



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

July 8, 2026

Paul B. Watkins, Jr., Esq.
Attorney, Oxford School District
2094 Old Taylor Road, Suite 200
Oxford, Mississippi 38655

Re: Affordable Housing Assistance to Employees of Oxford School District

Dear Mr. Watkins:

The Office of the Attorney General has received your request for an official opinion.

Background

According to your request, the Oxford School District's ("District") Board of Trustees ("Board") would like to provide assistance to employees who are struggling to find affordable housing in the area. The District has been approached by a local developer who has proposed a partnership by which the District would subsidize part of the monthly rent for District employees in a to-be-constructed housing development. The District would not own, construct, or manage these rental units. Instead, the owner would set aside a certain number of units to be occupied by District employees. The District would be responsible for "filling" these rental units by referring eligible District employees to the owner and paying the owner a portion of the monthly rent for each such unit. The District employees in these units would have separate lease agreements with the owner obligating them to pay the balance of the monthly rent.

Question Presented

Is your office aware of any constitutional or statutory provision that would prevent the District from assisting with employees' housing expenses in this manner?

Brief Response

This question is too broad to fully address by official opinion. Mississippi Code Annotated Section 25-19-1 provides school boards with the authority to establish certain employer-assisted housing programs for eligible employees. Whether your proposed program would meet the criteria set forth

in Section 25-19-1 would be dependent upon all relevant facts, and such determination must be made by the Board.

Applicable Law and Discussion

We first note that pursuant to Section 7-5-25, this office is authorized to opine upon prospective matters of state law only. We may not opine upon the legality of a proposed agreement or contract.

You ask if our office is aware of any constitutional or statutory provision that would prevent the District from assisting with employees' housing expenses as described in your request. This question is too broad to fully address by official opinion. *See* MS AG Op., *Lee* at *3 (Aug. 6, 2021) (declining to respond via official opinion where question posed was overly broad and citing MS AG Op., *Barrett* at *1 (Aug. 29, 1984) and MS AG Op., *McCaughn* at *2 (Aug. 5, 2016)).

This said, we note that Section 25-19-1 allows public employers to establish employer-assisted housing programs for eligible employees. Our office has previously opined that “[a] school board is a ‘governing authority’ within the definition of ‘public employer’ under Section 25-19-1” and thus has “statutory authority for disbursing school district funds as part of an employer-assisted housing program.” MS AG Op., *Bounds* at *1 (Nov. 21, 2008); *see also* MS AG Op., *Jones* (July 20, 2012). Still, the school district must receive a benefit “for the employer-assisted housing program to be applied in a constitutional manner.” *Id.* at *3. Regarding your proposed program specifically, Section 25-19-1(2) allows a “public employer [to] contract with one or more public or private entities to provide assistance in implementing and administering the program.” But whether the program proposed in your request ultimately fits within the framework of Section 25-19-1 is not a determination that this office can make. *See* Miss. Code Ann. § 7-5-25 (authorizing this office to opine upon prospective matters of law only). Such determination would be dependent upon all relevant facts and must be made by the Board.

For additional guidance, we recommend speaking with the Mississippi Department of Education and the Office of the State Auditor regarding the proposed action. We also recommend contacting the Internal Revenue Service regarding any potential tax ramifications for employees.

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: /s/ Maggie Kate Bobo

Maggie Kate Bobo
Special Assistant Attorney General