



COUNTY ELECTED OFFICIALS

Tax Assessor/Collector



Summary of Office

The tax assessor must discover, list, and value all property within the county and collect all taxes owed to the county.

Number to Be Elected

One per county. Twenty-three counties in Mississippi have separate tax assessors and collectors.

Term of Office

Nominations for election to the office of tax assessor/collector are made via primary elections conducted by the political parties or via a petition of qualified electors. The general election for the office of tax assessor/collector is held on the first Tuesday after the first Monday in November of general election years. The tax assessor/collector is elected at-large for a 4-year term. The term of office of tax assessor/collector starts on the first Monday of January after the election.

Criteria to Run

Must reside in the county and be a qualified elector.

Duties of Office

The tax assessor must discover, list, and value all property within the county and collect all taxes owed to the county. The county tax assessor has the right, power, and authority to require an inspection of a property owner's books and accounts, papers, memoranda, and records, and from this inspection make an estimate of the value of the property. The tax collector collects all taxes, including but not limited to, ad valorem (e.g., residential and automobile) and privilege taxes, charges, and fees of every kind.

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