

By: Senator(s) Minor

To: Fees, Salaries and Administration

SENATE BILL NO. 2499

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. (1) The term "total assessed valuation" as used in  
10 this section only refers to the ad valorem assessment for the  
11 county and, in addition, in counties where oil or gas is produced,  
12 the actual value of oil at the point of production, as certified  
13 to the counties by the State Tax Commission under the provisions  
14 of Sections 27-25-501 through 27-25-525, and the actual value of  
15 gas as certified by the State Tax Commission under the provisions  
16 of Sections 27-25-701 through 27-25-723.

17 (2) 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 having a total assessed valuation of  
26 One Billion Dollars (\$1,000,000,000.00) or more, a salary of  
27 Ninety-five Thousand Dollars (\$95,000.00);



28           (b) For counties having a total assessed valuation of  
29 at least Five Hundred Million Dollars (\$500,000,000.00) but less  
30 than One Billion Dollars (\$1,000,000,000.00), a salary of  
31 Eighty-five Thousand Dollars (\$85,000.00);

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 Five Hundred Million Dollars (\$500,000,000.00), a salary of  
35 Seventy-five Thousand Dollars (\$75,000.00);

36           (d) For counties having a total assessed valuation of  
37 at least One Hundred Million Dollars (\$100,000,000.00) but less  
38 than Two Hundred Million Dollars (\$200,000,000.00), a salary of  
39 Sixty-five Thousand Dollars (\$65,000.00);

40       \* \* \*

41           (e) For counties having a total assessed valuation of  
42 less than One Hundred Million Dollars (\$100,000,000.00), a salary  
43 of Fifty-five Thousand Dollars (\$55,000.00).

44       (3) In addition to all other compensation paid pursuant to  
45 this section, the board of supervisors shall pay to a person  
46 serving as both the tax assessor and tax collector in their county  
47 an additional Ten Thousand Dollars (\$10,000.00) per year.

48       (4) The annual salary established for \* \* \* assessors and  
49 tax collectors shall not be reduced as a result of a reduction in  
50 total assessed valuation. The salaries shall be increased as a  
51 result of an increase in total assessed valuation.

52       (5) In addition to all other compensation paid to assessors  
53 and tax collectors in counties having two (2) judicial districts,  
54 the board of supervisors shall pay such assessors and tax  
55 collectors \* \* \* an additional Three Thousand Five Hundred Dollars  
56 (\$3,500.00) per year. In addition to all other compensation paid  
57 to assessors or tax collectors, in counties maintaining two (2)  
58 full-time offices, the board of supervisors shall pay the assessor  
59 or tax collector \* \* \* an additional Three Thousand Five Hundred  
60 Dollars (\$3,500.00) per year.



61       (6) In addition to all other compensation paid to assessors  
62 and tax collectors, the board of supervisors of a county shall  
63 allow for such assessor or tax collector, or both, to be paid  
64 additional compensation when there is a contract between the  
65 county and one or more municipalities providing that the assessor  
66 or tax collector, or both, shall assess \* \* \* or collect taxes, or  
67 both, for the municipality or municipalities; and such assessor or  
68 tax collector, or both, shall be authorized to receive such  
69 additional compensation from the county and/or the municipality or  
70 municipalities in any amount allowed by the county and/or the  
71 municipality or municipalities for performing those services.

72       (7) When any tax assessor holds a valid certificate of  
73 educational recognition from the International Association of  
74 Assessing Officers or is a licensed appraiser under Section  
75 73-34-1 et seq., he shall receive an additional One Thousand Five  
76 Hundred Dollars (\$1,500.00) annually beginning the next fiscal  
77 year after completion. When any tax assessor is a licensed state  
78 certified Residential Appraiser (RA) or licensed state certified  
79 Timberland Appraiser (TA) under Section 73-34-1 et seq., or when  
80 any tax assessor holds a valid designation from the International  
81 Association of Assessing Officers as a Cadastral Mapping  
82 Specialist (CMS) or Personal Property Specialist (PPS) or  
83 Residential Evaluation Specialist (RES), he shall receive an  
84 additional Six Thousand Five Hundred Dollars (\$6,500.00) annually  
85 beginning the next fiscal year after completion. When any tax  
86 assessor holds the valid designation of Certified Assessment  
87 Evaluator (CAE) from the International Association of Assessing  
88 Officers or is a state certified General Real Estate Appraiser  
89 (GA) under Section 73-34-1 et seq., he shall receive an additional  
90 Eight Thousand Five Hundred Dollars (\$8,500.00) annually beginning  
91 the next fiscal year after completion.

92       (8) The salaries provided for in this section shall be the  
93 total funds paid to the county assessors and tax collectors and



94 shall be full compensation for their services, with any fees being  
95 paid to the county general fund.

96 (9) The salaries \* \* \* provided for in this section shall be  
97 payable monthly on the first day of each calendar month by  
98 chancery clerk's warrant drawn on the general fund of the county;  
99 however, the board of supervisors, by resolution duly adopted and  
100 entered on its minutes, may provide that such salaries shall be  
101 paid semimonthly on the first and fifteenth day of each month. If  
102 a pay date falls on a weekend or legal holiday, salary payments  
103 shall be made on the workday immediately preceding the weekend or  
104 legal holiday.

105 \* \* \*

106 **SECTION 2.** Section 25-3-5, Mississippi Code of 1972, which  
107 establishes the salaries of tax assessors and tax collectors in  
108 counties where the two offices have been separated, is repealed.

109 **SECTION 3.** The Attorney General of the State of Mississippi  
110 shall submit this act, immediately upon approval by the Governor,  
111 or upon approval by the Legislature subsequent to a veto, to the  
112 Attorney General of the United States or to the United States  
113 District Court for the District of Columbia in accordance with the  
114 provisions of the Voting Rights Act of 1965, as amended and  
115 extended.

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

