
IN THE SUPREME COURT OF MISSISSIPPI

Docket No. 2026-M-328

AT&T MOBILITY, LLC

PETITIONER

VS.

**BOARD OF SUPERVISORS OF
LAMAR COUNTY, MISSISSIPPI**

RESPONDENT

On Petition for Interlocutory Appeal from
the Circuit Court of Lamar County, Mississippi
(Civil Action Nos. 37CI1:23-cv-120-BT, 37CI1:23-cv-121-BT, 37CI1:24-cv-119-BT
37CI1:24-cv-88-BT, 37CI1:24-cv-134-BT, and 37CI1:24-cv-137-BT)

**MOTION OF THE COUNCIL OF STATE TAXATION FOR LEAVE
TO FILE *AMICUS CURIAE* BRIEF IN SUPPORT OF
BRIEF OF PETITIONERS AT&T MOBILITY, LLC, ET AL.**

Pursuant to Rule 29 of the Mississippi Rules of Appellate Procedures, the Council On State Taxation (“COST”) hereby requests that the Court grant leave to file the attached *Brief of Amicus Curiae Council On State Taxation in Support of Joint Petition for Interlocutory Appeal*. *Amicus* asserts that it meets the criteria set forth in Rule 29(a) for the acceptance of such brief, and offers the following information in support thereof:

1. Rule 29(a) states that a motion for leave to file an *amicus curiae* brief shall demonstrate that (1) *amicus* has an interest in some other case involving a similar question; or (2) counsel for a party is inadequate or the brief is insufficient; or (3) there are matters of fact or law that may otherwise escape the court’s attention; or (4) *amicus* has substantial and legitimate interests that will likely be affected by the outcome of the case and which

- interests will not be adequately protected by those already parties to the case. *Amicus* states that it satisfies criteria one, three, and four for the submission of this *amicus* brief.
2. COST is a non-profit trade association based in Washington, D.C.¹ Its membership represents approximately 500 of the largest multistate businesses engaged in interstate and international commerce, many of whom do business in Mississippi. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multi-jurisdictional business entities, which includes the states' property tax systems.
 3. The case at issue addresses important issues regarding how multijurisdictional taxpayers' industrial personal property is subject to property tax valuation in this State that directly impacts *amicus*'s membership.
 4. With its brief, *amicus* seeks to offer this Court its legal perspectives which might otherwise escape this Court's attention regarding Mississippi property tax law, this Court's precedent in prior cases, and serious implications under this State's Constitution uniformity clause provision, Mississippi's Constitution, Art. IV, § 112.
 5. Many of *amicus*'s members conduct business in Mississippi and are subject, as industrial personal property taxpayers, to property taxation in this State. Thus, many of *amicus*'s membership are directly impacted by the outcome of this case and support filing an *amicus curiae* brief in this case to request this Court to accept the Petitioners' joint petition for an interlocutory appeal.
 6. The purpose of this brief is to inform this Court of the profound negative consequences that not accepting the interlocutory petition could have to industrial personal property

¹ COST was initially organized in 1969 as an advisory committee to the Council of State Chambers of Commerce.

taxpayers in the State. This Court's prior decisions requiring taxpayers to conform to the State's uniform personal property valuation issues should equally apply to county assessors. The present case also implicates serious violations of the State's constitutional requirement for uniform and equal property taxation pursuant to Mississippi's Constitution of 1890, Art. IV, § 112, as well as the U.S. Constitution's Equal Protection Clause, as acknowledged by this Court in cases such as *American Nat'l Ins. Co. v. Board of Supervisors*, 303 So.2d 457 (Miss. 1974) and by the U.S. Supreme Court in *Allegheny Pittsburgh Coal Co. v. County Commission of Webster County, West Virginia*, 488 U.S. 336 (1989).

7. Some of the issues highlighted by *amicus* in this brief were not addressed by the Petitioner's brief, such as the importance of fair and equitable property taxes and the multiple U.S. Supreme Court and Mississippi Supreme Court cases discussed in the brief.

Considering all the above, *amicus* suggests to this Court that it satisfies the first, third, and fourth criteria set forth in Rule 29(a), and respectfully requests that this Court grant *amicus*'s Motion for leave and accept the attached *Brief of Amicus Curiae Council On State Taxation in Support of Joint Petition for Interlocutory Appeal*.

This the 2nd day of April, 2026.

Respectfully submitted,



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**BRIEF OF *AMICUS CURIAE* COUNCIL ON STATE TAXATION
IN SUPPORT OF JOINT PETITION FOR INTERLOCUTORY APPEAL**

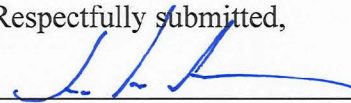
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CERTIFICATE OF INTERESTED PERSONS

The undersigned counsel of record certifies that the following listed persons have an interest in the outcome of this case:

1. AT&T Mobility, LLC, Petitioner/Plaintiff;
2. Board of Supervisors of Lamar County, Mississippi, Respondent/Defendant;
3. Jack Smith, Tax Assessor, Lamar County, Mississippi, Respondent/Defendant;
4. Stacy E. Thomas, D. Sterling Kidd and the law firm of Baker, Donelson, Bearman, Caldwell & Berkowitz, P.C., Counsel for Petitioners/Plaintiff;
5. Tim Holleman, and the law firm Boyce Hollerman & Associates, Counsel for Respondent/Defendant;
6. Perry Phillips and Jay Rodgers and the law firm Perry W. Phillips, PLLC, Counsel for Respondent/Defendant;
7. Honorable Judge Brad A. Touchstone;
8. Sheldon Alston and Kyle Williams and the law firm of Brunini, Grantham, Grover & Hewes, PLLC, Counsel for Cellular South, Inc. d/b/a Spire;
9. Alla Raykin and the law firm Asbury Gardner, Counsel for T-Mobile South LLC
10. Eric Tresh and the law firm Eversheds Sutherland (US) LLC, Counsel for T-Mobile South LLC;
11. Spencer Ritchie and his law firm Bradley, Counsel for T-Mobile South LLC;
12. Cellular South, Inc. d/b/a C Spire, Petitioner/Plaintiff; and
13. Harrison County, Mississippi; Jasper County, Mississippi; Lauderdale County, Mississippi; and Leake County, Mississippi.

Respectfully submitted,



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TABLE OF CONTENTS

	<u>Page</u>
STATEMENT OF INTEREST OF <i>AMICUS CURIAE</i>	vi
BRIEF OF AMICUS CURAIE.....	1
I. Mississippi's uniform and equal personal property tax valuation system applies equally to taxpayers and county officials.	1
II. The Circuit Court's decision creates uniformity and equal protection issues under the Mississippi and United States Constitutions.	5
CONCLUSION.....	10
CERTIFICATE OF SERVICE	11

TABLE OF AUTHORITIES

	Page(s)
Cases	
<i>Allegheny Pittsburgh Coal Co. v. County Commission of Webster County, West Virginia,</i> 488 U.S. 336 (1989).....	9
<i>American Nat’l Ins. Co. v. Board of Supervisors,</i> 303 So.2d 457 (Miss. 1974).....	7, 10
<i>Delta Airlines v. Oregon Department of Revenue,</i> 573 P. 3d 856 (Or. 2024), cert. denied.....	vi
<i>Equifax, Inc. v Mississippi Department of Revenue,</i> 125 So. 3d 36 (Miss. 2013).....	vii
<i>Lavecchia v. Vicksburg,</i> 197 Miss. 860, 20 So.2d 831 (1945).....	8
<i>LWAGLVKY I LLC, C/O Walgreen Co. et al. v. Colleen Younger, Jefferson County Property Valuation Administrator, et al.,</i> 2025-SC-0018 (decision pending at the Kentucky Supreme Court)	vi
<i>Mississippi Department of Revenue v. AT&T Corp.,</i> 202 So. 3d 1207 (Miss. 2016).....	vi
<i>Nordlinger v. Hahn,</i> 505 U.S. 1 (1992).....	9
<i>NRG Wholesale Generation LP v. Kerr,</i> 258 So. 3d 278 (2018).....	3, 4, 6
<i>Pacific Bell Telephone Company et al. v. County of Napa, et al.,</i> cert. denied.....	vi
<i>Peterson v. Sandoz,</i> 451 So.2d 216 (Miss.1984).....	8
<i>Rebelwood, Ltd. V. Hinds County,</i> 544 So.2d 1356 (Miss. 1989).....	7, 10
Statutes	
Miss. Admin. Code 35.VI.2.08(104)	3
Miss. Code Ann. § 27-35-23(1)(a).....	2

Miss. Code Ann. § 27-35-431, 2, 6, 7

Miss. Code Ann. § 57-87-71

Miss. R. App. P. 5(a)(1).....1

Other Authorities

Mississippi Constitution of 1868, Art. XII, § 205

Mississippi Constitution of 1890, Art. IV, § 112.....5,

United States Constitution, Fourteenth Amendment Equal Protection Clause.....1, 5, 10

Mississippi Appraisal Manual (<https://www.dor.ms.gov/county-services/county-staff-access>).....3, 4

STATEMENT OF INTEREST OF *AMICUS CURIAE*

The Council On State Taxation (“COST”) submits this brief as *amicus curiae* in support of the Joint Petition for Interlocutory Appeal filed by Petitioners AT&T Mobility, LLC, et al. in the above-captioned matter.

COST is a non-profit trade association established in 1969 to maintain and promote fair and non-discriminatory state and local taxation of multijurisdictional business entities. COST represents approximately 500 of the largest multistate corporations in the United States, including companies across all industry sectors. Many of COST’s members conduct business in Mississippi and have a vested interest in fair and equitable property taxation in the state.

As *Amicus*, COST regularly submits amicus briefs on state and local tax cases pending at the U.S. Supreme Court or a state’s highest court that are important to multijurisdictional business. Last year alone, COST filed three amicus briefs/letters directly related to property taxes: 1) *Delta Airlines v. Oregon Department of Revenue*, 573 P. 3d 856 (Or. 2024), cert. denied to the U.S. Supreme Court, 2026 U.S. Lexis 357 (U.S. 2026)(addressing whether intangibles should be in the property tax base and related Equal Protection issues); 2) *LWAGLVKY I LLC, C/O Walgreen Co. et al. v. Colleen Younger, Jefferson County Property Valuation Administrator, et al.*, 2025-SC-0018 (decision pending at the Kentucky Supreme Court, addressing unequal valuation of similar retail stores and related Equal Protection issues); and 3) *Pacific Bell Telephone Company et al. v. County of Napa, et al.*, cert. denied to the California Supreme Court, 2025 Cal. Lexis 6650 (2025)(addressing property tax rate differences between public utility and non-public utility properties).

Related to Mississippi tax cases, since 2013 COST has submitted amicus briefs to this Court in support of an appeal from the Chancery Court of Hinds County, *Mississippi Department of Revenue v. AT&T Corp.*, 202 So. 3d 1207 (Miss. 2016)(related to a Mississippi corporate income

tax issue), and in support of an appeal from the Court of Appeals, *Equifax, Inc. v Mississippi Department of Revenue*, 125 So. 3d 36 (Miss. 2013)(related to Mississippi's tax appeals process).

In both instances, this Court granted COST's motion and accepted its amicus briefs.

COST, on behalf of its members, seeks equitable taxation, including ensuring that state courts apply fair and equitable property tax administrative practices. Fair and equitable property tax administrative practices do not allow the adoption of practices that impose substantially different property tax valuation methodologies that vary based on whether a taxpayer is challenging the valuation versus a county assessor challenging a taxpayer's valuation. The valuation standards that are employed by either the taxpayer or county assessor should be the same. This fundamental principle of property tax administration should apply regardless of the party (taxpayer or assessor) that is challenging a property valuation.

BRIEF OF *AMICUS CURIAE*

COST agrees with Petitioner that the standards for this Court accepting its interlocutory appeal are met under Miss. R. App. P. 5(a)(1) because it would “[m]aterially advance the termination of the litigation and avoid exceptional expense to the parties.” Our focus is solely on the valuation issue and while certainly important, Amicus does not address the broadband equipment exemption under Miss. Code Ann. § 57-87-7. We advance two arguments supporting why accepting this interlocutory petition would advance the termination of the litigation and avoid the parties incurring exceptional expenses related to the valuation issue: 1) there is clear law, including a 2018 precedential opinion by this Court, confirming how the Petitioner’s property should be valued, and 2) that mandated valuation process precludes constitutional violations of Mississippi’s Constitution, Art. IV, § 112 and the Equal Protection Clause of the United States Constitution.

I. Mississippi's uniform and equal personal property tax valuation system applies equally to taxpayers and county officials.

In a misplaced effort to sidestep the Mississippi Constitution’s uniform and equal taxation mandate, the Lamar County Tax Assessor (“Assessor”) improperly invokes a statute addressing a taxpayer’s deliberate (and possibly criminal) refusal to report taxable property to a county. That statute does not authorize him to assess Petitioner’s property in a manner wholly distinct from the methods used both within Lamar County and across the state for all other industrial personal property.

This Court has never had the occasion to construe the scope of the law cited by the Assessor, Mississippi Code Annotated Section 27-35-43, but a plain reading of the statute reflects that it applies exclusively to instances in which “persons willfully neglect or refuse to give in

taxable property.” That “*give in*” phrase refers to the taxpayer’s obligation to furnish annually a list of taxable property to the assessor. See, Miss. Code Ann. § 27-35-23(1)(a) (“The taxpayer shall fill in all blanks on the tax lists and show in the proper place all taxable personal property owned by him or by any person for whom he is required to *give in* taxable property.”). The willful failure to do so triggers the mandate within Section 27-35-43 for the assessor to report such persons to the district attorney. Nothing in that statute permits its invocation to authorize an assessor to deviate from the State’s otherwise uniform valuation practices.

While there may be a contested factual dispute regarding whether the original cost information was requested or provided, granting this interlocutory petition is necessary to prevent the Assessor and other county assessors from using any valuation method other than an Original Cost New (“OCN”) as this is the State’s exclusive and universal valuation framework for industrial personal property. Even if Section 27-35-43 did apply, the second sentence permitting the assessor to “assess said property at such value as he shall think just, according to the best information he can obtain” does not give the assessor *carte blanche* authority to adopt valuation methods that are completely at odds with the methods used for other taxpayers and similar property. The constitutional uniformity clause only permits the assessor to utilize the “best information he can obtain” as to the actual original cost of the property, but he must still use the mandatory OCN method coupled with the Department of Revenue’s industrial multipliers and depreciation schedules that apply to all other personal property in the state. This is the only permissible reading of Section 27-35-43’s delegation of authority to the Assessor that can be in harmony with the Mississippi Constitution’s uniformity clause discussed below.

The Assessor in the present case, in valuing Petitioner’s industrial personal property, did not obtain any “best information” as to Petitioner’s original cost but instead used a third-party to

provide questionable and subjective valuation estimates, which both parties admitted were not based on an OCN valuation approach. Cir. Ct. decision at p. 5. The third-party valuation estimates used by the Assessor were based on “open-sourcing pricing” and not the actual costs incurred (OCN) by the Petitioner to obtain and install its equipment. *Id.*

The Assessor’s valuation methodology is in direct conflict with this Court’s unanimous holding in *NRG Wholesale Generation LP v. Kerr*, 258 So. 3d 278 (2018), that a taxpayer was not allowed to use another valuation approach other than OCN. The taxpayer in *NRG* tried to value its property using the three standard valuation approaches (sales comparison, income, and costs). *Id.* at 280. This Court, however, noted that the Legislature granted the determination of “such approaches [to valuation to] ... the Department of Revenue.” *Id.* at 283, citing Miss. Code Ann. Section 27-35-50(2). Exercising this authority, the Department of Revenue issued a regulation that states “[o]riginal acquisition cost new, including all cost associated with installing the equipment in place for production, will be the base for all industrial property.” Miss. Admin. Code 35.VI.2.08(104). Once original acquisition cost new is established, that regulation requires that the Assessor then determine the appropriate average life category, inflation factor, and percent good depreciation factor – all based on uniform, objective guidelines – in arriving at true value.

The *NRG* decision makes it clear that if an expert for an industrial taxpayer attempts to provide an opinion on valuation that is not based on OCN, then that expert’s testimony is inadmissible. *NRG* at 283. The mandatory OCN valuation methodology for industrial personal property owners must apply equally to the State’s county assessors. Not only is this a matter of fundamental fairness, but it is also incorporated into the Department’s official Mississippi Appraisal Manual governing how all counties are to assess personal property. The *NRG* court recognized that this manual “represents the Mississippi Department of Revenue’s guidelines for

the valuation of real and personal property” and “serves as a comprehensive reference guide for the property tax assessors and appraisers.” *NRG* at 282.

By accepting this interlocutory petition and reversing the Circuit Court’s decision, this Court can ensure that both taxpayers and assessors play by the same fundamental rules governing valuation and will curtail unneeded and protracted litigation over whether the Assessor was allowed to use a valuation approach other than OCN. Otherwise, Mississippi county assessors would be empowered to use any number of undefined “tails I win and heads you lose” valuation approaches on a subjective case-by-case, *ad hoc* basis.¹

COST’s membership is very concerned with fair and equitable property taxation. A policy statement approved by the COST Board of Directors states in part “State and local property tax systems must be fairly administered and tax burdens equitably distributed among taxpayers.”² A state taxing regime that allows an assessor to use a different valuation practice based on “alleged” deficiencies in information while taxpayers are required to use a specific valuation method (OCN) is grossly unjust and inequitable.

¹ A copy of the current Mississippi Appraisal Manual cannot be provided with this brief because it is not available to the general public. That document, although representing the state’s official property tax valuation policy, is located on the Department of Revenue’s website in a secret area entitled “County Staff Access” (<https://www.dor.ms.gov/county-services/county-staff-access>) that is accessible exclusively by county officials having the proper credentials. More detailed information setting forth the class lives of properties, industrial multipliers, and percent good depreciation schedules were also recently relocated to this limited access area, even though those specific items (but not the Appraisal Manual) were previously available online to the public. The restriction of this official guidance to county officials further supports the position that the OCN assessment methodology set forth for industrial personal property is binding on the counties just as it was held to be binding on taxpayers in the *NRG* decision

² COST’s full policy position on “Fair and Equitable Property Tax Systems” is available at: [Fair and Equitable Property Tax Systems](#).

COST also publishes a “Best (and Worst) of International Property Tax Administration” scorecard, last published in June, 2019, in conjunction with the International Property Tax Institute, to encourage state legislators to improve their state and local property tax administrative practices.³ Mississippi, notwithstanding this case, already has ample room for improvement with it receiving a “D” grade for transparency, “F” grade for constancy, and “F” grade for procedural fairness, resulting in an overall “F” grade on the scorecard. Mississippi and Pennsylvania were the only two states to receive an overall “F” grade. This Court accepting the Petitioner’s interlocutory petition and reversing the Circuit Court’s decision would send a clear signal that both this State’s statutory law and case law require a level playing field for taxpayers and assessors when determining the valuation of industrial personal property. Additionally, it would bolster trust in Mississippi’s property tax system.

II. The Circuit Court’s decision creates uniformity and equal protection issues under the Mississippi and United States Constitutions.

Not only does the Assessor’s approach violate the property tax statutes and the Department’s official regulations and appraisal manual, but it also violates the State’s constitution. Mississippi’s Constitution of 1890, Art. IV, § 112, begins with the foundational requirement that “[t]axation shall be uniform and equal throughout the State.” Further, that section states that “all such property shall be assessed in proportion to its value according to class ...”. This uniformity mandate is perhaps the oldest and most fundamental taxation safeguard in all of Mississippi law, tracing back at least to the 1868 Constitution. See, Miss. Const. of 1868, Art. XII, § 20, (“Taxation shall be equal and uniform throughout the State.”) attached as Exhibit A. For over 150 years –

³ The scorecard analyzes important administrative practices using an objective criterion. The International Property Tax Scorecard is available at <https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-studies-articles-reports/2019-international-property-tax-scorecard---final-june-20.pdf>.

more than three-quarters of the State's existence - this uniformity requirement has served as the central, foundational principle governing ad valorem taxation. It is the constitutional standard by which all property tax laws and assessment practices must abide.

The Assessor's actions and the Circuit Court's order violate this core uniformity principle in two distinct ways. First, those actions preclude uniformity in the taxation of industrial personal property within Lamar County itself because the Assessor has applied a unique and unprecedented valuation methodology for telecommunications property that is fundamentally different from the OCN method applied to all other types of industrial personal property in the County. Second, the broader and perhaps more fatal consequence of the Assessor's actions is that no uniformity exists across counties because Petitioner's property in Lamar County has been valued in a fundamentally different manner than its identical property in other counties that correctly apply the required OCN method. No constitutional or statutory authority exists for the Assessor to invoke such a distinction between different types of industrial property or from one county to another. Neither of these deliberate uniformity violations can survive constitutional scrutiny.

The Petitioner's personal property in this case all falls under the same industrial classification as personal property owned and operated by other industrial businesses, not just telecommunications companies. The constitutional requirement that property be valued uniformly within each class of property should apply not only to the valuations an industrial property owner provides to a county assessor, but must also to the valuation assessments issued by the county assessors. For industrial personal property Mississippi strictly uses an OCN valuation methodology. See *NRG*, supra. The construction/interpretation of a county assessor using the "best information [the assessor] can obtain" pursuant to Section 27-35-43 must also take into consideration the limitations Mississippi's Constitution imposes on property tax valuations, which

requires uniform valuation of all properties within the same property classification. *If* the predicate for invocation of Section 27-35-43 can be established, and *if* the Assessor can obtain more reliable historic cost information from other sources, he theoretically can use that historic cost data in determining the taxable value of Petitioner's property. But that is wholly detached from what has transpired in the present matter.

This Court has had multiple occasions to construct how the constitutional uniformity clause applies. For example, in *American Nat'l Ins. Co. v. Board of Supervisors*, 303 So.2d 457, 459 (Miss. 1974), this Court acknowledged that "Of the several requirements of the Constitution, uniformity and equality are paramount." To satisfy these mandates, "the Constitution provides that property shall be assessed by uniform rules and in proportion to its value." *Id.* The assessor in that case, just like the Assessor in the present matter, testified that he did not use the same uniform rules applied to other taxpayers in determining the value of certain real property improvements at issue in that case. *Id.* at 460. Based on that admission, this Court held "as a matter of law that the improvements on American National's shopping center were not lawfully assessed." *Id.* "The Constitution requires uniform rules in the assessment of property and such rules must be capable of being used as a yardstick to determine whether one taxpayer is being taxed equally with other taxpayers." *Id.*

This Court more recently considered the uniformity clause in *Rebelwood, Ltd. V. Hinds County*, 544 So.2d 1356 (Miss. 1989), involving the valuation of a federally subsidized low-income housing complex. In that case, the Legislature established a special valuation method for this type of property that differed from the method applicable to other free market housing complexes not participating in that federal program and not falling within that special statutory valuation scheme. The Court found in *Rebelwood* that the assessor acted properly and in

accordance with the statutes, and that the Legislature had expressly and constitutionally enacted a special valuation process for that particular class of property, but acknowledged that constitutional uniformity “discrimination occurs when properties of like kind, quality and value are assigned widely varying true values.” *Id.* at 1366. In the present matter, Petitioner’s telecommunications property in Lamar County is indisputably “of like kind, quality and value” as its identical telecommunications property in other counties across the State, yet the Assessor has unconstitutionally assigned a much higher value to the Lamar County assets. That disparate treatment cannot exist under our Constitution and this Court’s precedent. *See also, Peterson v. Sandoz*, 451 So.2d 216, 219 (Miss.1984)(“Taxes should be uniformly and equally collected from a class of similarly situated taxpayers if it is to provide those within the class to equal and constitutional treatment under the law.”); *Lavecchia v. Vicksburg*, 197 Miss. 860, 20 So.2d 831 (1945)(holding that the assessed valuation of a taxpayer's property must be equal and uniform with that of other like property in the city).

Granting the Petitioner’s interlocutory petition will allow this Court to fully consider the lack of uniformity created by the Assessor’s actions and the Circuit Court’s decision and prevent it from occurring in other counties within the State. With this case, the focus is on the wireless carriers and whether the Assessor can value their assets using a non-OCN valuation approach. However, this illegal activity could easily expand with the Assessor and other county assessors seeking to increase personal property valuation on other types industrial properties using a similar subjective methodology, or even an altogether different theory, further ignoring the State’s constitutional requirement that property in the same classification must be taxed uniformly and equally throughout the State under Mississippi’s Constitution.

Additionally, this case raises serious concerns of depriving such taxpayers of protection under the U.S. Constitution's Fourteenth Amendment, which applies the Equal Protection Clause to the states. Equal Protection concerns arise because allowing county assessors to selectively use different valuation methods for similar property (same classification) owned by other property owners contravenes the State's property tax laws and the State Constitution's uniformity requirements. In contrast to the U.S. Supreme Court's decision in *Nordlinger v. Hahn*, 505 U.S. 1 (1992), in which that Court upheld disparate valuation of similarly situated properties in California because that State's Constitution and laws supported it, this case is strikingly similar to *Allegheny Pittsburgh Coal Co. v. County Commission of Webster County, West Virginia*, 488 U.S. 336 (1989).

Like West Virginia, Mississippi's Constitution and property tax laws require the use of equal valuation methodologies amongst the same class of property. The U.S. Supreme Court in *Allegheny* struck down West Virginia's assessors using different valuations because "[The State's] Constitution and laws provide that all property of the kind ... shall be taxed at a rate uniform through the State according to its estimated market value. There is no suggestion ... that the State may have adopted a different system in practice from that specified by statute ... [we] are not advised of any West Virginia statute or practice which authorizes individual counties of the State to fashion their own substantive assessment policies independently of state statute." *Id.* at 345.


This Court has expressly acknowledged that the Equal Protection Clause prohibits disparate valuation methods similar if not identical to the Assessor's actions in the present case, favorably citing the *Allegheny Pittsburgh Coal* case discussed above. "The Supreme Court of the United States has for at least seventy years enforced in this context rights secured by the Equal Protection Clause. A taxpayer is entitled to relief if he proves that his property has been assigned

an assessed value substantially higher than similar properties.” *Rebelwood*, 544 So.2d at 1366; *see also*, *American Nat’l Ins. Co.*, 303 So.2d at 459 (“The equal protection clause of the Fourteenth Amendment to the Constitution of the United States also requires uniformity and equality in taxation.” citing *Knox, Attorney General v. Southern Paper Company*, 143 Miss. 870, 108 So. 288 (1926)). These fundamental constitutional violations can be avoided by this Court accepting Petitioner’s interlocutory petition and considering the uniformity and equal protection issues triggered by the Assessor’s actions under Mississippi’s and the United States’ Constitutions.

Conclusion

Amicus respectfully requests that this Court accept the Joint Petition for Interlocutory Appeal to review the significant legal issues surrounding the Assessor’s use of an alternative valuation method in direct contravention of the State’s statutes, regulations, appraisal manual, and case law, all of which mandate the exclusive use of an OCN valuation methodology for industrial personal property. This Court’s review could also consider the ramifications under the uniformity and equality requirements found in Mississippi’s Constitution, Art. IV, § 112, and the Equal Protection Clause of the United States Constitution, of allowing county assessors to use different valuation methods than taxpayers in the same industrial personal property classification both within Lamar County and across the State.

Respectfully submitted this the 2nd day of April, 2026.



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CERTIFICATE OF SERVICE

This is to certify that I served a copy of the foregoing this day via U.S. Mail, postage prepaid, and, via electronic mail, a true and correct copy of the above and foregoing document to the following:

Honorable Brad A. Touchstone
Lamar County Circuit Court
P.O. Box 269
Purvis, Mississippi 39475-0269

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This the 2nd day of April, 2026.



John F. Fletcher

Exhibit A
Excerpts from the Mississippi Constitution of 1868

JK 4624
1868
A55

AN ORDINANCE

PROVIDING FOR THE PROTECTION OF ELECTORS,

PASSED BY THE

Mississippi Constitutional Convention

March 13, A. D. 1868.

SECTION I.

That no contracts shall be valid which in any manner abridge or affect the right of Franchise of either party; and any person or persons demanding such conditions shall, upon conviction thereof, before any court having competent jurisdiction, be disfranchised for the term of five years and pay a fine of not less than Five Hundred Dollars.

SECTION II.

Whoever shall dismiss from employment any person or persons, for having exercised the right of Franchise, or for offering to exercise such right, shall, on conviction, be fined not less than Two Hundred and Fifty Dollars and be disfranchised for the term of five years.

B. F. EGGLESTON, President.

Attest:

THAD. P. SEAFS, Secretary.

CONSTITUTION

OF THE

STATE OF MISSISSIPPI.

ADOPTED 15TH DAY OF MAY, A. D. 1868.

PREAMBLE.

To the end that Justice be established, public order maintained, and liberty perpetuated, we, the people of the State of Mississippi, grateful to Almighty God for the free exercise of the right to choose our own form of Government, do Ordain this

CONSTITUTION.

ARTICLE I.

BILL OF RIGHTS.

SECTION 1. All persons resident in this State, citizens of the United States, are hereby declared citizens of the State of Mississippi.

SEC. 2. No person shall be deprived of life, liberty, or property, except by due process of law.

SEC. 3. The privilege of the writ of habeas corpus shall not be suspended, unless when in case of rebellion or invasion, the public safety may require it.

SEC. 4. The freedom of speech and of the press shall be held sacred and in all indictments for libel the jury shall determine the law and the facts under the direction of the court.

SEC. 5. No person's life or liberty shall be twice placed in jeopardy for the same offence.

county; and money thus collected, shall never be appropriated for any other purpose; Provided, the tax thus levied, shall be a certain per cent. on all tax levied by the State.

SEC. 17. Liabilities of Banks, Associations, and other corporations, shall be secured by Legislative enactments; but in all cases, no stockholder shall be individually liable over and above the stock by him or her owned, unless so specified in the articles of association or act of incorporation.

SEC. 18. All lands sold in pursuance of decree of courts or execution, shall be divided into tracts not to exceed one hundred and sixty acres.

SEC. 19. Returns of all elections by the people shall be made to the Secretary of State in such manner as may be prescribed by law.

SEC. 20. Taxation shall be equal and uniform throughout the State. All property shall be taxed in proportion to its value, to be ascertained as directed by law.

SEC. 21. The State of Mississippi shall never assume nor pay any debt or obligation contracted in aid of the rebellion, nor shall this State ever in any manner claim from the United States or make any allowance or compensation for slaves emancipated or liberated in any way whatever since the 9th day of January, 1861.

SEC. 22. All persons who have not been married but are now living together, and cohabiting as husband and wife, shall be taken and held for all purposes in law, as married, and their children, whether born before or after the ratification of this Constitution, shall be legitimate, and the Legislature may, by law, punish adultery and concubinage.

SEC. 23. There shall be a Commissioner of Immigration and Agriculture, who shall be elected by the Legislature on joint ballot, who shall hold his office for the term of four years unless sooner removed by law.

SEC. 24. The next Legislature shall have power to repeal statutes of limitation, pass relief, stay injunction, insolvent and homestead laws, and to pass any and every act deemed necessary for the relief of debtors, subject only to the restrictions imposed by the Constitution of the United States.

SEC. 25. Representatives in Congress to fill the existing vacancies shall be elected at the same time this Constitution is submitted to the electors of the State for ratification, and for the full term next succeeding their election, and thereafter elections for Representatives in Congress shall be held biennially. The first election shall be held on the first Tuesday after the first Monday in November preceeding the expiration of said full term.