code, § 57-5-21.
- 197. Code, §§ 59-7-7 et seq. and 59-9-1 et seq.
- 198. Code, §§ 57-64-1 et seq.
- 199. Code, §§ 19-5-99, 57-1-1 et seq., and 57-3-1 et seq.
- 200. Code, § 27-31-104.
- 201. Code, § 57-10-1 et seq.
- 202. Code, § 57-61-1 et seq.
- 203. Code, § 21-45-1 et seq.
- 204. Code, §§ 57-80-1 et seq.
- 205. Code, §§ 57-75-1 et seq.
- 206. Code, § 57-1-18 et seq.
- 207. Code, § 17-13-1 et seq.
- 208. Code, § 19-3-101.
- 209. Code, § 17-5-1.
- 210. Code, § 83-1-39 (as amended by S.B. 2335 during the 2022 Legislative Session).
- 211. Code, § 19-5-91.
- 212. Code, §§ 65-7-77 and 65-7-79.
- 213. Code, §§ 57-64-1 et seq.