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| [\_\_\_\_\_\_\_\_Sample County\_\_\_\_\_\_\_\_\_\_] |
|  |
| For the Year Ended September 30, 2023 |
|  |
| **SCHEDULE OF STATUTORY FEES AND SALARIES** |
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|  |
| To locate the statutory fees and salaries of an office, locate the hyperlink in the index and click the link while pressing the “Ctrl” key. Clicking on these links will take you to the beginning of the appropriate section. To return to the index click on the “Return to INDEX” button to the right of the official’s title while pressing “Ctrl”. |
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| **Board of Supervisors** |  | [Return to INDEX](#INDEX) |
| Obj Code400 | **Salary:**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 for the following amounts: | Statute25-3-13(1) |
|  |  | Total Assessed Valuation |  | Salary |  |  |
|  |  | At Least |  | But Less Than |  | As of 9/30/2023 |  |  |
|  |  | Less Than |  | 30,000,000 |  | $33,500 |  |  |
|  |  | 30,000,000 |  | 50,000,000 |  | $37,500 |  |  |
|  |  | 50,000,000 |  | 75,000,000 |  | $40,500 |  |  |
|  |  | 75,000,000 |  | 125,000,000 |  | $41,500 |  |  |
|  |  | 125,000,000 |  | 300,000,000 |  | $45,000 |  |  |
|  |  | 300,000,000 |  | 1,000,000,000 |  | $50,000 |  |  |
|  |  | 1,000,000,000 |  | 2,000,000,000 |  | $52,000 |  |  |
|  |  | 2,000,000,000 |  | Or More |  | $54,000 |  |  |
|  |  |  |  |  |
|  | The annual salary **cannot be reduced during a term of office** as a result of a reduction in total assessed valuation. | 25-3-13(3) |
|  | **NOTE:** The salaries of the members of the Board of Supervisors shall not be increased under this section until the Board of Supervisors passes a resolution stating the amount of the increase and spreads it upon its minutes. The change in assessed valuation shall not be effective until January 1 of the succeeding year.  | 25-3-13(4) |
|  | In any county wherein 25% or more of the real property is owned by an agency of the federal government, and consequently exempt from ad valorem taxes, the salary shall be that established by the next highest rate from that determined by the total assessed value of the property of the county. | 25-3-15 |
|  | In any county of the state having producing oil or gas wells, the total valuation of such oil and gas produced, as reported by the State Tax Commission for the last preceding calendar year, may be combined with the total assessed valuation of said county in computing its category for the purpose of fixing the salary of the members of the Board of Supervisors of that county. | 25-3-15 |
|  |  |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Travel:**  | Statute |
| 475-480 | The Board of Supervisors, in its discretion, may set the travel reimbursement for county employees or officials not to exceed the federal rate, as follows: 10/01/2022 – 12/31/2022 $ .58501/01/2023 – 09/30/2023 $ .655Meals and lodging are to be reimbursed at actual cost. Meals are subject to limitations set by the Department of Finance and Administration. The current limitations can be found at <http://www.dfa.state.ms.us/Purchasing/Travel/convertedrates.pdf> | 25-3-41(2) |
|  | Reimbursement can be paid to a member of the board of supervisors for travel within the county if the supervisor does not have a county-owned motor vehicle regularly assigned to him for his use or when a county-owned motor vehicle is not otherwise available for his use when the travel is necessary. | 19-3-67(3) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| **Board Attorney** | [Return to INDEX](#INDEX) |
| Obj Code | **Salary:** | Statute |
| 400 | Set at the Board of Supervisors’ discretion, not to exceed the amount of the supervisors’ salaries. | 19-3-47(1)(a) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Bond Issue Expense:** | Statute |
| 405 | For each bond issue: | 19-3-47(1)(c) |
|  |  | First | $500,000 |  |  |  | 1.00% |  |
|  |  |  | $500,000 |  | To | $1,000,000 | 0.50% of the amount of the issue in excess of $500,000 |  |
|  |  | Over | $1,000,000 |  |  |  | 0.25% of the amount of the issue in excess of $1,000,000 |  |
|  | Special exceptions apply to Forrest, Rankin, Hinds, Jackson and Pike Counties. See Section 19-3-47(3). |  |
|  | (**NOTE:** Also look to make sure the board attorney did not receive any improper payments.) |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| **Chancery Clerk** | [Return to INDEX](#INDEX) |
| Obj Code | **Attending Board Meetings:** | Statute |
| 447 | For each day’s attendance on the Board of Supervisors, for himself and one (1) deputy, $20 each ($40 per day total), **provided the Clerk and the deputy actually attend the meeting**. | 25-7-9(1)(e) |
|  | (**NOTE:** Recalculate by counting the number of meetings. Also, look for any unlawful payments to the Chancery Clerk authorized by the board.) |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **County Auditor:** | Statute |
| 448 | $5,300 per year, payable in equal monthly installments. However, the Board of Supervisors may pay the salary semimonthly, on the first and fifteenth of each month. | 25-3-19 |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **County Treasurer:** | Statute |
| 449 | For receiving and disbursing money, $2,500 per year.  | 27-105-343 |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Preservation of Records:** | Statute |
| 460-464 | The county may contract with the Chancery Clerk for the preservation of any record deemed by the board of supervisors to be essential to the operation of government or containing information necessary to protect the rights and interests of persons or to establish and affirm the powers and duties of governments in the resumption of operations after the damage or destruction of the original records. There must be a contract with the Chancery Clerk which specifies the duties to be performed. The preservation of records must be in accordance with a records control schedule approved by the Local Government Records Committee as provided in Section 25-60-1. | 19-15-1 |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Clerk of the Board:** | Statute |
| 446 | For services as Clerk of the Board of Supervisors, an annual sum not exceeding $3,000, payable semi-annually at the July and January meetings.  | 25-7-9(1)(f) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Copying Tax Rolls:** | Statute |
| 450 | 1. Personal roll - $.015/assessment for 2 copies. The board may allow as much as $150 per copy in any case.

(In a county with 2 judicial districts, 2 copies for each district are allowed.) | 25-3-2127-35-123 |
|  | 1. Land roll - $.03/assessment for 2 copies

 (In a county with 2 judicial districts, 2 copies for each district are allowed.) | 25-3-2127-35-123 |
|  | 1. Homestead roll - $ .03/Assessment for 3 copies

 (In counties having 2 judicial districts, 4 copies are allowed.) | 25-3-2127-33-35(e) |
|  | 1. Mobile home roll - $.015/assessment for 2 copies. The board may allow as much as $150 per copy in any case. (Per Section 27-53-13 property entered on the mobile home rolls is considered personal property.)

(In counties having 2 judicial districts, 2 copies for each district are allowed.) | 25-3-2127-35-123 |
|  | Recalculate the proper amount from the rolls; do not just look at the claim. |  |
|  | The clerk does not get paid for the original, only the copies. |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code451 | **Homestead Exemption Service:** |  | Statute27-33-37(m) |
|  |  | 1st  2,000 applications2,000 | Not More Than | $1.00 Each |  |  |
|  |  | Next 2,000 applications2,000 | Not More Than | $0.75 Each |  |  |
|  |  | Next 2,000 applications2,000 | Not More Than | $0.50 Each |  |  |
|  |  | Next 2,000 applications2,000 | Not More Than | $0.35 Each |  |  |
|  |  | All applications over 8,000 | Not More Than | $0.25 Each |  |  |
|  | Recalculate the proper amount from the homestead roll; do not just look at the claim. |  |
|  |  |  |
|  | **In any county with automatic homestead renewal, the clerk shall only be paid for new applications and shall not be paid for any applications automatically renewed. If the clerk is paid for automatically renewed applications, take exception for that amount.** |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Fees Not Otherwise Provided:** | Statute |
| 453 | The Chancery Court may by order allow the Chancery Clerk to be paid by the Board of Supervisors, in its discretion, an annual sum not exceeding $5,000. | 25-7-9(1)(i) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code454 | **Attending Court:**Have the county provide copies of fee bills (court orders) for terms of the court.**Basic Procedures:** Perform audit procedures for 1 court term. If no problems are noted, pass on further examination. Otherwise, perform extended procedures.**Extended Procedures:** Perform audit procedures for all court terms. | Statute |
|  | For the first chancellor sitting only, for the Clerk and 2 deputies: | 25-7-9(1)(g) |
|  |  | $85 each per day (Maximum of $255 per day.) |  |
|  | For the second chancellor sitting concurrently, **only the Clerk** is allowed the above amounts.On order of the court, the Clerk and no more than 2 deputies may be allowed 5 extra days’ attendance for each term of court to get up records.**NOTE:** The Clerk should only get paid the fees for attendance when the court is in session. The Clerk and the deputies must actually attend court for the Clerk to receive payment.For attending court, check the following:1. The fees appear to be reasonable.
2. Compare the number of regular days to vacation days. Does the number of vacation days appear to be excessive? Document below:
 | 25-7-9(1)(h) |
|  | Number of vacation days |  | X $ |  | per day Fee = $ |  |  |
|  | Number of regular days |  | X $ |  | per day Fee = $ |  |  |
|  |  |  |  |  |
|  | 1. Check the court minutes to see that the court is actually in session.
 |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| **Circuit Clerk** | [Return to INDEX](#INDEX) |
| Obj Code455 | **County Registrar:** | Statute23-15-225(1) |
|  |  |  |  |  |
|  | Population |  | Salary |  |  |  |
|  | More Than |  | But Not More Than |  | At Least |  | But No More Than |  |  |  |  |  |
|  | 200,000 |  |  |  | $9,660.00 |  | $31,395 |  |  |  |  |  |
|  | 100,000 |  | 200,000 |  | $9,660.00 |  | $26,565 |  |  |  |  |  |
|  | 50,000 |  | 100,000 |  | $9,660.00 |  | $24,150 |  |  |  |  |  |
|  | 35,000 |  | 50,000 |  | $9,660.00 |  | $21,735 |  |  |  |  |  |
|  | 25,000 |  | 35,000 |  | $9,660.00 |  | $19,320 |  |  |  |  |  |
|  | 15,000 |  | 25,000 |  | $9,660.00 |  | $16,905 |  |  |  |  |  |
|  | 10,000 |  | 15,000 |  | $8,452.50 |  | $14,490 |  |  |  |  |  |
|  | 6,000 |  | 10,000 |  | $8,452.50 |  | $12,075 |  |  |  |  |  |
|  | Not Over 6,000 |  | $6,641.25 |  | $9,660 |  |  |  |  |  |
|  |  |  |  |
|  | For counties having 2 judicial districts, the Board of Supervisors may allow, in addition to the above amounts, in its discretion, an amount not to exceed $11,500.In the event of reregistration or redistricting which necessitates the hiring of additional deputy registrars, additional amounts may be allowed by contract at the discretion of the Board.**NOTE:** **If the Circuit Clerk chooses to contract with the Board of Supervisors for redistricting services pursuant to Section 23-15-225(2) and receive compensation, there are some guidelines to follow. Refer to the memo by Mark Houston dated July 1, 2002, for guidance.**In any case where an amount has been allowed by the Board of Supervisors pursuant to this section, such amount shall not be reduced or terminated during the term for which the Registrar was elected. | 23-15-225(1)(j)23-15-225(2) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Election Allowance:** | Statute |
| 456 | For the performance of duties in regard to the conduct of elections and the performance of other duties, the Circuit Clerk shall be allowed $2,500 per year.  | 23-15-225(5) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Fees Not Otherwise Provided:** | Statute |
| 453 | For public service not particularly provided for, the Circuit Court may allow $5,000 per year, to be paid by the county on presentation of the circuit court’s order. In counties having 2 judicial districts, this allowance shall be made for each district. | 25-7-13(2)(k) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Conducting Primary Elections**: | Statute |
| 460-464 | The Circuit Clerk may enter into a contract with the county executive committee to hold a party primary. (NOTE: Election Commissioners may not be compensated for primary elections.) | 23-15-266 |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Grand Jury Docket:** | Statute |
| 460-464 | In all counties, $700 per each session of the grand jury for preparing the grand jury docket, subpoenas, calendar and related services. | 25-7-15(2) |
|  | (**NOTE:** The $700 can be paid each time the grand jury convenes or reconvenes.) |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Voter Registration:** | Statute |
| 460-464 | In Harrison, Jackson, Hinds, Lauderdale and Washington Counties, not less than $12,000 annually for the employment of personnel for voter registration. The sum shall be payable monthly out of any available funds in the county treasury. | 25-7-15(3) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **State Fail Cases:** | Statute |
| 457 | In cases where the state fails in its prosecution, or where cost cannot be collected from a convicted felon, an amount not to exceed $400 in one year, or $800 in counties having 2 judicial districts. | 25-7-13(4) |
|  | (**NOTE:** If an appeal is taken in criminal cases and no appeal bond is filed, the Circuit Clerk shall be allowed by the Board of Supervisors, upon approval of the court, in addition to the above fees, for making such transcript the rate of two dollars ($2.00) per page.) |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Election Expense:** | Statute |
| 459 | Same amount as election commissioners as set out in Sections 23-15-153 and 23-15-227. | 23-15-225(3) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code454 | **Attending Court:**Have the county provide copies of fee bills (court orders) for terms of the court.**Basic Procedures:** Perform audit procedures for 1 court term. If no problems are noted, pass on further examination. Otherwise, perform extended procedures.**Extended Procedures:** Perform audit procedures for all court terms. | Statute |
|  | For the first chancellor sitting only, for the Clerk and each necessary deputy: | 25-7-13(2)(m) |
|  |  | $75 each per day |  |
|  | On order of the court, the Clerk and each necessary deputy may be allowed 5 extra days’ attendance for each term of court to get up records.**NOTE:** The Clerk should only get paid the fees for attendance when the court is in session. The Clerk and the deputies must actually attend court for the Clerk to receive payment.For attending court, check the following:1. The fees appear to be reasonable.
2. Compare the number of regular days to vacation days. Does the number of vacation days appear to be excessive? Document below:
 | 25-7-13(3) |
|  | Number of vacation days |  | X $ |  | per day Fee = $ |  |  |
|  | Number of regular days |  | X $ |  | per day Fee = $ |  |  |
|  |  |  |  |  |
|  | 1. Check the court minutes to see that the court is actually in session.
 |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Preparing Court Minutes:** | Statute |
| 460-464 | For preparing circuit court and county court minutes, furnishing transcripts of records, for making and certifying copies of records or papers which they are authorized to copy and certify, $2.00 per page. | 25-7-13(6) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| **Tax Assessor / Tax Collector** |  |
| Obj Code | **Salary:** |  |  | Statute |
| 400 | The salaries for Tax Assessors and Tax Collectors, whether serving in separate or combined offices are as follows: | 25-3-3(2) |
|  | **Effective from January 1, 2020 through December 31, 2023:** |  |
|  |  | Assessed Valuation in Preceding Taxable Year |  |  |  |  |
|  |  | At Least |  | But Less Than |  | Annual Salary |  |  |
|  | $ | 3,000,000,000 |  | Or More |  | $70,560 |  |  |
|  | $ | 2,000,000,000 | $ | 3,000,000,000 |  | $67,200 |  |  |
|  | $ | 1,000,000,000 | $ | 2,000,000,000 |  | $64,575 |  |  |
|  | $ | 500,000,000 | $ | 1,000,000,000 |  | $61,425 |  |  |
|  | $ | 250,000,000 | $ | 500,000,000 |  | $58,800 |  |  |
|  | $ | 150,000,000 | $ | 250,000,000 |  | $56,700 |  |  |
|  | $ |  75,000,000 | $ | 150,000,000 |  | $55,125 |  |  |
|  |  | Less Than | $ | 75,000,000 |  | $50,929 |  |  |
|  | The valuation shall include the actual value of oil at point of production and the actual value of gas as certified by the State Tax Commission. |  |
|  | The Board shall pay an additional $5,000 per year to a person serving as both the Tax Assessor and Tax Collector in their county. | 25-3-3(3) |
|  | **(NOTE: The annual salary cannot be reduced as a result of a reduction in total assessed valuation. The salary shall be increased as a result of an increase in total assessed valuation.)** | 25-3-3(4) |
|  | (1) The board shall pay an additional $3,500 for counties having two (2) judicial districts.(2) The board shall pay an additional $3,500 for counties maintaining two (2) full-time offices.The salaries provided for in this section shall be payable monthly on the first day of each calendar month by chancery clerk's warrant drawn on the general fund of the county; however, the board of supervisors, by resolution duly adopted and entered on its minutes, may provide that such salaries shall be paid semimonthly on the first and fifteenth day of each month. If a pay date falls on a weekend or legal holiday, salary payments shall be made on the workday immediately preceding the weekend or legal holiday | 25-3-3(5)25-3-3(9) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code400 | **Additional Compensation for Certification(s):**Amounts allowed tax assessor and/or deputies or assistants annually for achieving certain Mississippi Education and Certification Program certification levels in the next fiscal year after completion:  | Statute |
|  |  | Certification  |  | AdditionalAmount |  |  |
|  |  | Track II, Evaluator I |  | $2,000 |  | 27-3-52(5) |
|  |  | Track II, Evaluator II |  | $2,000 |  | 27-3-52(6) |
|  |  | Mississippi Assessment Evaluator (MAE) |  | $2,500 |  | 27-3-52(7) |
|  |  | Cumulative Total Allowed |  | $6,500 |  |  |
|  | These amounts are to be paid from the proceeds of the one (1) mill ad valorem tax as provided in Section 27-39-329. | 27-3-52(10) |
|  | In order to receive these additional annual payments, the tax assessor or deputies or assistants shall be personally involved in the conduct, administration and/or supervision of the appraisal of the property of the county and in the maintenance of such appraisal. | 27-3-52(11) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code402 | **Additional Compensation to Deputy Assessors for Licenses:**Deputy Tax Assessors, on recommendation of the Tax Assessor, may receive additional compensation, at the discretion of the Board of Supervisors, as follows: | Statute |
|  |  | Licensed, certified residential real estate appraiser |  | $3,000 |  | 27-3-52(8) |
|  |  | Licensed, certified general real estate appraiser |  | $5,000 |  | 27-3-52(9) |
|  | The additional payments shall be paid annually, beginning the next fiscal year after the completion of such qualifications. |  |
|  | The cumulative total of all educational increases for deputies or assistants (certifications and licenses) shall not exceed $11,500.These additional amounts shall be paid from the proceeds of the one (1) mill ad valorem tax as provided in Section 27-39-329. | 27-3-52(10)27-3-52(10) |
|  | In order to receive these additional annual payments, the Tax Assessor or deputies shall be personally involved in the conduct, administration and/or supervision of the appraisal of the property of the county and in the maintenance of such appraisal. | 27-3-52(11) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code400 | **Additional Compensation to Assessors for Certifications:**Amount allowed assessors annually beginning the next fiscal year after completion for obtaining various certifications: | Statute25-3-3(7) |
|  |  | Certification |  | AdditionalAmount |  |  |
|  |  | * Certificate of educational recognition from the International Association of Assessing Officers, or
* Is a licensed appraiser under Section 73-34-1
 |  | $1,500 |  |  |
|  |  | * Licensed state certified Residential Appraiser (RA) under Section 73-34-1, or
* Licensed state certified Timberland Appraiser (TA) under Section 73-34-1, or
* When any Tax Assessor holds a valid designation from the International Association of Assessing Officers as:
	+ Cadastral Mapping Specialist (CMS), or
	+ Personal Property Specialist (PPS), or
	+ Residential Evaluation Specialist (RES).
 |  | $6,500 |  |  |
|  |  | * Certified Assessment Evaluator (CAE) from the International Association of Assessing Officers, or
* Is a state certified General Real Estate Appraiser (GA) under Section 73-34-1.
 |  | $8,500 |  |  |
|  |  |  |  |  |  |  |
|  |  |  Cumulative Total Allowed |  | $16,500 |  |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code400 | **Additional Compensation for Collector of Revenue Certification:**When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Collector of Revenue I (CR 1), he shall receive an additional Two Thousand Dollars ($ 2,000.00) annually beginning the next fiscal year after completion.When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Collector of Revenue II (CR 2), he shall receive an additional Two Thousand Dollars ($ 2,000.00) annually beginning the next fiscal year after completion.When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Mississippi Collector of Revenue (MCR), he shall receive an additional Two Thousand Five Hundred Dollars ($ 2,500.00) annually beginning the next fiscal year after completion. | $2,000$2,000$2,500$6,500 | Statute27-1-51(6) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code400 | **Additional Compensation for Assessing & Collecting Municipality Taxes:**The Tax Assessor or Tax Collector, or both, shall be paid additional compensation when there is a contract between the county and one or more municipalities for the assessor and/or collector to assess and/or collect taxes for the municipality or municipalities. This additional compensation shall be any amount allowed by the county and/or the municipality or municipalities for performing those services. | Statute25-3-3(6) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| --- | --- |
| **Sheriff** | [Return to INDEX](#INDEX) |
| Obj Code400 | **Base Salary:** |  |  |  |  | Statute25-3-25(1) |
| Population according to latest federal census | Annual Salary |  |  |
|  |  | More Than |  | Not More Than |  |  |  |
|  |  | 100,000 |  |  |  | $99,000 |  |
|  |  | 45,000 |  | 100,000 |  | $90,000 |  |
|  |  | 34,000 |  | 45,000 |  | $85,000 |  |
|  |  | 15,000 |  | 34,000 |  | $80,000 |  |
|  |  |  |  | 15,000 |  | $75,000 |  |
|  | All sheriffs, each year, shall attend 20 hours of continuing education courses in law enforcement. The courses must be approved by the MS Board on Law Enforcement Officers Standards and Training (MBLEOST) and may be provided by an accredited law enforcement academy or by the MS Sheriffs’ Association. MBLEOST shall reimburse each county for the expenses incurred by sheriffs and deputy sheriffs for attendance at any training required by this subsection.  | 25-3-25(12) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code400 | **Optional Additional Sheriff’s Compensation in Certain Counties:**In addition to the salary provided above, the Board of Supervisors, **may, in its discretion**, pay the following additional amounts in these counties: | Statute |
|  |  | County |  | Amount |  |  |
|  |  | Leflore |  | $10,000 |  | 25-3-25(2) |
|  |  | Rankin |  | $10,000 |  | 25-3-25(3) |
|  |  | Tunica |  | $10,000 |  | 25-3-25(5) |
|  |  | Wilkinson |  | $10,000 |  | 25-3-25(7) |
|  |  | Marshall |  | $10,000 |  | 25-3-25(8) |
|  |  | Greene |  | $10,000 |  | 25-3-25(9) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code400 | **Mandatory Supplement to Sheriff’s Salary in Certain Counties:**In addition to the salary provided above, the Board of Supervisors **shall** pay the following additional amounts to the Sheriff in these counties: | Statute |
|  |  | County |  | Amount |  |  |
|  |  | Neshoba |  | $10,000 |  | 25-3-25(4) |
|  |  | Hinds |  | $15,000 |  | 25-3-25(6) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code400 | **Optional Supplement to Sheriff’s Salary in All Other Counties:**Any county not mentioned in either of the 2 preceding sections **may** pay an annual supplement to the Sheriff of the county in an amount not to exceed $10,000. The amount of the supplement shall be spread on the minute of the Board. | Statute25-3-25(10) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code400 | **Sheriff’s Additional Compensation as Chief Corrections Officer:**In counties with a contract for housing state offenders in a county-owned or -leased correctional facility as authorized by Sections 47-5-931 through 47-5-941, the Sheriff is designated as the Chief Corrections Officer for the facility and in that capacity, shall assume responsibility for management of the corrections facility and for the provision of the care and control of the state offenders housed therein. The sheriff shall be subject to the direction of the department for management of the correctional facility and **shall receive an additional $15,600 as compensation**. | Statute47-5-935 |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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**Justice Court**

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| Obj Code400 | **Judge’s Salary:** | Statute |
|  | From and after October 1, 2008: |  |
|  |  | Every justice court judge shall receive as full compensation for his or her services, and in lieu of any and all other fees, costs or compensation heretofore authorized for such justice court judge, an annual salary in an amount that is the greater of the following:1. The amount paid to a member of the board of supervisors in the same county in which the justice court judge presides; or
2. One hundred three percent (103%) of the salary authorized under this section as of September 30, 2008, for a justice court judge in that county. (See salary based on population below.)

If supervisors of a county receive a salary increase, justice court judges whose salary is determined under this paragraph shall be paid an amount reflecting a commensurate increase. | 25-3-36(2) |
|  |  | The salary of any Justice Court Judge shall not be reduced during his term of office as a result of a population change following a federal decennial . | 25-3-36(6) |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| **Election Commissioners** | [Return to INDEX](#INDEX) |
| Obj Code | **Per Diem:** | Statute |
| 572 | Election Commissioners shall meet: | 23-15-153(1) |
|  | A. | On the Tuesday after the second Monday in January. |  |
|  | B. | On the first Tuesday in the month immediately preceding the first primary election for members of Congress in the years when members of Congress are elected. |  |
|  | C. | On the first Monday in the month immediately preceding the first primary election for state and local elections. |  |
|  | D. | On the second Monday of September preceding the general election or regular special election day in years in which a general election is not conducted. |  |
|  | Election Commissioners shall receive per diem of **$110** forevery day or period of no less than 5 hours accumulated over two or more days for the following activities: |  |
|  | **1.** | Actually employed in the performance of their duties in the conduct of an election or actually employed in the performance of their duties for the necessary time spent in the revision of the registration books and poll books as required and not combined with hours spent on other duties of the commissioners of election, the days allowed are subject to the following annual limitations: | 23-15-153(2) |
|  |  |  | Population(Based on latest federal decennial census) |  | Numberof Days |  | AdditionalDays\* |  |  |
|  |  |  | At Least |  | But Less Than |  |  |  |  |  |  |
|  |  | Less Than 15,000 |  |  |  | 50 |  | 15 |  |  |
|  |  |  |  15,000 |  | 30,000 |  | 75 |  | 25 |  |  |
|  |  |  |  30,000 |  | 70,000 |  | 100 |  | 35 |  |  |
|  |  |  |  70,000 |  | 90,000 |  | 125 |  | 45 |  |  |
|  |  |  |  90,000 |  | 170,000 |  | 150 |  | 55 |  |  |
|  |  |  | 170,000 |  | 200,000 |  | 175 |  | 65 |  |  |
|  |  |  | 200,000 |  | 225,000 |  | 190 |  | 75 |  |  |
|  |  |  | 225,000 |  | 250,000 |  | 215 |  | 85 |  |  |
|  |  |  | 250,000 |  | 275,000 |  | 230 |  | 95 |  |  |
|  |  |  |  275,000 or more |  | 240 |  | 105 |  |  |
|  | \* | These additional days may be allowed for the conduct of each election in excess of one (1) occurring in any calendar year. |  |
|  | **2.** | In addition to the days authorized above, the Board of Supervisors **may** authorize, in its discretion, the election commissioners to receive per diem for **up to 5 additional days** for the duties described above. The authorization must be entered on the minutes of the Board of Supervisors. | 23-15-153(3) |
|  | **3.** | In addition to the days allowed in 1 and 2 above, the election commissioners shall be entitled to receive per diem in the amount of **$110** for every day or period of no less than 5 hours accumulated over 2 or more days actually employed in the performance of their duties for the necessary time spent in the revision of the registration books and poll books **prior to any special election, not to exceed 10 days**. For purposes of this subsection, the regular special election day shall not be considered a special election. | 23-15-153(4)(a) |
|  | 4.  |  The election commissioners shall be entitled to receive a per diem in the amount of **$165**, for the performance of their duties on the day of **any general or special election**. |  23-15-153(4)(b) |
|  | **5.** | The board of supervisors may, in its discretion, pay the election commissioners an additional amount not to exceed **$50**, for the performance of their duties at any election occurring from July 1, 2020, through December 31, 2020, which shall be considered additional pandemic pay. Such compensation shall be payable out of the county general fund, and may be payable from federal funds available for such purpose, or a combination of both funding sources. | 25-15-153(4)(c) |
|  | **6.** | The election commissioners are also entitled to receive a per diem in the amount of **$110** for each day (as defined above) actually employed in the performance of their duties for the necessary time spent in the revision of the registration books, poll books, **and** in the conduct of a **runoff election** following either a general or special election (but NOT a primary election), **not to exceed 14 days**. | 23-15-153(5) |
|  | **7.** | The Board of Supervisors shall pay election commissioners a per diem in the amount of **$110** for **attending training events** for **no more than 12 days** of training per year and shall only be paid to election commissioners who actually attend and complete a training event and obtain a training certificate. | 23-15-211(3) |
|  |  | * Included in these 12 days shall be an elections seminar, conducted and sponsored by the Secretary of State, which Election Commissioners shall be required to attend.
 | 23-15-211(4) |
|  |  | * Each participant shall receive a certificate from the Secretary of State indicating that the named participant has received the elections training seminar instruction and is fully qualified to conduct an election. This certificate shall be filed annually with the Chancery Clerk. If any Election Commissioner shall fail to file the certificate by April 30 of each year, his office shall be vacated, absent exigent circumstances as determined by the Board of Supervisors and consistent with the facts. The vacancy shall be declared by the Board of Supervisors and shall be filled in the manner described by law. Prior to declaring the office vacant, the Board of Supervisors shall give the Election Commissioner notice and the opportunity for a hearing.
 | 23-15-211(5) |
|  | **8.** | In addition to the days authorized above, the Secretary of State, upon approval of the Board of Supervisors (check minutes for approval), may authorize **not more than 8 additional training days** per year for Election Commissioners in one or more counties. | 23-15-211(6) |
|  | **9.** | For all elections other than primary elections, and subject to the following annual limitations, the Election Commissioners shall be entitled to receive a per diem for each day in the amount of **$100** (as defined above) actually employed in the performance of their duties for the necessary time spent in **conducting training sessions for poll managers** as to their duties in the proper administration of the election and the operation of the polling place. These training sessions must be held not less than 5 days prior to each election.**Note:** If eligible under Section 23-15-266, the county executive committee may enter into a written agreement with the Circuit Clerk or the county election commission to conduct training sessions for poll managers prior to a primary election. Any such agreement shall be signed by the chairman of the county executive committee and the Circuit Clerk or chairman of the county election commission, as appropriate. **This is the only duty in connection with primary elections that may be performed by the Election Commissioners.** However, no additional days are allowed for conducting this training. | 23-15-239(5)23-15-239(2)(a) |
|  |  |

|  |  |  |
| --- | --- | --- |
| Population(Based on latest federal decennial census) |  |  |
| At Least |  | But Less Than |  | Number of Days |
|  | Less than 15,000 |  | 5 |
| 15,000 |  | 30,000 |  | 8 |
| 30,000 |  | 70,000 |  | 10 |
| 70,000 |  | 90,000 |  | 12 |
| 90,000 |  | 170,000 |  | 15 |
| 170,000 |  | 200,000 |  | 18 |
| 200,000 |  | 225,000 |  | 19 |
| 225,000  |  | Or more  |  | 22 |

 | 23-15-239(5) |
|  | **COMPUTATION OF TOTAL NUMBER OF DAYS FOR WHICH PER DIEM IS ALLOWED:** |  |
|  | **1.** | Number of days allowed based on population from item 1 |  |  |  |
|  | **2.** | Number of additional days allowed **IF** authorized by Board of Supervisors |  |  |  |
|  | **3.** | Number of days allowed in connection with **special election**, if applicable |  |  |  |
|  | **4.** | Number of days allowed in connection with **runoff election**, if applicable |  |  |  |
|  | **5.** | Number of days allowed for **attending** training sessions | 12 |  |  |
|  | **6.** | Number of additional days allowed for attending training sessions, **IF** authorized by Secretary of State and approved by Board of Supervisors |  |  |  |
|  | **7.** | Number of days allowed based on population for **conducting** training sessions |  |  |  |
|  |  | Total Number of Days for Which Per Diem is Allowed |  |  |  |
|  |  |   |  |  |  |

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| --- | --- | --- |
|  | **NOTES:** |  |
|  |  | * **Additionally: Election Commissioners may receive $165 per diem for the day of any primary, runoff, general or special election.**
* Election Commissioners shall be entitled to receive only one per diem payment for those days when they discharge more than one duty or responsibility on the same day.
 | 23-15-153(4)(b)23-15-153(6) |
|  |  | * Election Commissioners who perform the **duties of an executive committee** **for a primary election** shall receive per diem. The days the Election Commissioners are employed to conduct the primary election shall be treated the same as days they are employed to conduct other elections.
* In addition to any per diem, any Election Commissioner shall be entitled to the mileage reimbursement rate allowable to federal employees for the use of a privately owned vehicle while on official travel on election day.
* Every Election Commissioner shall sign personally a certification setting forth the number of hours actually worked in the performance of the commissioner’s official duties and for which the commissioner seeks compensation. The certification must be on a form as prescribed in Section 23-15-153(10) and filed with the clerk of the Board of Supervisors before any payment may be made.

(Although not required by statute, it is recommended that the number of hours worked and the accuracy of each certification are verified by the signature of the chairman of the county election commission.) | 23-15-153(8)23-15-153(9)23-15-153(10) |
|  |  | * Election Commissioners must be certified by the Secretary of State indicating they have received the required elections seminar instruction and that the Election Commissioner is qualified to conduct an election prior to receiving any compensation authorized by Sections 23-15-153 or 23-15-239.
 | 23-15-153(11) |
|  |  |  |  |
|  | **Basic Procedures:** Find the total dollar amount paid (per the general ledger), and divide that amount by $110 to calculate the number of days; divide the result by 5. If the total number of days is within the number allowed by all applicable statutes, pass on further examination. Otherwise, perform extended procedures.**Extended Procedures:** Examine, in detail, all election commissioners’ timesheet certificates (on file in the Chancery Clerk’s office) for the appropriate calendar year, and prepare audit documentation showing the number of days paid to each commissioner under each applicable statute.  |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| **District Attorney** | [Return to INDEX](#INDEX) |
| Obj Code | **Salary:** | Statute |
| 405 | The following amounts shall be contributed by the county to supplement the salary of the district attorney, provided that he serves full-time. | 25-31-33 |
|  | Hinds County - $4,500 per year. |  |
|  | Harrison County - $4,500 per year. |  |
|  |  |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| Obj Code | **Full-Time Legal Assistants:** | Statute |
| 402 | The following amounts shall be contributed by the county to supplement the salary of each full-time legal assistant: | 25-31-33 |
|  | Hinds County - $3,000 per year for each assistant. |  |
|  | Harrison County - $5,000 per year for each assistant. |  |
|  |  |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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| **Constables** | [Return to INDEX](#INDEX) |
| Obj Code | **Allowance For State Fail Cases:** | Statute |
| 578 | For services when the state fails in its prosecution, each constable is entitled to charge the following fees annually: | 25-7-27(1)(f) |
|  | Effective July 1, 2022 and after | $4,500 |  |
|  | **NOTE:** For any other service, a constable is allowed the same fees as sheriffs for similar services. |  |
| **Amount Per Statute** | **Amount Paid** | **Difference Over (Under)** | **Remarks** | **G/L Account Number** |
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