



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

November 28, 2022

William C. Hammack, Esq.
Attorney, Clarke County Board of Supervisors
1724A 23rd Avenue
Meridian, Mississippi 39301

Re: Mississippi Code Annotated Section 27-1-9

Dear Mr. Hammack:

The Office of the Attorney General has received your request for an official opinion.

Question Presented

Assuming the Tax Assessor/Tax Collector requests to grant or grants raises to employees of his or her offices in amounts that are within the approved budget for the office, does the Board of Supervisors have ultimate authority to determine the effective date of such raises?

Brief Response

As long as the amount of the raises is within the tax assessor/collector's approved budget for the current fiscal year, it is the tax assessor/collector who determines the effective date of prospective raises for employees of his or her office.

Applicable Law and Discussion

Section 27-1-9 of the Mississippi Code provides, in relevant part:

(a) Each assessor and tax collector shall appoint a sufficient number of deputies to assist him in carrying out the duties of his office and fix their compensation, subject to the budget for the assessor and tax collector's office approved by the county board of supervisors. No deputy shall receive a salary which exceeds the salary of the assessor and tax collector. . . .

(b) The assessor and tax collector shall, at the July meeting of the board of supervisors, submit a budget of estimated expenses of his office for the ensuing fiscal year beginning October 1 in such form as shall be prescribed by the Director of the State Department of Audit. The board shall examine this proposed budget and determine the amount to be expended by the assessor and tax collector in the performance of his duties for the fiscal year and may increase or reduce said amount as it deems necessary and proper.

The budget shall include amounts for compensating deputies and other employees of the assessor and tax collector's office, for travel and transportation expenses of the assessor and tax collector and deputies, for theft insurance premiums, for equipment and supplies of his office, and for such other expenses as may be incurred in the performance of the duties of his office. . . .

This office has previously opined that “the tax assessor/collector has the sole authority to set salaries of his/her employees, so long as the salaries remain within the total budget for that office.” MS AG Op., *Haywood* at *3 (May 1, 2012). We have further opined that “once the salaries, including any raises, have been approved as part of the overall budget of the tax assessor's office, the Board of Supervisors has no authority to withhold payment of the salaries as approved absent any challenge to validity of the claim.” MS AG Op., *Goff* at *2 (Apr. 6, 2012). Accordingly, as long as the amount of the raises is within the tax assessor/collector's approved budget for the current fiscal year, the Board of Supervisors has no authority to determine the effective date of prospective raises granted by the tax assessor/collector to his or her employees.

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/ *Beebe Garrard*

Beebe Garrard
Special Assistant Attorney General