

By: Representatives Powell, Weathersby,
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Anthony

To: County Affairs

HOUSE BILL NO. 415
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 25-3-3, MISSISSIPPI CODE OF 1972, AS
2 AMENDED BY HOUSE NO. 1063, 2020 REGULAR SESSION, TO AUTHORIZE THE
3 MISSISSIPPI COOPERATIVE EXTENSION SERVICE, RATHER THAN THE
4 INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS, TO ISSUE
5 CERTIFICATES OF EDUCATIONAL RECOGNITION TO TAX ASSESSORS; TO
6 AUTHORIZE COUNTY BOARD OF SUPERVISORS TO PAY THE SALARIES OF TAX
7 ASSESSORS AND COLLECTORS EVERY TWO WEEKS; TO AMEND SECTIONS
8 25-3-17, 25-3-19, 25-3-29 AND 25-3-36, MISSISSIPPI CODE OF 1972,
9 TO AUTHORIZE SUCH COUNTY BOARD OF SUPERVISORS TO PAY EVERY TWO
10 WEEKS THE SALARIES OF COUNTY PROSECUTING ATTORNEYS, BOARDS OF
11 SUPERVISORS, COUNTY AUDITORS, DEPUTY CHANCERY CLERKS, SHERIFFS,
12 CERTAIN DEPUTY SHERIFFS AND JUSTICE COURT JUDGES; AND FOR RELATED
13 PURPOSES.

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

15 **SECTION 1.** Section 25-3-3, Mississippi Code of 1972, as
16 amended by House Bill No. 1063, 2020 Regular Session, is amended
17 as follows:

18 25-3-3. (1) The term "total assessed valuation" as used in
19 this section only refers to the ad valorem assessment for the
20 county and, in addition, in counties where oil or gas is produced,
21 the actual value of oil at the point of production, as certified
22 to the counties by the Department of Revenue under the provisions
23 of Sections 27-25-501 through 27-25-525, and the actual value of



gas as certified by the Department of Revenue under the provisions of Sections 27-25-701 through 27-25-723.

(2) The salary of assessors and collectors of the various counties is fixed as full compensation for their services as county assessors or tax collectors, or both if the office of assessor has been combined with the office of tax collector. The annual salary of each assessor or tax collector, or both if the offices have been combined, shall be based upon the total assessed valuation of his respective county for the preceding taxable year in the following categories and for the following amounts:

(a) For counties having a total assessed valuation of Three Billion Dollars (\$3,000,000,000.00) or more, a salary of Seventy Thousand Five Hundred Sixty Dollars (\$70,560.00);

(b) For counties having a total assessed valuation of at least Two Billion Dollars (\$2,000,000,000.00) but less than Three Billion Dollars (\$3,000,000,000.00), a salary of Sixty-seven Thousand Two Hundred Dollars (\$67,200.00);

(c) For counties having a total assessed valuation of at least One Billion Dollars (\$1,000,000,000.00) but less than Two Billion Dollars (\$2,000,000,000.00), a salary of Sixty-four Thousand Five Hundred Seventy-five Dollars (\$64,575.00);

(d) For counties having a total assessed valuation of at least Five Hundred Million Dollars (\$500,000,000.00) but less than One Billion Dollars (\$1,000,000,000.00), a salary of Sixty-one Thousand Four Hundred Twenty-five Dollars (\$61,425.00);



49 (e) For counties having a total assessed valuation of
50 at least Two Hundred Fifty Million Dollars (\$250,000,000.00) but
51 less than Five Hundred Million Dollars (\$500,000,000.00), a salary
52 of Fifty-eight Thousand Eight Hundred Dollars (\$58,800.00);

53 (f) For counties having a total assessed valuation of
54 at least One Hundred Fifty Million Dollars (\$150,000,000.00) but
55 less than Two Hundred Fifty Million Dollars (\$250,000,000.00), a
56 salary of Fifty-six Thousand Seven Hundred Dollars (\$56,700.00);

57 (g) For counties having a total assessed valuation of
58 at least Seventy-five Million Dollars (\$75,000,000.00) but less
59 than One Hundred Fifty Million Dollars (\$150,000,000.00), a salary
60 of Fifty-five Thousand One Hundred Twenty-five Dollars
61 (\$55,125.00);

62 (h) For counties having a total assessed valuation of
63 less than Seventy-five Million Dollars (\$75,000,000.00), a salary
64 of Fifty Thousand Nine Hundred Twenty-nine Dollars (\$50,929.00).

65 (3) In addition to all other compensation paid pursuant to
66 this section, the board of supervisors shall pay to a person
67 serving as both the tax assessor and tax collector in their county
68 an additional Five Thousand Dollars (\$5,000.00) per year.

69 (4) The annual salary established for assessors and tax
70 collectors shall not be reduced as a result of a reduction in
71 total assessed valuation. The salaries shall be increased as a
72 result of an increase in total assessed valuation.



73 (5) In addition to all other compensation paid to assessors
74 and tax collectors in counties having two (2) judicial districts,
75 the board of supervisors shall pay such assessors and tax
76 collectors an additional Three Thousand Five Hundred Dollars
77 (\$3,500.00) per year. In addition to all other compensation paid
78 to assessors or tax collectors, in counties maintaining two (2)
79 full-time offices, the board of supervisors shall pay the assessor
80 or tax collector an additional Three Thousand Five Hundred Dollars
81 (\$3,500.00) per year.

82 (6) In addition to all other compensation paid to assessors
83 and tax collectors, the board of supervisors of a county shall
84 allow for such assessor or tax collector, or both, to be paid
85 additional compensation when there is a contract between the
86 county and one or more municipalities providing that the assessor
87 or tax collector, or both, shall assess or collect taxes, or both,
88 for the municipality or municipalities; and such assessor or tax
89 collector, or both, shall be authorized to receive such additional
90 compensation from the county and/or the municipality or
91 municipalities in any amount allowed by the county and/or the
92 municipality or municipalities for performing those services.

93 (7) When any tax assessor holds a valid certificate of
94 educational recognition from the * * * Mississippi Cooperative
95 Extension Service or is a licensed appraiser under Section
96 73-34-1 et seq., he shall receive an additional One Thousand Five
97 Hundred Dollars (\$1,500.00) annually beginning the next fiscal



year after completion. When any tax assessor is a licensed state certified Residential Appraiser (RA) or licensed state certified Timberland Appraiser (TA) under Section 73-34-1 et seq., or when any tax assessor holds a valid designation from the International Association of Assessing Officers as a Cadastral Mapping Specialist (CMS) or Personal Property Specialist (PPS) or Residential Evaluation Specialist (RES), he shall receive an additional Six Thousand Five Hundred Dollars (\$6,500.00) annually beginning the next fiscal year after completion. When any tax assessor holds the valid designation of Certified Assessment Evaluator (CAE) from the International Association of Assessing Officers or is a state certified General Real Estate Appraiser (GA) under Section 73-34-1 et seq., he shall receive an additional Eight Thousand Five Hundred Dollars (\$8,500.00) annually beginning the next fiscal year after completion.

(8) The salaries provided for in this section shall be the total funds paid to the county assessors and tax collectors and shall be full compensation for their services, with any fees being paid to the county general fund.

(9) The salaries provided for in this section shall be payable monthly on the first day of each calendar month by chancery clerk's warrant drawn on the general fund of the county; however, the board of supervisors, by resolution duly adopted and entered on its minutes, may provide that such salaries shall be paid semimonthly on the first and fifteenth day of each month or



every two (2) weeks pursuant to Section 25-3-29. If a pay date falls on a weekend or legal holiday, salary payments shall be made on the workday immediately preceding the weekend or legal holiday.

SECTION 2. Section 25-3-17, Mississippi Code of 1972, is amended as follows:

25-3-17. The salaries provided in Sections 25-3-13 and 25-3-15 shall be payable monthly on the first day of each calendar month during the calendar year following that in which the total assessed valuation is determined; however, the board of supervisors, by resolution duly adopted and entered on its minutes, may provide that such salaries shall be paid semimonthly on the first and fifteenth day of each month or every two (2) weeks pursuant to Section 25-3-29. If a pay date falls on a weekend or legal holiday, salary payments shall be made on the workday immediately preceding the weekend or legal holiday. The chancery clerk shall draw his warrant on the general fund of the county, the county road and bridge fund, or any fund of the county available for such purposes.

SECTION 3. Section 25-3-19, Mississippi Code of 1972, is amended as follows:

25-3-19. The chancery clerks, as county auditors, shall receive compensation for their services as such the annual amount of Five Thousand Three Hundred Dollars (\$5,300.00), payable in equal monthly installments out of the county treasury; however, the board of supervisors, by resolution duly adopted and entered



on its minutes, may provide that such salaries shall be paid semimonthly on the first and fifteenth day of each month or every two (2) weeks pursuant to Section 25-3-29. If a pay date falls on a weekend or legal holiday, salary payments shall be made on the workday immediately preceding the weekend or legal holiday.

SECTION 4. Section 25-3-29, Mississippi Code of 1972, is amended as follows:

25-3-29. Except as otherwise therein provided, the salaries mentioned in the foregoing sections shall be paid monthly out of the general county fund, and the * * * salaries and allowances shall be included in the budget of each county; however, the board of supervisors, by resolution duly adopted and entered on its minutes, may provide that such salaries shall be paid semimonthly on the first and fifteenth day of each month or every two (2) weeks. If a pay date falls on a weekend or legal holiday, salary payments shall be made on the workday immediately preceding the weekend or legal holiday.

SECTION 5. Section 25-3-36, Mississippi Code of 1972, is amended as follows:

25-3-36. (1) Until October 1, 2008, every justice court judge shall receive as full compensation for his or her services, and in lieu of any and all other fees, costs or compensation heretofore authorized for such justice court judge, an annual salary based upon the population of his or her county according to the latest federal decennial census; however, no justice court



judge shall be paid less than the salary authorized under this section to be paid the justice court judge based upon the population of the county according to the 1980 federal decennial census. The amount of which salary shall be determined as follows:

(a) In counties with a population of more than two hundred thousand (200,000), a salary of Fifty-five Thousand Five Hundred Fifty-nine Dollars (\$55,559.00).

(b) In counties with a population of more than one hundred fifty thousand (150,000) but not more than two hundred thousand (200,000), a salary of Fifty-one Thousand Five Dollars (\$51,005.00).

(c) In counties with a population of more than seventy-five thousand (75,000) but not more than one hundred fifty thousand (150,000), a salary of Forty-six Thousand Four Hundred Fifty-one Dollars (\$46,451.00).

(d) In counties with a population of more than forty-nine thousand (49,000) but not more than seventy-five thousand (75,000), a salary of Forty Thousand Seventy-five Dollars (\$40,075.00).

(e) In counties with a population of more than thirty-four thousand (34,000) but not more than forty-nine thousand (49,000), a salary of Thirty-four Thousand Six Hundred Ten Dollars (\$34,610.00).



(f) In counties with a population of more than twenty-four thousand five hundred (24,500) but not more than thirty-four thousand (34,000), a salary of Thirty-two Thousand Seven Hundred Eighty-nine Dollars (\$32,789.00).

(g) In counties with a population of more than twenty-one thousand (21,000) but not more than twenty-four thousand five hundred (24,500), a salary of Twenty-nine Thousand One Hundred Forty-six Dollars (\$29,146.00).

(h) In counties with a population of more than sixteen thousand five hundred (16,500) but not more than twenty-one thousand (21,000), a salary of Twenty-five Thousand Five Hundred Two Dollars (\$25,502.00).

(i) In counties with a population of more than twelve thousand (12,000) but not more than sixteen thousand five hundred (16,500), a salary of Twenty-one Thousand Eight Hundred Fifty-nine Dollars (\$21,859.00).

(j) In counties with a population of more than eight thousand (8,000) but not more than twelve thousand (12,000), a salary of Eighteen Thousand Dollars (\$18,000.00).

(k) In counties with a population of eight thousand (8,000) or less, a salary of Fourteen Thousand Four Hundred Dollars (\$14,400.00).

The board of supervisors of any county having two (2) judicial districts and two (2) justice court judges for the county shall pay each justice court judge an amount equal to that



provided in this subsection for judges in the next higher population category per year, if the justice court judge maintains regular office hours and is personally present in the office they maintain for at least thirty (30) hours per week.

In any county having a population greater than eight thousand (8,000) but less than eight thousand five hundred (8,500) according to the 1990 federal decennial census and in which U.S. Highway 61 and Mississippi Highway 4 intersect, the board of supervisors, in its discretion, may pay such justice court judges an additional amount not to exceed the sum of Eleven Thousand Five Hundred Fifty Dollars (\$11,550.00) per year, payable beginning April 1, 1997.

In any county having a population greater than ten thousand (10,000) but less than ten thousand five hundred (10,500) according to the 1990 federal decennial census and in which Mississippi Highway 3 and Mississippi Highway 6 intersect, the board of supervisors, in its discretion, may pay such justice court judges an additional amount not to exceed One Thousand Four Hundred Fifty Dollars (\$1,450.00) per year, payable beginning April 1, 1997.

In any county having a population greater than twenty-four thousand seven hundred (24,700) and less than twenty-four thousand nine hundred (24,900), according to the 1990 federal census, wherein Mississippi Highways 15 and 16 intersect, the board of supervisors shall pay such justice court judge an additional



amount equal to Two Thousand Five Hundred Dollars (\$2,500.00) per year.

(2) From and after October 1, 2008, every justice court judge shall receive as full compensation for his or her services, and in lieu of any and all other fees, costs or compensation heretofore authorized for such justice court judge, an annual salary in an amount that is the greater of the following:

(a) The amount paid to a member of the board of supervisors in the same county in which the justice court judge presides; or

(b) One hundred three percent (103%) of the salary authorized under this section as of September 30, 2008, for a justice court judge in that county.

If supervisors of a county receive a salary increase, justice court judges whose salary is determined under this paragraph shall be paid an amount reflecting a commensurate increase.

(3) Notwithstanding the provisions of subsection (1) of this section, in the event that the number of justice court judges authorized pursuant to Section 9-11-2(1) is exceeded pursuant to the provisions of Section 9-11-2(4), the aggregate of the salaries paid to the justice court judges of such a county shall not exceed the amount sufficient to pay the number of justice court judges authorized pursuant to Section 9-11-2(1), and such amount shall be equally divided among those justice court judges continuing to hold office under the provisions of Section 9-11-2(4).



272 (4) From and after January 1, 1984, all fees, costs, fines
273 and penalties charged and collected in the justice court shall be
274 paid to the clerk of the justice court for deposit, along with
275 monies from cash bonds and other monies which have been forfeited
276 in criminal cases, into the general fund of the county as provided
277 in Section 9-11-19; and the clerk of the board of supervisors
278 shall be authorized and empowered, upon approval by the board of
279 supervisors, to make disbursements and withdrawals from the
280 general fund of the county in order to pay any reasonable and
281 necessary expenses incurred in complying with this section,
282 including payment of the salaries of justice court judges as
283 provided by subsection (1) of this section. The provisions of
284 this subsection shall not, except as to cash bonds and other
285 monies which have been forfeited in criminal cases, apply to
286 monies required to be deposited in the justice court clerk
287 clearing account as provided in Section 9-11-18, Mississippi Code
288 of 1972.

289 (5) The salaries provided for in this section shall be
290 payable monthly by warrant drawn by the clerk of the board of
291 supervisors on the general fund of the county; however, the board
292 of supervisors, by resolution duly adopted and entered on its
293 minutes, may provide that such salaries shall be paid semimonthly
294 on the first and fifteenth day of each month or every two (2)
295 weeks pursuant to Section 25-3-29. If a pay date falls on a



weekend or legal holiday, salary payments shall be made on the
workday immediately preceding the weekend or legal holiday.

(6) Provided, that the salary of any justice court judge
shall not be reduced during his term of office as a result of a
population change following a federal decennial census.

(7) Any justice court judge who is unable to attend and hold
court by reason of being under suspension by the Commission on
Judicial Performance or the Mississippi Supreme Court shall not
receive a salary while under such suspension.

SECTION 6. This act shall take effect and be in force from
and after its passage.

