

By: Representatives Smith (39th), Chism,
Harrison

To: Local and Private
Legislation

HOUSE BILL NO. 1825

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF LOWNDES
2 COUNTY AND THE GOVERNING AUTHORITIES OF THE CITY OF COLUMBUS TO
3 COMBINE AND MERGE INTO ONE OFFICE THE OFFICES OF COUNTY TAX
4 ASSESSOR, COUNTY TAX COLLECTOR, MUNICIPAL TAX ASSESSOR AND
5 MUNICIPAL TAX COLLECTOR; TO PROVIDE THAT SUCH OFFICE HOLDER SHALL
6 HAVE THE POWERS AND DUTIES THAT ARE PRESCRIBED BY LAW FOR EACH OF
7 THE SEPARATE OFFICES AND OFFICEHOLDERS THAT ARE COMBINED AND MAY
8 EXERCISE SUCH ADDITIONAL POWERS AND DUTIES THAT THE BOARD OF
9 SUPERVISORS OF THE COUNTY AND THE GOVERNING AUTHORITIES OF THE
10 MUNICIPALITY DEEM NECESSARY OR PROPER; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** (1) The Board of Supervisors of Lowndes County
13 and the governing authorities of the City of Columbus, upon order
14 duly adopted and entered upon their respective official minutes,
15 may combine and merge into one (1) office the offices of county
16 tax assessor, county tax collector, municipal tax assessor and
17 municipal tax collector.

18 (2) If the Board of Supervisors of Lowndes County and the
19 governing authorities of the City of Columbus each adopt such an
20 order, the person elected to the office of county tax
21 assessor/collector shall receive the compensation as prescribed by
22 general law for the tax assessor/collector of the county, shall
23 exercise all of the powers and duties as are prescribed by law for
24 each of the separate offices and officeholders as are combined and
25 merged under subsection (1) of this section and may exercise such
26 additional powers and duties as the board of supervisors and the
27 governing authorities of the municipality deem necessary or
28 proper.

29 **SECTION 2.** The Board of Supervisors of Lowndes County and
30 the governing authorities of the City of Columbus shall submit
31 this act, immediately upon approval by the Governor, or upon



32 approval by the Legislature subsequent to a veto, to the Attorney
33 General of the United States or to the United States District
34 Court for the District of Columbia in accordance with the
35 provisions of the Voting Rights Act of 1965, as amended and
36 extended.

37 **SECTION 3.** This act shall take effect and be in force from
38 and after the date it is effectuated under Section 5 of the Voting
39 Rights Act of 1965, as amended and extended.

