SENATE BILL NO. 2069

AN ACT TO AMEND SECTION 27-1-11, MISSISSIPPI CODE OF 1972, TO REQUIRE THE OFFICE OF TAX COLLECTOR AND THE OFFICE OF ASSESSOR TO BE SEPARATE IN COUNTIES WITH A TOTAL ASSESSED VALUATION OF $140,000,000.00 OR MORE; TO AMEND SECTION 27-1-13, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-1-11, Mississippi Code of 1972, is amended as follows:

27-1-11. (1) In counties with a total assessed valuation of at least Sixty-five Million Dollars ($65,000,000.00) but less than One Hundred Forty Million Dollars ($140,000,000.00), the board of supervisors, in its discretion, may separate the office of tax collector from the office of assessor by resolution spread upon the minutes of the board, provided that such resolution shall come into effect with the succeeding term of office and shall not affect any duly elected official during the performance of his term.

Any such resolution to separate the offices shall be adopted on or before February 1, 1971, or on or before February 1 of any succeeding year in which general county and statewide elections are held.

After the offices have been separated, they shall remain separate until consolidated by like resolution of the board of supervisors for the succeeding term; provided, however, such resolution to consolidate the offices, having been once separated, shall become effective only after the affirmative vote of a majority of the qualified voters of the county participating in an
election to be held in conformity, in all respects, with the applicable statutes governing special elections.

(2) In any county with a total assessed valuation of One Hundred Forty Million Dollars ($140,000,000.00) or more, the office of tax collector and the office of assessor shall be separate.

SECTION 2. Section 27-1-13, Mississippi Code of 1972, is amended as follows:

27-1-13. In any *** county that has properly adopted a resolution to separate the office of tax collector and the office of assessor pursuant to Section 27-1-11(1), and in any county that the office of tax collector and the office of assessor are required to be separate pursuant to the provisions of Section 27-1-11(2), the separate tax collector *** shall possess the same qualifications and be elected at the same time and in the same manner as provided by law for the assessor. He shall give bond, with sufficient surety, to be payable, conditioned and approved as provided by law, in a penalty equal to five percent (5%) of the sum of all the state and county taxes shown by the assessment rolls and the levies to have been collectible in the county for the year immediately preceding the commencement of the term of office for said collector, and he shall also take and file the oath of office as tax collector; however, such bond shall not exceed the amount of One Hundred Thousand Dollars ($100,000.00).

Such tax collector shall collect all taxes heretofore collected by sheriffs or assessors, as the case may be, in said counties, including but not limited to ad valorem and privilege taxes, charges and fees of every kind and nature heretofore comprising a portion of the tax collecting duties of the sheriffs or assessors of said counties and shall pay same monthly to the collecting political subdivision without retaining any portion thereof for his services. Provided, however, regardless of the political subdivision or fund for which the tax was collected, the tax...
ST: Tax collector/assessor; require separate offices in counties with total assessed valuation of $140 Million or more.

Section 1. The tax collector or assessor of each county in the State of Mississippi, shall pay at least the percentage of such tax heretofore retained by the sheriff as his fee directly into the general fund of the concerned county, and said payment shall be made by the twentieth day of the month following collection. Such tax collectors shall perform all of the tax collecting duties in such counties heretofore performed by the sheriffs or assessors thereof, as the case may be, with the full and complete authority and liabilities heretofore possessed by or imposed upon said sheriffs or assessors. However, a tax collector shall not be liable for ad valorem taxes, privilege taxes, charges and fees collected by him, payment for which was made by a check, draft or other order for the payment of money which has been returned to the tax collector because of insufficient funds in the account on which such check, draft or order was drawn, if the tax collector has exhausted all reasonable means of collecting such instrument, including the filing of a civil suit or presentation to the district attorney for collection under Section 97-19-73 et seq.

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