

# STATE OF MISSISSIPPI

## OFFICE OF THE STATE AUDITOR

STACEY PICKERING AUDITOR



### REPORT FROM THE AUDITOR

MUNICIPAL COURT CLERKS SUMMER CONVENTION  
IMPERIAL PALACE RESORT  
BILOXI, MISSISSIPPI

June 25, 2012

Presented By:  
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[www.osa.ms.gov](http://www.osa.ms.gov)

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# **PROGRAM INFORMATION**

**OBJECTIVES:** The objective of this program is to educate participants about their legal responsibilities and personal liability when exercising duties related to expending public funds and managing public property. With emphasis on accounting for and substantiating activities.

**HOURS:** Presentation time will be approximately 3 hours.

**FIELD OF STUDY:**  
**Accounting and Auditing**

**INSTRUCTOR:** The instructor is the primary author of the presented written material.

**PROGRAM MATERIAL:**  
The written material represents requirements of the State Auditor's Office as the agency authorized by state law to prescribe accounting and auditing procedures. All program material is reviewed by the Department of Technical Assistance, State Auditor's Office. See program cover page for telephone number, address, website and additional information.

**INSTRUCTIONAL METHOD:**  
Program will be presented orally and supported by detailed written material to coincide with presentation.

**EVALUATION:** Through out the program the instructor will recap presented material; and participates will be given opportunity to ask questions, comment and evaluate understanding. Participates may contact the State Auditor's Office (Technical Assistance) to ask additional questions, further comment on, and offer additional evaluate the program.

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# **I. INTERNET WORLD WIDE WEB SITES**

- LEGISLATIVE BILLS: <http://billstatus.ls.state.ms.us/>
- MISSISSIPPI CODE: <http://www.sos.ms.gov/images/interface/header2.jpg>
- ATTORNEY GENERAL OPINIONS: <http://www.agopin.state.ms.us>
- ETHICS COMMISSION OPINIONS:  
<http://www.ethics.state.ms.us/ethics/ethics.nsf/AdvisoryOpinions?OpenForm>
- DFA TRAVEL REGULATIONS: <http://www.dfa.state.ms.us/Purchasing/Home.html>
- STATE AUDITOR'S OFFICE: [www.osa.ms.gov](http://www.osa.ms.gov)
- ARCHIVES RECORDS: <http://mdah.state.ms.us/>
- STATE RETIREMENT SYSTEM: <http://www.pers.state.ms.us/>
- STATE OF MISSISSIPPI: <http://www.new.ms.gov/Pages/PortalHome.aspx>
- MISS. STATE PUBLICATIONS <http://msucares.com/community/governmental/>

## **II. SELECTED NEW LEGISLATION 2012**

### **[First Impressions]**

### **HOW TO TRACK NEW LEGISLATION ON THE INTERNET.**

**GO TO:** <http://billstatus.ls.state.ms.us/>

UNDER "BILL STATUS":            SELECT "All Measures (NOT DEAD)"

AT THIS POINT YOU WILL SEE A LIST OF BILLS THAT PASSED INTO LAW.

### **SELECTED LEGISLATION TO BE AWARE OF.**

#### **House Bill 16 (July 1, 2012) – Crime – Sex Crimes Against Minors**

Creates Sec. 97-5-51 to require mandatory reporting of defined sex crimes against minors (under 16 years of age). First offense is a misdemeanor with an up to \$ 500 fine, second offense is a misdemeanor with a fine up to \$ 1,000 and/or up to 30 days in jail, and third or subsequent offense is a misdemeanor with a fine up to \$ 5,000 and/or up to one year in jail.

#### **House Bill 97 (July 1, 2012) – Victims Compensation**

Technical Revisions.

#### **House Bill 159 (July 1, 2012) – Domestic Violence Confidentiality Program**

Technical Revisions.

#### **House Bill 353 (July 1, 2012) – Deceiving Firearms Dealer**

Creates a new law to impose a felony for deceiving a firearms dealer into selling a weapon under circumstances that would be illegal. Penalty of up to \$ 5,000 and/or three years in prison.

#### **House Bill 361 (July 1, 2012) – County – Judgment Renewal Fee**

Amends 25-7-13 - It clarifies the authority of a circuit clerk to charge a fee for the docketing and filing of a notice of renewal of judgment.

#### **House Bill 423 (July 1, 2012) – Disposal of Drugs**

The bill provides that drug task forces may regularly collect prescription pills and drugs brought from residential sources and shall transport them to the incinerator maintained by the Mississippi Bureau of Narcotics for disposal

#### **House Bill 447 (July 1, 2012) – School – Superintendent Evaluation**

Amends 37-7-301 - It requires the local school board to conduct an annual comprehensive evaluation of the school superintendent consistent with the assessment components established by law and the assessment benchmarks established by the Mississippi School Board Association

**House Bill 448 (July 1, 2012) – Municipal Quorum - Teleconference**

Amends 25-41-5 - It clarifies that a municipal public body may establish a quorum of by use of teleconference or video means by the members of the public body who are on active duty in the United States armed forces to allow for clear communication of all members in attendance.

**House Bill 455 (April 18, 2012) – Weapon Dealer Records**

Repeal Section 97-37-11 that require weapons dealers to keep records of purchasers and weapons sold.

**House Bill 484 (July 1, 2012) – County – State Assessment Fee**

In additional to amending the State Supreme Court Judges salaries it also amends the salaries of Chancery Judges, Circuit Judges and District Attorneys. This bill also amended the salary of the office of the County Judges if applicable. This bill also amended 25-7-9 and now requires the Chancery Clerk to charge a \$40 fee to be deposited to the credit of the Judicial System Operation Fund on civil cases. MS Code 25-7-13 was also amended likewise and it also requires the Circuit Clerk to charge a \$40 fee to be deposited to the credit of the Judicial System Operation Fund on all civil cases. This bill also made some minor changes in the amount of state uniform assessments; but these changes were superseded by changes in House Bill 878 .

NOTE: The State Settlement Code for this fee is expected to be JSF (Judicial System Fund).

**House Bill 535 (July 1, 2012) – County & City – Farmers’ Market Support**

Amends 19-5-73 and 19-5-93 - Authorizes the county board of supervisors to donate and expend funds for the support of any farmers’ market that is certified by the Mississippi Department of Agriculture and Commerce and operating on public property within county. New section 21-19-69 gives the same authority to municipal governing authorities.

**House Bill 540 (July 1, 2012) – School – Property Use For Recreation**

The bill authorizes local school boards to allow school property to be used by the public during non-school hours for recreation and sports, limiting the liability of school districts and employees arising from public use of property and facilities, and encouraging school districts to enter into shared use agreements with community organizations and local governmental entities for purposes of recreation and sports.

**House Bill 545 (July 1, 2012) – County – Cleaning Property**

Amends 19-5-105 - Major changes in the procedures used by the county boards of supervisors to clean property that is adjudicated a menace to the public health, safety and welfare of those in the county.

**House Bill 631 (July 1, 2012) – Bail Bondsman**

Amend bail bond and enforcement agent laws

**House Bill 681 (July 1, 2012) – DUI Child Endangerment**

Amends 63-11-30 - It creates the offense of DUI Child Endangerment for transporting a child under the age of sixteen (16) while under the influence, and provides penalties for violations. Amends 97-29-31 - It revises the penalties for indecent exposure to include fines and imprisonment after the conviction of a second offense within five (5) years, and upon conviction of a third or subsequent offense within five (5) years, such person shall be guilty of a felony and punished by a fine up to \$5,000 or imprisonment for no more than five (5) years in the State Penitentiary.

**House Bill 695 (July 1, 2012) – Reciprocal Weapon Agreement**

Revise Section 45-9-101 to authorize the Department of Public Safety to enter agreements with certain other states related to reciprocity with regard to concealed weapon permits.

**House Bill 696 (July 1, 2012) – School – Teacher Authority – Student Grades**

This bill prohibits school administrators and certain other faculty, staff and employees of a local school district from influencing the grade received by a student from a teacher, prescribes the circumstances under which a teacher may change a student's grade. Violations shall subject local school districts or schools to a loss of accreditation.

**House Bill 707 (July 1, 2012) – School – Mandatory School Start Date**

This bill creates the school start date act; provides that all public elementary or secondary schools under the jurisdiction of the state board of education shall begin the new academic school year of instruction on or after the third Monday in August. This bill exempts the Mississippi Schools for the Blind and Deaf from the application of this requirement.

**House Bill 750 (June 30, 2012) – County & City – Tax Exemption – Military Duty**

The bill extended the repeal date to September 30, 2015 on the authority of counties and municipalities to grant an exemption from a certain amount of ad valorem taxes on motor vehicles owned by residents who are serving on active duty pursuant to military orders in Iraq or Afghanistan.

**House Bill 780 (July 1, 2012) – Domestic Violence**

Revise various laws.

**House Bill 784 (July 1, 2012) – School – Credit For National Guard Training**

This bill authorizes school boards to allow course credit to certain high school students who are also members of the National Guard, and who complete basic training camp at the end of their Junior year and before the start of their Senior year; to authorize the school district to award the student one Carnegie unit of elective credit upon receipt of evidence of the student's completion of basic training; to amend section 37-3-95, in conformity to the preceding provisions of this act.

**House Bill 878 (July 1, 2012) – State Court Assessment Changes**

Amended Section 99-17-93 – To increase State Uniform Assessments and delete the \$ 25.00 littering assessment.

### **House Bill 921 (Voting Rights Act) – Voter Registration**

This bill requires a qualified elector who appears to vote at the Registrar's office or a polling place to present identification before voting; to require the Secretary of State to negotiate a memorandum of understanding between the Mississippi Department of Public Safety and the Registrar of each county for the purpose of providing a Mississippi Voter Identification Card. Amends 23-15-135, 23-15-11, 23-15-541, 23-15-631, 13-15-639, 23-15-719, and 45-1-37 to conform to the preceding provisions.

### **House Bill 927 (July 1, 2012) – State Auditor's Duties**

Amended 7-7-211 and 7-7-213 - It revises certain powers and duties of the State Auditor's Office, to identify all accounting principles promulgated by nationally recognized professional organizations; to authorize the Office of the State Auditor to prescribe other accounting principles as promulgated by nationally recognized professional organizations in addition to generally accepted accounting principles.

### **House Bill 929 (July 1, 2012) – DUI – Electronic Ticket Submission**

Amends 63-9-21 - It authorizes the electronic submission of traffic tickets issued for violations of the Mississippi Implied Consent Law; to require that all traffic tickets filed electronically shall be filed automatically with the clerk of the municipal court, clerk of the justice court and the Commissioner of Public Safety using the system of electronic submission. Amends section 63-11-5, Mississippi code of 1972, in conformity to the provisions of this act.

### **House Bill 966 (April 16, 2012) – County (Maybe City)**

Amended 27-105-305 - Authorizes the Board of Supervisors to submit bids received from banks to the State Treasurer if the accepted contract would provide a direct or indirect interest to a member of the Board. [Note: Municipalities select their depositories using county procedures (Sec. 27-105-353).]

### **House Bill 984 (July 1, 2012) – Traffic Law – Utility Service Vehicles**

Revise Section 63-3-809 to add utility service vehicles (including municipal vehicles) to the list of stationary vehicles with flashing lights to be maneuvered around in traffic.

### **House Bill 987 (July 1, 2012) – Lease of Municipal Property**

Amends 21-17-1 - To authorize a procedure for the governing authority of a municipality to lease property of less than one thousand five hundred square feet to any person or legal entity. Two appraisals to establish the fair market value of the lease are required to allow such other terms and conditions as the parties may agree. Such lease must be lawfully adopted and spread upon its official minutes.

### **House Bill 995 (Voting Rights Act) – Absentee Voting Requirements**

Amends 23-15-33 - It provides that every person entitled to vote by absentee ballot shall have all absentee applications processed by the Registrar through the statewide Election Management System; to provide that the Registrar shall account for all absentee ballots delivered to such voters and received from such voters through the statewide Election Management System. Amends 23-15-625 - It requires the registrar to process all applications for absentee ballots by using the statewide Election Management System. Amends 23-15-657, 23-15-687, and 23-15-733 - to conform to the preceding sections. Brings forward section 23-15-35 - It clarifies the purposes of amendment.



**House Bill 998 (July 1, 2012) – COUNTY ONLY – Purchase Order System**

Amends 31-7-103 and 31-7-119 - No requisition to purchase, purchase order or receiving report shall be required for the purchase of any item or services with an acquisition cost of not more than \$1,000 in the aggregate.

**House Bill 1108 (May 1, 2012) – Crime – Aiding A Felon**

Revise Section 97-1-5 to increase penalties for knowingly aiding or assisting a person who committed a felony to escape, avoid arrest, trial, conviction or punishment.

**House Bill 1203 (July 1, 2012) – MotorCycle Helmet Requirements**

Amends 63-7-64 - It exempts parade participants from motorcycle helmet requirement.  
Amends 63-31-3 - requires certain minors operating a dirt bike to receive off-road vehicle training and to wear a proper helmet.  
Amends 63-3-121 to revise definitions.

**House Bill 1281 (July 1, 2012) – Swimming Pool Enclosure Requirement**

This bill creates “The William Lee Montjoy” Pool Safety Act to provide the definition for certain locks and gates; to provide that the provisions of this act shall only apply to a pool owned, controlled or maintained by the owner of a multiunit rental complex, property owners association, private club, and doors and windows of rental dwellings opening into the pool yard of a multiunit rental complex or condominium, cooperative, or townhome project, and that such pool should be maintained and completely enclosed by one of a variety of structures; to provide that the owner of a multiunit rental complex or a property owners association is not required to enclose a body of water or construct barriers between the owner’s or property owners association’s property and a body of water such as an ocean, bay, lake, pond, bayou, river, creek, stream, spring, reservoir, stock tank, culvert, drainage ditch, detention pond, or other flood or drainage facility.

**House Bill 1326 (July 1, 2012) – Unlawful Hunting on Public Road**

This bill removed the “prima facia” language from Section 97-15-13 in regard to hunting on public roads and replaced it with “unlawful to hunt.”

**House Bill 1405 (July 1, 2012) – School – Recording Meetings – Diabetes Dogs**

Amends 37-23-137, 37-23-31, and 37-23-195 - It authorizes a parent of an exceptional child to record Individualized Education Program (IEP) meetings with audio or visual recording; the right to record is included in the procedural safeguards; to permit school boards, boards of supervisors and municipal governing authorities to authorize the use of dogs with the ability to detect diabetes in schools and public places.

**House Bill 1407 (July 1, 2012) – Geographic Information System**

Delete requirement that counties and municipalities submit plans to the state central data processing authority for approval to purchase, lease or develop a geographic information system.

**House Bill 1507 (July 1, 2012) – Drug Property Forfeiture – Administrative Procedure**

Amends 41-29-176 - It revises the forfeiture of property other than controlled substances under the controlled substances act.  
Amends 41-29-181 and 41-29-185 - makes technical corrections.

**Senate Bill 2010 (April 19, 2012) -**

Amends 33-4-1 - Authorizes the Mississippi Military Family Relief Fund to be used to make grants to families that experience financial hardship when a military family member is mobilized and deployed under title 10 USC Active Duty Service or is a resident in a Presidential declared disaster area.

**Senate Bill 2186 (July 1, 2012) – Illegal Drugs**

Amends Section 41-29-146 to make it unlawful to sell, manufacture or possess with intent to distribute a substance falsely alleged to be a controlled substance.

**Senate Bill 2227 (Voting Rights Act) – Voter Fraud**

Amends 23-15-11 - It provides that vote fraud shall be a disqualifying conviction for purposes of voter registration pursuant to section 244A of the Mississippi constitution of 1890;

Amends 23-15-19 and 23-15-151 - to clarify conformity.

**Senate Bill 2256 (Sections 1 & 2, April 18, 2012; Section 3, July 1, 2012) - Youth Court – Sex Offenders – Fire Department Vehicle Window Tint**

Section 1 amends 43-21-357 - It allows the youth court intake unit to recommend that a child be referred to the youth court drug court and to allow the youth court the option to order that a child be referred to the youth court drug court.

Section 2 creates 45-33-61 - It prohibits sex offenders from accessing the administrative office of courts' data management system or "mycids";

Section 3 amends 45-33-26 - Prohibits sex offenders from going to public beaches and public campgrounds where minor children congregate without advance approval from the Director of the DPS Sex Offender Registry.

Senate Bill 2321 (July 1, 2012)

Amends 63-7-59 - It exempts government-owned fire department vehicles from the window tint law.

**Senate Bill 2336 (April 16, 2012) – Airport Authority – Lien on Aircraft for Fees Due**

Creates a new section within Chapter 3 of Title 61 - It provides that an airport authority shall have a lien upon all aircraft that land at its airport for the full amount of any landing fees or other rates and charges; to authorize the authority to enforce the lien pursuant to certain procedures.

**Senate Bill 2342 (January 1, 2012) – Ad Valorem Tax Exemption – Free Port Warehouse**

Amends 27-31-51 and 27-31-53 - It clarifies that manufacturers of personal property that maintain separate facilities for the temporary storage and handling of such personal property pending transit to a final destination outside the state of Mississippi are eligible for licensing as a "free port warehouse" and that personal property that is manufactured in the state of Mississippi and stored in such facilities pending transit to a final destination outside Mississippi is eligible for exemption from ad valorem taxation.

**Senate Bill 2349 (July 1, 2012) – County – Highway Workstations**

This bill amended 65-7-91 and now allows the board of supervisors to increase the acres of land that they may purchase or lease to establish highway workstations. It also limits the right of eminent domain to no more than two acres when used to obtain land for highway workstations and related purposes.

**Senate Bill 2355 (April 23, 2012) - Advertising Resource – Not in Political Publications**

Amends 17-3-3 - Advertising resources-Such advertising shall not include advertisements in publications sponsored by political parties, political committees or affiliated organizations.

**Senate Bill 2461 (May 23, 2012) – Highway Patrol Officers’ Qualifications – Designation of Military Veteran’s on Driver’s License**

Amends 45-3-9 - It removes the repealer on minimum qualifications for members of the Mississippi Highway Patrol.

Amends 63-1-35 and 45-35-3 – To allow the designation of military veteran on driver’s license and identification card.

**Senate Bill 2493 (July 1, 2012) – Vehicle Window Tint – Medical Exemption – Penalty for False Reporting of Crime – Victim’s Right to Initial Incident Report**

Amends 63-7-59 - As amended by Senate Bill 2321-It revises the requirements for a medical exemption from the laws regarding window tints; to exempt government-owned fire department vehicles from the window tint law.

**Senate Bill 2494 (July 1, 2012)**

Amends 97-35-47 - It is an act to create the Broderick Rashad Danti Dixon Act; to revise the penalty for falsely reporting a crime

Creates 99-43-8 - It provides that a crime victim has the right to receive a copy of the initial incident report.

**Senate Bill 2494 (July 1, 2012) – Penalty For False Crime Report**

Amend Section 97-35-47 to fine from up to \$ 1,000 to up to \$ 5,000.

**Senate Bill 2494 (July 1, 2012) – Victim’s Incident Report**

Creates Section 99-43-8 to authorize victims of a crime to request and receive a free copy of the initial incident report of the case (subject confidentiality requirements provided by law).

**Senate Bill 2497 (Voting Rights Act) – Alcohol Legalization in Municipalities**

Amends 67-1-14 - It provides that any municipality having a population of not less than 5,000 according to the latest federal census and which is located in a county which has voted against coming out from under the dry law, or any municipality that is a county seat and is located in a county which has voted against coming out from under the dry law, may, at an election held for that purpose, either prohibit or permit the sale, and the receipt, storage and transportation for the purpose of sale, of alcoholic beverages; to authorize municipalities that have voted to come out from under the dry laws after the effective date of this act to by ordinance provide that alcoholic beverages may be sold in such municipality only by the holder of an on-premises retailer’s permit.

**Senate Bill 2534 (July 1, 2012) – Uniform Personal Property Disposal Procedure [Applies to Municipalities, Counties and Schools]**

Creates a new section 17-25-25 - To provide uniform requirement for the sale or disposal of personal property for counties, municipalities and school boards. Declare surplus and post notice for at least 10 days in 3 public places, one of which must be at the governing authority’s main office. If personal property does not exceed \$1,000 in value, the governing authority, by a unanimous approval of its member, may sell or dispose of the property at a private sale. If the governing authority finds that the FMV of the personal property is zero and this finding is entered on the minutes then the governing authority may dispose of the personal property in the manner it deems appropriate and in its best interest but no official or employee of the governing authority shall derive any personal economic benefit from such disposal.

**Senate Bill 2567 (July 1, 2012) – Investing Surplus Funds**

Amends 21-33-323, 27-105-315 and 19-9-29 - Allows surplus funds to be invested in interest-bearing accounts.

**Senate Bill 2631 (July 1, 2012) – Motor Vehicle Insurance Enforcement Procedures – New Civil Penalty**

This bill is known as the “Public Safety Verification and Enforcement Act”. The Act requires the Department of Public Safety, in cooperation with the Commissioner of Insurance and the Department of Revenue to create an accessible common carrier-based motor vehicle insurance verification system. The system will be accessible to the courts, law enforcement personnel and county tax collectors. The system should be available 24/7 and provides a means to track separately or distinguish motor vehicles that are subject to a certificate of insurance. System will be up and running no later than July 1, 2013. Law enforcement personnel may access the verification system during a traffic stop. The response received from the system supersedes an insurance card produced by the motor vehicle operator.

The system will be available to the tax collector through its title/registration system. The owner shall be denied a registration for a motor vehicle or renewal of a registration based on the verification system’s response of noncompliance. The response received from the system supersedes an insurance card produced by the motor vehicle owner or operator.

If the owner of a motor vehicle being operated on public roads does not have the minimum amount of insurance coverage the authorities shall suspend the vehicle registration and/or owner’s or the operator’s driving privilege and shall impose a civil penalty. \$300 for first conviction, \$400 for second conviction and \$500 upon third or subsequent conviction. The entire fine goes to the state; unless there is an appeal. If there is an appeal to "any" court and the defendant does not win and pays the fine, \$100 of the fine goes to the proper municipal or county general fund.

[The civil penalty may not be reduced or suspended by a court.]

[DFA Settlement Code is anticipated to be UMI, Uninsured Motorist Identification.]

It appears the civil penalty charge is imposed for not having "in at least the amounts required under Section 63-15-3(j)" (liability coverage: 25000, 50000, 25000); if the defendant does not have their insurance card in the motor vehicle he/she is charged with a misdemeanor (criminal); but cannot be charged with both the civil and criminal charge.

If the law enforcement officer uses the verification system and receives a response from the system that the owner of the motor vehicle has liability insurance as required, then the officer shall not issue a citation under this section notwithstanding any failure to display an insurance card by the owner or operator.

**Senate Bill 2798 (July 1, 2012) – Youth Tobacco Possession Penalty**

Amends 97-32-9 - It permits imposition of community service for a minor who violates the youth access to tobacco act if the minor is concurrently in violation of any other law.

**Senate Bill 2802 (July 1, 2012) – DUI Traffic Ticket Electronic Filing**

Amends 63-9-21 to authorize electronic filing of DUI traffic tickets.

**Senate Bill 2851 (July 1, 2012) – Marriage Requirement Changes**

Removes the three-day waiting period for a marriage license and deletes the blood test requirement.

**Senate Bill 2878 (July 1, 2012) – Increase Alcohol Content of Beer & Light Wine**

Revise various laws to increase the legal alcohol content of beer to 8 % and light wine to 5 %.

**Senate Bill 2884 (July 1, 2012) – County – Board Meeting Procedure changes**

Amended 19-3-19 – County board of supervisors special and adjourned meetings-

**Senate Bill 2885 (April 19, 2012) – Airport Authority Powers – Municipality Airport Assistance**

Amends 61-3-13 - It designates the powers and authority of the executive director of the airport authority.

Amends 61-3-15 - It authorizes the establishment of airport authority fire departments; authorizes airport authorities to enter into joint use or similar agreements with the United States of America and the state of Mississippi; Authorizes airport authorities to enter into mutual aid agreements.

Amends 61-3-19 - It provides for the lease of oil, gas and mineral interests.

Amends 61-3-79 - It authorizes certain municipalities to provide services on authority property; establishes a procedure for airport authorities to enforce commercial aircraft liens.

Amends 61-5-19 - It authorizes municipalities to enter into joint use or similar agreements with the United States of America and the state of Mississippi; establishes a procedure for municipalities to enforce commercial aircraft liens.

**Senate Bill 2886 (July 1, 2012) – Budget and Ad Valorem Tax Hearings [Municipal Section 21-35-5 was not changed.]**

Amended 27-39-203 - Notice of public hearing and tax increase. This bill revised the procedures required for taxing entities to hold budget hearing. The form and content of the required public notice was revised.

"NOTICE OF A PUBLIC HEARING ON THE PROPOSED BUDGET AND PROPOSED TAX LEVIES FOR THE UPCOMING FISCAL YEAR FOR -- (Name of the taxing entity)

The (name of the taxing entity) will hold a public hearing on its proposed budget and proposed tax levies for fiscal year (insert the year) on (date and time) at (meeting place). The (name of the taxing entity) is now operating projected total budget revenue of \$\_\_\_\_\_. (\_\_\_\_ percent) or \$\_\_\_\_\_ of such revenue is obtained through ad valorem taxes. For the next fiscal year, the proposed budget has total projected revenue of \$\_\_\_\_\_. Of that amount, (\_\_\_\_ percent) or \$\_\_\_\_\_, is proposed to be financed through a total ad valorem tax levy.

The decision to not increase the ad valorem tax millage rate for fiscal year (insert the year) above the current fiscal year's ad valorem tax millage rate means you will not pay more in ad valorem taxes on your home, automobile tag, utilities, business fixtures and equipment and rental real property, unless the assessed value of your property has increased for fiscal year (insert the year).

Any citizen of (name of the taxing entity) is invited to attend this public hearing on the proposed budget and tax levies for fiscal year (insert the year) and will be allowed to speak for a reasonable amount of time and offer tangible evidence before any vote is taken."

(6) (a) If the proposed tax levies for the upcoming fiscal year shall exceed the current fiscal year's certified tax rate, the advertisement shall be in the following form:

**"NOTICE OF A TAX INCREASE AND A PUBLIC HEARING ON THE PROPOSED BUDGET AND PROPOSED TAX LEVIES FOR -- (Name of the taxing entity)**

The (name of the taxing entity) will hold a public hearing on a proposed ad valorem tax revenue increase for fiscal year (insert the year) and on its proposed budget and proposed tax levies for fiscal year (insert the year) on (date and time) at (meeting place).

The (name of the taxing entity) is now operating with projected total budget revenue of \$\_\_\_\_\_. (\_\_\_\_ percent) or \$\_\_\_\_\_ of such revenue is obtained through ad valorem taxes. For next fiscal year, the proposed budget has total projected revenue of \$\_\_\_\_\_. Of that amount, (\_\_\_\_ percent) or \$\_\_\_\_\_ is proposed to be financed through a total ad valorem tax levy.

For next fiscal year, the (name of the taxing entity) plans to increase your ad valorem tax millage rate by \_\_\_\_\_ mills from \_\_\_\_\_ mills to \_\_\_\_\_ mills. This increase means that you will pay more in ad valorem taxes on your home, automobile tag, utilities, business fixtures and equipment and rental real property. Any citizen of (name of the taxing entity) is invited to attend this public hearing on the proposed ad valorem tax increase, and will be allowed to speak for a reasonable amount of time and offer tangible evidence before any vote is taken."

(b) If an increase in the tax levy is necessary only because of an increased funding request made by a county district or any other cost which by law the county must fund and may not decrease in amount, then the notice required by this subsection shall be used and the county shall explain, in clear language in the notice, that the increase in the tax levy is necessary only because of the increased funding request of the county district or other cost incurred.

### III. STATE ASSESSMENT AND FINE PROCEDURES EFFECTIVE JULY 1, 2012 -

#### 1. STATE ASSESSMENTS IN CRIMINAL CASES

##### A. STATE UNIFORM ASSESSMENTS

1. **Purpose:** These collections are sent to the state to fund various programs, such as mandatory training of court personnel.
2. **When Due:** These collections are due only when the court imposes a monetary penalty or any other penalty on any of the following types of convictions, **including ordinances**. (*not charged if no penalty is imposed, such as with an ordinance warning for a curfew, leash, etc. violation*)
3. **Types of Violations:**

##### (a) TRAFFIC VIOLATIONS

##### (b) SEC. 99-19-73 (1)

- (1) Includes: Any violation in Title 63, Miss. Code
- (2) Excludes: Parking or Registration offenses; and  
Sec. 63-11-1 et seq. Implied Consent Violations
- (3) Amount: **Ninty Dollars and Fifty Cents \$ 90.50**
- (4) DFA Settlement Code: **T V**

New  
**H. B. 878**  
(was \$ 80.00)

##### (b) IMPLIED CONSENT LAW VIOLATIONS SEC. 99-19-73 (2)

- (1) Includes: Any violation in Title 63-11-1 et seq.
- (2) Amount: **Two Hundred Forty Three Dollars  
and Fifty Cents \$ 243.50**
- (3) DFA Settlement Code: **I C**

New  
**H. B. 878**  
(was \$ 235.00)

##### (c) GAME AND FISH LAW VIOLATIONS SEC.99-19-73 (3)

- (1) Includes: Violation of the game and fish laws or regulations
- (2) Amount: **Eighty Nine Dollars \$ 89.00**
- (3) DFA Settlement Code: **G F**

New  
**H. B. 878**  
(was 80.00)

- (d) **LITTER LAW VIOLATIONS** SEC. 99-19-73 (4)
- (1) Includes: Any violation of Section 97-15-29
  - (2) Excludes: Any violation not under this section
  - (3) Amount: **NO ASSESSMENT** \$ .00

**The \$ 50.00 ALA assessment must STILL be Collected.  
The "Other Misdemeanor" assessment is collected.**

**New H. B. 878  
(was \$ 25.00)**

- (4) DFA Settlement Code: ***S L***

(e) **TRAUMA TRAFFIC VIOLATIONS** SEC. 99-19-73 (5)

- (1) **Includes:** Any speeding law  
Sec. 63-3-1201 reckless driving  
Sec. 63-3-1213 careless driving
- (2) **Excludes:** Speeding less than 10 MPH
- (3) **Amount:** Speeding:

Less than 10 MPH	Zero	
10 MPH to 20 MPH	Ten Dollars	\$ 10.00
20 MPH to 30 MPH	Twenty Dollars	\$ 20.00
30 MPH or more	Thirty Dollars	\$ 30.00
<u>Reckless Driving</u>	Ten Dollars	\$ 10.00
<u>Careless Driving</u>	Ten Dollars	\$ 10.00
- (4) **Settlement Code:** ***TT***

(f) **OTHER MISDEMEANORS** SEC. 99-19-73 (5)

- (1) Includes: All misdemeanor violations unless excluded  
- includes ordinance violations  
- tag violations A. G. 4/19/02
- (2) Excludes: (1) Traffic Violations see (a) above  
(2) Implied Consent Violations see (b) above  
(3) Game and Fish Law Violations see (c) above  
(5) Trauma Traffic Violations see see (e) above  
(6) Vehicular Parking and Registration

- (3) **Amount:** **One Hundred Six Dollars  
and Seventy Five Cents** \$ **106.75**
- (4) **DFA Settlement Code:** ***O M***

**New H. B. 878  
was \$ 97.50**

(g) **OTHER FELONIES** SEC. 99-19-73 (6)

- (1) Includes: All felony violations
- (2) Excludes: Same as Other Misdemeanors
- (3) Amount: **Two Hundred Eighty Dollars  
And Fifty Cents** \$ **280.50**
- (4) DFA Settlement Code: ***O F***

**New  
H. B. 878  
(was \$ 272.00)**



**B. STATE COURT CONSTITUENTS ASSESSMENT SEC. 37-26-9 (4)**

1. **Purpose:** A state assessment to assist funding of court education
2. **Imposed When:** *A criminal conviction* and a fine of \$ 10.00 or more is imposed
3. **Amount Due:** **Fifty Cents \$ .50**
4. **DFA Settlement Code:** **C C**

**C. CHILDREN'S TRUST FUND ASSESSMENT SEC. 99-19-75**

1. **Purpose:** To fund child abuse prevention programs.
2. **Imposed When:** A defendant is convicted of a violation of Section 97-3-65, 97-3-65 et seq. or 97-3-7 against a minor; and a fine or other penalty is imposed.
3. **Amount Due:** **One Thousand Dollars \$ 1000.00**
4. **DFA Settlement Code:** **CTF**

**D. RAILROAD CROSSING VIOLATION ASSESSMENT Sec. 99-19-73 (8)(a)**

1. **Purpose:** To fund the Operation Lifesaver Fund to Increase safety at railroad crossings.
2. **Imposed When:** A defendant is convicted of a violation of Section 77-9-249, 37-41-55, 63-3-1007, 63-3-1009, 63-3-1011, or 63-3-1013 and a fine or other penalty is imposed.
3. **Amount Due:** **Twenty Five Dollars \$ 25.00**
4. **DFA Settlement Code:** **RCV**

**E. DRUG VIOLATION ASSESSMENT Sec. 99-19-73 (8) (b)**

1. **Purpose:** To fund the Drug Evidence Disposition Fund to cover costs to MBN for acquisition, storage, destruction, etc. of evidence related to the Uniform Controlled Substances Act.
2. **Imposed When:** A defendant is convicted of a violation of Sec. 41-29-139
3. **Amount Due:** **Twenty Five Dollars \$ 25.00**
4. **DFA Settlement Code:** **DV**

**F. ADDITIONAL LITTERING ASSESSMENT SEC. 97-15-29**

1. **Purpose:** To fund Law Enforcement Officers Monument Fund and deceased officer's children's fund.
2. **Imposed When:** A defendant is convicted of a violation of Sec. 97-15-29.
3. **Amount Due:** **Fifty Dollars** **\$ 50.00**
4. **DFA Settlement Code:** **ALA**

**G. STATE APPEARANCE BOND FEE ASSESSMENT SEC. 83-39-31**

1. **Purpose:** This assessment is sent to the state general fund
2. **Imposed When:** **[ON ALL CHARGES]**
  - (a) The defendant posted a bond *conditioned upon appearance at trial*.  
[Bonds Include: cash bail bond, surety bail bond (from a bondsman, etc.), Property bail bond, or a guaranteed arrest bond certificate]
  - (b) The defendant was released on his recognizance, driver's license deposit, or written promise to appear; and was *required to appear* at trial.
  - (c) The defendant was released on an appeal bond, *with appearance required*.
3. **Not Imposed When:**
  - (a) No bond was posted, *defendant was held in jail until trial*
  - (b) After conviction, but *special circumstances apply*
    - (1) Traffic violation prepaid - Sec. 99-19-3
    - (2) Felony preliminary hearing, etc.- Not A Trial
    - (3) Multiple case - One Fee Per Bond
4. **When Collected:**
  - (a) **After conviction** when a surety bail bond, property bond or guaranteed arrest bond certificate is posted with the court clerk.
  - (b) **After conviction** when any type of bond is taken by someone other than the court clerk, such as the sheriff or other police officer.
  - (c) **In advance**, when **Cash Bond** is taken.  
(Includes police officers taking cash bonds, A. G. 3-29-02.)
5. **Amount:** Greater of **2 %** of bond or Twenty Dollars **\$ 20.00**
6. **DFA Settlement Code:** **A B F**

**H. STATE VICTIMS BOND FEE ASSESSMENT SEC. 83-39-31 (7)**

**Note: this fee is collected on all charges; not just domestic violence charges.**

1. **Purpose:** This assessment is sent to the state's "Victims of Domestic Violence Fund".
2. **Imposed When:** **[BOND COLLECTED: ON ALL CHARGES]**  
  
The defendant posted a bond *conditioned upon appearance at trial*.  
[Bonds Include: cash bail bond, surety bail bond (from a bondsman, etc.), property bail bond, or a guaranteed arrest bond certificate]
3. **Not Imposed When:**
  - (a) No bond was posted, *defendant was held in jail until trial*
  - (b) **The defendant was released on his own recognizance, deposited his driver's license in lieu of bail, or was released after arrest on a written promise to appear, and was *required to appear* at trial.**
  - (c) **The defendant was released on an appeal bond, that was *conditioned for appearance*.**
  - (d) *Special circumstances apply*
    - (1) Traffic violation prepaid - Sec. 99-19-3
    - (2) Felony preliminary hearing, etc.- Not A Trial
    - (3) Multiple case - One Fee Per Bond
4. **When Collected:**  
  
**After Conviction** when a surety bail bond, property bail bond or guaranteed arrest bond certificate is posted with the court clerk.  
**[No provision to collect cash bonds in advance]**
5. **Amount:** **Ten Dollars \$ 10.00**
6. **Settlement Code:** **V B F**

**I. STATE GAME AND FISH LICENSE ASSESSMENT SEC. 49-7-21 (6)**

- 1. Purpose:** A state assessment to assist funding of the Department of Wildlife, Fisheries and Parks.
- 2. Imposed When:** A defendant is convicted of hunting, fishing, etc. without the required state license under Sec. 49-7-21 (3)
- 3. Amount Due:** The amount the license would have costs. To be noted on the ticket or citation by the charging officer. The officer may obtain the amount by contacting the local Field Office of the Department of Wildlife, Fisheries, & Parks. (Dist. 1 Tupelo (662) 840-5172, Dist. 2 Batesville (662) 563-6330, Dist. 3 Stoneville (601) 686-3520, Dist 4 (601) Meridian 692-2776, Dist. 5 Brookhaven (601) 835-3050, Dist. 6 Hattiesburg (601) 545-5632, Marine Biloxi (228) 435-1332, Metro Jackson 364-2235)
- 4. DFA Settlement Code:** *H V*

**J. ADULT DRIVERS TRAINING SEC. 63-9-11**

- 1. Purpose:** A fee to off set the cost for the Department of Public Safety to maintain a non-public record of persons who are eligible for the program.
- 2. Imposed When:** A defendant qualifies and elects to proceed with the adult drivers training option in lieu of a conviction record.
- 3. Amount due:** **Ten Dollars** **\$ 10.00**
- 4. Settlement:** Collections must be settled by the City Clerk to the Department of Finance and Administration (DFA).
- 5. DFA Settlement Code:** **ADT**

**K. STATE CRIMINAL JUSTICE FUND ASSESSMENT SEC. 97-19-67 (4)**

- 1. Purpose:** A state assessment to assist funding of the criminal justice system
- 2. Imposed When:** A criminal conviction for writing a bad check results from a complaint filed by the “District Attorney’s Bad Check Unit” as provided by Sec. 97-19-79.
- 3. Amount Due:** Up to 85 % of the face value of the bad check
- 4. Settlement Code:** *C J F*
- 5. Other Charges:** Sec. 97-19-79 allows the district attorney’s \$ 40.00 service charge to be added to court cost.

**L. OTHER EXCEPTIONS**

- 1. SEATBELT CONVICTIONS:** State assessments are not collected for seatbelt convictions under Sec. 63-2-7. However, local assessments are collected (see A. G. opinion addressed to Donny Joe Sparks, dated August 15, 2008).  
[A seatbelt violation is not the same thing as a child restraint violation. Assessments are collected for child restraint violations under Sec. 63-7-301.]
- 2. DEFENSIVE DRIVING:** No assessments should be charged on a minor’s defensive driving option in lieu of conviction under Sec. 63-1-55. However, fine, cost and assessments are charged for **adult defensive driving** in lieu of conviction under Sec. 63-9-11.

## 2. STATE ASSESSMENTS IN CIVIL CASES

It is unlikely that a civil case will arise in municipal court. In the event of a civil case the following assessments must be charged.

- A. STATE COURT EDUCATION ASSESSMENT** SEC. 37-26-3
1. **Purpose:** A state assessment to fund court education
  2. **Imposed When:** Any time a civil case is filed
  3. **Amount Due:** On each case filed - Two Dollars **\$ 2.00**
  4. **DFA Settlement Code:** *S C E F*
- B. STATE COURT CONSTITUENTS ASSESSMENT** SEC. 37-26-9 (4)
1. **Purpose:** A state assessment to assist funding of court education
  2. **Imposed When:** Any time a civil case is filed
  3. **Amount Due:** On each case filed - Fifty Cents **\$ .50**
  4. **DFA Settlement Code:** *C C*

## 3. LOCAL AND OTHER ASSESSMENTS

- A. COUNTY LAW LIBRARY ASSESSMENT** (optional) SEC. 19-7-31
1. **Purpose:** To fund the county law library
  2. **Imposed When:** The municipal board *may* impose this assessment to assist the cost of operating the county law library.
  3. **Amount Due:** Up to **\$ 1.50** for each case where convicted
  4. **County Settlement:** Settle to the Chancery Clerk

**B. LOCAL CITATION ASSESSMENT**

Sec. 63-9-31

1. **Purpose:** An assessment to assist funding of wireless radio communications
2. **Imposed When:** The Municipal Board may impose this assessment on criminal convictions resulting from citations issued by the police officers of the municipality.
3. **Amount Due: Up To \$ 10.00**
4. **DPS Settlement:** Collections must be settled to the Municipal Clerk for deposit with the Department of Public Safety's Office of Public Safety Planning (DPS).

**C. CRIME STOPPERS ASSESSMENT (optional) SEC. 45-39-17**

1. **Purpose:** To fund local crime stopper programs
2. **Imposed When:** The Municipal Board (by ordinance) may impose this assessment to fund local crime stopper programs.
3. **Exceptions:** Not imposed on parking and registration convictions.
4. **Amount Due:** Up to \$ **2.00** for each criminal conviction
5. **DPS Settlement:** Settled to the Municipal Clerk for deposit with the Department of Public Safety's Office of Public Safety Planning (DPS).

**D. POLICE DEPARTMENT ASSESSMENT      SEC. 63-9-33**  
[Optional for Municipalities with a population of 15,000 or more.]

- 1. Purpose:** To fund computerized crime prevention.
- 2. Imposed When:** When imposed by the municipal board (by ordinance procedure).
- 3. Amount Due:** Up to One Dollar (\$ 1.00) when there is a violation of Title 63 or parking or registration.
- 4. Settlement:** Settled to the Municipal Clerk for deposit into a special fund to be budgeted by the board.

**E. MUNICIPAL/ OTHER LOCAL SPECIAL ASSESSMENTS**

There are no other statutory municipal or other special assessments.  
Other assessments may be imposed only by local and private legislation.



**4. STATE IMPOSED FINE AND CIVIL PENALTY**

**COMPLUSORY MOTOR VEHICLE LIABILITY INSURANCE**

**1. CRIMIAL FINE**

- A. Imposed By:** Section 63-15-4
- B. Imposed when:** A person is convicted of operating a motor vehicle **without an insurance card.**

**C. Amount Due**

1. \$ 500.00 if no insurance is obtained by court or payment date.
2. \$ 100.00 if insurance is obtained by court or payment date.
3. Judge may suspend any portion of the fine.  
(See A. G. Opinion Robert W. Lawrence - 2/9/01)

**D. Settlement Requirement:**

1. **State Share:** **One Half (50 %)** of the fine collected must be settled to the state.
2. **Municipal Share:** **One Half (50 %)** of the fine collected must be settled to the municipality. The money is settled as with other general fine collections, to the General Fund of the municipality

**E. DFA Settlement Code:** **MVL**

[**Note:** Care should be taken to report to the Department of Public Safety on the Commissioner's Copy of the Traffic Ticket all cases where the defendant does not show "proof of insurance". Section 63-15-4 (4) requires suspension of the drivers license for one year or until the owner of the vehicle shows proof of liability insurance.]

## **2. CIVIL PENALTY**

**A. Imposed By: SENATE BILL 2631, SECTION 7  
(Code Sections to be Assigned)**

**B. Imposed When: Owner of Motor Vehicle Operated on Public Roads, etc. Does Not Have Sec. 63-15-3 (j) Minimum Insurance.**

**May not convict a person of a Section 63-15-4 (4) criminal penalty if convicted of a civil penalty (same incident).**

**C. Civil Penalty Amount:**

Commissioner of Public Safety, Commissioner of Revenue, or Court shall suspend vehicle registration and/or the owner's or operator's driving privileges; and shall impose a civil penalty. [It appears this penalty is collected by the municipal court clerk.]

\$ 300 first conviction

\$ 400 second conviction

\$ 500 third or subsequent conviction

The civil penalty may not be reduced or suspended by a court.

License or registration may not be reinstated until owner has insurance and paid the civil penalty.

**D. Settlement Requirement:**

**1. Civil Penalty payable to the State.**

**2. If appeal to the Municipal Court:** \$ 100.00 of the civil penalty is payable to the Municipal General Fund. [It appears the municipal court clerk collects the entire civil penalty and divides the collection between the state and municipality.]

**E. Settlement Code: Uninsured Motorist Information UMI  
[This is the anticipated code from the Department of Finance and Administration.]**

**4. REGULATIONS GOVERNING ASSESSMENTS**  
**(Formal Regulations: Rule 4.700: Title 4, effective June 30, 2005)**

**A. APPLYING ASSESSMENTS** – Assessments are determined as of the date of the court judgment. There is no authority to suspend assessments

**B. COLLECTION OF ASSESSMENTS**

**1. Who Collects:** The municipal court clerk Sec. 21-23-11

**2. How Collected:**

**(a) Cash**

**(b) Check** received from a Miss. resident paying a Title 63 Ch. 3, 5, or 7 traffic violation must be accepted (required by Sec. 63-9-12). The court clerk is not responsible for a bad check, if a reasonable collection effort is made (such as suspending the driver's license).

**(c) Other check, money order, etc.**

**(1)** The court clerk is responsible for bad collections, accepted at personal risk. (It is suggested that you do not deliver the receipt or credit the person's account until the check, etc. clears)

**(2)** If a bad check is received, Sec. 97-19-57 explains the procedure for notification to the defendant that a check has been dishonored. This procedure is to establish intent to write a bad check and authorize a \$40,00 service charge.

**(d) Working assessments off** may be authorized by the court (A.G. Priscilla Daniel 10/3/90). Sec. 47-1-47 & Sec. 99-19-20 authorizes amount of the credit. The municipality does not reimburse the state for the loss.

**C. ACCOUNTING FOR ASSESSMENTS**

**1. Receipts** - must be written to show the type assessments collected.

**2. Settlement Reports** - must be made (daily) to the municipal clerk, when there is a separate court clerk. This report must provide all necessary information for the municipal clerk's further accounting and further settling (Sec. 21-15-21).

**3. Account Funds** - *clearing funds* must be maintained by municipal clerks to account for and to hold state and county assessments. Special municipal assessments are accounted for in municipal *special revenue funds*.

**4. Accounting Records** - must be prepared by the court clerk and municipal clerk as appropriate and required by the “*Municipal Audit and Accounting Guide*” regulations ( find at website: <http://www.osa.state.ms.us/downloads.htm> ). These include receipts, journals, and ledgers.

**5. Settlement Codes and Descriptions** - must be used to account for assessments.

**DFA Settlement Codes:** The court clerk must determine and provide the settlement codes to the municipal clerk for settlements to be made to the State

Department of Finance (DFA), these codes are listed on settlement forms provided to the municipal clerk by DFA.

**DPS Settlement Descriptions:** The court clerk must also determine and provide the description codes to the municipal clerk for settlements to be made to the State Department of Public Safety (DPS), these description codes are listed on settlement forms provided to the municipal clerks by DPS.

**Old Law Assessments Codes** (cases prior to 10/1/90): must be reclassified by type of violation, and accounted for using the proper settlement code.

**Code Training:** These codes and descriptions are also included in Judicial College training materials presented to court clerks.

#### D. SETTLEMENT OF ASSESSMENTS

1. **Daily Settlements:** The court clerk must immediately settle all collections to the municipal treasury (Sec. 21-15-21). Generally, this means daily.

2. **Monthly Settlements:**

**Routine Collections:** The municipal clerk must settle court *assessments* to the state and county monthly (a board claim or approval order is not required and should not delay settlement).

**Other Collections:** Collections pending determination should be held until resolutions. For example, pre-paid appearance bond fees should be held until the court guilty/innocent decision or the prosecutor determines if a refund is due.

3. **Settlement Forms:** State issued settlement forms must be used by the municipal clerk for settlements to the state.

**DFA Form:** This form will be prescribed by the Dept. of Finance and Administration for settlement of assessments such as uniform assessments. This form will be updated as changes and new settlement codes are required.

**DPS Form:** This form will be prescribed by the Dept. of Public Safety's Office of Public Safety Planning for settlement of certain special assessments it accounts for and returns to the municipality, such as local citation and crime stopper assessments.

**Preparation of Forms:** These are "fill in the blank" forms that include instructions for mailing and making contact for assistance. If a settlement cannot be neatly and completely made on the form (without change), contact should be made as instructed (something is wrong).

**E. REFUND OF STATE ASSESSMENTS  
[AND OTHER COURT RELATED PAYMENTS TO THE STATE]**

1. **Who Authorizes Refunds:** The Court Clerks must authorize a refund when any of the following conditions occur.
  - (a) Over payments have been made due to **collection error**,
  - (b) **court order** directs,
  - (c) convictions have been **overturned upon appeal**,
  - (d) or in the case of an advance **appearance bond fee** payment, when the prosecutor enters a **nolle prosequi or retires the case to the file**.
2. **Who Must Make Refunds:** The Municipal Clerk must make the refund when legally authorized by the Court Clerk.
3. **How Refunds Are Authorized:**The Court Clerk must authorize all refunds by following the "**certificates of eligibility**" procedure.
4. **Certificate of Eligibility Procedure:** This procedure involves the Court Clerk preparing, distributing and accounting for a form as prescribed and regulated by the State Auditor (Sec. 99-19-73 & 83-39-31).
  - (a) The "**Certificates of Eligibility**" **form** is a mandatory document. This form is issued by the Court Clerk to the person to be refunded and the Municipal Clerk.
  - (b) The Certificate of Eligibility form must contain the specific information. The form must be written, signed and include the date, case number, payee, amount due and reason for the refund. Written and signed may be electronic when appropriate (Sec. 75-12-13).
  - (c) Copies of all issued certificates of eligibility must be maintained as a record by the Court Clerk; and the Municipal Clerk when a refund is made.

**F. REFUNDS OF OTHER COLLECTIONS [NOT STATE RELATED]**

The "Certificate of Eligibility" procedure may also be used to support claims presented to the municipality for other (over or refundable) payments made to municipal funds (claims docket, Sec. 21-39-5 & 21-39-7). This means claims filed with the Municipal Clerk for court collections that were settled into municipal funds; such as fines, court costs, bond forfeitures, local assessments, etc.. Such claims may be filed by a person making the claim or the court clerk on their behalf.

**G. SOURCES OF REFUNDS:**

Refunds must be made from the funds and accounts the originally collected money was settled into. For example, an overpayment of a State Uniform Assessment Traffic Violation (TV) collection would be refunded from the TV collection currently held in the “State Assessment Clearing Fund”.

If assessment money has already been settled to the state (or county), refunds are made from later similar collections as it is deposited into the fund.

The Municipal Clerk must reduce the settlement to the state by the amount of refunds made. The state settlement form list net settlements; it is not necessary to show refunds.

If the amount of a refund is too large to recover from similar funds on hand; the municipal clerk should contact the Department of Finance and Administration for procedures.

Refunds from municipal funds (General Fund, etc.) are not limited to the type of revenue (fine, court costs, bond forfeiture, etc.) collected.

**H. MUNICIPAL BOARD ORDERS FOR REFUNDS:**

Municipal Board's Orders are not required for refunds of state or county assessments (money held in clearing funds). A board order is required to authorize refunds of court cost, fines or special municipal assessments (money held in budgeted municipal funds).

# COURT ASSESSMENT/FINE SETTLEMENT FORM

Submit to Department of Finance and Administration

COUNTY **OR** MUNICIPALITY OF: \_\_\_\_\_  
 FOR THE MONTH & YEAR OF: \_\_\_\_\_

ASSESSMENT /FINE CODES	CITY COURT	CIRCUIT/ COUNTY COURT	JUSTICE COURT	CHANCERY COURT	TOTAL	ASSESSMENT /FINE CODES
SCEF						SCEF
TV						TV
IC						IC
GF						GF
SL						SL
TT						TT
OM						OM
OF						OF
ABF						ABF
VBF						VBF
DVF						DVF
CJF						CJF
CC						CC
DA						DA
HV						HV
MVL						MVL
ADT						ADT
CTF						CTF
CEC						CEC
CLA						CLA
ALA						ALA
RCV						RCV
DV						DV
EXP						EXP
JSF						JSF
UMI						UMI
<b>TOTAL</b>						

REPORT SUBMITTED BY: \_\_\_\_\_ DATE OF REPORT: \_\_\_\_\_  
 TELEPHONE NUMBER: \_\_\_\_\_

*An Explanation and the Assessment and Fine Codes are defined on the back of this form.*

## EXPLANATION OF STATE ASSESSMENT/FINE FORM

1. This form was designed by the State Auditor's Office to be used in the settlement of court assessments and fines. The form should be processed as follows:
  - (A) All assessments and applicable fines should be settled monthly.
  - (B) The form should show the total from each type of assessment and fine and the court making the assessment and/or fine.
  - (C) **One** check should accompany the settlement and be payable to "State Treasurer".
  - (D) The completed form and check should be mailed to:  
Department of Finance and Administration  
Office of Budget and Accounting  
P. O. Box 267, Jackson, MS 39205
  
2. Questions regarding this form should be directed to:  
Department of Finance and Administration      601-359-3402  
State Auditor's Office      1-800-321-1275 or 601-576-2657
  
3. The assessment and fine codes shown on the form are defined as follows:
  - (1) SCEF - State Court Education Fund - SEC. 37-26-3
  - (2) TV - Traffic Violations - SEC. 99-19-73 (1)
  - (3) IC - Implied Consent Law Violations - SEC. 99-19-73 (2)
  - (4) GF - Game and Fish Law Violations - SEC. 99-19-73 (3)
  - (5) SL - Litter Law Violations - SEC. 99-19-73 (4)
  - (6) TT - Trauma Traffic - SEC. 99-19-73 (5)
  - (7) OM - Other Misdemeanors - SEC. 99-19-73 (6)
  - (8) OF - Other Felonies - SEC. 99-19-73 (7)
  - (9) ABF - Appearance Bond Fee - SEC. 83-39-31
  - (10) VBF - Victims Bond Fee - SEC. 83-39-31 (7)
  - (11) DVF - Domestic Violence Fund - SEC. 25-7-13
  - (12) CJF - Criminal Justice Fund - SEC. 97-19-67
  - (13) CC - Court Constituents Fund - SEC. 37-26-9
  - (14) DA - Drug Abuse/Drivers License Reinstatement - SEC. 63-1-71 / SEC. 63-11-30
  - (15) HV - Hunting Violation Fee - SEC. 49-7-21
  - (16) MVL - Compulsory Motor Vehicle Liability Insurance - SEC. 63-15-4
  - (17) ADT - Adult Driver Training - SEC. 63-9-11
  - (18) CTF - Mississippi Children's Trust Fund - SEC. 99-19-75
  - (19) CEC - Comprehensive Electronic Court Systems - SEC. 25-7-9 / 25-7-13
  - (20) CLA - Civil Legal Assistance Fund - SEC. 25-7-9 / 25-7-13
  - (21) ALA - Additional Littering Assessment - SEC. 97-15-29
  - (22) RCV - Railroad Crossing Violation - SEC. 99-19-73 (8) (a)
  - (23) DV - Drug Violation - SEC. 99-19-73 (8) (b)
  - (24) EXP - Expunge Assessment - SEC. 99-19-72
  - (25) JSF - Judicial System Fund - SEC. 25-7-9 (3)(b)  
/ 25-7-13 (1)(d)
  - (26) UMI - Uninsured Motorist Identification - Sec. 7, S.B. 2631, 2012 Sess.



**COURT ASSESSMENT SETTLEMENT FORM  
MISSISSIPPI DEPARTMENT OF PUBLIC SAFETY**

=====

**SPECIAL ASSESSMENTS**

=====

Submit to: **Mississippi Department of Public Safety  
Comptroller's Office  
Post Office Box 958  
Jackson, Mississippi 39205-0958**

COUNTY OR MUNICIPALITY OF: \_\_\_\_\_

FOR THE MONTH & YEAR OF: \_\_\_\_\_

	COUNTY OR CITY CODE	CITY COURT	CIRCUIT/ COUNTY COURT	JUSTICE COURT	CHANCERY COURT	TOTAL ASSESTS COLLECTED	LESS 1% ADMIN. FEE <i>(For DPS use only)</i>	TOTAL PARTICIPANT DEPOSIT <i>(For DPS use only)</i>
WCA-MHP <i>M.C.A. §63-9-31</i>	900							
WCA-LOCAL <i>M.C.A. §63-9-31</i>								
<b>SUB-TOTAL FOR ALL WCA COLLECTIONS DPS FUND 3747</b>								
CSLPA <i>M.C.A. §45-39-17</i> (CRIME STOPPERS)								
<b>SUB-TOTAL FOR ALL CSLPA COLLECTIONS DPS FUND 3748</b>								
<b>TOTAL WCA AND CSLPA COLLECTIONS COMBINED</b>								

DATE REPORT SUBMITTED:

SUBMITTED BY: \_\_\_\_\_ TITLE:

TELEPHONE NUMBER: \_\_\_\_\_ FAX:

*Codes and An Explanation of State Assessments are defined on the back of this form.*

## ASSESSMENT CODES

The assessment codes shown on the form are defined as follows:

- (1) **WCA-MHP** - Wireless Communications Assessment (DPS FUND 3747) - *Miss. Code §63-9-31*  
(*Mississippi Highway Patrol-Title 63 Citations-Code will be 900*)  
(*Municipalities will normally not show an amount on this line unless adjudicated in a municipal court*)
- (2) **WCA-LOCAL** - Wireless Communications Assessment (DPS FUND 3747) - *Miss. Code §63-9-31*  
(*All Other Title 63 Citations*)
- (3) **CSLPA** - Crime Stoppers Local Program Assessment (DPS FUND 3748) - *Miss. Code §45-39-17*

### EXPLANATION OF STATE ASSESSMENT/FINE FORM

1. This form was designed by the Mississippi Department of Public Safety to be used in the settlement of the Mississippi Department of Public Safety Special Assessments. The form should be processed as follows:

- (A) All Municipal Court Clerks and/or Chancery Court Clerks, when sending in the first settlement or by separate transmission to the Mississippi Department of Public Safety, need to include a *certified copy* of the Board Order or Minutes imposing the assessments listed above.
- (B) All assessments and applicable assessments should be settled monthly.
  - 1) JUSTICE COURT CLERKS WILL NEED TO SETTLE TO THE CHANCERY CLERK WITH COURT ASSESSMENT FORM FOR CHECK ISSUANCE FROM COUNTY TO MISSISSIPPI DEPARTMENT OF PUBLIC SAFETY.
  - 2) MUNICIPAL COURT CLERKS WILL NEED TO SETTLE TO THEIR MUNICIPAL CLERK WITH COURT ASSESSMENT FORM FOR CHECK ISSUANCE FROM CITY TO MISSISSIPPI DEPARTMENT OF PUBLIC SAFETY.
- (C) Please use the following steps to complete the form.
  - 1) Place county or city code in correct column.
  - 2) Place collected amount under your properly represented court column.
  - 3) List total assets collected.
  - 4) Sub-total each column for WCA Collections.
  - 5) Sub-total each column for CSLPA Collections.
  - 6) ADD sub-total of the WCA Collections and the sub-total for CSLPA Collections to get a total amount for Collections for mailing.
  - 7) Mail to the Mississippi Department of Public Safety at address listed below.

The form should show the total from each type of assessment and the court making the assessment.

- (D) **One** check should accompany the settlement and be payable to **Mississippi Department of Public Safety**. Please break down the total amount being deposited into Fund 3747 and the total amount being deposited into Fund 3748.
- (E) The completed form and check should be mailed to:

**Mississippi Department of Public Safety  
Comptroller's Office  
Post Office Box 958  
Jackson, Mississippi 39205-0958**

2. Questions regarding this form should be directed to:  
Mississippi Department of Public Safety Comptroller's Office (601) 987-1453, or;  
Specific questions with Crime Stoppers Local Program Assessment should be directed to the Mississippi Department of Public Safety Crime Stoppers Division Office (601) 977-3713.