

By: Representatives Reeves, Woods, Ellzey

To: Fees and Salaries of
Public Officers; County
Affairs

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 306

1 AN ACT TO AMEND SECTION 25-3-3, MISSISSIPPI CODE OF 1972, TO
2 REVISE THE SALARY SCALE FOR TAX ASSESSORS AND TAX COLLECTORS; TO
3 REPEAL SECTION 25-3-5, MISSISSIPPI CODE OF 1972, WHICH ESTABLISHES
4 THE SALARIES OF TAX ASSESSORS AND TAX COLLECTORS IN COUNTIES WHERE
5 THE OFFICES HAVE BEEN SEPARATED; AND FOR RELATED PURPOSES.

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

7 SECTION 1. Section 25-3-3, Mississippi Code of 1972, is
8 amended as follows:

9 25-3-3. The term "total assessed valuation" as used in this
10 section only refers to the ad valorem assessment for the county
11 and, in addition, in counties where oil or gas is produced, the
12 actual value of oil at the point of production, as certified to
13 the counties by the State Tax Commission under the provisions of
14 Sections 27-25-501 through 27-25-525, and the actual value of gas
15 as certified by the State Tax Commission under the provisions of
16 Sections 27-25-701 through 27-25-723.

17 The salary of assessors and collectors of the various
18 counties is * * * fixed as full compensation for their services as
19 county assessors or tax collectors, or both if the office of
20 assessor has been combined with the office of tax collector. The
21 annual salary of each assessor or tax collector, or both if the
22 offices have been combined, shall be based upon the total assessed
23 valuation of his respective county for the preceding taxable year
24 in the following categories and for the following amounts:

25 (a) For counties with a total assessed valuation of
26 Five Hundred Million Dollars (\$500,000,000.00) or more, a salary
27 of Eighty-three Thousand Dollars (\$83,000.00);



28 (b) For counties having a total assessed valuation of
29 at least Two Hundred Fifty Million Dollars (\$250,000,000.00) but
30 less than Five Hundred Million Dollars (\$500,000,000.00), a salary
31 of Seventy-four Thousand Seven Hundred Dollars (\$74,700.00);

32 (c) For counties having a total assessed valuation of
33 at least Two Hundred Million Dollars (\$200,000,000.00) but less
34 than Two Hundred Fifty Million Dollars (\$250,000,000.00), a salary
35 of Seventy Thousand One Hundred Forty-three Dollars (\$70,143.00);

36 (d) For counties having a total assessed valuation of
37 at least One Hundred Fifty Million Dollars (\$150,000,000.00) but
38 less than Two Hundred Million Dollars (\$200,000,000.00), a salary
39 of Sixty-five Thousand Five Hundred Eighty-four Dollars
40 (\$65,584.00);

41 (e) For counties having a total assessed valuation of
42 at least One Hundred Million Dollars (\$100,000,000.00) but less
43 than One Hundred Fifty Million Dollars (\$150,000,000.00), a salary
44 of Sixty-one Thousand Fifty-eight Dollars (\$61,058.00);

45 (f) For counties having a total assessed valuation of
46 at least Seventy-five Million Dollars (\$75,000,000.00) but less
47 than One Hundred Million Dollars (\$100,000,000.00), a salary of
48 Fifty-six Thousand Four Hundred Eighty-five Dollars (\$56,485.00);

49 (g) For counties having a total assessed valuation of
50 less than Seventy-five Million Dollars (\$75,000,000.00), a salary
51 of Fifty-one Thousand Nine Hundred Ten Dollars (\$51,910.00).

52 In addition to all other compensation paid to the assessor-
53 tax collector serving as both the tax assessor and tax collector,
54 the board of supervisors shall pay the assessor-tax collector an
55 additional Ten Thousand Dollars (\$10,000.00) per year.

56 The annual salary established for the assessor and tax
57 collector shall not be reduced as a result of a reduction in total
58 assessed valuation. The salaries must be increased as a result of
59 an increase in total assessed valuation.



60 In addition to all other compensation paid to the assessor
61 and tax collector in counties having two (2) judicial districts,
62 the board of supervisors shall pay the assessor and tax collector
63 * * * an additional Three Thousand Five Hundred Dollars
64 (\$3,500.00) per year. In addition to all other compensation paid
65 to assessors or tax collectors, in counties maintaining two (2)
66 full-time offices, the board of supervisors shall pay the assessor
67 or tax collector * * * an additional Three Thousand Five Hundred
68 Dollars (\$3,500.00) per year.

69 In addition to all other compensation paid to the assessor
70 and tax collector, the board of supervisors of a county shall
71 allow * * * such assessor or tax collector, or both, to be paid
72 additional compensation when there is a contract between the
73 county and one or more municipalities providing that the assessor
74 or tax collector, or both, shall assess * * * or collect taxes, or
75 both, for the municipality or municipalities; and such assessor or
76 tax collector, or both, shall be authorized to receive such
77 additional compensation from the county and/or the municipality or
78 municipalities in any amount allowed by the county and the
79 municipality or municipalities for performing those services.

80 When any tax assessor holds a valid certificate of
81 educational recognition from the International Association of
82 Assessing Officers or is a licensed appraiser under Section
83 73-34-1 et seq., he shall receive an additional One Thousand Five
84 Hundred Dollars (\$1,500.00) annually beginning the next fiscal
85 year after completion. When any tax assessor is a licensed state
86 certified Residential Appraiser (RA) or licensed state certified
87 Timberland Appraiser (TA) under Section 73-34-1 et seq., or when
88 any tax assessor holds a valid designation from the International
89 Association of Assessing Officers as a Cadastral Mapping
90 Specialist (CMS) or Personal Property Specialist (PPS) or
91 Residential Evaluation Specialist (RES), he shall receive an
92 additional Six Thousand Five Hundred Dollars (\$6,500.00) annually



93 beginning the next fiscal year after completion. When any tax
94 assessor holds the valid designation of Certified Assessment
95 Evaluator (CAE) from the International Association of Assessing
96 Officers or is a state certified General Real Estate Appraiser
97 (GA) under Section 73-34-1 et seq., he shall receive an additional
98 Eight Thousand Five Hundred Dollars (\$8,500.00) annually beginning
99 the next fiscal year after completion.

100 The salaries * * * set out in this section shall be the total
101 funds paid to the county assessors and tax collectors and shall be
102 full compensation for their services, with any fees being paid to
103 the county general fund.

104 The salaries * * * provided for in this section shall be
105 payable monthly on the first day of each calendar month by
106 chancery clerk's warrant drawn on the general fund of the county;
107 however, the board of supervisors, by resolution duly adopted and
108 entered on its minutes, may provide that such salaries shall be
109 paid semimonthly on the first and fifteenth day of each month. If
110 a pay date falls on a weekend or legal holiday, salary payments
111 shall be made on the workday immediately preceding the weekend or
112 legal holiday.

113 * * *

114 SECTION 2. Section 25-3-5, Mississippi Code of 1972, which
115 establishes the salaries of tax assessors and tax collectors in
116 counties where the two (2) offices have been separated, is
117 repealed.

118 SECTION 3. The Attorney General of the State of Mississippi
119 shall submit this act, immediately upon approval by the Governor,
120 or upon approval by the Legislature subsequent to a veto, to the
121 Attorney General of the United States or to the United States
122 District Court for the District of Columbia in accordance with the
123 provisions of the Voting Rights Act of 1965, as amended and
124 extended.



125 SECTION 4. This act shall take effect and be in force from
126 and after October 1, 2001, if it is effectuated on or before that
127 date under Section 5 of the Voting Rights Act of 1965, as amended
128 and extended. If it is effectuated under Section 5 of the Voting
129 Rights Act of 1965, as amended and extended, after October 1,
130 2001, this act shall take effect and be in force from and after
131 the date it is effectuated under Section 5 of the Voting Rights
132 Act of 1965, as amended and extended.

