MISSISSIPPI LEGISLATURE REGULAR SESSION 2012

By: Senator(s) Simmons (12th), Jones

To: County Affairs; Accountability, Efficiency, Transparency

SENATE BILL NO. 2921

AN ACT TO AMEND SECTION 25-3-3, MISSISSIPPI CODE OF 1972, TO INCREASE THE SALARIES OF TAX ASSESSORS AND COLLECTORS; AND FOR RELATED PURPOSES.

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

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

25-3-3. (1) The term "total assessed valuation" as used in this section only refers to the ad valorem assessment for the county and, in addition, in counties where oil or gas is produced, the actual value of oil at the point of production, as certified to the counties by the Department of Revenue under the provisions 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 Two Billion Dollars ($2,000,000,000.00) or more, a salary of Seventy-four Thousand Two Hundred Forty Dollars ($74,240.00);

(b) 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 Seventy-one Thousand Three Hundred Forty Dollars ($71,340.00);

(c) 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-seven Thousand Eight Hundred Sixty Dollars ($67,860.00);

(d) 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 Sixty-four Thousand Nine Hundred Sixty Dollars ($64,960.00);

(e) For counties having a total assessed valuation of at least One Hundred Fifty Million Dollars ($150,000,000.00) but less than Two Hundred Fifty Million Dollars ($250,000,000.00), a salary of Sixty-two Thousand Six Hundred Forty Dollars ($62,640.00);

(f) For counties having a total assessed valuation of at least Seventy-five Million Dollars ($75,000,000.00) but less than One Hundred Fifty Million Dollars ($150,000,000.00), a salary of Sixty Thousand Nine Hundred Dollars ($60,900.00);

(g) For counties having a total assessed valuation of at least Thirty-five Million Dollars ($35,000,000.00) but less than Seventy-five Million Dollars ($75,000,000.00), a salary of Fifty-six Thousand Two Hundred Sixty Dollars ($56,260.00);

(h) For counties having a total assessed valuation of less than Thirty-five Million Dollars ($35,000,000.00), a salary of Forty-eight Thousand One Hundred Forty Dollars ($48,140.00).

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

(4) The annual salary established for assessors and tax collectors shall not be reduced as a result of a reduction in

total assessed valuation. The salaries shall be increased as a result of an increase in total assessed valuation.

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

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

(7) When any tax assessor holds a valid certificate of educational recognition from the International Association of Assessing Officers or is a licensed appraiser under Section 73-34-1 et seq., he shall receive an additional One Thousand Five 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. 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. The Attorney General of the State of Mississippi shall submit this act, immediately upon approval by the Governor, or upon approval by the Legislature subsequent to a veto, to the Attorney General of the United States or to the United States District Court for the District of Columbia in accordance with the provisions of the Voting Rights Act of 1965, as amended and extended.

SECTION 3. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2012, whichever occurs later.