

By: Representative Reeves

To: Fees and Salaries of
Public Officers; County
Affairs

HOUSE BILL NO. 307

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

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

7 SECTION 1. Section 25-3-5, Mississippi Code of 1972, which
8 establishes the salaries of tax assessors and tax collectors in
9 counties where the offices have been separated, is repealed.

10 SECTION 2. Section 25-3-3, Mississippi Code of 1972, is
11 amended as follows:

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

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



28 (a) For counties with a total assessed valuation of Two
29 Hundred Fifty Million Dollars (\$250,000,000.00) or more, a salary
30 of Forty-five Thousand One Hundred Twenty-six Dollars
31 (\$45,126.00);

32 (b) For counties having a total assessed valuation of
33 at least Seventy-five Million Dollars (\$75,000,000.00) but less
34 than Two Hundred Fifty Million Dollars (\$250,000,000.00), a salary
35 of Forty-three Thousand Five Hundred Sixteen Dollars (\$43,516.00);

36 (c) For counties having a total assessed valuation of
37 at least Thirty-five Million Dollars (\$35,000,000.00) but less
38 than Seventy-five Million Dollars (\$75,000,000.00), a salary of
39 Forty Thousand Five Hundred Thirty-one Dollars (\$40,531.00);

40 (d) For counties having a total assessed valuation of
41 at least Twenty Million Dollars (\$20,000,000.00) but less than
42 Thirty-five Million Dollars (\$35,000,000.00), a salary of
43 Thirty-seven Thousand Four Hundred Ninety-five Dollars
44 (\$37,495.00);

45 (e) For counties having a total assessed valuation of
46 at least Twelve Million Five Hundred Thousand Dollars
47 (\$12,500,000.00) but less than Twenty Million Dollars
48 (\$20,000,000.00), a salary of Thirty-four Thousand Four Hundred
49 Fifty-nine Dollars (\$34,459.00);

50 (f) For counties having a total assessed valuation of
51 less than Twelve Million Five Hundred Thousand Dollars
52 (\$12,500,000.00), a salary of Thirty-one Thousand Four Hundred
53 Twenty-three Dollars (\$31,423.00).

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

58 In addition to all other compensation paid to the assessor
59 and tax collector in counties having two (2) judicial districts,
60 the board of supervisors shall allow that * * * assessor and tax



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

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

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



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

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

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

112 * * *

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

120 SECTION 4. This act shall take effect and be in force from
121 and after October 1, 2001, if it is effectuated on or before that
122 date under Section 5 of the Voting Rights Act of 1965, as amended
123 and extended. If it is effectuated under Section 5 of the Voting
124 Rights Act of 1965, as amended and extended, after October 1,
125 2001, this act shall take effect and be in force from and after



126 the date it is effectuated under Section 5 of the Voting Rights
127 Act of 1965, as amended and extended.

