To: Fees, Salaries and Administration

MISSISSIPPI LEGISLATURE
By: Senator(s) Minor

REGULAR SESSION 2002

To: Fees, Salaries and Administration

SENATE BILL NO. 2294

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 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.