

By: Senator(s) Harkins, Moran, Jordan,  
Jackson (11th)

To: County Affairs

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 2849

1 AN ACT TO AMEND SECTIONS 25-3-3, 25-3-17, 25-3-19, 25-3-29  
2 AND 25-3-36, MISSISSIPPI CODE OF 1972, TO AUTHORIZE COUNTY BOARDS  
3 OF SUPERVISORS TO PAY EVERY TWO WEEKS THE SALARIES OF TAX  
4 ASSESSORS AND COLLECTORS, COUNTY PROSECUTING ATTORNEYS, BOARDS OF  
5 SUPERVISORS, COUNTY AUDITORS, DEPUTY CHANCERY CLERKS, SHERIFFS AND  
6 CERTAIN DEPUTY SHERIFFS, AND JUSTICE COURT JUDGES; AND FOR RELATED  
7 PURPOSES.

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

9 **SECTION 1.** Section 25-3-3, Mississippi Code of 1972, is  
10 amended as follows:

11 25-3-3. (1) The term "total assessed valuation" as used in  
12 this section only refers to the ad valorem assessment for the  
13 county and, in addition, in counties where oil or gas is produced,  
14 the actual value of oil at the point of production, as certified  
15 to the counties by the Department of Revenue under the provisions  
16 of Sections 27-25-501 through 27-25-525, and the actual value of  
17 gas as certified by the Department of Revenue under the provisions  
18 of Sections 27-25-701 through 27-25-723.

19 (2) The salary of assessors and collectors of the various  
20 counties is fixed as full compensation for their services as



21 county assessors or tax collectors, or both if the office of  
22 assessor has been combined with the office of tax collector. The  
23 annual salary of each assessor or tax collector, or both if the  
24 offices have been combined, shall be based upon the total assessed  
25 valuation of his respective county for the preceding taxable year  
26 in the following categories and for the following amounts:

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

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

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

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

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



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

50 (g) For counties having a total assessed valuation of  
51 at least Seventy-five Million Dollars (\$75,000,000.00) but less  
52 than One Hundred Fifty Million Dollars (\$150,000,000.00), a salary  
53 of Fifty-five Thousand One Hundred Twenty-five Dollars  
54 (\$55,125.00);

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

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

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

66 (5) In addition to all other compensation paid to assessors  
67 and tax collectors in counties having two (2) judicial districts,  
68 the board of supervisors shall pay such assessors and tax  
69 collectors an additional Three Thousand Five Hundred Dollars  
70 (\$3,500.00) per year. In addition to all other compensation paid



71 to assessors or tax collectors, in counties maintaining two (2)  
72 full-time offices, the board of supervisors shall pay the assessor  
73 or tax collector an additional Three Thousand Five Hundred Dollars  
74 (\$3,500.00) per year.

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

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



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

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

110 (9) The salaries provided for in this section shall be  
111 payable monthly on the first day of each calendar month by  
112 chancery clerk's warrant drawn on the general fund of the county;  
113 however, the board of supervisors, by resolution duly adopted and  
114 entered on its minutes, may provide that such salaries shall be  
115 paid semimonthly on the first and fifteenth day of each month or  
116 every two (2) weeks pursuant to Section 25-3-29. If a pay date  
117 falls on a weekend or legal holiday, salary payments shall be made  
118 on the workday immediately preceding the weekend or legal holiday.

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



121           25-3-17. The salaries provided in Sections 25-3-13 and  
122 25-3-15 shall be payable monthly on the first day of each calendar  
123 month during the calendar year following that in which the total  
124 assessed valuation is determined; however, the board of  
125 supervisors, by resolution duly adopted and entered on its  
126 minutes, may provide that such salaries shall be paid semimonthly  
127 on the first and fifteenth day of each month or every two (2)  
128 weeks pursuant to Section 25-3-29. If a pay date falls on a  
129 weekend or legal holiday, salary payments shall be made on the  
130 workday immediately preceding the weekend or legal holiday. The  
131 chancery clerk shall draw his warrant on the general fund of the  
132 county, the county road and bridge fund, or any fund of the county  
133 available for such purposes.

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

136           25-3-19. The chancery clerks, as county auditors, shall  
137 receive compensation for their services as such the annual amount  
138 of Five Thousand Three Hundred Dollars (\$5,300.00), payable in  
139 equal monthly installments out of the county treasury; however,  
140 the board of supervisors, by resolution duly adopted and entered  
141 on its minutes, may provide that such salaries shall be paid  
142 semimonthly on the first and fifteenth day of each month or every  
143 two (2) weeks pursuant to Section 25-3-29. If a pay date falls on  
144 a weekend or legal holiday, salary payments shall be made on the  
145 workday immediately preceding the weekend or legal holiday.



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

148           25-3-29. Except as otherwise therein provided, the salaries  
149 mentioned in the foregoing sections shall be paid monthly out of  
150 the general county fund, and the \* \* \* salaries and allowances  
151 shall be included in the budget of each county; however, the board  
152 of supervisors, by resolution duly adopted and entered on its  
153 minutes, may provide that such salaries shall be paid semimonthly  
154 on the first and fifteenth day of each month or every two (2)  
155 weeks. If a pay date falls on a weekend or legal holiday, salary  
156 payments shall be made on the workday immediately preceding the  
157 weekend or legal holiday.

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

160           25-3-36. (1) Until October 1, 2008, every justice court  
161 judge shall receive as full compensation for his or her services,  
162 and in lieu of any and all other fees, costs or compensation  
163 heretofore authorized for such justice court judge, an annual  
164 salary based upon the population of his or her county according to  
165 the latest federal decennial census; however, no justice court  
166 judge shall be paid less than the salary authorized under this  
167 section to be paid the justice court judge based upon the  
168 population of the county according to the 1980 federal decennial  
169 census. The amount of which salary shall be determined as  
170 follows:



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

174 (b) In counties with a population of more than one  
175 hundred fifty thousand (150,000) but not more than two hundred  
176 thousand (200,000), a salary of Fifty-one Thousand Five Dollars  
177 (\$51,005.00).

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

182 (d) In counties with a population of more than  
183 forty-nine thousand (49,000) but not more than seventy-five  
184 thousand (75,000), a salary of Forty Thousand Seventy-five Dollars  
185 (\$40,075.00).

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

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

194 (g) In counties with a population of more than  
195 twenty-one thousand (21,000) but not more than twenty-four





196 thousand five hundred (24,500), a salary of Twenty-nine Thousand  
197 One Hundred Forty-six Dollars (\$29,146.00).

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

202 (i) In counties with a population of more than twelve  
203 thousand (12,000) but not more than sixteen thousand five hundred  
204 (16,500), a salary of Twenty-one Thousand Eight Hundred Fifty-nine  
205 Dollars (\$21,859.00).

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

209 (k) In counties with a population of eight thousand  
210 (8,000) or less, a salary of Fourteen Thousand Four Hundred  
211 Dollars (\$14,400.00).

212 The board of supervisors of any county having two (2)  
213 judicial districts and two (2) justice court judges for the county  
214 shall pay each justice court judge an amount equal to that  
215 provided in this subsection for judges in the next higher  
216 population category per year, if the justice court judge maintains  
217 regular office hours and is personally present in the office they  
218 maintain for at least thirty (30) hours per week.

219 In any county having a population greater than eight thousand  
220 (8,000) but less than eight thousand five hundred (8,500)



221 according to the 1990 federal decennial census and in which U.S.  
222 Highway 61 and Mississippi Highway 4 intersect, the board of  
223 supervisors, in its discretion, may pay such justice court judges  
224 an additional amount not to exceed the sum of Eleven Thousand Five  
225 Hundred Fifty Dollars (\$11,550.00) per year, payable beginning  
226 April 1, 1997.

227         In any county having a population greater than ten thousand  
228 (10,000) but less than ten thousand five hundred (10,500)  
229 according to the 1990 federal decennial census and in which  
230 Mississippi Highway 3 and Mississippi Highway 6 intersect, the  
231 board of supervisors, in its discretion, may pay such justice  
232 court judges an additional amount not to exceed One Thousand Four  
233 Hundred Fifty Dollars (\$1,450.00) per year, payable beginning  
234 April 1, 1997.

235         In any county having a population greater than twenty-four  
236 thousand seven hundred (24,700) and less than twenty-four thousand  
237 nine hundred (24,900), according to the 1990 federal census,  
238 wherein Mississippi Highways 15 and 16 intersect, the board of  
239 supervisors shall pay such justice court judge an additional  
240 amount equal to Two Thousand Five Hundred Dollars (\$2,500.00) per  
241 year.

242         (2) From and after October 1, 2008, every justice court  
243 judge shall receive as full compensation for his or her services,  
244 and in lieu of any and all other fees, costs or compensation



245 heretofore authorized for such justice court judge, an annual  
246 salary in an amount that is the greater of the following:

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

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

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

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

265 (4) From and after January 1, 1984, all fees, costs, fines  
266 and penalties charged and collected in the justice court shall be  
267 paid to the clerk of the justice court for deposit, along with  
268 monies from cash bonds and other monies which have been forfeited  
269 in criminal cases, into the general fund of the county as provided



270 in Section 9-11-19; and the clerk of the board of supervisors  
271 shall be authorized and empowered, upon approval by the board of  
272 supervisors, to make disbursements and withdrawals from the  
273 general fund of the county in order to pay any reasonable and  
274 necessary expenses incurred in complying with this section,  
275 including payment of the salaries of justice court judges as  
276 provided by subsection (1) of this section. The provisions of  
277 this subsection shall not, except as to cash bonds and other  
278 monies which have been forfeited in criminal cases, apply to  
279 monies required to be deposited in the justice court clerk  
280 clearing account as provided in Section 9-11-18, Mississippi Code  
281 of 1972.

282 (5) The salaries provided for in this section shall be  
283 payable monthly by warrant drawn by the clerk of the board of  
284 supervisors on the general fund of the county; however, the board  
285 of supervisors, by resolution duly adopted and entered on its  
286 minutes, may provide that such salaries shall be paid semimonthly  
287 on the first and fifteenth day of each month or every two (2)  
288 weeks pursuant to Section 25-3-29. If a pay date falls on a  
289 weekend or legal holiday, salary payments shall be made on the  
290 workday immediately preceding the weekend or legal holiday.

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



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

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

