

**CITY OF GLUCKSTADT, MISSISSIPPI
MINUTES OF THE SECOND AUGUST MEETING
OF THE MAYOR AND BOARD OF ALDERMEN
MONDAY, AUGUST 9, 2021, 6:00 P.M.
GERMANTOWN HIGH SCHOOL, IN THE CAFETORIUM,
409 CALHOUN STATION PKWY, GLUCKSTADT, MISSISSIPPI**

The Mayor called the August 9, 2021, meeting of the Mayor and Board of Aldermen to order. Present were Mayor Walter C. Morrison, Alderman Miya Warfield Bates, Aldermen Jayce Powell, Alderman Wesley Slay, Alderman John Taylor, Alderman Lisa Williams, City Attorney John P. Scanlon, Law Clerk Zachary L. Giddy and City Planners Chris Watson and Tim Youngblood.

The Mayor presented the *Notice of Special Meeting of the Mayor and Board of Aldermen of the City of Gluckstadt, Mississippi* acknowledged by all Aldermen. (Exhibit "A")

The meeting was opened with prayer by Kerry Minninger and the Pledge of Allegiance led by Alderman Williams.

1. Approval of Minutes.

The Board considered the Minutes for the August 3, 2021, meeting. Alderman Taylor made a motion to accept the Minutes with corrections of 1) school address should be corrected to 409 Calhoun Station Pkwy.; and, 2) address of item 2.b. should be corrected to 115 Aulenbrock Drive. The Motion was seconded by Alderman Slay and a vote was taken thereon as follows:

Alderman Bates	Aye
Alderman Powell	Aye
Alderman Slay	Aye
Alderman Taylor	Aye
Alderman Williams	Aye

The Mayor then declared the Motion carried.

2. Adoption of Resolution expressing appreciation to Madison County.

Next discussion was had regarding the City's desire to express its appreciation to Madison County for the high level of services previously and currently provided by the County and the County's assistance before and during this time of incorporation. Alderman Powell made a motion to accept the Resolution Expressing Appreciation to Madison County as written. (Exhibit "B"). The Motion was seconded by Alderman Bates and a vote was taken thereon as follows:

Alderman Bates	Aye
Alderman Powell	Aye
Alderman Slay	Aye
Alderman Taylor	Aye
Alderman Williams	Aye

The Mayor then declared the Motion carried.

3. Discussion regarding possible leases for City Hall offices and boardroom space.

Next, discussion was had regarding possible lease for City Hall office and boardroom space. Tommy Payne was present on behalf of landlord, Kelly Dabbs Commercial, LLC. Alderman Slay made a motion to approve the lease presented for 343 Distribution Drive, Madison, MS 39110, subject to the revision of capping paragraph 13 insurance to \$500,000 per accident. The Motion was seconded by Alderman Powell and a vote was taken thereon as follows:

Alderman Bates	Aye
Alderman Powell	Aye
Alderman Slay	Aye
Alderman Taylor	Aye
Alderman Williams	Aye

The Mayor then declared the Motion carried.

4. Discussion of hiring of the City Clerk.

There was next discussion had regarding hiring of the City Clerk. It was announced the Board would meet for Executive Session to consider the six (6) top candidates for the City Clerk position. No action taken.

5. Approval of a preliminary budget for FY 2021 setting the public hearing, and publication of notice.

City Planner Chris Watson addressed the Board regarding the FYE '21 budget and distributed a proposed budget. Alderman Williams made a motion to set a public hearing for the FYE21 budget and adoption for August 26, 2021. The Motion was seconded by Alderman Bates and a vote was taken thereon as follows:

Alderman Bates	Aye
Alderman Powell	Aye
Alderman Slay	Aye
Alderman Taylor	Aye
Alderman Williams	Aye

The Mayor then declared the Motion carried.

6. Budget workshop for FY 2022.

City Planner Chris Watson presented a draft FYE22 budget for consideration and discussed with the Board the need for certain policy decisions. Chris Watson and Tim Youngblood answered questions of the Mayor and Board. No action taken.

7. Adoption of Resolution requesting motor vehicle ad valorem tax collection.

Next discussion was had regarding motor vehicle ad valorem tax collection and the city's desire to have the Madison County Tax Collector collect Gluckstadt's motor vehicle ad valorem taxes. Alderman Slay made a motion to accept the Order for the Collection of Certain Ad Valorem Taxes as written. (Exhibit "C"). The Motion was seconded by Alderman Powell and a vote was taken thereon as follows:

Alderman Bates	Aye
Alderman Powell	Aye
Alderman Slay	Aye
Alderman Taylor	Aye
Alderman Williams	Aye

The Mayor then declared the Motion carried.

8. Other matters related to the organization of the new municipality.

a. Interlocal Cooperation Agreement Between the City of Gluckstadt, Mississippi and Madison County, Mississippi relating to the Collection of Ad Valorem, Special Assessment Taxes and Public Property Assessments

Alderman Slay made a motion to enter into the Interlocal Agreement with Madison County Relating to the Collection of Ad Valorem, Special Assessment Taxes and Public Property Assessments. (Exhibit "D"). The Motion was seconded by Alderman Taylor and a vote was taken thereon as follows:

Alderman Bates	Aye
Alderman Powell	Aye
Alderman Slay	Aye
Alderman Taylor	Aye
Alderman Williams	Aye

The Mayor then declared the Motion carried.

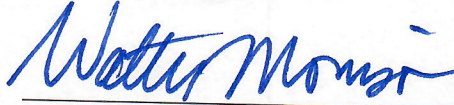
9. Adjourn.

There being no further business before the Board of Aldermen, Alderman Bates made a motion to adjourn. The motion was seconded by Alderman Slay and a vote was taken thereon as follows:

Alderman Bates	Aye
Alderman Powell	Aye
Alderman Slay	Aye
Alderman Taylor	Aye
Alderman Williams	Aye

The Mayor then declared the Motion carried and the meeting adjourned at _____ p.m.

WITNESS MY SIGNATURE, this the 19 day of August 2021.



WALTER C. MORRISON, MAYOR

ATTEST:



ALDERMAN JAYCE POWELL,
RECORDS CUSTODIAN

**NOTICE OF SPECIAL MEETING OF THE MAYOR AND BOARD
OF ALDERMEN OF THE CITY OF GLUCKSTADT, MISSISSIPPI**

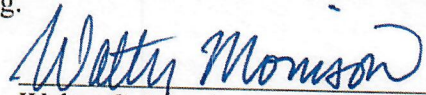
Notice of a special meeting of the Mayor and Board of Aldermen is hereby given by the undersigned. Said meeting shall be held on Monday, August 9, 2021, at 6 o'clock p.m. at Germantown High School, in the Cafetorium, located at 409 Calhoun Station Pkwy, Gluckstadt, MS 39110.

Under Miss. Code Ann. §§ 21-3-21 and 25-41-13(a), this Notice of this special meeting shall be posted within one (1) hour after such meeting is called in a prominent place available to examination and inspection by the general public. The method of this Notice shall be entered on the minutes of the special meeting, and business not specified below shall not be transacted at the meeting.

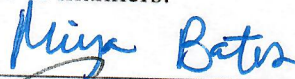
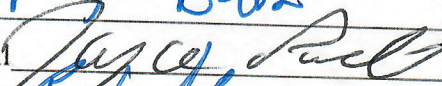



The business to be brought before the meeting shall be limited to the following:

1. Approval of Minutes of Aug. 3, 2021, Special Meeting
2. Adoption of Resolution expressing appreciation to Madison County
3. Discussion regarding possible leases for City Hall offices and boardroom space
4. Discussion of hiring of the City Clerk
5. Approval of a preliminary budget for FY 2021, setting the public hearing, and publication of notice
6. Budget workshop for FY 2022
7. Adoption of Resolution requesting motor vehicle ad valorem tax collection.
8. Other matters related to the organization of a new municipality
9. Aldermen Reports

Pursuant to the provisions of Section 21-3-21 of the Mississippi Code of 1972, as amended, a copy of this Notice of the special meeting shall be given to the members of the Board, including the mayor, who have not signed it and who can be found, at least three (3) hours before the time fixed for the meeting.


Walter C. Morrison, IV, Mayor

We the undersigned Aldermen acknowledge that we were given notice of said special meeting at least three (3) hours in advance thereof by a copy of this notice in the following manner or manners:

Alderman Bates 
Alderman Powell 
Alderman Slay 
Alderman Taylor 
Alderman Williams 

First Special August meeting of the Gluckstadt Mayor and Board of Aldermen

RESOLUTION EXPRESSING APPRECIATION TO MADISON COUNTY

WHEREAS, the City of Gluckstadt, Mississippi, is a new municipality, its municipal incorporation having taken legal effect on June 6, 2021; and

WHEREAS, a high level of public services for the Gluckstadt area have been in the past and are today still provided by Madison County, including but not limited to police protection, animal control, public works, local elections, planning, zoning, and code enforcement; and

WHEREAS, Gluckstadt being a new municipality does desire and intend to establish and provide certain municipal services for its citizens, including police protection, animal control, public works, local elections, planning, zoning, and code enforcement; and

WHEREAS, the City of Gluckstadt operates under Mississippi law with regard to municipal funding; and

WHEREAS, Gluckstadt is in the very early stages of establishing those municipal services and facilities, but is planning the hiring of a City Clerk and a building official, among other employees; and

WHEREAS, under the funding mechanisms provided by Mississippi law, the City of Gluckstadt does require time to receive its revenue so that it may begin to hire employees, establish municipal departments, and provide services; and

WHEREAS, Gluckstadt being a new municipality has not yet begun receiving any tax revenue, not yet established a regular meeting place for its public meetings, and is unable to provide funding currently for the services it proposes eventually to provide;

WHEREFORE, be it hereby resolved by the Mayor and Board of Aldermen of the City of Gluckstadt, Mississippi, as follows:

1. The City of Gluckstadt wishes to express its appreciation for the level of services previously and currently provided by Madison County.
2. Recognizing that the funding mechanisms under Mississippi law require time for the receipt of revenue, Gluckstadt plans to provide certain municipal services to its citizens.
3. Madison County has greatly assisted the City of Gluckstadt and its citizens by previously providing and continuing to provide a high level of services.
4. The Mayor and Board of Aldermen of the City of Gluckstadt, Mississippi, h express their genuine appreciation for the assistance provided by Madison County before the City's incorporation and during this time of transition of

services, and the City of Gluckstadt looks forward to a long and meaningful working relationship with Madison County.

SO RESOLVED this the 9th day of August 2021. Motion was made by Alderman Powell, and seconded by Alderman Bates, for the adoption of the above and foregoing Order.

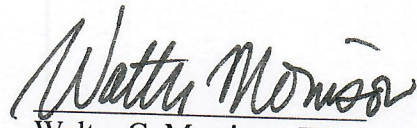
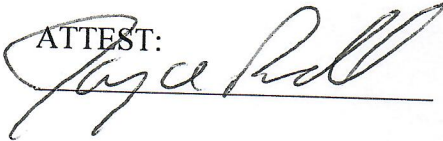
Upon roll call vote, the result was as follows:

Alderman Miya Warfield Bates voted:
Alderman Jayce Powell voted:
Alderman Richard Wesley Slay voted:
Alderman John Taylor voted:
Alderman Lisa H. Williams voted:

~~Aye~~/Nay
~~Aye~~/Nay
~~Aye~~/Nay
~~Aye~~/Nay
~~Aye~~/Nay

The Mayor thereupon declared the motion carried and the Resolution adopted this the 9th day of August 2021.

ATTEST:



Walter C. Morrison, IV,
MAYOR

ORDER FOR THE COLLECTION OF CERTAIN AD VALOREM TAXES

WHEREAS, the City of Gluckstadt, Mississippi, is a new municipality, its municipal incorporation having taken legal effect on June 6, 2021; and

WHEREAS, Gluckstadt being a new municipality does desire to have the Madison County Tax Collector collect Gluckstadt's motor vehicle ad valorem taxes at the same time and in the same manner that she collects the county and state ad valorem taxes on such motor vehicles for the ensuing fiscal year;

WHEREFORE, it is hereby ordered by the Mayor and Board of Aldermen of the City of Gluckstadt, Mississippi, as follows:

1. Gluckstadt does hereby order – with said order having been adopted in public meeting of the Mayor and Board of Aldermen, and spread upon its minutes – and signify its desire to have the Madison County Tax Collector collect its motor vehicle ad valorem taxes at the same time and in the same manner that she collects the County and state ad valorem taxes on such motor vehicles for the ensuing fiscal year.
2. A certified copy of this Order shall be furnished to the Madison County Tax Collector, the state tax commission, and the administrator of the road and bridge privilege tax laws, as required by Miss. Code Ann. § 27-51-29 (Rev. 2017).

SO ORDERED this the 9th day of August 2021. Motion was made by Alderman Slay, and seconded by Alderman Powell, for the adoption of the above and foregoing Order.

Upon roll call vote, the result was as follows:

Alderman Miya Warfield Bates voted:
Alderman Jayce Powell voted:
Alderman Richard Wesley Slay voted:
Alderman John Taylor voted:
Alderman Lisa H. Williams voted:

Aye/Nay
Aye/Nay
Aye/Nay
Aye/Nay
Aye/Nay

The Mayor thereupon declared the motion carried and the Order adopted this the 9th day of August 2021.

ATTEST:

Jayce Powell

Walter C. Morrison
Walter C. Morrison, IV,
MAYOR

Glukstad

**INTERLOCAL COOPERATION AGREEMENT BETWEEN THE CITY OF ~~RIDGELAND~~,
MISSISSIPPI, AND MADISON COUNTY, MISSISSIPPI RELATING TO THE
COLLECTION OF AD VALOREM, SPECIAL ASSESSMENT TAXES AND PUBLIC
PROPERTY ASSESSMENTS**

WHEREAS, pursuant to the provisions of the Interlocal Cooperation Act of 1972, Mississippi Code of 1972 (Annotated) at §17-13-1, et seq., local governmental units may cooperate and contract with one another to their mutual advantage to best serve the needs and development of local governmental units; and

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WHEREAS, the City of ~~Ridgeland~~, Mississippi, hereinafter "City", and Madison County, Mississippi, hereinafter "County", desire to enter into an Interlocal Agreement for the collection of ad valorem, special assessment taxes and public property assessments to best serve the needs and development of the community and its tax collectors by consolidation of services and reduction of cost; and

WHEREAS, §25-7-21 Mississippi Code of 1972 (Annotated), provides authority for the City and County to contract with one another with regard to the allocation of power, authority and responsibility for the purpose of collecting ad valorem, special assessment taxes and public property assessments; and

WHEREAS, the City has found that it would be in the best interest of its citizens to allow the County to collect ad valorem, special assessment taxes and on real and personal property within the City, and public property assessments; and

WHEREAS, County has determined that it would be in the best interests of the citizens of County, that the County assume responsibility for the collection of ad valorem, special assessment taxes on real and personal property and public property assessments within the City in accordance with the terms of this Agreement,

NOW, THEREFORE, FOR AND IN CONSIDERATION of the mutual benefits and obligations provided for herein, City and County do hereby agree and contract as follows:

1. **DURATION:** This Agreement shall be in full force and effect for the assessment, collection and remittance of ad valorem, special assessment taxes and public property assessments as provided herein, including

2022 2023 2024

2025

responsibilities incidental thereto, for fiscal years 2020, 2021, 2022 and 2023 City Taxes. Upon expiration of the initial term the parties have the option of (a.) renewing this contract in its entirety for a one (1) year period, (b.) renewing the contract with modifications, or (c.) terminating the contract in its entirety. If either party desires to terminate this contract or to renew it subject to modifications, notice of such intent shall be given to the other party not less than six (6) months in advance of the date of termination. If no notice is given, this contract shall immediately renew for a one (1) year period. This Agreement shall not be effective until compliance with the filing and approval requirements of Mississippi Code §17-13-11 shall have been met. Termination of this Agreement only terminates this contract as to the collection of subsequent year taxes. It shall remain in full force and effect for all previous years with respect to the taxes County collected for City, and County shall continue to be responsible for collecting, conducting tax sales and redemptions, and otherwise complying with all terms of this Agreement until all taxes for said previous years shall have been collected and remitted to City, or until the property assessed therefore has been sold for unpaid taxes pursuant to the terms hereof and pursuant to applicable law and statutes.

2. **PURPOSE:** The purpose of this Agreement is to consolidate and coordinate the collection of ad valorem, special assessment, real and personal property taxes and public property assessments by the City with the County. The duly elected Tax Collector of Madison County, hereinafter "MCTC" shall assume responsibility for the collection of all of City's ad valorem and special assessment taxes within the corporate boundaries of the City levied on real and personal properties and public property assessment.
3. **DUTIES AND OBLIGATIONS OF COUNTY:** The County agrees to perform the following services for and on behalf of the City pursuant to this Agreement.
 - a. County does hereby assume the responsibility for the collection of all real and personal property ad valorem, special assessment taxes and public property assessments on behalf of City and shall be responsible for receiving and resolving all complaints regarding City's real and personal ad valorem and special assessment taxes.
 - b. The MCTC agrees that any and all tax statements will identify and clearly delineate City and County taxes separately.
 - c. Ad valorem and special assessments taxes on real and personal property, and public property assessments shall be collected as soon as reasonably practicable after October 1st of each year to ensure that operating funds are available to the City prior to the tax delinquency date of February 1st of the subsequent calendar year. Any partial payment that the MCTC accepts will be divided proportionately between the parties as to the ratio of the millage rates of the City to the total millage levied.

- d. All sums collected by County shall be delivered to the City on or before the 20th of the month following that in which said funds are collected. The monthly settlement shall be allocated by funds and submitted to the City based on each individual millage rate reflected by the City tax levy resolution. The MCTC will take necessary action to fully secure the investment of any City funds in its possession.
- e. The MCTC shall collect all homestead exemption charge-backs, and all damages and interest authorized by law on city taxes which shall be distributed within the same time limitation and in the same manner as described in section (d) above.
- f. County will conduct land tax sales for the City at the same time and place as land tax sales for the County are now held, and City will receive all interest, damages and other fees from such sales that City may be entitled to in accordance with law. Such funds shall be remitted to City on or before the 20th of the month following that month in which County receives said funds. City shall be provided a list of all lands sold for taxes on its behalf or struck-off to the State by the 20th day of the month following such action. The Madison County Chancery Clerk will be responsible for receiving and receipting for tax redemption payments, notifying owners of the time for expiration or redemption and issuing tax deeds for such tax sales.
- g. On or before October 1st of each calendar year, the Madison County Tax Assessor, hereinafter "MCTA" shall furnish the City with actual values and anticipated tax collection revenues on all real and personal property within the City.
- h. The MCTC will make refunds of all taxes erroneously collected by the MCTC and approved by the Madison County Board of Supervisors, and shall make proper adjustments to the monthly distribution reports accordingly. The City agrees to allow due credit to the MCTC for the list of delinquent and/or insolvent tax payers properly presented to it in the same manner as prescribed by Chapter 49, Title 27 of the Mississippi Code of 1972 (Annotated). The MCTA will provide the City with a list of all changes to the land rolls immediately after same are approved.
- i. County will furnish City with a supplemental homestead exemption roll containing homestead tax loss values on both regular and senior homestead properties for the City so that homestead reimbursements can be applied for with the State of Mississippi. County will supply this information on or before December 15th of each calendar year.
- j. In addition to assuming the responsibility for collection of all real and personal ad valorem, special assessment taxes and public property assessments on behalf of the City, the County shall take any further steps it deems necessary and appropriate to collect any sums that may be due to City under the provisions of Mississippi Code of 1972 (Annotated),

§21-41-1 and shall take all actions and do all things which the City Tax Collector is authorized or empowered to do under the provisions of said law(s).

4. **REPORTS TO BE PROVIDED BY COUNTY TO CITY:** The County agrees to provide the following reports:

- a. The MCTA shall furnish the City tax maps and copies of Real Estate and Personal Property Rolls showing assessed values of all real estate and personal property within jurisdiction of City in accordance with state law(s).
- b. The MCTA shall furnish a copy of the regular Homestead Exemption Roll within the City, and a copy of the Special and Disabled Citizens Additional Homestead Exemption Roll within the City.
- c. A monthly listing of all collections by Map and corresponding Parcel Numbers for all Real Estate with Receipt Numbers for Personal Property and Receipts for all Public Property Assessments with separate totals on real estate and personal property, and all interest collected for late payments, if applicable. A monthly report separated by real estate and personal property, showing the total assessed value, total regular homestead value, total senior citizen homestead value, total taxes collected and total interest collected for late payments.
- d. A list, by owner's name and parcel number, for all properties within City on real estate ad valorem, special assessments, personal property ad valorem taxes, and public property assessments.
- e. A yearly Trial Balance on both real estate and personal property shall be furnished shortly after September 30th of each fiscal year showing assessed values, homestead values (both regular and special shown separately), taxes and interest separately, and cumulative totals by owner's name and parcel number for real estate and by owner's name and receipt number for personal property.
- f. A monthly listing of all unpaid real estate and unpaid personal property taxes shall be furnished to City with cumulative totals printed by map on real estate and by letter of the alphabet on personal property if requested.

Gluckstadt

5. **COMPENSATION:** As compensation and in consideration for the services to be provided by County to City, the City of ~~Ridgeland~~, Mississippi agrees that the Madison County Tax Collector (MCTC), and the Madison County Tax Assessor (MCTA), may and shall retain three percent (3%) of the gross ad valorem and special assessment tax collections. In consideration of the foregoing, there shall be a cap of Seventy Five Thousand Dollars (\$75,000.00), excluding special assessment tax, pursuant to this Agreement and the authorities recited herein.

6. **ACQUISITION OF PROPERTY:** The real and personal property which may be acquired, held or disposed of under the terms of this Agreement shall be acquired, held and disposed of by the County as provided by law, subject to the provisions of law relating to tax sales.
7. **ADMINISTRATION:** This Agreement shall be administered pursuant to the cooperative undertaking of the Madison County Tax Collector and the Madison County Tax Assessor and the City of ~~Ridgeland~~ Tax Collector pursuant to the authorities granted to them by law and the provisions of this Agreement.
Gluckstadt
8. **AUDITS BY CITY:** City or its authorized representative shall have the right to audit the records of the MCTC at any time as they may relate to the terms and provisions of this Agreement. In the event City chooses to undertake such an audit the MCTC shall timely provide material, documents, records and information as requested and determined by City to be necessary for the conducting of such audit and shall otherwise cooperate with City in such audit.
9. **AMENDMENT:** This Agreement may be amended by the mutual consent of both City and County entered into pursuant to the provisions of Mississippi Code of 1972 (Annotated) as per §17-13-1, et seq.
10. **INDEMNIFICATION:** In the event City is named as a party in any suit in law or in equity arising or resulting from any actions or inactions of Madison County Tax Collector and/or by the Madison County Tax Assessor, taken or done pursuant to the terms and conditions of this Agreement, County shall have the option of providing City with a defense or shall reimburse City for all reasonable costs of investigation, witness fees, attorney's fees, and other litigation costs that City may incur. County further agrees to indemnify and hold City harmless from all reasonable costs it incurs as a result of the payment of any judgment, settlement or compromise resulting from the exercise by County and its representatives of the right and duties provided for herein. The indemnity provided for herein does not include indemnification for any acts or omissions of the City, its officers, employees, agents or assigns.

11. **EFFECTIVE DATE:** This Agreement shall be in force and effect from and after its approval by the Mississippi Attorney General pursuant to §17-13-11 of the Mississippi Code of 1972 (Annotated), and filed with the Chancery Clerk of Madison County, Mississippi, and the Mississippi Secretary of State. This Agreement entered into by the Governing Authorities of the City of Ridgeland Mississippi, and the County of Madison, Mississippi as set out below, as the same appears of record in their respective Minutes.

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CITY OF RIDGELAND, MISSISSIPPI

BY: Walter Morrison

Hon. ~~Gene F. McGee~~

Walter Morrison

ATTEST:

Jayce Powell

City Clerk

Records

Custodian

MADISON COUNTY, MISSISSIPPI

BY: _____

Hon. ~~Gerald Steen~~

Karl M. Banks

President, Board of Supervisors

APPROVED BY:

Kay Pace, Madison County Tax Collector

Norman A. Cannady Jr.