

STATE OF MISSISSIPPI



JIM HOOD  
ATTORNEY GENERAL

OPINIONS  
DIVISION

May 17, 2019

Mr. Mike Lewis  
Neshoba County Tax Assessor/Collector  
401 Beacon Street, Suite 105  
Philadelphia, Mississippi 39350

Re: Increase in Compensation for Tax Assessors and/or Deputies

Dear Mr. Lewis:

Attorney General Jim Hood is in receipt of your opinion request and has assigned it to me for research and reply. Please note that we are providing you an opinion as the Neshoba County Tax Assessor/Collector, not to the Association. In your letter, you provide:

I currently serve as the First Vice-President of Mississippi Assessors Collectors Association (MACA).<sup>1</sup> Governor Bryant recently signed Senate Bill Number 2444 of the 2019 Regular Session which provided for an increase in the amount of compensation paid to any Tax Assessor and/or his deputies upon the successful completion of certain certification. The bill is to take effect July 1<sup>st</sup> but when we spoke with the audit department they suggested that we ask for an opinion to see if compensation should start when the bill takes effect, July 1<sup>st</sup>, or with the new budget year, January 1<sup>st</sup>.

In response, Senate Bill No. 2444, which amends Section 27-3-52 of the Mississippi Code Annotated, provides, in pertinent part:

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(5) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Track II, Evaluator I, they shall receive an additional \* \* \* Two Thousand Dollars

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<sup>1</sup> This opinion is issued to you in your capacity as Tax Assessor/Collector. Pursuant to Section 7-5-25, we do not provide official opinions to non governmental associations.

(\$2,000.00) **annually beginning the next fiscal year after completion.**  
(6) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Track II, Evaluator II, they shall receive an additional \* \* \* Two Thousand Dollars (\$2,000.00) **annually beginning the next fiscal year after completion.**

(7) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Mississippi Assessment Evaluator (MAE), they shall receive an additional \* \* \* Two Thousand Five Hundred Dollars (\$2,500.00) **annually beginning the next fiscal year after completion.**

(8) When any deputy tax assessor successfully completes all qualifications to become a licensed certified residential real estate appraiser under Sections 73-34-1 through 73-34-63, or completes all qualifications to earn the International Association of Assessing Officers' professional designation of Residential Evaluation Specialist (RES), on the recommendation of the tax assessor, the county board of supervisors may pay, in its discretion, an additional amount not to exceed Three Thousand Dollars (\$3,000.00) **annually to the deputy beginning the next fiscal year after the completion of such qualifications.**

(9) When any deputy tax assessor successfully completes all qualifications to become a licensed certified general real estate appraiser under Sections 73-34-1 through 73-34-63, or completes all qualifications to earn the International Association of Assessing Officers professional designation of Certified Assessment Evaluator (CAE) on the recommendation of the tax assessor, the county board of supervisors may pay, in its discretion, an additional amount not to exceed Five Thousand Dollars (\$5,000.00) **annually to the deputy beginning the next fiscal year after the completion of such qualifications.**

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(Emphasis added). In Section 1 of Senate Bill No. 2444, all subsections that provide for an increase in compensation for either a tax assessor or a deputy tax assessor contain the same language, which provides for an increase in compensation annually "beginning the next fiscal year after the completion of such qualifications." Miss. Code Ann., Section 19-11-5 provides that "[e]ach county of the State of Mississippi shall operate on a fiscal year basis, beginning October first and ending September thirtieth of each year." Thus, an increase in compensation for the tax assessor and/or deputy tax assessors who qualify for such increase shall begin October first of the fiscal year after the completion of qualifications have been met. The increase in compensation does not begin on July 1, 2019 merely because that is the effective date of Senate Bill No. 2444.

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If this office may be of any further assistance to you, please let us know.

Sincerely,

JIM HOOD, ATTORNEY GENERAL

By:   
Avery Mounger Lee  
Special Assistant Attorney General

OFFICIAL OPINION