

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 2849

BY: Committee

**Amend by striking all after the enacting clause and inserting
in lieu thereof the following:**

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 July 1, 2020, and shall stand repealed June 30, 2020.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

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.

