



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

November 28, 2023

Robert P. Shepard, Esq.
Attorney, George County
922 Manila Street
Lucedale, Mississippi 39452

Re: Supervisor Salaries

Dear Mr. Shepard:

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

Background

According to your request, George County's valuation increased in 2023, and as a result, effective January 1, 2024, the salaries for the board of supervisors ("Board") will be reclassified from Mississippi Code Annotated Section 25-3-13(1)(e) to Section 25-3-13(1)(f). In accordance with Section 25-3-13(4), and after January 1, 2024, the Board plans to consider a resolution to adjust their salaries to the level provided by Section 25-3-13(1)(f). The Board is also considering a salary increase under Section 25-3-13(2).

Question Presented

If, after January 1, 2024, a Board votes to increase supervisor salaries because the county's assessed valuation for the preceding taxable year has increased enough to place the county in a higher statutory category for supervisor pay, may the Board also vote at the same meeting to increase that revised salary by a maximum of \$2,000.00 under the provisions of Mississippi Code Annotated Section 25-3-13(2)?

Brief Response

If a Board approves a salary increase under Section 25-3-13(2), the Board members "are not eligible for any additional salary increases for that fiscal year."

Applicable Law and Discussion

Salaries for the members of the boards of supervisors are set in accordance with Section 25-3-13 and based on the total assessed valuation of the county. According to your request, effective January 1, 2024, the Board will be reclassified from Section 25-3-13(1)(e) to Section 25-3-13(1)(f). The salaries for these subsections are as follows:

(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);

Miss. Code Ann. § 25-3-13(1) (emphasis added). Subsection (4) further provides that “[t]he 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.” *Id.* Thus, while the Board has the discretion to increase the salary of its members up to \$50,000.00 based upon the total assessed valuation, it is not required to do so.

With respect to the separate salary increase allowed beginning January 1, 2024, 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.

(emphasis added). Based on the plain language of the statute, if the Board approves a salary increase under this subsection, the Board members “are not eligible for any additional salary increases for that fiscal year.” This would include any salary increases afforded under Subsection (1) that are based upon an increase in total assessed valuation. The Board would be eligible for a salary increase up to \$2,000.00 under Section 25-3-13(2) the following fiscal year, subject to any other pay increase. For a further discussion of Section 25-3-13 and supervisors’ salary increases, we refer to you MS AG Op., *Daughdrill* (Apr. 12, 2023).

Robert P. Shepard, Esq.

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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