

**Mississippi Municipal Attorneys Association**

**ATTORNEY GENERAL  
OPINIONS UPDATE FOR  
SUMMER 2026**  
(THROUGH 6/26/2026)

**By: Jeff Bruni, Esq.**

*Gulfport City Attorney*



# Mississippi Municipal

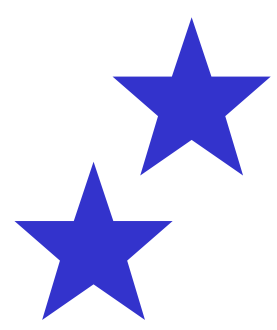
ATTORNEYS ASSOCIATION

---




**MISSISSIPPI  
ATTORNEY GENERAL**

**ADVISORY OPINIONS TO  
PUBLIC OFFICIALS**



# **Miss. Code Ann. § 7-5-25**



(1) AG is compelled to give **written**  
(official) opinions (**without fee**)  
to certain public officials.

**Miss. Code Ann. § 7-5-25**

# SPECIFIC OFFICIALS ONLY

(2) *Specific officials identified in § 7-5-25: among others, are the “boards of supervisors of the several counties, the sheriffs, the chancery clerks, the circuit clerks, the superintendents of education, the tax assessors, county surveyors, the county attorneys, **the attorneys for the boards of supervisors, mayor or council or board of aldermen of any municipality of this state, and all other county officers (and no others)....”***





# NO OTHERS



- (2) *Specific officials identified in § 7-5-25: among others, are the “boards of supervisors of the several counties, the sheriffs, the chancery clerks, the circuit clerks, the superintendents of education, the tax assessors, county surveyors, the county attorneys, **the attorneys for the boards of supervisors, mayor or council or board of aldermen of any municipality of this state, and all other county officers (and no others)....”***



(3) AG can issue opinions “upon **a question of law** relating to [these officials’] respective offices.”

 (4) Opinions are “***not issued to advise one public officer about another*** public officer’s authority and responsibilities.” (AG Op. to Sheriff Willie March (Mar. 14, 2024)). 

*In this Opinion, the AG stated it could not issue an opinion **to the Sheriff** regarding **the Board of Supervisors’ authority** to hire a county patrol officer.*



(5) Statute requires **requests** to be “*in writing*” and courts have held official **opinions** equally must be *in writing*.

# In what City is this City Hall?





# **AG OPINIONS:**



**HOW TO REQUEST /  
WHEN TO RECEIVE**

***Internal Process  
for Requesting and  
Receiving Opinions***



(1) Requests for opinions must now be submitted electronically through the AG's website and via a set digital form *in addition* *to* written letter on letterhead of the requesting party;



## OPINIONS AND POLICY

### Opinions

The Attorney General issues official opinions pursuant to Section 7-5-25, Miss. Code Ann. The official opinion process can be [found here](#).

[Request form for an official Attorney General's opinion](#)

Submit the request form and your request letter on official letterhead [here](#). If you are in need of the opinion on short notice, please note that and the specific circumstances that necessitate an expedited opinion in your request.

Recently published opinions can be found [here](#).

Search Attorney General opinions [here](#).

**The Attorney General's Office publishes opinion outlines, as well, summarizing recent opinions and interlocal agreements.**

- The outline covering January 1, 2020 through June 30, 2020 can be found [here](#).
- The outline covering July 1, 2020 through December 31, 2020 can be found [here](#).
- The outline covering January 1, 2021 through March 31, 2021 can be found [here](#).
- The outline covering April 1, 2021 through June 30, 2021 can be found [here](#).

[Home](#)

[Accounting](#)

[Bureau of Victim Assistance](#)

[Children's Justice](#)

[Civil Litigation](#)

[Communications](#)

[Constituent Outreach](#)

[Consumer Protection](#)

[Criminal Appeals](#)

[Cyber Crime](#)

[Executive](#)

[Information Technology](#)

[Investigations](#)

[Medicaid Fraud Control Unit](#)

[Opinions and Policy](#)

\* This is a snip from the website of the Mississippi Attorney General (on July 7, 2025): <https://attorneygenerallynnfitch.com/divisions/opinions-and-policy/>

Exhibit "2"

## OPINIONS AND POLICY

### Opinions

The Attorney General issues official opinions pursuant to Section 7-5-25, Miss. Code Ann. The official opinion process can be [found here](#).

[Request form for an official Attorney General's opinion](#)

Submit the request form and your request letter on official letterhead [here](#). If you are in need of the opinion on short notice, please note that and [the specific](#) circumstances that necessitate an expedited opinion in your request.

Recently published opinions can be found [here](#).

Search Attorney General opinions [here](#).

**The Attorney General's Office publishes opinion outlines, as well, summarizing recent opinions and interlocal agreements.**

- The outline covering January 1, 2020 through June 30, 2020 can be found [here](#).
- The outline covering July 1, 2020 through December 31, 2020 can be found [here](#).
- The outline covering January 1, 2021 through March 31, 2021 can be found [here](#).
- The outline covering April 1, 2021 through June 30, 2021 can be found [here](#).

Home

Accounting

Bureau of Victim Assistance

Children's Justice

Civil Litigation

Communications

Constituent Outreach

Consumer Protection

Criminal Appeals

Cyber Crime

Executive

Information Technology

Investigations

Medicaid Fraud Control Unit

Opinions and Policy

\* This is a snip from the website of the Mississippi Attorney General (on July 7, 2025): <https://attorneygenerallynnfitch.com/divisions/opinions-and-policy/>

Exhibit "2"



**REQUEST FOR ATTORNEY GENERAL'S OPINION**

Attorney General's Office  
Opinions Division  
Post Office Box 220  
Jackson, Mississippi 39205-0220

Telephone: 601-359-3680  
[www.ago.ms.gov](http://www.ago.ms.gov)

**THIS OFFICE DOES NOT ADDRESS ISSUES ON MATTERS CURRENTLY IN LITIGATION**

Is this issue in litigation? (YOU MUST CHECK ONE)

Yes  No

If no, do you anticipate that litigation will be filed? (YOU MUST CHECK ONE)

Yes  No

Requestor's Name: \_\_\_\_\_ Date: \_\_\_\_\_

City/County/Agency Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Email address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Alternate Number: \_\_\_\_\_

Specify public title or official public position that qualifies you to request an opinion:

\_\_\_\_\_

Specify the question which is the subject of your request for an official opinion (Attach additional sheets if required):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Set forth the facts relevant to the question which is the subject of your request for an official opinion (Attach additional sheets if required):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please upload your written request for an opinion on your official letterhead here.

**Signature and title of individual requesting opinion:**

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TITLE



## **MS ATTORNEY GENERAL'S OFFICE** **OFFICIAL OPINION PROCESS**

Issuing legal opinions to Mississippi governmental entities is a very important function of the Office of the Attorney General. Attorney General Opinions serve to provide legal advice on questions of statutory interpretation to public bodies. Opinions of the Attorney General are advisory only and not binding in a court of law. However, an official written opinion of the Attorney General statutorily affords protection to the requesting public official against civil and/or criminal liability if such official, in good faith, follows the direction of the opinion and acts in accordance.

Attorney General Opinions are intended to address only questions of state law. Official opinions cannot answer questions of federal law, questions of fact, mixed questions of fact and law, or questions of executive, legislative, or administrative policy. *An Attorney General Opinion is not a substitute for the advice and counsel of the attorneys who represent governmental agencies and officials on a day-to-day basis.*

1. **Opinion Requests.** Requests for official opinions must be submitted electronically through the Attorney General's website. A requesting party must electronically submit a completed "Request for an Official Attorney General's Opinion" form as well as an official request letter on official letterhead.
  - a. If an official opinion is needed on short notice, the requestor may ask for an expedited response and set forth the specific circumstances that necessitate an expedited opinion, including the date by which the opinion must be issued. If an emergency is determined to be legitimate, reasonable efforts shall be made to accommodate the request for an expedited response.
  - b. The Opinions Division will aim to turn around requests within 100 days after receipt. If it is an emergency request, the Opinions Division will aim to turn around requests within 45 days after receipt. Of course, this time frame could be changed depending upon the nature of the request.
2. **To Whom Requests May Be Issued.** Official opinions of the Attorney General may be issued only to the following officials and entities:
  - Any state-wide elected official;




## **MS ATTORNEY GENERAL'S OFFICE** **OFFICIAL OPINION PROCESS**

Issuing legal opinions to Mississippi governmental entities is a very important function of the Office of the Attorney General. Attorney General Opinions serve to provide legal advice on questions of statutory interpretation to public bodies. Opinions of the Attorney General are advisory only and not binding in a court of law. However, an official written opinion of the Attorney General statutorily affords protection to the requesting public official against civil and/or criminal liability if such official, in good faith, follows the direction of the opinion and acts in accordance.

Attorney General Opinions are intended to address only questions of state law. Official opinions cannot answer questions of federal law, questions of fact, mixed questions of fact and law, or questions of executive, legislative, or administrative policy. *An Attorney General Opinion is not a substitute for the advice and counsel of the attorneys who represent governmental agencies and officials on a day-to-day basis.*


1. Opinion Requests. Requests for official opinions must be submitted electronically through the Attorney General's website. A requesting party must electronically submit a completed "Request for an Official Attorney General's Opinion" form as well as an official request letter on official letterhead.
  - a. If an official opinion is needed on short notice, the requestor may ask for an expedited response and set forth the specific circumstances that necessitate an expedited opinion, including the date by which the opinion must be issued. If an emergency is determined to be legitimate, reasonable efforts shall be made to accommodate the request for an expedited response.
  - b. The Opinions Division will aim to turn around requests within 100 days after receipt. If it is an emergency request, the Opinions Division will aim to turn around requests within 45 days after receipt. Of course, this time frame could be changed depending upon the nature of the request.
2. To Whom Requests May Be Issued. Official opinions of the Attorney General may be issued only to the following officials and entities:
  - Any state-wide elected official;



(2) Opinions are attempted to be issued **between 75 to 100 days after receipt** of a request; and



***“Expedited” / “Emergency”***  
**Opinions**



(3) if ***“expedited” or “emergency”*** opinion requested, requests for these must minimally set forth the following **two (2)** things:



**(a)** the specific circumstances that necessitate an expedited opinion; and

**(b)** the date by which the expedited opinion is needed.

# In what City is this City Hall?



***WHY AN AG  
OPINION?***

\* If certain criteria is met, then “*there shall be **no liability**, civil or criminal, accruing to or against any such officer, board, commission, department or person who, in good faith, follows the direction of such opinion and acts in accordance therewith unless a court of competent jurisdiction, after a full hearing, shall judicially declare that such opinion is manifestly wrong and without any substantial support.*”

**Miss. Code Ann. § 7-5-25**

\* If certain criteria is met, then “*there shall be **no liability**, civil or criminal, accruing to or against any such officer, board, commission, department or person who, in good faith, follows the direction of such opinion and acts in accordance therewith unless a court of competent jurisdiction, after a full hearing, shall judicially declare that such opinion is manifestly wrong and without any substantial support.*”

**Miss. Code Ann. § 7-5-25**

---

---

***Other Reasons***

---

---



# ***COURTS AND AG***

---

# **OPINIONS**





- (1) If a court determines an AG opinion is **manifestly wrong** and **without substantial support**, the opinion provides **no protection**.



(2) The Supreme Court has historically applied the correct construction *prospectively*, thereby not penalizing a party's reliance on the erroneous opinion.



(3) A party is insulated from liability only when they are relying on an opinion specifically written ***addressed to them*** – and not to someone else.



(4) AG opinions issued on matters that are already in litigation are **ineffectual**.



- (5) AG opinion based on a request that **did not provide all of the relevant facts** necessary for the opinion is similarly **ineffectual**.



- (6) With respect to litigation, while AG opinions are not binding, “they are certainly useful in **providing guidance** to th[e] Court.”

# In what City is this City Hall?



# AG OPINIONS

---

January 1, 2026, through June  
26, 2026



# **“ENHANCED CARRY”**

***MS Att’y Gen. Op. to John Lamar, Esq.  
(January 7, 2026)***

# ***“Enhanced Carry”***

***MS Att’y Gen. Op. to John Lamar, Esq. (Jan. 7, 2026)***

**Part 1 of 3**



**\*It is unlawful for a school board to enact a policy prohibiting a member of the public with an enhanced carry permit from bringing a concealed firearm to athletic events on school grounds.**

\*Section 97-37-7(2) expressly states that “an ***enhanced permit*** holder” shall also be authorized to carry weapons ***in “any location” listed in subsection (13) of § 45-9-101***, including “any elementary or secondary school facility” and “any school, college or professional athletic event not related to firearms.” Miss. Code Ann. § 45-9-101(13).





\*AG has opined that a City CAN prohibit regular concealed permit holders from entry into property owned or controlled by the city by posting signage (under § 45-9-101(13)). But City has “limited” authority if dealing with “enhanced” permit holder.



**COUNCILMEMBER'S  
CHILD HIRED BY CITY  
DEPARTMENT**

***MS Att'y Gen. Op. to H. Scott Ross, Esq.  
(January 9, 2026)***

# ***“Nepotism”***

***MS Att’y Gen. Op. to H. Scott Ross, Esq. (Jan. 9, 2026)***

**Part 1 of 2**



- \*Section 25-1-53 identifies five prohibited classes of employment: “an officer, clerk, stenographer, deputy or assistant.”**
- \* The position at issue in this Opinion was not a “clerk” but a “cashier/clerk.”**

# *“Nepotism”*

Part 2 of 2



\*Whether a “cashier/clerk” position encompasses the same duties as a “clerk,” as set forth in § 25-1-53, is a ***factual determination*** to be made by the City's governing authority.



**“Law Enforcement Agency”  
under Real Property Owners  
Protection Act**

***MS Att’y Gen. Op. to Alan Weatherford  
(January 12, 2026)***

# *“Real Property Owners Protection Act”*

*MS Att’y Gen. Op. to Constable Alan Weatherford*  
Part 1 of 3



\*To commence process of expelling “squatter,” a sworn affidavit must be ***filed with “the law enforcement agency”*** of the city, county or political subdivision in which the property in question is located.

# *“Real Property Owners Protection Act”*

Part 2 of 3



\*Only “the” applicable / appropriate  
***“law enforcement agency”*** is  
involved in this process and its  
agents (i.e., law enforcement  
officers).

# *“Real Property Owners Protection Act”*

## Part 3 of 3



\*While “law enforcement agency” is not defined in the Act, ***a constable is not a “law enforcement officer”*** unless he or she independently meets separate criteria associated with the same, and the Act does not provide for a constable to enforce the Act.



# **Medical Cannabis Tax Investments**

***MS Att’y Gen. Op. to David McRae  
(January 23, 2026)***

# *“Medical Cannabis Tax Investments”*

*MS Att’y Gen. Op. to Treasurer David McRae*

Part 1 of 4



\*Where the State Treasurer and Executive Director of the Department of Finance and Administration determine **(1)** that taxes from medical cannabis sales are excess funds ....

# *“Medical Cannabis Tax Investments”*

Part 2 of 4



.... and **(2)** that the excess funds are not required to meet the current needs or demands of no more than seven days on the funds, and ....

# *“Medical Cannabis Tax Investments”*

Part 3 of 4



....and the State Treasurer also determines **(3)** that the excess funds cannot be invested according to Miss. Code Ann. § 27-105-33(a)-(c), then the Treasurer can invest the excess funds ***in any of the types of investments stated in § 27-105-33(d)***.

# *“Medical Cannabis Tax Investments”*

Part 4 of 4



The question here was whether **excess funds** collected from state-imposed taxes on medical cannabis could be invested in an SEC-registered money market fund. Whether such an investment is allowable is a **fact determination** to be made by the State Treasurer under § 27-105-33(d).

# In what City is this City Hall?





# **Improvements to Ditch Owned by Drainage District**

***MS Att’y Gen. Op. to Jonathan Davis, Esq.  
(February 12, 2026)***

# ***“Improvements to Drainage District Ditch”***

***MS Att’y Gen. Op. to Jonathan Davis, Esq.***

**Part 1 of 3**



**\*“Drainage Districts” are creatures of statute.**

**\*Courts have held they have “exclusive control over the maintenance of the drainage canal.”**

# *“Improvements to Drainage District Ditch”*

Part 2 of 3



\*A private landowner ***may not modify*** a drainage ditch owned and maintained by a drainage district organized and created pursuant to Miss. Code Ann. § 51-29-1.

# *“Improvements to Drainage District Ditch”*

Part 3 of 3



\*Therefore, ***only a drainage district*** may make improvements to or modify a ditch ***owned by it*** (and must do so in accordance with the provisions of § 51-29-1).



# Separation of Powers

*MS Att'y Gen. Op. to Tedrick Liddell  
(February 12, 2026)*

# ***“Separation of Powers”***

***MS Att’y Gen. Op. to Sheriff Tedrick Liddell***

Part 1 of 4



**\*Can an elected Sheriff have a part-time job with the local school district or would this violate the “separation of powers” doctrine?**

# *“Separation of Powers”*

Part 2 of 4



\*Separation of powers doctrine prohibits a person in one branch of government from ***simultaneously serving*** in another branch of government. See MISS. CONST. Art. I, §§ 1-2.

# *“Separation of Powers”*

## Part 3 of 4

\*The inquiry revolves around “**core powers.**”

\*“**Core powers**” are those that relate to acts at the “upper level of government affairs” and have a “substantial policy-making character.”

# *“Separation of Powers”*

Part 4 of 4

\* ***Sheriff*** exercises core powers within the “**executive**” branch. No violation as long as the part-time job is in the “executive” branch or does not exercise “core powers” in the other branches.



# ***RUNNING FOR A DIFFERENT PUBLIC OFFICE WHILE AN ELECTED OFFICIAL***

***MS Att'y Gen. Op. to Constable Tedrick Liddell (August 25, 2025)***



- \* Simultaneous **service** in two different elected positions is not necessarily prohibited. However, such a scenario could raise several issues: (1) separation of powers; (2) incompatible offices; and (3) conflict of interest / ethical issues (addressed by the Ethics Commission).
- \* As there is no prohibition against running for the elected office of Sheriff while currently serving in the elected office of Constable, there is no requirement that such a person resign their current position for purposes of the election.



# **Municipal Inmate Expenses**

***MS Att’y Gen. Op. to Adam Kirk, Esq.  
(March 10, 2026)***

# ***“Municipal Inmate Expenses”***

*MS Att’y Gen. Op. to Adam Kirk, Esq.*



Part 1 of 3

\*Once a municipal prisoner being housed at a County facility is ***bound over to a grand jury for indictment,*** it is the ***responsibility of the County*** to pay for the upkeep and expenses of this prisoner.

# ***“Municipal Inmate Expenses”***

Part 2 of 3



\*This responsibility exists  
***regardless*** of whether the  
prisoner is ***ultimately indicted.***

# ***“Municipal Inmate Expenses”***

Part 3 of 3



**\*NOTE:** The AG has previously opined that a city prisoner becomes a county prisoner when the prisoner **is either** (1) bound over to the grand jury at a preliminary hearing **OR** (2) waives this preliminary hearing.

“MUNICIPAL”  
“COUNTY”

REMEMBER

BECOMING  
COUNTY JAIL –

(August 21, 2025)



\* WHEN ...

When the Mississippi Code authorizes the housing of municipal prisoners in a county jail under a *contract* between a municipality and the county's board of supervisors but is otherwise silent as to any point at which a "municipal" prisoner becomes a "county" prisoner for purposes of inmate expenses.

# ***“MUNICIPAL” PRISONERS BECOMING “COUNTY” PRISONERS IN COUNTY JAIL – (PART 1 OF 2)***

***MS Att’y Gen. Op. to Kevin Null, Esq. (August 21, 2025)***



- \* ***Section 47-1-39*** of the Mississippi Code authorizes the housing of municipal prisoners in a county jail ***under a contract*** between a municipality and the county’s board of supervisors but is otherwise silent as to any point at which a “municipal” prisoner becomes a “county” prisoner for purposes of inmate expenses.

# **“MUNICIPAL” PRISONERS BECOMING “COUNTY” PRISONERS IN COUNTY JAIL – (PART 2 OF 2)**

**MS Att’y Gen. Op. to Kevin Null, Esq. (August 21, 2025)**



- \* The AG pointed out here that it has previously opined that a “municipal” prisoner becomes a “county” prisoner when the prisoner is either: (1) bound over to the grand jury at a preliminary hearing; or (2) waives the preliminary hearing.
- \* Therefore, once a municipal prisoner’s case has been bound over to a grand jury for indictment (following either the holding of a preliminary hearing or waiver thereof), **the County becomes responsible for the defendant inmate’s expenses.**

**“MUNICIPAL” PRISONERS BECOMING  
“COUNTY” PRISONERS IN COUNTY JAIL**  
**(TAKE 2)**

\*Meals are included in the statutory daily rate when a municipality is paying a county to hold a “municipal” prisoner in the county jail. However, in accordance with *Miss. Code Ann. §§ 19-25-73(3) & 47-5-909(3)*, **medical treatment & related transportation** are an additional responsibility.

**“MUNICIPAL” PRISONERS BECOMING  
“COUNTY” PRISONERS IN COUNTY JAIL**  
**(TAKE 2)**

\*Mississippi law does not address whether **transportation unrelated to medical treatment** is included in the contracted daily rate; accordingly, such decision is ***left to the discretion of the parties.***



# **Definition / Understanding of “Agency Head”**

***MS Att’y Gen. Op. to Matt Mayo  
(March 10, 2026)***

# *“Agency Head”*

*MS Att’y Gen. Op. to Vice-Chair Matt Mayo*



Part 1 of 3

\*Who is the “agency head” for the Mississippi Board of Education for purposes of Miss. Code Ann. § 25-65-5(d) (the Mississippi Internal Audit Act) – the State Superintendent of Education **OR** the State Board of Education?

# *“Agency Head”*

Part 2 of 3



\*While § 37-3-9(1) states that the State Superintendent “shall be the Chief Administrative Officer of the State Board of Education,” the State ***Superintendent is appointed by the Board*** of Education with the advice and consent of the Senate and “serves at the board's will and pleasure.”

# *“Agency Head”*

Part 3 of 3



\*Thus, on a “plain reading” of the statute, the ***State Board of Education is the agency head of the Department of Education*** under § 25-65-5(d).

# In what City is this City Hall?





# Use of Blue Lights

*MS Att'y Gen. Op. to Jim Johnson  
(March 18, 2026)*

# ***“Use of Blue Lights”***

***MS Att’y Gen. Op. to Sheriff Jim Johnson***

Part 1 of 3



**\*Who has authority to use blue lights and sirens?**

**\*And who has authority to escort an “oversize” load traveling on a state highway?**

# *“Use of Blue Lights”*

Part 2 of 3

\*“Only ***police vehicles*** used for emergency work may be marked with blinking, oscillating or rotating blue lights to warn other vehicles to yield the right-of-way.” Miss. Code Ann. § 63-7-19.

# *“Use of Blue Lights”*

Part 3 of 3

\*While § 63-5-49(6) authorizes several different specific officials to escort “superload” vehicles (which are larger than “oversize” vehicles), ***there is no statute applicable to “oversize” vehicles.***

\*AG referred “oversize” escort questions to the MDOT.



# **State Agency Contributions to “Trump Accounts”**

***MS Att’y Gen. Op. to Shad White  
(March 30, 2026)***

# ***“Contributions to ‘Trump Accounts’”***

***MS Att’y Gen. Op. to Shad White***

**Part 1 of 3**

**\*The *Federal* “Working Families Tax Cuts Act” established “Trump accounts,” which provide for the creation of *tax-advantaged investment accounts for eligible children*. See 26 U.S.C. § 530A.**

# ***“Contributions to ‘Trump Accounts’”***

Part 2 of 3

**\*Can the State contribute to such accounts as “an employee benefit” to its employees?**

# ***“Contributions to ‘Trump Accounts’”***

Part 3 of 3

**\*The types of compensation and benefits available to State employees are provided by State law, and there is currently ***no statutory framework*** in our State to provide these as an employee benefit.**



# **Municipal Privilege Tax on Banks**

***MS Att’y Gen. Op. to Tommy Rogers, Esq.  
(March 30, 2026)***

# ***“Municipal Privilege Tax on Banks”***

***MS Att’y Gen. Op. to Tommy Rogers, Esq.***

Part 1 of 3

\*Section 27-17-9 requires “[e]very person desiring to ***engage in any business***” to “apply for, pay for and procure from the tax collector of the municipality, ***a privilege license*** authorizing him to engage in the business” and ***to pay the local privilege tax*** set forth in that section.

# *“Municipal Privilege Tax on Banks”*

Part 2 of 3

\* ***Business*** is defined in  
Miss. Code Ann. § 27-17-3.

\* Generally, there is no exemption  
for banks from the local privilege  
tax.

# *“Municipal Privilege Tax on Banks”*

## Part 3 of 3

\*Whether a bank “constitutes a business for the purpose of obtaining a privilege license under” § 27-17-3 “is ultimately ***a question of fact***” to be ***determined by a city’s governing authority*** “on a case by case basis.” If a bank constitutes a “business.....,” it is required to pay the LPT.



# **Ad Valorem Tax Exemption**

***MS Att’y Gen. Op. to Kelvin Pulley, Esq.  
(April 8, 2026)***

# ***“Ad Valorem Tax Exemption”***

***MS Att’y Gen. Op. to Kelvin Pulley, Esq.***

Part 1 of 3

**\*Whether property qualifies for tax exemption under Miss. Code Ann. § 27-31-1 is a ***fact determination*** to be ***made by the board of supervisors.*****

# *“Ad Valorem Tax Exemption”*

Part 2 of 3

\*Also, whether the property’s ownership or use determines eligibility is dependent upon the exemption being sought under Miss. Code Ann. § 27-31-1. See Currie-Finch Brick & Lumber Co. v. Miller, 86 So. 579, 579 (Miss. 1920) (party ***must come strictly within statute allowing exemption to obtain it***).

# *“Ad Valorem Tax Exemption”*

Part 3 of 3

- \*Notably, “receipt of a **501(c)(3) tax exemption** alone does **not qualify an entity to be exempt** from ad valorem taxation.” See Miss. Att’y Gen. Op. to McWilliams at \*1 (Dec. 28, 1999).
- \*Ultimately, this is a factual inquiry that rests with the Board of Supervisors.

# In what City is this City Hall?





# **Authority to Designate Rights-of-Way**

***MS Att'y Gen. Op. to Stephen Brandon, Esq.  
(April 16, 2026)***

# ***“Authority to Designate Rights-of-Way”***

***MS Att’y Gen. Op. to Stephen Brandon, Esq.***

**Part 1 of 2**

**\*There is no statutory authority for Counties to unilaterally designate right-of-way easements along County roads.**

**\*Any designated ROW easement must be acquired in a manner provided for by law.**

# ***“Authority to Designate Rights-of-Way”***

## **Part 2 of 2**

**\*A County *may permit utilities to be installed within a “prescriptive” ROW easement* if the County’s board of supervisors determines that such work falls within the scope of such easement, which is a *determination of fact to be made by the BOS.***



# **“True Value” in Property Tax Assessments**

***MS Att’y Gen. Op. to Senator Kathy Chism  
(May 11, 2026)***

# **“‘True Value’ in Property Tax Assessments”**

***MS Att’y Gen. Op. to Senator Kathy Chism***

**Part 1 of 3**

**\*The AG was presented here with a request from a ***State Senator*** asking questions related to “true value” determinations associated with Property Tax Assessments.**

**\* and whether the Miss. Dept. of Revenue**

# ***“‘True Value’ in Property Tax Assessments”***

Part 2 of 3

**\*Specifically, does the *Miss. Dept. of Revenue* have the authority to *adjust the true value of properties* through equalization to a level that *exceeds their appraised or market value*?**

# “‘True Value’ in Property Tax Assessments”

Part 3 of 3

\* MCA § 27-35-113 addresses MDOR’s authority and the MDOR **can** “adjust and equalize” property **in certain circumstances that are fact determinative.**

\* NOTE: The AG noted that it cannot opine upon regulations or guidelines (e.g., those of MDOR) but only on matters of State law.



# **Repair of Dam on Private Property**

***MS Att’y Gen. Op. to Risher Caves, Esq.  
(May 11, 2026)***

# ***“Repairing Dam on Private Property”***

***MS Att’y Gen. Op. to Risher Caves, Esq.***

Part 1 of 3

**\*Can a County enter upon private property to repair a dam that was damaged due to beaver activities and with the understanding that if left unrepaired, the breached dam threatens to wash out a nearby public road?**

# *“Repairing Dam on Private Property”*

## Part 2 of 3

\*If the Board meets the requirements set forth in Miss. Code Ann. § 19-5-92.1(1)-(2), including making the **factual determinations** that (a) the work to repair the dam falls within the category of allowances set forth in § 19-5-92.1(1)....

# ***“Repairing Dam on Private Property”***

## Part 3 of 3

\*.....***and*** (b) doing so will (1) promote the “health, comfort and convenience of the inhabitants of the county,” and (2) “promote the public health, safety and welfare of the citizens of the county,” the County may repair the dam.



# **REMEMBER**

# **WHEN**

...

# **SOURCES FOR PRIVATE PURPOSES**

**(Part 1 of 2)**

**MS A** *to Stephanie Morris-Harris, Esq. (January 30, 2025)*

- \* The issue here surrounded the ability of a County to provide in-kind services (such as the use of County equipment, labor, and materials) to a private water association to assist with drainage issues / repairs.
- \* Similar to Cities, Counties cannot use public resources for private purposes.



# **UTILIZATION OF PUBLIC RESOURCES FOR PRIVATE PURPOSES**

## **(Part 1 of 2)**

*MS Att'y Gen. Op. to Stephanie Morris-Harris, Esq. (January 30, 2025)*

\* The issue here surrounded the ability of a County to provide in-kind services (such as the use of County equipment, labor, and materials) to a private water association to assist with drainage issues / repairs.

**\* Similar to Cities, Counties cannot use public resources for private purposes.**



# **UTILIZATION OF PUBLIC RESOURCES FOR PRIVATE PURPOSES**

## **(Part 2 of 2)**

- \* However, Miss. Code Ann. § 19-5-92.1 does provide an exception for a County to provide labor, materials, and supplies “to clean or clear drainage ditches, creeks or channels or conduits, both natural and man-made and to prevent erosion of such ditches, creeks or channels” on **private property** – **IF** the Board determines that such work and/or expenses are “necessary” in order to “promote the public health, safety and welfare of the citizens of the county.” This is a FACT determination to be made by the Board in its minutes.
- \* Familiar? See MISS. ATT’Y GEN. OP. to Alderman Jimmy Hicks (Sept. 17, 2024) (Op. No. 2024-00113) (upon making appropriate factual determinations, a city has power under § 21-19-13(2) to repair a drainage ditch on private property to prevent erosion and to pay necessary expenses in providing labor, materials, and supplies for those repairs).

\***Familiar?** See MISS. ATT'Y GEN. OP. to Alderman Jimmy Hicks (Sept. 17, 2024) (Op. No. 2024-00113) (***upon making appropriate factual determinations***, a city has power ***under § 21-19-13(2)*** to repair a drainage ditch on private property to prevent erosion and to pay necessary expenses in providing labor, materials, and supplies for those repairs).

**REMEMBER**

**WHEN**

...

**DITCH ON PRIVATE PROPERTY**

*Mr. German Jimmy Hicks (September 17, 2024) (Op. No. 2024-00113)*

- \* Upon making the appropriate factual determinations, a city has the power under Miss. Code Ann. § 21-19-13(2) to repair a drainage ditch on private property to prevent erosion.
- \* A city also has the authority to pay necessary expenses in providing labor, materials, and supplies for those repairs made pursuant to § 21-19- 13(2).





## **REPAIR OF DRAINAGE DITCH ON PRIVATE PROPERTY**

*MS Att'y Gen. Op. to Alderman Jimmy Hicks (September 17, 2024) (Op. No. 2024-00113)*

- \* Upon making the appropriate factual determinations, a city has the power under Miss. Code Ann. § 21-19-13(2) to repair a drainage ditch on private property to prevent erosion.
- \* A city also has the authority to pay necessary expenses in providing labor, materials, and supplies for those repairs made pursuant to § 21-19- 13(2).



# **Classification of City Employees for Insurance Coverage**

***MS Att’y Gen. Op. to David Hunt, Esq.  
(May 14, 2026)***

# ***“Classification of City Employees for Insurance Coverage”***

***MS Att’y Gen. Op. to David Hunt, Esq.***

**Part 1 of 6**

**\*As long as a City “public utilities commission” *treats all employees within each group in the same manner*, the commission can establish ***two different groups of employee based on their participation*** in a health awareness program.**

# ***“Classification of City Employees for Insurance Coverage”***

Part 2 of 6

**\*Here, the commission was proposing to provide health insurance for their employees and their dependents but in two different groups of employees based on whether they chose to participate in a health-conscience / awareness program.**

# *“Classification of City Employees for Insurance Coverage”*

Part 3 of 6

\*For employees who ***choose to participate*** in the program, the commission ***would pay 100% of the cost*** of these employees' ***insurance coverage.***

# *“Classification of City Employees for Insurance Coverage”*

Part 4 of 6

\*For employees who ***choose to participate*** ***in the program***, the commission ***would pay 100% of the cost*** ***of these employees’ insurance coverage.***

# *“Classification of City Employees for Insurance Coverage”*

Part 5 of 6

\*For employees who choose **not to participate** in the program, the commission will **only pay 70%** of the total coverage costs for them.

\*gain, the AG here opined that it is

# *“Classification of City Employees for Insurance Coverage”*

Part 6 of 6

\*The Commission’s program here is ***permissible***, provided that the commission ***treats all employees within the same group in the same manner.***



# Separation of Powers: State Senator and Justice Court Judge

*MS Att'y Gen. Op. to Senator Johnny DuPree  
(May 14, 2026)*

# *“Separation of Powers”*

## Part 1 of 2

\*State senator may run for a justice court position and continue to serve in the Mississippi State Senate.

# *“Separation of Powers”*

## Part 2 of 2

\*However, upon taking the oath to serve as judge, the individual *may not continue to serve in the Senate* as this would violate the separation of powers doctrine.

# In what City is this City Hall?





# **Sewer Service for Citizens Outside City**

***MS Att’y Gen. Op. to J. Kirkham Povall, Esq.  
(June 8, 2026)***

# ***“Sewer Service for Citizens Outside City”***

***MS Att’y Gen. Op. to Kirkham Povall, Esq.***

**Part 1 of 3**

**\*A City *may not terminate* the water services of a property owner located *outside its corporate limits* solely because he or she *rejects* proposed “new” sanitary sewer *services* (from the City).**

# *“Sewer Service for Citizens Outside City”*

Part 2 of 3

\*There is ***no statutory authority*** for a municipality to ***sue to compel*** (by way of injunctive relief) the owner of a septic system to ***connect to the town’s sewer system.***

# ***“Sewer Service for Citizens Outside City”***

Part 3 of 3

**\*NOTE FROM THE AG:** Nothing in the law prohibits the City from contacting the State Department of Health to ask for assistance.

# CONSTRUCTION / MAINTENANCE OF MUNICIPAL SEWER SYSTEM – (PART 1)

*MS Att’y Gen. Op. to Christopher Evans, Esq.*



\* A municipality's duty to maintain a sewer system is established in *City of Greenville v. ...*, 2d 860, 863 (Miss. 1956).

\* A municipality to maintain its main sewer lines to the point of connection with service lines, and property owners are responsible to maintain their service lines from their points of connection with the main lines. *Miss. Atty Gen. Op. to Brannon at \*2* (June 29, 2023).

**REFRESHER**

# CONSTRUCTION / MAINTENANCE OF MUNICIPAL SEWER SYSTEM – (PART 1 OF 3)

*MS Att’y Gen. Op. to Christopher Evans, Esq. (August 28, 2025)*



- \* A municipality’s decision to construct and maintain a sewer system is discretionary, not mandatory. *City of Greenville v. Queen City Lumber Co.*, 86 So. 2d 860, 863 (Miss. 1956).
- \* A City has authority to maintain its main sewer lines to the points of connection with service lines, and property owners are responsible to maintain their service lines from their points of connection with the main lines. Miss. Atty Gen. Op. to Brannon at \*2 (June 29, 2023).

# **CONSTRUCTION / MAINTENANCE OF MUNICIPAL SEWER SYSTEM – (PART 2 OF 3)**



***MS Att’y Gen. Op. to Christopher Evans, Esq. (August 28, 2025)***

- \* There are, however, exceptions to this general principle. For instance, construction and maintenance of line on private property “subject to proper easement” when such is “part of the overall purpose and plan of providing present and future utility service to the general public.”
- \* AG: There is no prohibition against a city expending public funds to repair and maintain a sewer lagoon rather than constructing a new main line, as the City is authorized under *Miss. Code Ann. § 21-27-23*.

# CONSTRUCTION / MAINTENANCE OF MUNICIPAL SEWER SYSTEM – (PART 3 OF 3)



*MS Att’y Gen. Op. to Christopher Evans, Esq. (August 28, 2025)*

\* Another exception permitting a city to repair a sewer line on private property exists when there are “exigent circumstances” and such work is “the best and least expensive way to correct the problem in the public line and maintain the integrity of the [entire] system.”

**NOTE: Need for adequate factual findings in minutes.**



# **Alderman Interference in City Operations**

***MS Att'y Gen. Op. to Mayor Greg Graves  
(June 8, 2026)***

# ***“Alderman Interference in City Operations”***

***MS Att’y Gen. Op. to Mayor Greg Graves***

Part 1 of 4

**\*This request asked for assistance with respect to an *Alderman interfering* with the *day-to-day operations* of a Code Charter municipality and what steps could be taken to ensure the Alderman does not overstep his duties.**

# ***“Alderman Interference in City Operations”***

Part 2 of 4

**\*Sections 21-3-1 *et seq.* of the Miss. Code set forth *the duties of the Mayor and Aldermen* in this form of government.**

# ***“Alderman Interference in City Operations”***

## **Part 3 of 4**

**\*Whether the specific actions of an Alderman amount to directing the day-to-day operations of the municipality is a ***determination of fact*** “to be ***made by the governing authorities***, subject to review by a court of competent jurisdiction.” See Miss. Att’y Gen. Op. to Mims (8/15/2014).**

# *“Alderman Interference in City Operations”*

Part 4 of 4

\* There is ***nothing*** in the applicable statutes ***allowing for mayoral discipline of Aldermen.***

EXECUTIVE  
CHAIR

MC

**REMEMBER**

IN CODE  
1 of 2

(July 11, 2025)



\* **WHEN**

... the executive power and the principal officers are vested in the superintending control entitles the mayor to “enact policies related to the overall supervision of employees and department heads,” and “give duty specific direction.”

# EXECUTIVE AUTHORITY IN CODE CHARTER CITIES – (Part 1 of 2)

*MS Att’y Gen. Op. to Reginald Freeman (July 11, 2025)*



- \* In **code charter cities**, the executive power and the supervision of municipal officers are **vested in the mayor**. Superintending control entitles the mayor to “**enact policies** related to the overall supervision of employees and department heads,” and “**give duty specific direction**.”

# EXECUTIVE AUTHORITY IN CODE CHARTER CITIES – (Part 2 of 2)

*MS Att’y Gen. Op. to Reginald Freeman (July 11, 2025)*



- \* “No member of the board of alderman shall give orders to any employee or subordinate of a municipality other than the alderman’s personal staff.” *Miss. Code Ann.* § 21-3-15(2)(a).

**NOTE:** The legislative power of a city here can only be exercised by the board of aldermen by a vote within a legally called meeting. Id.

# In what City is this City Hall?





# **“School” and Registration of Sex Offenders**

***MS Att’y Gen. Op. to Hollis Holleman, Esq.  
(June 23, 2026)***

# ***“School’ and Registration of Sex Offenders”***

***MS Att’y Gen. Op. to Hollis Holleman, Esq.***

**Part 1 of 3**

**\*Section 45-33-26(1) places location limitations on sex offender registrants.**

# “‘School’ and Sex Offender Registrants”

## Part 2 of 3

\*Whether an “**early childhood center**” operated on a community college campus **is a “school”** under § 45-33-26(1) is a “**determination of fact**” to be made by the entity’s governing authority.

# *“School’ and Sex Offenders Registrants”*

Part 3 of 3



\*The exception found in § 45-33-26(2) is not applicable because “school” therein does **NOT** include a “post secondary institution.”

# In what City is this City Hall?



# REMEMBER WHEN ...

of the State Auditor

## LOCALITIES

ering, State Auditor

1-800-321-1275

### GENERAL

Information concerning the July 4<sup>th</sup> holiday.

available

<http://www.governorbyrant.ms.gov/Proclamations/Fourth%20of%20July%202018.pdf>. In the proclamation, the Governor

the closing of all offices of the State of Mississippi on Wednesday, July 4, 2018. No additional days were authorized.

**Q** Does the Office of the State Auditor wish you a happy and safe Independence Day?

**A** Yes.

### COUNTIES

**Q** Regarding initial appearance in Justice Courts conducted via closed circuit television systems, must the court record the initial appearance?

**A** No, Rule 1.8 of the Rules of Criminal Procedure provides details for the use of interactive audiovisual devices, "When the appearance of a defendant required in circuit, county municipal, or justice court, subject to the provisions of this Rule, the appearance may be made by the use of interactive audiovisual equipment...a full record of the proceedings shall be made as provided in applicable rules." The mandate that a full record be made is satisfied by a transcript of some sort along with any evidentiary materials introduced at the hearing. Generally, the term record as used with regard to courts refers to a transcript. (Attorney General's Opinion to Adams, June 1, 2018)



Office of the State Auditor

# TECHNICALITIES

Stacey E. Pickering, State Auditor

[www.osa.state.ms.us](http://www.osa.state.ms.us)

Bulletin No. 2018-06  
[tech@osa.state.ms.us](mailto:tech@osa.state.ms.us)

1-800-321-1275

## GENERAL

**Q** Has the governor issued a proclamation concerning the July 4<sup>th</sup> holiday.

**A** Yes. The proclamation is available

at <http://www.governorbryant.ms.gov/Proclamations/Fourth%20of%20July%202018.pdf>. In the proclamation, the Governor authorized the closing of all offices of the State of Mississippi on Wednesday, July 4, 2018. No additional days were authorized.

**Q** Does the Office of the State Auditor wish you a happy and safe Independence Day?

**A** Yes.

## COUNTIES

**Q** Regarding initial appearance in Justice Courts conducted via closed circuit television systems, must the court record the initial appearance?

**A** No, Rule 1.8 of the Rules of Criminal Procedure provides details for the use of interactive audiovisual devices, "When the appearance of a defendant required in circuit, county municipal, or justice court, subject to the provisions of this Rule, the appearance may be made by the use of interactive audiovisual equipment...a full record of the proceedings shall be made as provided in applicable rules." The mandate that a full record be made is satisfied by a transcript of some sort along with any evidentiary materials introduced at the hearing. Generally, the term record as used with regard to courts refers to a transcript. (Attorney General's Opinion to Adams, June 1, 2018)

## MUNICIPALITIES

**Q** Does a blanket bond satisfy the bonding requirement for municipal officials, officers, and employees?

**A** In the absence of a statute requiring an individual bond for a particular position, a blanket bond may be utilized. Sections 21-7-5, 21-15-38, and 21-15-23 each identify a specific individual officer or appointee required to give bond; therefore, persons holding those positions (alderman, councilman, municipal clerk, city manager, municipal administrator, chief administrative officer, deputy clerk, marshal, or chief of police) is required to give an individual bond. Section 21-3-5 requires all officers handling or having custody of public funds to give bond in the amount of fifty thousand dollars (\$50,000). No specific individual is identified in that section, so a blanket bond will suffice. (Attorney General's Opinion to Campbell, May 25, 2018)

**Q** May a municipality provide broadband internet service as part of a municipal utility system?

**A** No. The legislature authorized specific services to qualify as "utility services" in enacting Section 21-27-23. Section 21-27-11(b) defines a system to include, "waterworks system, water supply system, sewage system, consisting of an existing waterworks system or water supply system or both, combined with a sewage system or sewage disposal system or both to be acquired or consisting of an existing sewage system or sewage disposal system or both, combined with a waterworks system or water system or both..." Broadband is not one of the defined services. Further, a municipality contemplating charging customers for the provision of a service such as broadband, could be construed as engaging in private business, which is prohibited for municipalities. (Attorney General's Opinion to Barton, May 25, 2018)

**Q** May a city operating under the mayor-council form of government establish a "Finance and Procurement Department" and have the Chief Administrative Officer also serve as the Director of Public Works?

**A** Section 21-8-23(1) allows municipalities to have "[A] department of administration and such other departments as the council may establish by ordinance." Accordingly, the city council may establish a "Finance and Procurement Department" by adopting a duly passed ordinance. The authority of the city council over a municipal department is limited to the initial establishment of the municipal department. Once the department is established, administration of said department would fall under the jurisdiction of the mayor, who is the chief executive officer of the municipality. In Section 21-3-25(2), which applies to code charter municipalities rather than mayor-council municipalities, the legislature specifically authorized a chief administrative officer to hold other appointive positions in the municipality. No similar language can be found in Section 21-8-17, which is the statute governing mayor-council municipalities. Thus, the lack of similar language between the code charter statute and the mayor-council statute renders a chief administrative officer in a mayor-council form of government unable to serve simultaneously as the Director of Public Works and Chief Administrative Officer. (Attorney General's Opinion to Pope, June 8, 2018)

*Technicalities is a monthly publication of the Office of the State Auditor, Division of Technical Assistance. The purpose of this bulletin is to communicate information concerning inquiries directed to the Office of the State Auditor and other relevant information. The interpretations herein are those of the Division of Technical Assistance.*

Web Address: [www.osa.state.ms.us](http://www.osa.state.ms.us)

Email Address: [tech@osa.state.ms.us](mailto:tech@osa.state.ms.us)

# In what City is this City Hall?



**DON'T LET THIS BE  
YOURS !**



*Thank You for Attending*

**Enjoy your time on the Coast !**

