

IN THE SUPREME COURT OF MISSISSIPPI

NO. 2025-IA-00390-SCT

***LAFAYETTE COUNTY BOARD OF
SUPERVISORS AND SYLVIA BAKER,
LAFAYETTE COUNTY TAX ASSESSOR***

v.

ACC OP (OXFORD, MISSISSIPPI), LLC

DATE OF JUDGMENT:	03/19/2025
TRIAL JUDGE:	HON. JOHN KELLY LUTHER
TRIAL COURT ATTORNEYS:	JOHN S. GRANT, IV JONATHAN MICHAEL BARNES MICHAEL JAMES BENTLEY ANNA LITTLE MORRIS DAVID D. O'DONNELL D. BRADLEY WALSH
COURT FROM WHICH APPEALED:	LAFAYETTE COUNTY CIRCUIT COURT
ATTORNEYS FOR APPELLANTS:	CHARLES ADAM BYRD DAVID D. O'DONNELL LEMUEL E. MONTGOMERY, III LANCE WESLEY MARTIN ANNA LITTLE MORRIS AMANDA GARRETT TAYLOR
ATTORNEYS FOR APPELLEE:	MICHAEL JAMES BENTLEY JONATHAN MICHAEL BARNES
NATURE OF THE CASE:	CIVIL - OTHER
DISPOSITION:	AFFIRMED AND REMANDED - 10/01/2026
MOTION FOR REHEARING FILED:	

EN BANC.

ISHEE, JUSTICE, FOR THE COURT:

¶1. This is an interlocutory appeal from the Lafayette County Circuit Court's March 19, 2025 order denying motions to dismiss filed by the Lafayette County Board of Supervisors

(the Board) and Lafayette County Tax Assessor Sylvia Baker (the Tax Assessor) (collectively, the “County”). ACC OP (Oxford, Mississippi), LLC (ACC), appealed the County’s 2021 and 2022 ad valorem tax assessments of its student-housing property and asked for a de novo determination of the property’s true value under Mississippi Code Sections 27-35-119 (Rev. 2024) and 11-51-77 (Rev. 2019). The County moved to dismiss both appeals for lack of subject-matter jurisdiction. In the County’s view, ACC failed to comply with a demand for the production of documents under Mississippi Code Section 27-35-97 (Rev. 2024) and was therefore “precluded from objecting” to the assessments.

¶2. The case turns on a single question: whether a prelitigation request for documents, issued by the Tax Assessor on her own letterhead, citing Mississippi Code Section 27-1-23 (Rev. 2025) and directing that the materials be submitted “to the Assessor’s Office,” can be treated as a demand from the Board under Section 27-35-97 so that noncompliance forfeits the taxpayer’s right to object and to appeal. The County argues that Mississippi’s ad valorem statutes work as one integrated scheme: that the Tax Assessor gathers information for the Board during the objection process, that the request here was functionally a Board demand, and that noncompliance is a jurisdictional bar to appeal. ACC responds that the Board acts only through its minutes and never issued a demand; that the Tax Assessor’s request was, by its own terms and stated purpose, an informal request tied to an informal resolution process separate from the Board; that reading it as a Board demand would violate basic fair-notice principles; and that Section 27-35-97 contains no clear statement making its preclusion provision jurisdictional in any event. The circuit court sided with ACC. It found that the

preclusion in Section 27-35-97 is triggered only by a request from the Board itself, that the Board made no such request, and that ACC satisfied Mississippi Code Section 27-35-93 (Rev. 2024) by submitting a written objection. This Court finds that the circuit court’s ruling is correct. The Tax Assessor’s request was an informal request under Section 27-1-23, a statute that carries no preclusion penalty, and the order denying the County’s motions to dismiss is affirmed. The case is remanded to the Lafayette County Circuit Court for further proceedings.

FACTS AND PROCEDURAL HISTORY

A. Statement of Facts

¶3. ACC owns U Club Townhomes at Oxford, an off-campus housing property for college and university students located in Oxford, Mississippi, just west of the University of Mississippi (the Property).¹ The County appraised the Property at \$21,310,130 for tax years 2021 and 2022. The Tax Assessor assessed, and the Board approved, the same true value for both years. According to ACC’s experts, the County overvalued the Property by at least \$8,000,000 to \$9,000,000, which comes out to roughly \$173,000 in disputed taxes per year.

¶4. For the 2021 tax year, the Board issued a public notice advising that the assessment rolls had been equalized and that “any objection to said rolls or any assessment therein contained, shall be made in writing . . . on or before the 2nd day of August, 2021 at 9:00 a.m.,” at which time the Board would sit to hear objections. ACC, through its retained representative, invoked the objection process and objected to the Tax Assessor’s initial

¹ In county land records, the Property is identified as Parcel Numbers 134P-19-092.00 and 134L-19-008.00, PPIN 6787 and 6633.

valuation of the Property.

¶5. On July 8, 2021, the deputy tax assessor emailed ACC and explained that ACC needed to submit certain valuation materials so that ACC could “go through [the Tax Assessor’s] office first with [the Tax Assessor’s] appraiser,” Ron McCafferty, and that “[i]f you are not happy with those results you will have to go before the Board of Supervisors with the appeal.”

¶6. The Assessor's office then transmitted a “Real Property Request for Review” form for tax year 2021 covering the Property (PPIN 6787 & 6633). The form appears on Tax Assessor Sylvia J. Baker’s letterhead and bears her name, title, address, and contact information. It does not reference or mention the Board anywhere. The stated reason for the request was that “[t]he actual income generated by the property does not support the proposed values.” The form instructed the taxpayer to “[p]lease submit the following information to the Assessor’s Office” and listed seven categories of documents: “(1) any and all appraisals; (2) any and all closing statements; (3) any and all loan agreements; (4) any and all financial agreements, forms, and/or value analysis; (5) a letter of authorization; (6) an audited operating income and expense statement signed by the company’s certified public accountant; and (7) an affidavit certifying that all information given is true and accurate.” Notably, the form cited the statute governing the Tax Assessor, Section 27-1-23, not the statute governing the Board, Section 27-35-97. ACC’s representative signed the form on July 30, 2021.

¶7. ACC responded in writing to each of the seven items. It stated that: (1) there are no

appraisals for the Property; (2) the Property was not acquired but was developed by the owner; (3) the owner is a public company that finances its properties through its shareholders, so no loan agreement exists; (4) the value analysis and last two years of financial statements were provided, and no other relevant forms or financial agreements exist; (5) the letter of authorization was provided; (6) the audited income/expense statements signed by the company's CPA were provided; and (7) the affidavit was provided.

¶8. On July 30, 2021, before the August 2 hearing, ACC submitted its written objection to the Board as contemplated by the Board's notice and Section 27-35-93. ACC styled its submission an "objection," referenced an "appeal" to the Board, and submitted documentation to the Board as the basis for its objection. The County contends that ACC did not submit everything the Tax Assessor requested even after being told that certain information was missing. ACC did not appear in person at the Board's August 2021 meeting.

¶9. On August 2, 2021, the Board voted unanimously to deny ACC's 2021 objection due to ACC's "failure to submit required documentation." The Board based its 2021 denial on two grounds: (1) ACC did not personally appear at the August 2021 meeting; and (2) ACC did not provide documentation requested by the Board as required by Section 27-35-97. The Board denied ACC's 2022 objection on the documentation ground alone.

B. Procedural History

¶10. ACC timely appealed both denials to the circuit court. The first tax appeal, Civil Action Number L21-446, was filed on November 5, 2021, pursuant to Sections 27-35-119

and 11-51-77 and challenges the 2021 appraisal and assessment. The second tax appeal, Civil Action Number L22-413, was filed on September 2, 2022, and challenges the 2022 appraisal and assessment. On June 30, 2023, the circuit court consolidated the two appeals for discovery. Because the County has not adjusted its appraisal during the litigation, ACC has also filed appeals for tax years 2023 and 2024, which remain pending, and a 2025 appeal is forthcoming.

¶11. The first tax appeal was set for a pretrial conference on August 12, 2024, with trial to begin August 28, 2024. On August 11, 2024, the Sunday afternoon before the Monday morning pretrial conference and thirty-three months into the action, the County moved to continue the trial. It argued for the first time that the court should decide purported “jurisdictional” issues “raised in [its forthcoming] Motion to Dismiss . . . before trial as a matter of judicial economy.” ACC offered to stipulate to the continuance if the County would stipulate to ACC’s motion to consolidate. The County filed its motions to dismiss on August 23, 2024, arguing that ACC’s noncompliance with Sections 27-35-93 and -97 deprived the circuit court of subject-matter jurisdiction.

¶12. On March 19, 2025, the circuit court denied the motions. The court agreed that the plain language of Section 27-35-97 mandates compliance but held that compliance is “triggered only by a Board’s request.” The court found that the Board “made no request for production pursuant to Miss. Code Ann. § 27-35-97” because the 2021 and 2022 requests “were made by the Tax Assessor, directed the responding party to submit information ‘to the Assessor’s Office,’ and cited Miss. Code Ann. § 27-1-23.” The court also held that in-person

attendance was not required because Section 27-35-93 requires objections in writing, “with which ACC complied,” and it concluded that it has jurisdiction over the pending tax appeals. The County petitioned for interlocutory review on April 9, 2025. This Court granted the petition.

STANDARD OF REVIEW

¶13. When reviewing a trial court’s decision to deny a motion to dismiss, this Court applies a de novo standard of review. *Harris v. Miss. Valley State Univ.*, 873 So. 2d 970, 988 (Miss. 2004). “Matters of statutory interpretation also are reviewed by this Court using a de novo standard. *Wallace v. Town of Raleigh*, 815 So. 2d 1203, 1206 (Miss. 2002) (citing *Donald v. Amoco Prod. Co.*, 735 So. 2d 161, 165 (Miss. 1999)).” *Chandler v. McKee*, 202 So. 3d 1269, 1271 (Miss. 2016). Because this appeal turns on the construction of Sections 27-1-23 and 27-35-97 and their application to an undisputed documentary record, no deference is owed to the circuit court’s legal conclusions.

DISCUSSION

¶14. The circuit court correctly held that the Tax Assessor’s request was an informal request under Section 27-1-23, not a Board demand under Section 27-35-97, and that ACC’s tax appeals are therefore not precluded. The County’s motions raise four questions: whether the Tax Assessor’s request carried Section 27-35-97’s preclusion penalty; whether the proceedings satisfied due process; whether Section 27-35-97 is jurisdictional; and whether Section 27-35-93 required ACC to appear in person before the Board.

- 1. The Tax Assessor’s request was not a demand from the Board under Section 27-35-97, and ACC is not precluded from objecting**

to the assessments.

¶15. The County’s central argument is that Mississippi’s ad valorem tax statutes operate as one integrated scheme, that the Tax Assessor gathers information for the Board during the objection process, and that the Tax Assessor’s request was therefore “effectively” a demand from the Board carrying the preclusion penalty. ACC responds that the Board never demanded anything of it and that the Tax Assessor’s request was exactly what it said it was: a request from the Tax Assessor’s office issued under the Tax Assessor’s statute for the Tax Assessor’s stated purpose. The circuit court agreed with ACC, and this Court holds that it was correct to do so.

¶16. The Mississippi Code treats requests from the Tax Assessor and demands from the Board as distinct acts by distinct actors with distinct consequences. Section 27-35-97 provides in full:

The board of supervisors may require any person, firm, corporation, or bank to bring their books before them while sitting as an equalization board or when hearing objections or complaints, or when sitting to carry out the orders of the tax commission, and such other papers as will fully inform them as to the true value of the property to be assessed. Any person or concern failing or refusing to comply with such demand shall be precluded from objecting to any such assessment.

Miss. Code Ann. § 27-35-97 (Rev. 2024). Every operative phrase centers on the Board. The books must be brought “before them,” the papers must “fully inform them,” and the demand operates only while the Board is “sitting” as an equalization board, hearing objections, or carrying out the tax commission’s orders. The preclusion sanction then attaches to “such demand,” meaning the Board’s demand just described and no other.

¶17. Section 27-1-23 is a different tool for a different officer. It makes inspection of a taxpayer's books the Tax Assessor's continuing "duty," authorizes the Tax Assessor to act "in person, or by deputy," and even lets them put the owner or its agents "upon oath." Miss. Code Ann. § 27-1-23(1) (Rev. 2025). And it carries its own remedy. If the Tax Assessor believes a taxpayer's listing is "incomplete or incorrect, or if any property has been undervalued," the Tax Assessor "shall assess the same and add it to the assessment roll at its true value." *Id.* What Section 27-1-23 does not contain, anywhere, is preclusion language. Each statute is self-contained. The Tax Assessor's remedy for inadequate information is a corrective assessment, while the Board's remedy is preclusion of the objection.

¶18. On their faces, then, the two statutes say and do different things. Whether that observation ends the matter depends on the interpretive question at the heart of this appeal: are these statutes read together as parts of one scheme, as the County urges, or is each applied according to its own terms? If Title 27 truly operates as a single integrated process in which the Tax Assessor serves as the Board's information-gathering arm, then a request from her office during the objection window might fairly be treated as the Board's own. If each statute means what it says, the request was the Tax Assessor's alone and carried no penalty.

¶19. Statutory construction begins, and when the text is clear it also ends, with plain meaning. When a statute is plain and unambiguous, this Court applies it as written and does not resort to the rules of statutory construction at all. *Lawson v. Honeywell Int'l, Inc.*, 75 So. 3d 1024, 1027 (Miss. 2011). "[T]his Court cannot omit or add to the plain meaning of the statute or presume that the legislature failed to state something other than what was

plainly stated.” *His Way Homes, Inc. v. Miss. Gaming Comm’n*, 733 So. 2d 764, 769 (Miss. 1999) (quoting *City of Houston v. Tri-Lakes Ltd.*, 681 So. 2d 104, 106 (Miss. 1996)). This Court has “neither the authority to write into the statute something which the legislators did not write therein, nor to ingraft upon it any exception not included by them.” *Balouch v. State*, 938 So. 2d 253, 260 (Miss. 2006) (citing *Wallace*, 815 So. 2d at 1208). *In pari materia* exists to cure ambiguity, not to displace clear text. Reading statutes together cures “[a]ny vagueness or ambiguity in [particular statutes] when read in isolation.” *Calhoun Cnty. Bd. of Supervisors v. Grenada Bank*, 543 So. 2d 138, 152 (Miss. 1988). Neither Section 27-1-23 nor Section 27-35-97 is ambiguous. Each identifies its actor, its procedure, and its consequence in plain terms, and no vagueness requires harmonization to cure. Each statute is therefore applied as written, and the Legislature’s choice to attach a severe forfeiture to one demand and a valuation remedy to the other must be respected. The Tax Assessor investigates and corrects valuations under Section 27-1-23, while the Board equalizes the rolls, hears objections, and may back its own demands with preclusion under Section 27-35-97. Each provision keeps its work, and each officer keeps their remedy. If every Tax Assessor request made during the objection window silently carried the Board’s forfeiture, Section 27-1-23’s remedial structure would count for nothing, and the statutory line between the two offices would disappear.

¶20. The record permits only one reading of the request to ACC. The “Real Property Request for Review” issued on the Tax Assessor’s letterhead bore only her name, title, address, and contact information. It never mentioned the Board. It cited Section 27-1-23

rather than Section 27-35-97, and it directed ACC to submit the information “to the Assessor’s Office,” not to bring its books “before them” while the Board sat. It came by way of the deputy tax assessor, which fits Section 27-1-23 precisely. That statute authorizes the Tax Assessor to act “in person, or by deputy,” while Section 27-35-97 contains no deputization language at all. The Tax Assessor’s own contemporaneous explanation confirms the request’s character. Her office described the submission as a screening step, one that would resolve the valuation dispute through her contracted appraiser before any appeal to the Board became necessary. The County’s reply concedes the email “referenced the possibility of resolving the objection without the Board’s involvement.” An informal resolution mechanism of that kind cannot at the same time be the Board’s formal statutory demand carrying the scheme’s most severe sanction.

¶21. The record contains no demand from the Board in any form. This Court has held that public boards speak only through their minutes and that their acts are “evidenced solely by entries on their minutes.” *KPMG, LLP v. Singing River Health Sys.*, 283 So. 3d 662, 669 (Miss. 2018); *see Nichols v. Patterson*, 678 So. 2d 673, 677 (Miss. 1996) (a board’s contracts “and every other substantial action taken by them must be evidenced by entries on their minutes and can be evidenced in no other way” (quoting *Bd. of Supervisors of Tishomingo Cnty. v. Dawson*, 208 Miss. 666, 672, 45 So. 2d 253 (1950))); *Bruner v. Univ. of S. Miss.*, 501 So. 2d 1113, 1116 (Miss. 1987) (the minutes are “the repository and the evidence of their official acts”); *Ladner v. Harrison Cnty. Bd. of Supervisors*, 793 So. 2d 637, 639 (Miss. 2001). The minutes are where the collective action of a public body is

recorded and proved, and these minutes record no action by the Board. The County does not contend that the Board itself issued a demand. Its position is that the Tax Assessor's request "should be construed as a demand from the board." Nothing in the record supplies what that construction presupposes.

¶22. The County identifies no Board minutes demanding ACC's documents, no minutes authorizing the Tax Assessor to make such a demand on the Board's behalf, and no demand letter signed by any Board member. The only Board action reflected in the minutes is the after-the-fact denial of ACC's objection for "failure to submit required documentation." A post hoc denial cannot retroactively convert the Tax Assessor's earlier informal request into a Board demand that the taxpayer was never told existed. The County's concern that a taxpayer could otherwise stonewall the objection process is answered by the mechanism the Legislature actually provided. The Tax Assessor advises the Board, and the Board makes its own demand under Section 27-35-97 before the hearing or upon taking the objection under advisement. The Board simply did not do so here.

¶23. Because no Board demand issued, the parties' dispute over the completeness of ACC's production is immaterial to preclusion. ACC responded in writing to each of the seven categories on the Tax Assessor's form and explained that several of the requested documents simply do not exist for this owner-developed, shareholder-financed property, and ACC produced the rest of the requested documents. The County contends, citing deposition testimony and county land records, that responsive materials existed and were not produced. That factual disagreement is not before the Court on interlocutory review of the denial of a

motion to dismiss, and nothing in this decision resolves it. Section 27-35-97 penalizes “failing or refusing to comply” with a demand from the Board, and there was none.

2. The proceedings satisfied due process, but constitutional adequacy does not convert the Tax Assessor’s request into a Board demand.

¶24. ACC argues in the alternative that construing the Tax Assessor’s request as a Board demand would violate due process because the request was not reasonably calculated to convey that it came from the Board or that noncompliance would forfeit the right to challenge the assessment. The County answers that due process requires only notice and an opportunity to be heard, that property owners are “charged with knowledge of relevant statutory provisions affecting the control or disposition of such property,” *Texaco, Inc. v. Short*, 454 U.S. 516, 532 102 S. Ct. 781, 70 L. Ed. 2d 738 (1982), and that the government need not spell out every consequence the published law already supplies. *City of West Covina v. Perkins*, 525 U.S. 234, 236, 119 S. Ct. 678, 142 L. Ed. 2d 636 (1999).

¶25. This Court finds no due-process violation on this record. Procedural due process requires notice and an opportunity to be heard, and “[t]he notice must be of such nature as reasonably to convey the required information” *Miss. State Bd. of Contractors v. Hobbs Constr., LLC*, 291 So. 3d 762, 770 (Miss. 2020) (second alteration in original) (internal quotation marks omitted) (quoting *Mullane v. Cent. Hanover Bank & Tr. Co.*, 339 U.S. 306, 314, 70 S. Ct. 652, 94 L. Ed. 865 (1950)). ACC received both. The Board published notice that the rolls had been equalized and that written objections were due by 9:00 a.m. on August 2, 2021. The Tax Assessor’s form itemized the categories of information the County wanted. ACC invoked the objection process, submitted its written objection with supporting

documentation, and the Board took the objection up and decided it at the August 2 hearing. On this record, no constitutional shortfall occurred in the process the County provided.

3. Because no Board demand was issued, the Court declines to decide whether Section 27-35-97 is jurisdictional.

¶26. The County frames ACC’s alleged noncompliance as a defect in the circuit court’s subject-matter jurisdiction, and the parties have briefed whether Section 27-35-97’s preclusion provision is jurisdictional. This Court declines to decide that question. The County’s theory rests entirely on a Board demand that the record shows was never made, so there is no noncompliance to which any label could attach. Because the disposition of this appeal does not depend on the answer, a pronouncement on the statute’s character would be unnecessary to the judgment, and unnecessary jurisdictional pronouncements are disfavored. *See Arbaugh v. Y&H Corp.*, 546 U.S. 500, 511, 126 S. Ct. 1235, 163 L. Ed. 2d 1097 (2006) (cautioning against “drive-by jurisdictional rulings” (internal quotation marks omitted)); *Steel Co. v. Citizens for a Better Env’t*, 523 U.S. 83, 90, 118 S. Ct. 1003, 140 L. Ed. 2d 210 (1998).

4. Section 27-35-93 requires a written objection, not personal attendance, and ACC filed its objection in writing.

¶27. Section 27-35-93 provides that a dissatisfied taxpayer “may, at the August meeting, present objections thereto in writing which shall be filed by the clerk and docketed and preserved with the roll,” and its preclusion clause reaches only “persons who fail to file objections.” Miss. Code Ann. § 27-35-93 (Rev. 2024). The only obligation the statute places on the taxpayer is a timely written objection. The filing duty belongs to the clerk. The

Board's own public notice read the statute the same way, requiring objections in writing on or before August 2, 2021 at 9:00 a.m. ACC submitted its written objection on July 30, 2021, before the hearing. Writing an in-person attendance requirement into the statute would offend the same plain-meaning principles discussed above. *Bd. of Supervisors of Jackson Cnty. v. Qualite Sports Lighting, LLC*, 337 So. 3d at 1040, 1043 (Miss. 2022). The County did not raise this issue in its petition for interlocutory appeal or assign it as error in its opening brief, which alone would justify declining to address it. *Miss. Dep't of Corr. v. McClure*, 386 So. 3d 372 (Miss. 2024), but because the County's briefing repeatedly invokes ACC's absence from the August 2021 meeting, the argument also fails on the merits.

CONCLUSION

¶28. The Tax Assessor's request was an informal request for information under Section 27-1-23 made for the stated purpose of an informal resolution with the Tax Assessor's contracted appraiser, and it carried no preclusion penalty. The Board made no demand under Section 27-35-97 on its minutes or otherwise, and ACC complied with Section 27-35-93 by submitting its written objection before the August 2, 2021 hearing. The proceedings satisfied due process, but that constitutional floor does not convert the Tax Assessor's request into a Board demand, and deciding whether Section 27-35-97's preclusive provision is jurisdictional is not necessary in adjudicating this appeal. This Court agrees with the circuit court's analysis and its ruling. The March 19, 2025 order denying the County's motions to dismiss is affirmed, and the case is remanded to the Lafayette County Circuit Court for further proceedings.

¶29. **AFFIRMED AND REMANDED.**

**RANDOLPH, C.J., KING AND COLEMAN, P.JJ., GRIFFIS, SULLIVAN,
BRANNING AND WILSON, JJ., CONCUR. TOLLISON, J., NOT PARTICIPATING.**