

STATE OF MISSISSIPPI



JIM HOOD
ATTORNEY GENERAL

OPINIONS
DIVISION

July 10, 2019

Mr. Tim McRee
Jasper County Tax Assessor and Collector
Post Office Box 8
Paulding, Mississippi 39348

Re: Salary of Tax Assessor/Collector with Two Offices in County with Two Judicial Districts

Dear Mr. McRee:

OFFICIAL OPINION
Attorney General Jim Hood is in receipt of your opinion request and has assigned it to me for research and reply. In your letter, you explain that you serve as both the tax assessor and tax collector for Jasper County. You further explain that Jasper County has two (2) judicial districts and that you maintain a full-time assessor and collector's office in each courthouse. You state that Senate Bill Number 2877 of the 2019 Regular Session amended Section 25-3-3. In light of S.B. 2877, you ask whether you are entitled to receive an additional Three Thousand Five Hundred Dollars (\$3,500.00) for having two (2) offices, one (1) in the courthouse in each judicial district of Jasper County.

Your question requires an analysis of Section 25-3-3(5) of the Mississippi Code Annotated which provides:

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.

It is important to note that Section 25-3-3(5) was not amended by S.B. 2877 and has included the language authorizing an additional three thousand five hundred dollars (\$3,500.00) for maintaining two (2) full-time offices since 1991.

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Section 19-3-41(1) of the Mississippi Code Annotated provides that a courthouse shall be "erected and kept in good repair in **each judicial district** . . ." Additionally, Section 25-1-99 of the Mississippi Code Annotated provides that county tax assessors/collectors "shall keep their offices at the courthouses of their respective counties" if offices are provided therein. Thus, unless otherwise provided by statute, a tax assessor/collector in a county with two (2) judicial districts must maintain an office in the courthouse of each judicial district. The first sentence of Section 25-3-3(5) clearly authorizes an additional three thousand five hundred dollars (\$3,500.00) for assessors/collectors in counties with two (2) judicial districts. This payment appears to be in recognition of the fact that an assessor/collector in a county with two (2) judicial districts is statutorily required to have two (2) offices as opposed to only one (1) required office in single judicial-district counties. The question then is whether a tax assessor/collector in a county that has two (2) judicial districts is entitled to the additional three thousand five hundred dollars (\$3,500.00) pursuant to the second sentence of Section 25-3-3(5) for having the one (1) office in each judicial district for a total of two (2) offices. Stated otherwise, is an assessor/collector entitled to the second three thousand five hundred dollars (\$3,500.00) payment merely because he or she has the two (2) offices required by statute. It is the opinion of this office that in order for a tax assessor/collector in a county with two (2) judicial districts to be entitled to the additional three thousand five hundred dollars (\$3,500.00) authorized in the second sentence of Section 25-3-3(5), the assessor/collector must have two (2) full-time, separately-staffed offices in at least one (1) of the judicial districts of the county. In a situation where the tax assessor/collector has two (2) full-time, separately-staffed offices in both of the judicial districts of the county for a total of four (4) offices, the tax assessor/collector is only entitled to one (1) three thousand five hundred dollars (\$3,500.00) payment pursuant to Section 25-3-3(5).

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