

By: Senator(s) Minor

To: Fees, Salaries and Administration

SENATE BILL NO. 2408

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 less than One Hundred Million Dollars (\$100,000,000.00), a salary  
27 of Fifty-five Thousand Dollars (\$55,000.00);



28 (b) For counties having a total assessed valuation of  
29 at least One Hundred Million Dollars (\$100,000,000.00) but less  
30 than Two Hundred Million Dollars (\$200,000,000.00), a salary of  
31 Sixty-five Thousand Dollars (\$65,000.00);

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 Five Hundred Million Dollars (\$500,000,000.00) but less than One  
38 Billion Dollars (\$1,000,000,000.00), a salary of Eighty-five  
39 Thousand Dollars (\$85,000.00);

40 (e) For counties having a total assessed valuation of  
41 One Billion Dollars (\$1,000,000,000.00) or more, a salary of  
42 Ninety-five Thousand Dollars (\$95,000.00).

43 \* \* \*

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

49 (4) The annual salary established for the assessor and tax  
50 collector shall not be reduced as a result of a reduction in total  
51 assessed valuation. The salaries must be increased as a result of  
52 an increase in total assessed valuation.

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



60 or tax collector \* \* \* an additional Three Thousand Five Hundred  
61 Dollars (\$3,500.00) per year.

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

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



93       (8) The salaries \* \* \* set out in this section shall be the  
94 total funds paid to the county assessors and tax collectors and  
95 shall be full compensation for their services, with any fees being  
96 paid to the county general fund.

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

106       \* \* \*

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

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

118       **SECTION 4.** This act shall take effect and be in force from  
119 and after January 1, 2004, if it is effectuated on or before that  
120 date under Section 5 of the Voting Rights Act of 1965, as amended  
121 and extended. If it is effectuated under Section 5 of the Voting  
122 Rights Act of 1965, as amended and extended, after January 1,  
123 2004, this act shall take effect and be in force from and after  
124 the date it is effectuated under Section 5 of the Voting Rights  
125 Act of 1965, as amended and extended.

