



*Lynn Fitch*  
**ATTORNEY GENERAL**  
OPINIONS AND POLICY

April 12, 2023

Wes Daughdrill, Esq.  
Attorney, Jefferson Davis County Board of Supervisors  
Post Office Box 6005  
Ridgeland, Mississippi 39158-6005

Re: Supervisor Salaries

Dear Mr. Daughdrill:

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

### **Background**

We understand that prior to 2019, the total assessed valuation of Jefferson Davis County (“County”) was over \$300,000,000.00, and the salaries of the members of the Board of Supervisors (“Board”) were based on Section 25-3-13(1)(f) of the Mississippi Code and set at \$44,700.00. Thereafter, however, the assessed valuation of the County dropped below \$300,000,000.00. This essentially changed the County’s category of total assessed valuation from subsection (1)(f) to subsection (1)(e). Because Section 25-3-13(3) provides that “[t]he annual salary established for the members of the board of supervisors shall not be reduced as a result of a reduction in total assessed valuation,” the Board continued to receive a salary of \$44,700.00, as provided for in subsection (f). Section 25-3-13 was amended in 2019 and again in 2022, effectively granting raises for the state’s boards of supervisors based on each county’s total assessed valuation. Laws 2019, Ch. 485 (S.B. 2827) § 4 eff. Jan. 1, 2020 (hereinafter “2019 Amendment”); Laws 2022, (S.B. 2719), § 1, eff. July 1, 2022 (hereinafter “2022 Amendment”).

### **Questions Presented**

1. Are members of the Board of Supervisors of Jefferson Davis County, as well as other county officers whose salaries are based on the Board’s salaries, entitled to the increase in salaries included in the 2022 Amendment even though the assessed valuation of the county has not increased back to over \$300,000,000.00?
2. How will Section 25-3-13(2) apply to future raises?

### **Brief Response**

1. If the total assessed valuation of Jefferson Davis County for the preceding taxable year is at least \$125,000,000.00 but less than \$300,000,000.00, the Board members are only entitled to the 2022 salary increase afforded under Section 25-3-13(1)(e), which would set their salaries in an amount not to exceed \$45,000.00
2. Assuming the total assessed valuation of Jefferson Davis County for the preceding taxable year remains within the range in Subsection (1)(e), it is the opinion of this office that Section 25-3-13(2) allows the Board of Supervisors to increase their salaries up to \$47,000.00 from and after January 1, 2024, and up to \$49,000.00 from and after January 1, 2028.

### **Applicable Law and Discussion**

Section 25-3-13 currently states the following regarding the salaries of the state's county boards of supervisors:

(1) The salaries of the members of the boards of supervisors of the various counties are fixed as full compensation for their services.

The annual salary of each member of the board of supervisors shall be based upon the total assessed valuation of his respective county for the preceding taxable year in the following categories and shall be approved by the board of supervisors up to the following amounts, except as otherwise provided under subsection (2) of this section:

....

(e) For counties having a total assessed valuation of at least One Hundred Twenty-five Million Dollars (\$125,000,000.00), but less than Three Hundred Million Dollars (\$300,000,000.00), a salary not to exceed Forty-five Thousand Dollars (\$45,000.00);

(f) For counties having a total assessed valuation of at least Three Hundred Million Dollars (\$300,000,000.00), but less than One Billion Dollars (\$1,000,000,000.00), a salary not to exceed Fifty Thousand Dollars (\$50,000.00);

....

(3) The annual salary established for the members of the board of supervisors shall not be reduced as a result of a reduction in total assessed valuation.

(4) The salary of the members of the board of supervisors shall not be increased under this section until the board of supervisors shall have passed a resolution stating the amount of the increase and spread it on its minutes.

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When the County's total assessed valuation dropped below \$300,000,000.00 —assuming the total assessed valuation was at least \$125,000,000.00— the County moved from the total assessed valuation within the range specified in Section 25-3-13(1)(f) to the range specified in Section 25-3-13(1)(e). (Emphasis added). Despite this change in categories, pursuant to the prohibition against reducing board members' salaries as a result of a reduction in total assessed valuation, the Board members' salaries did not decrease. Miss. Code Ann. § 25-13-3(3).

Based on the facts in your request, the current assessed valuation for the County is at least \$125,000,000.00 but less than \$300,000,000.00; therefore, it is the opinion of this office that the Board members are entitled to the 2022 salary amount of up to \$45,000.00 afforded under Section 25-3-13(1)(e). Assuming that the Board grants itself such raise, any county officers whose salaries are based on the Board's salary should be based on that \$45,000.00 salary. Until the County's overall assessed valuation totals over \$300,000,000.00 again, the Board is not entitled to the recent statutory increases in salary in Section 25-3-13(1)(f).

With respect to your second question, Section 25-3-13(2) provides:

From and after January 1, 2024, the salary of the members of the boards of supervisors may be increased by an amount not to exceed Two Thousand Dollars (\$2,000.00) over the amounts set under subsection (1) of this section, and from and after January 1, 2028, the salary of the members of the boards of supervisors may be increased by an amount not to exceed Four Thousand Dollars (\$4,000.00) over the amounts set under subsection (1) of this section. If the board of supervisors approves a salary increase under this subsection effective during any fiscal year, then the members of that board of supervisors are not eligible for any additional salary increases for that fiscal year. The salary of the members of the board of supervisors shall not be increased under this subsection in the last year of the supervisors' term.

Assuming the total assessed valuation of the County for the preceding taxable year remains within the range in Subsection (1)(e), it is the opinion of this office that Section 25-3-13(2) allows the Board to increase their salaries up to \$47,000.00 from and after January 1, 2024, and up to \$49,000.00 from and after January 1, 2028. If the Board approves a salary increase under Section 25-3-13(2), the Board is not eligible for any additional salary increases for that fiscal year. Further, the Board cannot increase the salary of its members under Section 25-3-13 "until the board of supervisors shall have passed a resolution stating the amount of the increase and spread it on its minutes." Miss. Code Ann. § 25-13-3(4).

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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

OFFICIAL OPINION