



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

September 18, 2026

Honorable Paula Ladner
Tax Assessor, Harrison County
Post Office Box 462
Gulfport, Mississippi 39502

Re: Authority to Close Tax Assessor's Office in Case of Local Weather
Emergency

Dear Ms. Ladner:

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

Question Presented

May a county tax assessor and/or tax collector, who maintains an office within the county courthouse, independently close his individual office in the event of a local weather emergency and for the safety of his employees so long as it is not during a time frame that requires meeting certain deadlines and where there has not been an order approved by the board of supervisors or board president to close all county offices?

Brief Response

A county tax assessor does not have the independent authority to close her individual office in the event of a local weather emergency where the board of supervisors has not declared a local emergency.

Applicable Law and Discussion

Mississippi Code Annotated Section 27-1-25 states that "[t]he office of the [county tax] assessor shall be open for business at all such times as other county offices within the county are required, pursuant to Section 25-1-99 . . . to be open for business and, except when necessarily absent on official business, the assessor, or his deputy, shall remain in the assessor's office during the time the office is open for business." In turn, Section 25-1-99 states that county offices "shall be open for business on all business days from 8:00 a.m. to 5:00 p.m., except that within the discretion of the board of supervisors of said county, the above county offices may be closed at 12:00 noon one

(1) business day of each week, or may be closed all day Saturday of each week, or may be closed at 12:00 noon on Saturday and at 12:00 noon on one (1) additional business day of each week.”

As to your question about a local weather emergency and the safety of employees, under Section 33-15-17(d) of the Mississippi Emergency Management Law, only “the president of the board of supervisors of a county or the governing body of a county” may proclaim a local emergency.¹ “During a local emergency, the governing body of a political subdivision may promulgate orders and regulations necessary to provide for the protection of life and property, including orders or regulations imposing a curfew within designated boundaries where necessary to preserve the public order and safety.” Miss. Code Ann. § 33-15-17(d).

This office has previously opined that “if a local emergency has been declared, the Board [of supervisors] has the authority to close county offices or grant the applicable elected local official discretion to close his office if the Board determines that it is necessary pursuant to the Emergency Management Law.” MS AG Op., *McAdams* at *2 (Feb. 24, 2022). Where the board of supervisors has not declared a local emergency, a tax assessor does not have the independent authority to close her individual office in the event of extreme weather conditions. *See Id.* at *2 (opining that “a chancery clerk does not have the independent authority to close his or her individual office in anticipation of extreme weather conditions from a severe natural disaster”).

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/ Kristi D. Kennedy

Kristi D. Kennedy
Special Assistant Attorney General

¹ Section 33-15-5(g) defines a “local emergency” as follows:

the duly proclaimed existence of conditions of disaster or extreme peril to the safety of persons and property within the territorial limits of a county and/or municipality caused by such conditions as air or water pollution, fire, flood, storm, epidemic, earthquake, hurricane, resource shortages or other natural or man-made conditions, which conditions are or are likely to be beyond the control of the services, personnel, equipment and facilities of the political subdivision and require the combined forces of other subdivisions or of the state to combat.