
WATER DISTRICT - MISSISSIPPI

Pat Harrison Waterway Dist. v. County of Lamar

Supreme Court of Mississippi - March 19, 2015 - So.3d - 2015 WL 1249679

After independent auditor was appointed to determine amount county was responsible for paying following its withdrawal from waterway district, district filed objections to auditor's report. Following trial, the Chancery Court adopted auditor's schedule of liabilities. District appealed.

The Supreme Court of Mississippi held that:

- District's future operations and maintenance costs were not outstanding contractual obligations county was responsible for paying;
- District's lease agreement was not contractual obligation county was responsible for paying;
- Auditor's exclusion of operations and maintenance costs from contractual obligations did not constitute impermissible legal opinion; and
- Substantial evidence supported trial court's finding regarding amount county owed following withdrawal.

Waterway district's duties to operate and maintain its water parks and other improvements under its federal contracts were not outstanding contractual obligations that county was responsible for paying when it withdrew from district. While it was possible that district's duties to operate and maintain improvements would become outstanding in the future, district's future operations and maintenance costs were not presently due and owing when county withdrew from district, duty to share in future maintenance and operational costs rested on counties that remained in district, and county's withdrawal did not threaten district's purposes, but merely shifted burden of paying to achieve those purposes to other counties or to the state.

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