

STATE OF MISSISSIPPI

Office of the Governor



PROCLAMATION

WHEREAS, on January 22, 2026, pursuant to the Constitution of the State of Mississippi and Miss. Code Ann. § 33-15-11(b)(17), I issued a Proclamation declaring that a State of Emergency exists in the State of Mississippi as a result of expected prolonged freezing temperatures and winter weather, including sleet, freezing rain and ice beginning on January 23, 2026, and continuing through January 27, 2026. This State of Emergency shall remain in effect through January 30, 2026, or until such time as this threat to public safety shall cease to exist as prescribed by Miss. Code Ann. § 33-15-11(b)(17); and

WHEREAS, as a result of the prolonged freezing temperatures and winter weather, a clear and present danger to the life and safety of the residents of the impacted areas of the State has resulted. Further, many roads throughout the impacted areas of the State have been rendered impassable, widespread and extended power outages exist, and the normal operation of many state, county and local government offices and agencies, including county tax collectors, have been impacted; and

WHEREAS, pursuant to Miss. Code Ann. § 27-41-1, all ad valorem taxes shall be due on or before the first day of February of the year succeeding the date of assessment: “Except as may otherwise be provided in Section 27-41-2, all state, county, school, road, levee and other taxing districts and municipal ad valorem taxes, except ad valorem taxes levied for county or district or municipal bonds and other evidences of indebtedness for money borrowed, and interest thereon, heretofore or hereafter assessed or levied shall be due, payable and collectible by the tax collector and shall be paid on or before the first day of February next succeeding the date of the assessment and levying of such taxes”; and

WHEREAS, pursuant to Miss. Code Ann. § 27-41-9, if any person fails to pay the ad valorem tax levied and assessed against him when due, he shall be required to pay, in addition to the amount of the taxes unpaid after February 1, the interest thereon at the rate of $\frac{1}{2}$ of 1% per month, or fractional part thereof, from February 1 to the date of payment of such tax; and

WHEREAS, pursuant to Miss. Code Ann. § 27-41-9, the Governor is authorized to extend the time for the imposition of the $\frac{1}{2}$ of 1% monthly penalty for failure to timely pay ad valorem taxes due to the existence of “unusual conditions in any county where neither the taxpayer nor the tax collector is negligent or responsible for the delay incident to such tax payments. . . .” This statute authorizes the Governor to “extend the time for the imposition of this penalty for a period not to exceed sixty (60) days. . . .”; and

WHEREAS, as a result of the prolonged freezing temperatures and winter weather, the following fifty-one counties have submitted official damage reports to the Mississippi Emergency Management Agency, ranging from affected to destroyed property: Adams, Alcorn, Attala, Benton, Bolivar, Calhoun, Carroll, Chickasaw, Choctaw, Claiborne, Clarke, Clay, Coahoma, Desoto, Grenada, Hinds, Holmes, Humphreys, Issaquena, Itawamba, Jefferson, Lafayette, Leake, Lee, Leflore, Lowndes, Marshall, Monroe, Montgomery, Newton, Oktibbeha, Panola, Pontotoc, Prentiss, Quitman, Rankin, Sharkey, Smith, Sunflower, Tallahatchie, Tate, Tippah, Tishomingo, Tunica, Union, Warren, Washington, Webster, Wilkinson, Yalobusha and Yazoo (collectively, “Impacted Counties”).

NOW, THEREFORE, I, Tate Reeves, Governor of the State of Mississippi, pursuant to the authority vested in me under the Mississippi Constitution and Miss. Code Ann. §§ 33-15-11(b)(17) and 27-41-9, and in the public interest and for the general welfare, do hereby proclaim that “unusual conditions” exist as a result of the prolonged freezing temperatures and winter weather in the Impacted Counties for which “neither the taxpayer nor the tax collector is negligent or responsible” and will delay the timely payment and receipt of ad valorem taxes.

FURTHER, pursuant to Miss. Code Ann. § 27-41-9, I hereby extend the time for the imposition of the $\frac{1}{2}$ of 1% penalty per month for the failure to timely pay ad valorum taxes in the Impacted Counties until **March 3, 2026**. This Proclamation shall be filed with the Clerk of the Board of Supervisors of each of the Impacted Counties and shall be spread at large upon the minutes of the next regular meeting of the Board of Supervisors held after that date of the filing of this Proclamation in each of the Impacted Counties.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Mississippi to be affixed.

DONE in the City of Jackson, on the 30th day of January, in the year of our Lord, two thousand and twenty-six, and of the Independence of the United States of America, the two hundred and fiftieth.



A blue ink signature of the name "Tate Reeves".

TATE REEVES
GOVERNOR

BY THE GOVERNOR



A blue ink signature of the name "Michael Watson".

MICHAEL WATSON
SECRETARY OF STATE