

By: Representative Byrd

To: County Affairs

HOUSE BILL NO. 1063

1 AN ACT TO AMEND SECTION 25-3-3, MISSISSIPPI CODE OF 1972, TO
2 AUTHORIZE THE MISSISSIPPI COOPERATIVE EXTENSION SERVICE, RATHER
3 THAN THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS, TO ISSUE
4 CERTIFICATES OF EDUCATIONAL RECOGNITION TO TAX ASSESSORS; AND FOR
5 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 Department of Revenue under the provisions
14 of Sections 27-25-501 through 27-25-525, and the actual value of
15 gas as certified by the Department of Revenue 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



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);

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



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

48 (g) For counties having a total assessed valuation of
49 at least Seventy-five Million Dollars (\$75,000,000.00) but less
50 than One Hundred Fifty Million Dollars (\$150,000,000.00), a salary
51 of Fifty-five Thousand One Hundred Twenty-five Dollars
52 (\$55,125.00);

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

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

60 (4) The annual salary established for assessors and tax
61 collectors shall not be reduced as a result of a reduction in
62 total assessed valuation. The salaries shall be increased as a
63 result of an increase in total assessed valuation.

64 (5) In addition to all other compensation paid to assessors
65 and tax collectors in counties having two (2) judicial districts,
66 the board of supervisors shall pay such assessors and tax
67 collectors an additional Three Thousand Five Hundred Dollars
68 (\$3,500.00) per year. In addition to all other compensation paid



69 to assessors or tax collectors, in counties maintaining two (2)
70 full-time offices, the board of supervisors shall pay the assessor
71 or tax collector an additional Three Thousand Five Hundred Dollars
72 (\$3,500.00) per year.

73 (6) In addition to all other compensation paid to assessors
74 and tax collectors, the board of supervisors of a county shall
75 allow for such assessor or tax collector, or both, to be paid
76 additional compensation when there is a contract between the
77 county and one or more municipalities providing that the assessor
78 or tax collector, or both, shall assess or collect taxes, or both,
79 for the municipality or municipalities; and such assessor or tax
80 collector, or both, shall be authorized to receive such additional
81 compensation from the county and/or the municipality or
82 municipalities in any amount allowed by the county and/or the
83 municipality or municipalities for performing those services.

84 (7) When any tax assessor holds a valid certificate of
85 educational recognition from the * * * Mississippi Cooperative
86 Extension Service or is a licensed appraiser under Section
87 73-34-1 et seq., he shall receive an additional One Thousand Five
88 Hundred Dollars (\$1,500.00) annually beginning the next fiscal
89 year after completion. When any tax assessor is a licensed state
90 certified Residential Appraiser (RA) or licensed state certified
91 Timberland Appraiser (TA) under Section 73-34-1 et seq., or when
92 any tax assessor holds a valid designation from the International
93 Association of Assessing Officers as a Cadastral Mapping



94 Specialist (CMS) or Personal Property Specialist (PPS) or
95 Residential Evaluation Specialist (RES), he shall receive an
96 additional Six Thousand Five Hundred Dollars (\$6,500.00) annually
97 beginning the next fiscal year after completion. When any tax
98 assessor holds the valid designation of Certified Assessment
99 Evaluator (CAE) from the International Association of Assessing
100 Officers or is a state certified General Real Estate Appraiser
101 (GA) under Section 73-34-1 et seq., he shall receive an additional
102 Eight Thousand Five Hundred Dollars (\$8,500.00) annually beginning
103 the next fiscal year after completion.

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

108 (9) The salaries provided for in this section shall be
109 payable monthly on the first day of each calendar month by
110 chancery clerk's warrant drawn on the general fund of the county;
111 however, the board of supervisors, by resolution duly adopted and
112 entered on its minutes, may provide that such salaries shall be
113 paid semimonthly on the first and fifteenth day of each month. If
114 a pay date falls on a weekend or legal holiday, salary payments
115 shall be made on the workday immediately preceding the weekend or
116 legal holiday.

117 **SECTION 2.** This act shall take effect and be in force from
118 and after its passage.

