

# **Bond Case Briefs**

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## **TAX - MISSISSIPPI**

### **Tunica County Board of Supervisors v. HWCC-Tunica, LLC**

**Supreme Court of Mississippi - December 14, 2017 - So.3d - 2017 WL 6381257**

Taxpayer filed bill of exceptions challenging county's proposed ad valorem tax levy and increase in millage rate.

The Circuit Court rendered levy unlawful and ordered a refund. County board of supervisors appealed.

The Supreme Court of Mississippi held that:

- Taxpayer's bill of exceptions challenging validity of county's ad valorem tax levy was appeal from tax assessment;
- Taxpayer's failure to obtain signature of president of county board of supervisors did not deprive circuit court of jurisdiction;
- Statutory advertising requirements relating to tax levies were mandatory, rather than directory; and
- County board of supervisors failed to comply with statutory advertising requirements prior to approval of ad valorem tax levy.

Taxpayer's bill of exceptions challenging validity of county's ad valorem tax levy was appeal from tax assessment, and therefore circuit court had subject matter jurisdiction over matter, where court ultimately made its decision after the taxes had been assessed and paid under protest.

Taxpayer's failure to obtain signature of president of county board of supervisors did not deprive circuit court of jurisdiction to review taxpayer's bill of exceptions challenging county board of supervisors' ad valorem tax levy; bill of exceptions made specific claims with regard to the actions of the board of supervisors and incorporated as an exhibit the pertinent minutes.

Statutory advertising requirements relating to levy of taxes were mandatory, rather than directory, and therefore failure to comply with such requirements rendered resulting levies void.

County board of supervisors failed to comply with statutory advertising requirements prior to approval of ad valorem tax levy, and therefore levy was void; board approved levy and increased millage rates before public hearing was advertised and held, and levy was not a new levy for which a hearing was not required.