



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

The purpose of the Opinion Outline is to inform, on a quarterly basis, state, county, and municipal officials and other interested persons of official opinions issued by the Attorney General's Office. This outline contains synopses of opinions issued from 4/1/2026 through 6/30/2026.

The synopses that follow are based upon opinions that were issued by this office in response to specific facts and circumstances and, therefore, may not be applicable in all cases. **Complete opinions are available on our website, www.ago.state.ms.us.**

Sincerely,

Lynn Fitch
Attorney General
State of Mississippi

COMMUNITY AND JUNIOR COLLEGES

Holleman – June 23, 2026 (OP-2026-00041)

Whether the Early Childhood Center operated by the Mississippi Gulf Coast Community College (“MGCCC”) constitutes a school as defined in Mississippi Code Annotated Section 45-33-26(4)(a) is a determination of fact to be made by the MGCCC board of trustees.

Whether the MGCCC campus –or any portion thereof– (which houses the Early Childhood Center) constitutes “real property comprising [a] school” within the meaning of Section 45-33-26(1)(a)(i) is a determination of fact to be made by the MGCCC board of trustees.

The definition of “school” in Section 45-33-26(4)(a) applies to the term “school” as used in Section 45-33-26(2)(b). A postsecondary institution does not fall within the definition of the term “school” as set forth in Section 45-33-26(4)(a). The exception set forth in Section 45-33-26(2)(b) is not applicable to registered sex offenders enrolled in a postsecondary institution.

COUNTIES

Brandon – April 16, 2026 (OP-2026-00019)

There is no statutory authority for counties to unilaterally designate a 40-foot right-of-way easement along county roads.

The County may permit utilities to be installed if the board of supervisors determines that such work falls within the scope of a legitimate prescriptive right-of-way easement held by the County.

CRIMINAL LAW

Touchstone – April 22, 2026 (OP-2025-00152)

A court's finding that a person on probation or under post-release supervision committed a new misdemeanor offense in violation of an "obey all laws" condition establishes a "technical violation" as defined in Mississippi Code Annotated Section 47-7-2(q) of the Mississippi Probation and Parole Law.

ELECTIONS

DuPree – May 14, 2026 (OP-2026-00033)

A Mississippi state senator may run for a justice court judgeship and continue to serve in the Mississippi State Senate.

Upon *taking the oath* to serve as a justice court judge, however, the individual may not continue to serve in the Mississippi State Senate.

INSURANCE

Hunt – May 14, 2026 (OP-2026-00025)

Provided that the Clarksdale Public Utilities Commission ("CPUC") treats all employees within the same group in the same manner, Mississippi law does not preclude CPUC from establishing two groups of health insurance beneficiaries based on their participation in The Healthy You! Program.

MOTOR VEHICLE REGISTRATION

Lee, Jr. – June 8, 2026 (OP-2026-00043)

Whether a motor vehicle is domiciled or situated in this state is a determination of fact. MS AG Op., *Gowan, Jr.* at *1 (Mar. 23, 1994). For informational purposes only, Mississippi Administrative Code, Title 35, Part VII, Subpart 3, Chapter 01, Rule 102 states that "'domiciled' means the county, city and taxing district from which a vehicle leaves and to which a vehicle

returns, where it comes to rest, where it is garaged, for the majority of the registration year. It is the legal residence of a vehicle.”

The domicile or situs of the motor vehicle, not the residence of its owner, determines the county in which the vehicle should be registered and taxes paid.

MUNICIPALITIES

Graves – June 8, 2026 (OP-2026-00030)

Code charter municipalities are controlled by Mississippi Code Annotated Sections 21-3-1 *et seq.*, which, in part, set forth the duties of the mayor and aldermen. 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.” MS AG Op., *Mims* at *2 (Aug. 15, 2014). Additionally, there is nothing in the above-referenced statutes allowing for mayoral discipline of aldermen.

Povall – June 8, 2026 (OP-2026-00042)

A town may not terminate the water services of a homeowner solely because he rejects sanitary sewer services.

There is no statutory authority for a town to sue to compel the owner of a septic system to connect to a town’s sewer system.

Nothing in the law prohibits a town from contacting the Department of Health to ask for assistance.

PROPERTY TAXES

Chism – May 11, 2026 (OP-2025-00143)

Pursuant to Mississippi Code Annotated Section 27-35-50(1), “[t]rue value [of a parcel of property] shall mean and include, but shall not be limited to, market value, cash value, actual cash value, proper value and value for the purposes of appraisal for ad valorem taxation.”

Section 27-35-113(5)(c) authorizes the Mississippi Department of Revenue to “adjust and equalize” property in certain circumstances that are fact determinative.

SUPERVISORS

Caves – May 11, 2026 (OP-2026-00031)

The County may repair a dam on private property if the board of supervisors meets the requirements set forth in Mississippi Code Annotated Section 19-5-92.1(1)-(2), including but not limited to making the factual determinations that (a) the work to repair the dam falls within the category of allowances set forth in Section 19-5-92.1(1), 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.”

Thaggard – May 14, 2026 (OP-2026-00038)

Mississippi Code Annotated Section 65-7-81 gives county boards of supervisors discretionary authority, subject to the approval of the Mississippi Department of Transportation, to maintain state highways within their county, including installing culverts and providing ingress and egress from private property to the state highways where it is necessary for the preservation and maintenance of the highways. MS AG Op., *Hollimon* at *1 (Feb. 22, 1989).

TAXES

Pulley – April 8, 2026 (OP-2026-00021)

Whether property owned by a religious organization, but used primarily for the operation of a school, qualifies for tax exemption under Mississippi Code Annotated Section 27-31-1 is a fact determination to be made by the board of supervisors.

Whether the property's ownership or use determines eligibility is dependent upon the exemption being sought under Section 27-31-1. *See Currie-Finch Brick & Lumber Co. v. Miller*, 86 So. 579, 579 (Miss. 1920) (“[T]he party must come strictly within the statute allowing the exemption to obtain an exemption.”).

Additionally, “receipt of a 501(c)(3) tax exemption alone does not qualify an entity to be exempt from ad valorem taxation.” MS AG Op., *McWilliams* at *1 (Dec. 28, 1999).

Whether the exemption is affected if the church receives rental payments from the school is dependent upon the exemption being sought under Section 27-31-1.

Whether mixed or dual use impacts exemption eligibility is dependent upon the exemption being sought under Section 27-31-1. While some exemptions require exclusive use, others do not.

Smith – May 5, 2026 (OP-2025-00084)

If a taxpayer fails to list taxable personal property for assessment, Mississippi Code Annotated Section 27-35-45 provides for a ten percent increase of the current year's assessment. There is no provision for compounding the penalty from year to year.

INTERLOCAL AGREEMENTS APPROVED

Hollimon – April 6, 2026 (OP-2026-00020)

The Interlocal Cooperation Agreement Between the City of Petal and the Petal School District Regarding Construction of a Pickleball/Tennis Court Complex is approved.

Karanja – April 6, 2026 (OP-2026-00036)

The Interlocal Cooperation Agreement Between Hinds County and the City of Jackson Regarding the Prado Lofts at Meadowbrook Project TIF Plan is approved.

Krag – April 6, 2026 (OP-2026-00040)

The Regional Economic Development Act Agreement Between Madison County, the City of Ridgeland, and the Madison County Economic Development Authority Regarding the Madison County Conference Center Development Project is approved.

Parker – April 23, 2026 (OP-2026-00022)

The Interlocal Cooperation Agreement Between the Town of Sumrall and the Lamar County School District Regarding Joint Use of a Sportsplex is approved.

Shepard – April 28, 2026 (OP-2026-00039)

The Interlocal Cooperation Agreement Between George County and the City of Lucedale Regarding the Provision of 911 Services is approved.

Pope III – June 2, 2026 (OP-2026-00048)

The Interlocal Cooperation Agreement Between the City of Hattiesburg and the Rawls Springs Utility District Regarding Termination of Water Services is approved.

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