

By: Senator(s) Minor, Nunnelee, Smith,
Mettetal, White (29th), Chamberlin,
Robertson, Thames, Cuevas

To: Fees, Salaries and
Administration

SENATE BILL NO. 2440

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
53 assessor-tax collector serving as both the tax assessor and tax
54 collector, the board of supervisors shall pay the assessor-tax
55 collector an additional Ten Thousand Dollars (\$10,000.00) per year
56 if the total valuation of the county reaches Sixty-five Million
57 Dollars (\$65,000,000.00).

58 The annual salary established for the assessor and tax
59 collector shall not be reduced as a result of a reduction in total

60 assessed valuation. The salaries must be increased as a result of
61 an increase in total assessed valuation.

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

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

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

93 Residential Evaluation Specialist (RES), he shall receive an
94 additional Six Thousand Five Hundred Dollars (\$6,500.00) annually
95 beginning the next fiscal year after completion. When any tax
96 assessor holds the valid designation of Certified Assessment
97 Evaluator (CAE) from the International Association of Assessing
98 Officers or is a state certified General Real Estate Appraiser
99 (GA) under Section 73-34-1 et seq., he shall receive an additional
100 Eight Thousand Five Hundred Dollars (\$8,500.00) annually beginning
101 the next fiscal year after completion.

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

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

115 * * *

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

120 SECTION 3. The Attorney General of the State of Mississippi
121 shall submit this act, immediately upon approval by the Governor,
122 or upon approval by the Legislature subsequent to a veto, to the
123 Attorney General of the United States or to the United States
124 District Court for the District of Columbia in accordance with the

125 provisions of the Voting Rights Act of 1965, as amended and
126 extended.

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