

IN THE SUPREME COURT OF MISSISSIPPI

A.D. BUFFINGTON and RUTH BUFFINGTON

APPELLANTS

VS.

NO.: 2009-CA-01658

MISSISSIPPI STATE TAX COMMISSION

APPELLEE

**Appeal from the Chancery Court of
Hinds County, Mississippi
First Judicial District**

BRIEF OF APPELLEE

ORAL ARGUMENT NOT REQUESTED

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STATEMENT OF ISSUES

1. Whether the Chancellor erred in affording deference to the Mississippi State Tax Commission's interpretation of *Miss. Code Ann.* § 27-7-49(3).

2. Whether the Chancellor erred in awarding summary judgment to the Mississippi State Tax Commission on the basis that the Mississippi State Tax Commission's interpretation of *Miss. Code Ann.* § 27-7-49(3) was neither arbitrary nor unreasonable?

STATEMENT OF THE CASE

Proceedings below. The Brief of Appellants adequately states the course of proceedings below.¹

Statement of facts. The facts of this case are simple and few. A.D. Buffington and Ruth Buffington (the "Buffingtons") were assessed additional income tax for tax year 2001 by the Internal Revenue Service ("IRS"). (R.E.2, R.44) The Buffingtons settled the federal assessment with the IRS and executed Form 4549 on March 23, 2004. (R.E.4, R.90) On April 2, 2004, check number 6525, in the amount of \$96,038.95 was submitted by the Buffingtons to the IRS for payment of the agreed upon liability. (R.E.1, R.17)

On June 24, 2004, the IRS sent Form 3210 to the Mississippi State Tax Commission ("Tax Commission") and advised the Tax Commission that it had

¹ Appellant's Brief, pp. 9-10.

increased the Buffingtons reported taxable income by more than \$350,000 for tax year 2001. (R.E.2, R.45,49) The Tax Commission signed receipt of Form 3210 on July 7, 2004. (R.E.2, R.45) On June 22, 2007, the Tax Commission issued a \$37,999.00 assessment to the Buffingtons for tax year 2001. (R.E.1, R.19-20; R.E.2, R.46)

The Buffingtons appealed the assessment to the Tax Commission's Board of Review which upheld and affirmed the assessment. (R.E.1, R.24-25) A subsequent appeal was filed with the Tax Commission; a hearing was held on July 23, 2008. (R.E.1, R.26-28) On August 19, 2008, the Tax Commission entered its order affirming the assessment. (R.E.1, R.26-28) Said order was the subject of the Buffingtons' appeal to the Hinds County Chancery Court. (R.E.1, R.3)

SUMMARY OF THE ARGUMENT

It is a well settled rule in Mississippi that construction of a statute by the agency charged with its execution and application is entitled to great weight and should not be overturned except for the most convincing reasons and unless it is clear that such construction is erroneous. Further, the agency's interpretation is given controlling weight unless it is manifestly contrary to the statute. The Chancellor was correct in finding that the Tax Commission was entitled to summary judgment because the Tax Commission is entitled to deference in its interpretation of the statutes it is responsible for administering and enforcing. The Tax Commission's interpretation of "disposes of" found in *Miss. Code Ann. § 27-*

7-49(3) is neither erroneous nor manifestly contrary to the statute. Furthermore, the interpretation proffered by the Buffingtons is unworkable and provides no framework in which the Tax Commission could clearly establish the date that the applicable statute of limitations would run. The Chancellor's order finding that the Tax Commission was entitled to prevail as a matter of law was correct and should not be reversed.

ARGUMENT

A. The Chancellor correctly afforded deference to the Mississippi State Tax Commission's interpretation of *Miss. Code Ann.* § 27-7-49(3).

Utilizing information received from the IRS, the Tax Commission issued an assessment against the Buffingtons based on previously unreported income in excess of \$350,000 for tax year 2001. (R.E.1, R.19-20; R.E.2, R.46) Since the Buffingtons' taxable income was increased by the IRS, *Miss. Code Ann.* § 27-7-49(3)² is applicable to the assessment made by the Tax Commission. (R.E.4, R.88)

Said subsection provides as follows:

Where the reported taxable income of a taxpayer has been increased or decreased by the Internal Revenue Service, the three-year examination period provided in subsection (1) of this section shall not be applicable, insofar as the Mississippi income tax liability is affected by the specific changes made by said Internal Revenue Service. However, no additional assessment or no refund shall be made under the provisions of this article after three (3) years from the date the Internal Revenue Service disposes of the tax liability in question.

² A copy of the entire statute is provided in the addendum.

The Buffingtons and the Tax Commission do not agree as to the interpretation of the following language from this subsection “the date the Internal Revenue Service disposes of the tax liability in question.” (R.E.4, R.88) The interpretation proffered by the Buffingtons is that the ‘disposes of’ language refers to the execution of a written settlement agreement between the IRS and the Buffingtons, which occurred in this case on March 23, 2004, through the execution of IRS Form 4549. (R.E.4, R.89-90) The interpretation espoused by the Tax Commission is that the ‘disposes of’ language in fact means the date that the Tax Commission receives IRS Form 3210 which is accompanied by information regarding changes in a taxpayers’ reported income for the applicable year. (R.E.1, R.25) In this matter, IRS Form 3210 was received by the agency on July 7, 2004. (R.E.1, R. 25; R.E.2, R.45)

It is a well settled rule that the construction of a statute by the agency charged with its execution and application is entitled to great weight and should not be overturned except for the most convincing reasons and unless it is clear that such construction is erroneous. *L.H. Conrad Furniture Co. v. Miss. State Tax Comm’n*, 160 Miss. 185, 133 So. 652, 655 (Miss. 1931). The Court “affords great deference to an agency's interpretation of statutes and rules which govern its operation.” *In re Dean*, 972 So. 2d 590, 594 (Miss. 2008) citing *Hayes v. Pub. Employees' Ret. Sys.*, 960 So.2d 471, 473 (Miss. 2007). The Tax Commission, through its executive officer, is charged with the administration and enforcement

of the provisions of the Mississippi Income Tax Law. *Miss. Code Ann.* § 27-7-79. The Buffingtons have presented no evidence, nor have they argued, that any entity other than the Tax Commission is responsible for the execution and application of *Miss. Code Ann.* § 27-7-49. Therefore, absent the most convincing reasons and a clearly erroneous construction by the agency, the interpretation by the Tax Commission should be afforded great deference.

The Buffingtons were assessed income tax by the Tax Commission for tax year 2001 based on information received from the IRS. (R.E.1, R.19-20) The relevant statute provides that no additional assessment shall be made after three years from the date the IRS disposes of the tax liability in question. *Miss. Code Ann.* § 27-7-49. The question then becomes, what date did the IRS dispose of the tax liability.

In the instant case, the IRS transmitted Form 3210 to the Tax Commission on June 24, 2004; said form was received by the agency on July 7, 2004. (R.E.1, R.25; R.E.2, R.45) The assessment was made June 22, 2007, within three years from the date the information was received. (R.E.1, R.19) The Buffingtons claim that Form 3210 provides the Tax Commission with ‘all of the information needed to assess, including the exact date of disposition.’³ Said claim is not supported by the evidence in this case. In fact, the very reason that the Tax Commission interprets that ‘disposes of’ language to mean the date that it receives Form 3210 is

³ Appellant’s Brief, pp. 24-25.

because it is not provided with a copy of Form 4549, nor is it otherwise made aware of the date that the federal liability is paid by the taxpayer. (R.E.1, R.27) Any evidence to the contrary is conspicuously absent from the record.

The Buffingtons argue that the Tax Commission's interpretation is 'contrary to the best reading of the statute' and therefore deference is not due.⁴ However, the Buffingtons offer no support for this argument and the Tax Commission believes that they cannot do so. A thorough review of the facts of this case reveals that the interpretation of *Miss. Code Ann. § 27-7-49(3)* offered by the Buffingtons is unsupported not only by law, but also by common sense. A disposal date that is determined by the execution of an agreement between a taxpayer and the IRS, which is unknown to the Tax Commission, is neither a practical nor logical interpretation of *Miss. Code Ann. § 27-7-49(3)* because the Tax Commission cannot realistically be expected to know and apply a date that is not disclosed to the agency. Obviously, this cannot be deemed to be the best reading of the statute.

The income tax assessment was issued pursuant to *Miss. Code Ann. § 27-7-49* within three years from the date the IRS disposed of the liability in question. The liability was disposed of for purposes of the statute on July 7, 2004 when the Tax Commission received the information transmitted by the IRS. This interpretation by the Tax Commission of "disposes of" should be afforded great deference. *In re Dean*, 972 So. 2d 590, 594 (Miss. 2008) citing *Hayes v. Pub.*

⁴ Appellant's Brief, pp. 11 and 16.

Employees' Ret. Sys., 960 So.2d 471, 473 (Miss. 2007). Unless the court finds that this interpretation is manifestly contrary to the statute, it should be given controlling weight. *Manufab, Inc. v. Mississippi State Tax Commission*, 808 So.2d 947, 950 (Miss. 2002) citing *Miss. Dep't of Env'tl. Quality v. Weems*, 653 So.2d 266, 273 (Miss. 1995).

B. The Tax Commission's interpretation of "disposes of" found in *Miss. Code Ann. § 27-7-49(3)* is neither erroneous nor manifestly contrary to the statute.

Both parties agree that the term 'disposes of' is not defined in Mississippi law. (R.E.1, R.4; R.E.3, R.59) In the absence of a statutory definition, the phrase must be given its common and ordinary meaning. *Tower Loan of Miss., Inc. v. Miss. State Tax Comm'n*, 662 So.2d 1077, 1083 (Miss.1995). *Black's* defines 'dispose of' as "...to exercise finally, in any manner, one's power of control over; to pass into the control of someone else; to alienate, relinquish, part with, or get rid of; to put out of the way; to finish with; to bargain away...." *Black's Law Dictionary*, 471 (6th ed. 1990). *Miriam-Webster* defines 'dispose of' as "... to transfer to the control of another...to get rid of...." See [http://www.merriam-webster.com/dictionary/dispose of](http://www.merriam-webster.com/dictionary/dispose%20of).

The interpretation espoused by the Tax Commission is that the 'disposes of' language refers to the date that the Tax Commission receives IRS Form 3210, which provides information regarding the change in the taxpayers' reported

income for the applicable year. (R.E.1, R.25) This interpretation is in line with both the *Black's* and *Miriam-Webster* definitions. Further, it corresponds with the IRS statement contained on Form 4549 which provides that information about the federal tax liability will be exchanged with the state. (R.E.1, R.9) Clearly, the IRS had not finally disposed of this matter, as they were alerting the taxpayer that the information would be exchanged with the state tax agency. Until that release occurred, the matter had not been disposed of by the IRS. Additionally, the disposition of the matter could not realistically have occurred until the assessed liability had been paid.

By closely examining the Buffingtons' argument, one can see that it is based on faulty logic. Although the Buffingtons argue that the matter was disposed of on March 23, 2004, when they executed IRS Form 4549, they admit that they did not remit payment to the IRS until April 2, 2004, approximately nine days later. (R.E.1, R.17) The Buffingtons' argument is based on the premise that the IRS disposed of the liability prior to it being paid. This result is ludicrous. Further, the taxpayers have admitted that the check they remitted on April 2, 2004, did not clear the bank that same day. (R.E.2, R.49) In fact, they are unable to provide the date that the check did clear their bank. (R.E. 5, R.144-145) If the date is unknown to the Buffingtons, how can the Tax Commission be expected to know and apply this date, or any of the others they have proposed? As the Tax Commission found in its order, and the Chancellor concurred, such an

interpretation of the statute “is unworkable....To suggest that the statute of limitation is controlled by a date that is unknown to the State Tax Commission would render the statute useless. Such a construction cannot be presumed to have been intended by the Legislature.” (R.E.1, R. 27; R.E. 7, R.164)

The Buffingtons would lead this court to believe that the date that they disposed of the matter should be the date that begins the running of the statute of limitations. However, as can be seen from the Buffingtons own pleadings in the underlying case, the date which this occurred was not clearly determined by them until their appeal was filed with this court. (R.E. 2, R.46-47; R.E. 4, R.94) They have oscillated between the date Form 4549 was executed (March 23, 2004) and the date the liability was paid (April 2, 2004). (R.E. 2, R.46-47; R.E.3, R.65-66; R.E. 4, R.93-94) If the taxpayers themselves cannot clearly delineate the date that the matter was disposed of, how can the Tax Commission be expected to do so - especially in light of the fact that neither of the dates proffered by the Buffingtons was known by the Tax Commission? Further, the Buffingtons did not make the Tax Commission aware of these two dates until the statute of limitations, as interpreted by them, had run. (R.E.1, R.21; R.E. 3, R.67)

The Buffingtons spend much time and energy arguing federal law that they believe is applicable as well as citing general contract principles based on their argument that IRS Form 4549 serves as a binding settlement agreement. Further, the Buffingtons belabor how the Federal Courts interpret the definition of ‘disposes

of' regarding federal statutes. However, all of the federal case law relates to the contract between the IRS and the taxpayer and the disposition of the matter as to the parties of the settlement. The federal case law in no way defines what 'disposes of' means in relation to the share agreement between the IRS and the Tax Commission. Had the Mississippi Legislature intended to incorporate a federal definition, then surely it would have cited or incorporated I.R.C. § 7121. It did not. Further, the Tax Commission was not a party to the settlement between the IRS and the Buffingtons and the knowledge of said settlement cannot be imputed to it.

The instant case deals with a Mississippi statute; therefore, this line of argument has no merit as to the Tax Commission's interpretation of a statute it is charged with administering. The statute that is the subject of this matter is a Mississippi statute passed by the Mississippi Legislature and administered and enforced by the Mississippi State Tax Commission. Mississippi law is controlling in this matter; said law clearly provides that the interpretation of the statute should be left to the Tax Commission absent a finding that the interpretation is manifestly contrary to the statute or clearly erroneous.

The *Black's* definition of "disposes of" includes "to pass into the control of someone else" which is what occurred when the Tax Commission received the information transmitted by the IRS. Therefore, this date is the date that triggers the running of the three year statute of limitations. It cannot be said that the Tax Commission's interpretation was either erroneous or manifestly contrary to the

statute. In fact, the Tax Commission's interpretation is far superior to that of the Buffingtons insofar as it can practically be enforced by the agency charged with its administration. The Mississippi Legislature could clearly not have expected the Tax Commission to be bound by and apply a date to begin the running of the statute of limitations, when said date is not known by the Tax Commission. The only reasonable interpretation of *Miss. Code Ann. § 27-7-49(3)* results in the statute of limitations beginning to run on the date the Tax Commission becomes aware of the change in the reported taxable income.

As the Court has previously found, its duty is to "carefully review statutory language and apply its most reasonable interpretation and meaning to the facts of a particular case." *Pope v. Brock*, 912 So.2d 936, 937 (Miss. 2005). The interpretation offered by the Buffingtons is not reasonable for the reasons enumerated above. Only the interpretation offered by the Tax Commission results in a reasonable interpretation of the statute, which is administratively and logically feasible to enforce.

CONCLUSION

The Chancellor's Order granting summary judgment in favor of the Tax Commission was proper and should be affirmed. The Tax Commission was entitled to deference in its interpretation of *Miss. Code Ann. § 27-7-49(3)*, said interpretation being neither clearly erroneous nor manifestly contrary to statute.

Therefore, this Court must affirm the Chancellor's order granting summary judgment in favor of the Tax Commission.

Respectfully Submitted:

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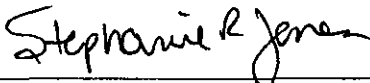
CERTIFICATE OF SERVICE

I, Stephanie R. Jones, attorney representing the Mississippi State Tax Commission, do hereby certify that I have sent this date via U.S. Mail, postage prepaid, a correct copy of the foregoing Brief of Appellee along with a copy of the Appellee's Record Excerpts to the following:

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So certified this the 27th day of January, 2010.



Stephanie R. Jones

ADDENDUM

Miss. Code Ann. § 27-7-49

Black's Law Dictionary, 471 (6th Ed. 1990)
Definition of 'dispose of'

Mirriam-Webster Dictionary
Definition of 'dispose of'

(6) The tax levied by this article and paid by a business enterprise located in a redevelopment project area under Sections 57-91-1 through 57-91-11 shall be deposited into the Redevelopment Project Incentive Fund created in Section 57-91-9.

SOURCES: Codes, 1942, § 9220-23; Laws, 1934, ch. 120; Laws, 1952, ch. 402, § 22; Laws, 1958, ch. 544, § 6; Laws, 1966, ch. 631, § 2; Laws, 1993, ch. 456, § 15; Laws, 1993, ch. 563, § 2; Laws, 1997, ch. 588, § 151; Laws, 2005, ch. 468, § 7; Laws, 2009, ch. 492, § 42, eff from and after July 1, 2010.

Editor's Note — Laws of 2009, ch. 492, § 146 provides:

"SECTION 146. Section 145 of this act shall take effect and be in force from and after July 1, 2009, and the remainder of this act shall take effect and be in force from and after July 1, 2010."

Laws of 2009, ch. 492, § 144 provides:

"SECTION 144. Nothing in this act shall affect or defeat any assessment, refund claim, request for waiver of a tax penalty, the suspension, revocation, surrender, seizure or denial of permit, tag or title, the suspension, revocation or denial of a permit, approved manager status, qualified resort area or forfeiture under the Local Option Alcoholic Beverage Control Law, Section 67-1-1 et seq., the administrative appeal or judicial appeal of any of the foregoing acts or any other action taken by the Mississippi State Tax Commission or by the Chairman of the Mississippi State Tax Commission prior to the effective date of this act. The provisions of the laws relating to the administrative appeal or judicial review of such actions which were in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of providing an administrative appeal and/or judicial review, where previously provided, of such actions, except to the extent that any matter is pending on an administrative appeal before the three (3) member Mississippi State Tax Commission on the effective date will after the effective date of this act be heard and decided by the Board of Tax Appeals as the successor of the Mississippi State Tax Commission in regard to administrative appeals."

Amendment Notes — The 2009 amendment, effective July 1, 2010, in (2), substituted "Commissioner of Revenue" for "State Tax Commission" in the third sentence, and "Department of Revenue" for "state tax commission" in the sixth sentence and made minor stylistic changes.

§ 27-7-49. Examination of returns.

(1) Returns shall be examined by the commissioner or his duly authorized agents within three (3) years from the due date or the date the return was filed, whichever is later, and no determination of a tax overpayment or deficiency shall be made by the commissioner, and no suit shall be filed with respect to income within the period covered by such return, after the expiration of said three-year period, except as hereinafter provided.

(2) When an examination of a return made under this article has been commenced, and the taxpayer notified thereof, either by certified mail or personal delivery by an agent of the commissioner, within the three-year examination period provided in subsection (1) of this section, the determination of the correct tax liability may be made by the commissioner after the expiration of said three-year examination period, provided that said determination shall be made with reasonable promptness and diligence.

(3) Where the reported taxable income of a taxpayer has been increased or decreased by the Internal Revenue Service, the three-year examination period provided in subsection (1) of this section shall not be applicable, insofar as the Mississippi income tax liability is affected by the specific changes made by said Internal Revenue Service. However, no additional assessment or no refund shall be made under the provisions of this article after three (3) years from the date the Internal Revenue Service disposes of the tax liability in question.

(4) The three-year examination period provided in subsection (1) of this section shall not be applicable in the case of a false or fraudulent return with intent to evade tax.

(5) A taxpayer may apply to the commissioner for revision of any return filed under this article at any time within three (3) years from the due date, or if an extension of time to file was granted, three (3) years from the date the return was filed. If the return is not filed by the time authorized by the extension, then the three (3) years begin to run from the final day of the extension period.

(6) Where the reportable taxable income of a taxpayer has been decreased by the carryback of a net casualty loss deduction under Section 27-7-20 or the carryback of a net operating loss deduction under Section 27-7-17, the three-year examination period provided under subsection (1) of this section shall not be applicable insofar as the Mississippi income tax liability is affected by the carryback of the net casualty loss deduction or the carryback of the net operating loss deduction.

SOURCES: Codes, 1942, § 9220-25; Laws, 1934, ch. 120; Laws, 1952, ch. 402, § 24; Laws, 1958, ch. 554, § 7; Laws, 1966, ch. 632, § 1; Laws, 1971, ch. 512, § 1; Laws, 1986, ch. 393, § 5; Laws, 1993, ch. 563, § 3; Laws, 2007, ch. 466, § 2, eff from and after Jan. 1, 2007.

Amendment Notes — The 2007 amendment added (6).

RESEARCH REFERENCES

ALR. Construction and operation of statutory time limit for filing claim for state tax refund. 14 A.L.R.6th 119.

§ 27-7-51. Additional taxes or refunds.

[Until July 1, 2010, this section will read:]

(1) If, upon examination of a return made under the provisions of this article, it appears that the correct amount of tax is greater or less than that shown in the return, the tax shall be recomputed. Any overpayment of tax so determined shall be credited or refunded to the taxpayer. If the correct amount of tax is greater than that shown in the return of the taxpayer, the commissioner shall make his assessment of additional tax due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of thirty

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SIXTH EDITION

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DISPUTABLE PRESUMPTION

Dispense. In the United States, no power exists, except in the legislature, to dispense with law; and then it is not so much a dispensation as a change of the law. See also Exemption.

Dispense. Etymologically, "dispense" means to weigh out, pay out, distribute, regulate, manage, control, etc., but when used with "with," it has, among other meanings, that of "doing without," and "doing away with," being synonymous with "abolish."

Dispersare /disparsenériy/. To scandalize or disparage.

Displace. To crowd out; to take the place of. *Ford v. Department of Water and Power of City of Los Angeles*, 4 Cal.App.2d 526, 41 P.2d 188, 189.

Displaced person. Person left homeless in his own country because of war or for other reason.

Displacement. Shifting of emotional emphasis from one object to another as a means of disguising or avoiding unacceptable ideas or tendencies.

Display. An opening or unfolding, exhibition, manifestation, ostentatious show, exhibition for effect, parade. *20th Century Lites v. Goodman*, 64 Cal.App.2d Supp. 638, 149 P.2d 88, 91.

In copyright law, to "display" a work means to show a copy of it, either directly or by means of a film, slide, television image, or any other device or process or, in the case of a motion picture or other audiovisual work, to show individual images nonsequentially. Copyright Act, 17 U.S.C.A. § 101.

As applied to printing, means a varying arrangement of lines, as by the use of unequal lengths or different styles or sizes of type faces; also matter thus printed. Display advertising means advertising not under specific headings in newspapers, magazines and trade papers. *Rust v. Missouri Dental Board*, 348 Mo. 616, 155 S.W.2d 80, 85.

Dispono /dispównow/. Lat. To dispose of, grant, or convey. *Disponet*, he grants or alienates. *Jus disponendi*, the right of disposition, i.e., of transferring the title to property.

Disposable earnings. That portion of person's income which he is free to spend or invest as he sees fit after payment of taxes and other obligations.

Disposable portion. That portion of a man's property which he is free to dispose of by will to beneficiaries other than his wife and children. By the ancient common law, this amounted to one-third of his estate if he was survived by both wife and children. 2 Bl.Comm. 492. In the civil law (by the *Lex Falcidia*) it amounted to three-fourths.

Disposal. Sale, pledge, giving away, use, consumption or any other disposition of a thing. To exercise control over; to direct or assign for a use; to pass over into the control of someone else; to alienate, bestow, or part with.

Dispose of. To alienate or direct the ownership of property, as disposition by will. Used also of the determination of suits. To exercise finally, in any manner, one's power of control over; to pass into the control of someone else; to alienate, relinquish, part with, or get rid of; to put out of the way; to finish with; to bargain away. Often used in restricted sense of "sale" only, or so restricted by context.

Disposing capacity or mind. These are alternative or synonymous phrases in the law of wills for "sound mind," and "testamentary capacity" (*q.v.*).

Disposition. Act of disposing; transferring to the care or possession of another. The parting with, alienation of, or giving up property. See Bequeath; Testamentary (*Testamentary disposition*).

The final settlement of a matter, and with reference to decisions announced by court, judge's ruling is commonly referred to as disposition, regardless of level of resolution. *Western Line Consol. School Dist. v. Continental Cas. Co.*, N.D.Miss., 632 F.Supp. 295, 303.

In criminal procedure, the sentencing or other final settlement of a criminal case.

With respect to a mental state, means an attitude, prevailing tendency, or inclination.

Disposition hearing. Judicial proceeding in which a criminal defendant is sentenced or otherwise disposed of. See Sentencing.

Disposition without trial. The sentencing or other treatment of a criminal defendant who has pleaded guilty or admitted to sufficient facts for finding of guilty without a trial on the merits.

Dispositive facts. Jural facts, or those acts or events that create, modify or extinguish jural relations.

Dispossess. To oust a person from land by legal process (e.g., eviction by landlord). To eject, to exclude from possession of realty. See Eviction; Forcible entry and detainer; Process (*Summary process*).

Dispossession. Ouster; a wrong that carries with it the amotion of possession. An act whereby the wrongdoer gets the actual occupation of the land or hereditament. It includes abatement, intrusion, disseisin, discontinuance, forfeiture.

Dispossess proceedings. Summary process by a landlord to oust the tenant and regain possession of the premises for nonpayment of rent or other breach of the conditions of the lease. See also Ejectment; Eviction; Forcible entry and detainer; Process (*Summary process*).

Disproportionate. Not pro rata or ratable.

Disprove. To refute; to prove to be false or erroneous; not necessarily by mere denial, but by affirmative evidence to the contrary.

Dispunishable. In old English law, not answerable. Not punishable; e.g. "This murder is dispunishable."

Disputable presumption. A species of evidence that may be accepted and acted upon when there is no other evidence to uphold contention for which it stands; and

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dispose[1,verb]

Main Entry: **'dis·pose**

Pronunciation: \di-'spōz\

Function: *verb*

Inflected Form(s): **dis·posed**; **dis·pos·ing**

Etymology: Middle English, from Anglo-French *desposer*, from Latin *disponere* to arrange (perfect indicative *disposui*), from *dis-* + *ponere* to put — more at **POSITION**

Date: 14th century

transitive verb

1 : to give a tendency to : **INCLINE** <faulty diet *disposes* one to sickness>

2 a : to put in place : set in readiness : **ARRANGE** <*disposing* troops for withdrawal> **b** *obsolete* : **REGULATE** **c** : **BESTOW**

intransitive verb

1 : to settle a matter finally

2 *obsolete* : to come to terms

synonyms see **INCLINE**

— **dis·pos·er** *noun*

— **dispose of**

1 : to place, distribute, or arrange especially in an orderly way

2 a : to transfer to the control of another <*disposing of* personal property to a total stranger> **b** (1) : to get rid of <how to *dispose of* toxic waste> (2) : to deal with conclusively <*disposed of* the matter efficiently>

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