RONNY LOTT
MADISON COUNTY CHANCERY CLERK

MEMORANDUM

TO: Madison County Board of Supervisors

FROM: Ronny Lott, Chancery Clerk

DATE: April 16, 2018

RE: Request to Void 2016 and 2017 Tax Sale
Parcel No. 082I-29-006/01.00

I am requesting you allow me to void the 2016 and 2017 Tax Sales on parcel no. 082I-29-006/01.00, being assessed to Madison County Economic Development Authority (MCEDA) and were sold/struck to the State of Mississippi for the 2015 and 2016 taxes. Pursuant to a 2014 Attorney General's Opinion, MCEDA is not subject to the assessments levied by the Parkway East PID an is therefore exempt and should not have gone through the land sales in 2016 and 2017.

I respectfully request further, that you direct the Madison County Tax Collector, pursuant to said AG's Opinion , not place said parcel through any future tax sales.

Thank you for your consideration.

JERNIGAN COPELAND
ATTORNEYS PLLC

ARTHUR F. JERNIGAN, JR.
ajernigan@jcalawfirm.com

April 2, 2018

Honorable Ronny Lott
Madison County Chancery Clerk
Post Office Box 404
Canton, MS 39046

Re: PPIN 23535
Parcel Number 082I-29-006/01.00
Tax Sale Redemption Notice

Dear Mr. Lott:

The Madison County Economic Development Authority "MCEDA" has received a notice from your office concerning the redemption of certain Madison County taxes allegedly due on the above-captioned parcel of land owned by MCEDA in the Parkway East Public Improvement District "PID". Enclosed is a copy of a 2014 Mississippi Attorney General's opinion addressed to MCEDA, which provides that MCEDA is not subject to the taxes and assessments levied by the Parkway East PID and/or Madison County; and, therefore, this property may not be struck from the rolls of the County for non-payment of same.

Please govern yourself accordingly regarding this notice and dismiss this tax sale or otherwise have the Board of Supervisors do the same.

I am copying the Board's attorney with this correspondence.

As always, we appreciate your service to the County and look forward to getting this matter resolved.

Very truly yours,

Arthur F. Jernigan, Jr.
Attorney for the Madison County Economic Development Authority

cc: Joey Deason, MCEDA Executive Director
Katie Snell, Esq.
Sheila Jones, President Madison County Board of Supervisors
Dwight Luckett, MCEDA Board Chairman

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2014 Miss. AG LEXIS 194

Office of the Attorney General of the State of Mississippi

Reporter
2014 Miss. AG LEXIS 194 *

Opinion No. 2014-00320

August 22, 2014

Core Terms

special assessment, political subdivision, exempt, opine, economic development, exempt from taxation, county property, first question, belonging, valorem

Syllabus

[*1]

Assessments Against Property Owned by Madison County Economic Development Authority

Request By: Andy J. ***Clark***, Esq.

350 Industrial Drive South

Madison, MS 39110

Question

Attorney General Jim Hood has received your request for an official opinion and assigned it to me for research and response.

Facts and Issues Presented

Your letter states that the Madison County Economic Development Authority ("***MCEDA***") owns certain real estate which is located in the Parkway East Public Improvement District ("PID"). Your letter also notes that the PID, pursuant to Section 19-31-33, is authorized to assess "benefit special assessments" and "maintenance special assessments" to property located within the boundaries of the PID. On these facts, you ask the following questions:

(1) Is a "benefit special assessment" or a "maintenance special assessment" considered a tax or a lien?

(2) If an assessment is considered a "tax," then can the PID levy such assessments on property within its district which is owned by ***MCEDA***, as a political subdivision of the State?

(3) If an assessment is considered a "tax," then is ***MCEDA***, as a political subdivision of the State, exempt from paying [*2] such assessment?

Opinion By: JIM HOOD, ATTORNEY GENERAL; Ricky G. Luke, Assistant Attorney General

Opinion

Response and Legal Analysis

The answer to your first question was answered by this office in MS AG Op. *Brown* (July 7, 2008). In Brown after citing the language in Section 19-31-33 regarding "benefit special assessments" and "maintenance special assessments," we opined as follows:

> The legislature thus made clear that the benefit and maintenance special assessments authorized by this statute are to be treated and considered in every respect like county ad valorem taxes. The statute states specifically that the assessments "shall be collectible and enforceable" in the same manner as county property taxes and, further, that "all statutes regulating the collection and enforcement" of county property taxes are applicable to these assessments. Section 27-31-1 provides that "all property, real and personal, belonging to the State of Mississippi or any of its political subdivisions" shall be exempt from taxation.

In response to your first question, it remains our opinion that "benefit special assessments" and "maintenance special assessments" are treated as taxes [*3] and are subject to all statutes regarding the collection and enforcement of taxes. This would include Section 27-31-1 which provides that real property belonging to a political subdivision is exempt from taxation. Additionally, the enabling local and private legislation for ***MCEDA*** found at Senate Bill 3133 (Regular Session 1993) states that the "corporate purposes" of ***MCEDA*** are "for the benefit of the people . . ."; constitute a "public purpose" and are an "essential government function." Senate Bill 3133 expressly states that "any property owned" by ***MCEDA*** "shall be exempt from all taxation in the State of Mississippi." [1]

We technically cannot answer your second question because it relates to the authority of the PID to take an action. The PID did not request an opinion and we do not opine on questions which do not relate to the duties of the requester. However, with respect to your third question, it is the opinion of this office that ***MCEDA*** is exempt from paying taxes on property owned by it that are assessed by any local or state governmental entities.

If this office can be of further assistance, feel free to contact [*4] us.

Load Date: 2014-09-23

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[1] No opinion of this office has ever directly addressed whether an economic development authority established by local and private legislation is a political subdivision for purposes of ad valorem taxation and Section 27-31-1. However, given that the local and private legislation at issue here grants ***MCEDA*** tax exemption as if it were a political subdivision, we need not address that issue to opine in this matter.

Katie Bryant Snell