To:  Fees and Salaries of Public Officers; County Affairs

MISSISSIPPI LEGISLATURE                        REGULAR SESSION 2001

By:  Representatives Reeves, Woods, Ellzey

HOUSE BILL NO.  306
(As Passed the House)

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

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

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

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

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

(a)  For counties with a total assessed valuation of
Five Hundred Million Dollars ($500,000,000.00) or more, a salary
of Seventy-three Thousand Dollars ($73,000.00);
(b) For counties having a total assessed valuation of at least Two Hundred Fifty Million Dollars ($250,000,000.00) but less than Five Hundred Million Dollars ($500,000,000.00), a salary of Sixty-four Thousand Seven Hundred Dollars ($64,700.00);

c) For counties having a total assessed valuation of at least Two Hundred Million Dollars ($200,000,000.00) but less than Two Hundred Fifty Million Dollars ($250,000,000.00), a salary of Sixty Thousand One Hundred Forty-three Dollars ($60,143.00);

d) For counties having a total assessed valuation of at least One Hundred Fifty Million Dollars ($150,000,000.00) but less than Two Hundred Million Dollars ($200,000,000.00), a salary of Fifty-five Thousand Five Hundred Eighty-four Dollars ($55,584.00);

e) For counties having a total assessed valuation of at least One Hundred Million Dollars ($100,000,000.00) but less than One Hundred Fifty Million Dollars ($150,000,000.00), a salary of Fifty-one Thousand Fifty-eight Dollars ($51,058.00);

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

g) For counties having a total assessed valuation of less than Seventy-five Million Dollars ($75,000,000.00), a salary of Forty-one Thousand Nine Hundred Ten Dollars ($41,910.00).

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

The annual salary established for the assessor and tax collector shall not be reduced as a result of a reduction in total assessed valuation. The salaries must be increased as a result of an increase in total assessed valuation.
In addition to all other compensation paid to the assessor and tax collector in counties having two (2) judicial districts, the board of supervisors shall pay the assessor and tax collector an additional Three Thousand Five Hundred Dollars ($3,500.00) per year. In addition to all other compensation paid to assessors or tax collectors, in counties maintaining two (2) full-time offices, the board of supervisors shall pay the assessor or tax collector an additional Three Thousand Five Hundred Dollars ($3,500.00) per year.

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

When any tax assessor holds a valid certificate of educational recognition from the International Association of Assessing Officers or is a licensed appraiser under Section 73-34-1 et seq., he shall receive an additional One Thousand Five Hundred Dollars ($1,500.00) annually beginning the next fiscal year after completion. When any tax assessor is a licensed state certified Residential Appraiser (RA) or licensed state certified Timberland Appraiser (TA) under Section 73-34-1 et seq., or when any tax assessor holds a valid designation from the International Association of Assessing Officers as a Cadastral Mapping Specialist (CMS) or Personal Property Specialist (PPS) or Residential Evaluation Specialist (RES), he shall receive an additional Six Thousand Five Hundred Dollars ($6,500.00) annually.
beginning the next fiscal year after completion. When any tax 
assessor holds the valid designation of Certified Assessment 
Evaluator (CAE) from the International Association of Assessing 
Officers or is a state certified General Real Estate Appraiser 
(GA) under Section 73-34-1 et seq., he shall receive an additional 
Eight Thousand Five Hundred Dollars ($8,500.00) annually beginning 
the next fiscal year after completion.

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

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

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

SECTION 3. The Attorney General of the State of Mississippi 
shall submit this act, immediately upon approval by the Governor, 
or upon approval by the Legislature subsequent to a veto, to the 
Attorney General of the United States or to the United States 
District Court for the District of Columbia in accordance with the 
provisions of the Voting Rights Act of 1965, as amended and 
extended.
SECTION 4. This act shall take effect and be in force from
and after October 1, 2001, if it is effectuated on or before that
date under Section 5 of the Voting Rights Act of 1965, as amended
and extended. If it is effectuated under Section 5 of the Voting
Rights Act of 1965, as amended and extended, after October 1,
2001, this act shall take effect and be in force from and after
the date it is effectuated under Section 5 of the Voting Rights
Act of 1965, as amended and extended.