

By: Senator(s) Minor

To: Fees, Salaries and Administration

SENATE BILL NO. 2294

1 AN ACT TO AMEND SECTION 27-1-11, MISSISSIPPI CODE OF 1972, TO
2 REQUIRE THE OFFICE OF TAX COLLECTOR AND THE OFFICE OF ASSESSOR TO
3 BE SEPARATE IN COUNTIES WITH A TOTAL ASSESSED VALUATION OF
4 \$140,000,000.00 OR MORE; TO AMEND SECTION 27-1-13, MISSISSIPPI
5 CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

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

9 27-1-11. (1) In counties with a total assessed valuation of
10 at least Sixty-five Million Dollars (\$65,000,000.00) but less than
11 One Hundred Forty Million Dollars (\$140,000,000.00), the board of
12 supervisors, in its discretion, may separate the office of tax
13 collector from the office of assessor by resolution spread upon
14 the minutes of the board, provided that such resolution shall come
15 into effect with the succeeding term of office and shall not
16 affect any duly elected official during the performance of his
17 term.

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

22 After the offices have been separated, they shall remain
23 separate until consolidated by like resolution of the board of
24 supervisors for the succeeding term; provided, however, such
25 resolution to consolidate the offices, having been once separated,
26 shall become effective only after the affirmative vote of a
27 majority of the qualified voters of the county participating in an



28 election to be held in conformity, in all respects, with the
29 applicable statutes governing special elections.

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

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

36 27-1-13. In any * * * county that has properly adopted a
37 resolution to separate the office of tax collector and the office
38 of assessor pursuant to Section 27-1-11(1), and in any county that
39 the office of tax collector and the office of assessor are
40 required to be separate pursuant to the provisions of Section
41 27-1-11(2), the separate tax collector * * * shall possess the
42 same qualifications and be elected at the same time and in the
43 same manner as provided by law for the assessor. He shall give
44 bond, with sufficient surety, to be payable, conditioned and
45 approved as provided by law, in a penalty equal to five percent
46 (5%) of the sum of all the state and county taxes shown by the
47 assessment rolls and the levies to have been collectible in the
48 county for the year immediately preceding the commencement of the
49 term of office for said collector, and he shall also take and file
50 the oath of office as tax collector; however, such bond shall not
51 exceed the amount of One Hundred Thousand Dollars (\$100,000.00).
52 Such tax collector shall collect all taxes heretofore collected by
53 sheriffs or assessors, as the case may be, in said counties,
54 including, but not limited to, ad valorem and privilege taxes,
55 charges and fees of every kind and nature heretofore comprising a
56 portion of the tax collecting duties of the sheriffs or assessors
57 of said counties and shall pay same monthly to the collecting
58 political subdivision without retaining any portion thereof for
59 his services. Provided, however, regardless of the political
60 subdivision or fund for which the tax was collected, the tax



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

78 **SECTION 3.** The Attorney General of the State of Mississippi
79 shall submit this act, immediately upon approval by the Governor,
80 or upon approval by the Legislature subsequent to a veto, to the
81 Attorney General of the United States or to the United States
82 District Court for the District of Columbia in accordance with the
83 provisions of the Voting Rights Act of 1965, as amended and
84 extended.

85 **SECTION 4.** This act shall take effect and be in force from
86 and after the date it is effectuated under Section 5 of the Voting
87 Rights Act of 1965, as amended and extended.

