

Bond Case Briefs

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Alfonso v. Diamondhead Fire Protection Dist.

Supreme Court of Mississippi - August 1, 2013 - So.3d - 2013 WL 3945913

Property owners within fire protection district brought action against district and members of its board of commissioners challenging the monthly fire protection fee charged by the district as an illegal tax. The Circuit Court determined that the fee was a permissible fee for “services rendered.” Property owners appealed.

The Supreme Court of Mississippi held that as matter of first impression, district’s monthly fee was based on “services rendered” and, thus, was a permissible fee.

Fire protection district’s monthly fee for fire protection services was based on “services rendered,” within meaning of statute authorizing such districts to assess fees for services rendered as a funding mechanism, and, thus, was a permissible fee, rather than an impermissible tax. District provided a valuable service to property owners in the district by having fire and other emergency services available to respond to an emergency.