

By: Representative Middleton

To: County Affairs

HOUSE BILL NO. 683

1 AN ACT TO AMEND SECTION 27-3-52, MISSISSIPPI CODE OF 1972, TO
2 REQUIRE THE COUNTY BOARD OF SUPERVISORS, ON THE RECOMMENDATION OF
3 THE TAX ASSESSOR, TO PAY AN ANNUAL SUPPLEMENT TO ANY DEPUTY TAX
4 ASSESSOR WHO BECOMES A LICENSED CERTIFIED RESIDENTIAL REAL ESTATE
5 APPRAISER OR LICENSED CERTIFIED GENERAL REAL ESTATE APPRAISER; AND
6 FOR RELATED PURPOSES.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

8 SECTION 1. Section 27-3-52, Mississippi Code of 1972, is
9 amended as follows:

10 27-3-52. (1) The State Tax Commission shall promulgate
11 rules and regulations setting forth the minimum requirements for
12 which assessors and/or their deputy assessors or assistants,
13 appropriate state employees and employees of planning and
14 development districts may attain certification as an appraiser.
15 The commission shall establish and conduct such educational and
16 training programs as may be appropriate to assist such persons in
17 attaining such certification.

18 Counties having not more than five thousand (5,000)
19 applicants for homestead exemption shall have at least one (1)
20 certified appraiser, and counties having more than five thousand
21 (5,000) applicants for homestead exemption shall have at least two
22 (2) certified appraisers; however, any county may employ any
23 certified appraiser on a part-time basis.

24 (2) When any tax assessor and/or his deputies or assistants
25 travel outside of their county to attend an appraisal school,
26 seminar or workshop approved by the State Tax Commission, such
27 persons shall receive as reimbursement of expenses of such travel
28 the same mileage and actual and necessary expenses for food,

29 lodging and travel by public carrier or private motor vehicles as
30 is allowed under Section 25-3-41. However, mileage shall not be
31 authorized when such travel is done by a motor vehicle owned by
32 the county.

33 The county board of supervisors shall reimburse the
34 assessors, tax collectors and deputies for reasonable and
35 necessary expenses sustained in attending annual conferences,
36 regional conferences, schools and seminars. The State Tax
37 Commission shall have the authority to prescribe forms and to
38 promulgate rules and regulations necessary to implement the
39 provisions of this section. No expenses authorized herein shall
40 be reimbursed unless the expenses have been authorized or approved
41 by an order of the board duly made and spread upon the minutes of
42 such board.

43 (3) When any tax assessor and/or his deputies or assistants
44 attend and successfully complete all qualifications pursuant to
45 the Mississippi Education and Certification Program and receive
46 the certification level of Track II, Evaluator I, they shall
47 receive an additional One Thousand Dollars (\$1,000.00) annually
48 beginning the next fiscal year after completion.

49 When any tax assessor and/or his deputies or assistants
50 attend and successfully complete all qualifications pursuant to
51 the Mississippi Education and Certification Program and receive
52 the certification level of Track II, Evaluator II, they shall
53 receive an additional One Thousand Dollars (\$1,000.00) annually
54 beginning the next fiscal year after completion.

55 When any tax assessor and/or his deputies or assistants
56 attend and successfully complete all qualifications pursuant to
57 the Mississippi Education and Certification Program and receive
58 the certification level of Mississippi Assessment Evaluator (MAE),
59 they shall receive an additional One Thousand Five Hundred Dollars
60 (\$1,500.00) annually beginning the next fiscal year after
61 completion.

62

63 When any deputy tax assessor successfully completes all
64 qualifications to become a licensed certified residential real
65 estate appraiser under Sections 73-34-1 through 73-34-63, on the

66 recommendation of the tax assessor, the county board of
67 supervisors shall pay * * * an additional amount not to exceed
68 Three Thousand Dollars (\$3,000.00) annually to the deputy
69 beginning the next fiscal year after the completion of such
70 qualifications.

71 When any deputy tax assessor successfully completes all
72 qualifications to become a licensed certified general real estate
73 appraiser under Sections 73-34-1 through 73-34-63, on the
74 recommendation of the tax assessor, the county board of
75 supervisors shall pay * * * an additional amount not to exceed
76 Five Thousand Dollars (\$5,000.00) annually to the deputy beginning
77 the next fiscal year after the completion of such qualifications.

78 The accumulative total of all educational increases
79 authorized under this subsection shall not exceed Eight Thousand
80 Five Hundred Dollars (\$8,500.00) and shall be paid out of the
81 common county fund from proceeds of the one (1) mill ad valorem
82 tax as provided in Section 27-39-329.

83 In order to receive the additional annual payment or payments
84 provided for in this subsection, the tax assessor or deputies or
85 assistants who completed the Mississippi Education and
86 Certification Program and were certified as provided herein shall
87 be personally involved in the conduct, administration and/or
88 supervision of the appraisal of the property of the county and in
89 the maintenance of such appraisal.

90 SECTION 2. This act shall take effect and be in force from
91 and after July 1, 1999.