



*Lynn Fitch*  
**ATTORNEY GENERAL**  
OPINIONS

June 5, 2020

W. J. Halford, Jr., Esq.  
Attorney for the Franklin County Board of Supervisors  
Post Office Box 650  
Meadville, Mississippi 39653

Re: Miss. Code Ann. Section 25-3-3

Dear Mr. Halford:

The Office of the Attorney General is in receipt of your request for the issuance of an official opinion.

### **Question Presented**

Is the tax assessor entitled to additional compensation in the amount of Three Thousand Five Hundred Dollars (\$3,500.00) for maintaining two full-time, “separately-staffed” offices if a deputy, who is assigned to staff the tax assessor’s office, also assists, as needed, in the tax collector’s office?

### **Background Facts**

Franklin County has one judicial district and one person who serves as both Tax Collector and Tax Assessor. The assessor and collector duties are separate and distinct, requiring different record-keeping duties, different databases, and different equipment. The records and equipment for the assessor's duties are permanently kept separate and apart on a full-time basis in a different office from the records and equipment necessary for the collector's duties.

Franklin County is a small county, employing few deputy clerks. Franklin County deputy clerks are, therefore, cross-trained to work as needed in an area that is not their usual assigned staff position. Such is the case with regard to staffing in the Tax Collector and Tax Assessor’s respective offices.

### **Brief Response**

The board of supervisors must take into consideration all the facts including staffing and determine whether the tax assessor/collector maintains a second, full-time office. If the board of supervisors

W. J. Halford, Jr., Esq.

June 5, 2020

Page 2

does make such a factual determination, the tax assessor/collector is entitled to additional compensation in the amount of Three Thousand Five Hundred Dollars (\$3,500.00) in accordance with Miss. Code Ann. Section 25-3-3(5).

### **Applicable Law and Discussion**

Tax assessors and tax collectors are entitled to additional compensation in the amount of Three Thousand Five Hundred Dollars (\$3,500.00) in counties maintaining two (2) full-time offices, regardless of the number of judicial districts.

Section 25-3-3(5) provides as follows:

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.

Franklin County has one judicial district; thus, the Franklin County Tax Assessor/Collector would only be entitled to additional compensation pursuant to Section 25-3-3(5) if he/she maintains two full-time offices.

The statute does not limit or otherwise provide for the location of “two (2) full-time offices.” Based upon this absence of a limitation, this office has previously opined that, the maintenance of two full-time, separately staffed offices within the same courthouse entitled a tax assessor/collector to additional compensation as provided by Section 25-3-3(5). MS AG Op., *Shaw* (December 19, 2008).

Taking all facts into consideration, including the staffing of each office, the board of supervisors must determine whether the offices maintained by the tax assessor/collector in the Franklin County Courthouse constitute “two full-time offices” within the contemplation of the statute. If the board of supervisors conclude that the tax assessor/collector maintains two full-time offices, then the tax assessor/collector must receive an additional Three Thousand Five Hundred Dollars (\$3,500.00) in accordance with Section 25-3-3(5).

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: */s/ Avery Mounger Lee*

Avery Mounger Lee  
Special Assistant Attorney General