



*Lynn Fitch*  
**ATTORNEY GENERAL**  
OPINIONS AND POLICY

October 1, 2026

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Re: Authority of a County to Waive Building Permit Charges for a County  
School District

Dear Mr. Colmer and Mr. Pickett:

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

### Questions Presented

1. May the Jackson County Board of Supervisors (“Board”) waive charges to the Jackson County School District (“District”) for county building permits, inspection fees, and similar development and building-related fees associated with the construction of a school building within the county by the District?
2. If so, what constitutes a “school building” pursuant to Mississippi Code Annotated Section 21-19-49(1)?

### Brief Response

1. Section 21-19-49(1) authorizes the county to appropriate money to its local school district “for the purpose of erecting, purchasing or otherwise providing the school building . . . where the . . . board of supervisors are of the opinion that the location of such school building . . . will be of special benefit to the inhabitants of the . . . county.” And we have opined that when a statute authorizes monetary donations, it likewise provides authority to make in-kind contributions. Accordingly, the Board may waive county building permits, inspection fees, and similar

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development and building-related fees as an in-kind contribution for the District so long as the Board makes the necessary findings required by Section 21-19-49(1).

2. Whether a particular structure constitutes a “school building” as set forth in Section 21-19-49(1) is a determination of fact to be made by the Board.

### **Applicable Law and Discussion**

Section 21-19-49(1) states:

[T]he board of supervisors of any county are hereby authorized and empowered to *appropriate money* or dedicate and convey . . . county-owned buildings and property . . . *to the school district or districts situated within that . . . county for the purpose of erecting, purchasing or otherwise providing the school building or a site for such school building* of such school district, in cases where the . . . board of supervisors are of the opinion that the location of such school building within . . . the county, or in close proximity thereto, will be of special benefit to the inhabitants of the municipality or county.

(emphasis added). And this office “has consistently opined that when a statute authorizes a municipality [or county] to donate money, that municipality [or county] is also given authority to make in-kind contributions.” MS AG Op., *Hewes* at \*2 (Jan. 28, 2005) (citing MS AG Op., *Bogen* (Nov. 15, 2004); MS AG Op., *Brewer* (May 30, 2003)). Based upon this reasoning, we have previously concluded that Section 21-19-49 allows a municipality or a county to “donate funds in the amount of a permit or inspection fee, or to waive same” so long as “all factual findings required by the statute” are made by the governing authorities and recorded in the minutes. MS AG Op., *Mallette* at \*2 (June 27, 2012). This remains the opinion of this office; however, we clarify that this pertains to county-specific permits and fees only and does not authorize the waiver of any potentially required state fees.

Regarding your second question, neither Section 21-19-49 nor Chapter 19 defines “school building.” However, pursuant to Section 1-3-65, “[a]ll words and phrases contained in the statutes are used according to their common and ordinary acceptance and meaning.” Merriam-Webster defines building as “a usually roofed and walled structure built for permanent use.” MERRIAM-WEBSTER DICTIONARY, <https://www.merriam-webster.com/dictionary/building> (last visited Sept. 29, 2026). Ultimately, whether a particular structure constitutes a “school building” as set forth in Section 21-19-49(1) is a determination of fact to be made by the Board. *See* Miss. Code Ann. § 7-5-25 (authorizing the Attorney General to opine upon prospective matters of state law only).

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

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

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By: */s/ Maggie Kate Bobo*

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OFFICIAL OPINION