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Mr. Greg D. Andrews
2005 WL 3298167
September 23, 2005

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2005 WL 3298167 (Miss.A.G.)

Office of the Attorney General
State of Mississippi
Opinion No. **←2005→** **←0462→**

September 23, 2005

Re: Assessment of Real Property Ad Valorem Tax to Private Entity on Airport Property

Mr. Greg D. Andrews
Tax Assessor & Tax Collector
Post Office 1077
Columbus, Mississippi 39703

Dear Mr. Andrews:

Attorney General Jim Hood has received your request for an official opinion and has assigned it to me for research and response. Your letter reads as follows:

The Golden Triangle Regional Airport Authority owns the land and building where a private company (Eurocopter) is located. The company is aware that it must pay school taxes on the personal property that they own within the building. Golden Triangle Regional Airport Authority is a political subdivision that leases to a private company. Is the real estate taxable to the private company?

[Miss. Code Ann. Section 61-3-3\(a\)](#) defines the term "airport" as "any area of land or water which is used, or intended for use, for the landing and taking off of aircraft, and any appurtenant areas which are used, or intended for use, for airport buildings or other airport facilities or rights-of-way, or for other appropriate purposes, including buffer areas and areas for airport compatible development, together with all buildings and facilities located thereon." Property acquired and held for airport purposes by an airport authority is exempt from taxation pursuant to Section 61-3-77. With regard to property owned by an airport authority and leased to third parties, [Miss. Code Ann. Section 61-3-21](#) provides authority for airport authorities to enter into leasehold agreements with private entities and specifically provides in subsection (3) that

"[a]ll contracts, leases and other arrangements entered into pursuant to this section are deemed to serve a public and governmental purpose as a matter of public necessity; therefore, all such contracts, leases, and other arrangements and **all structures, improvements and other facilities erected, installed, constructed or located in connection therewith on an airport or air navigation facility owned or controlled by an authority, or any portion of facility thereof or space therein, shall be free and exempt from all state, county and municipal ad valorem taxes on real property and personal property** for so long as may otherwise be lawful, and the charges, rentals and fees received by an authority in connection with such contracts, leases and other arrangements shall be deemed to be in lieu of said taxes." (emphasis added).

As this office has opined previously, the foregoing language clearly exempts any structures, improvements and personal property erected or installed on a leasehold executed pursuant to this authority from all state, county or municipal real or personal property ad valorem taxes. MS AG Op., Mitchell (April 19, 2002). In response to your specific question, the real estate in question which is owned by the Golden Triangle Regional Airport Authority and leased to a private company is exempt from taxation and is not taxable to the private company. The Attorney General has also stated that the exemption from taxation provided for in [Section 61-3-21](#) includes exemption from school taxes. MS AG Op., Broome (August 30, 1993) (modified on other grounds).

If our office may be of further assistance, please advise.
Sincerely,

Jim Hood
Attorney General

By: Heather P. Wagner

Assistant Attorney General

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