



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.

Publication 3219 (POD-08-24)

By **Jason Camp**, PhD, Extension Specialist II, Center for Government and Community Development.

Copyright 2024 by Mississippi State University. All rights reserved. This publication may be copied and distributed without alteration for nonprofit educational purposes provided that credit is given to the Mississippi State University Extension Service.

Produced by Agricultural Communications.

Mississippi State University is an equal opportunity institution. Discrimination in university employment, programs, or activities based on race, color, ethnicity, sex, pregnancy, religion, national origin, disability, age, sexual orientation, gender identity, genetic information, status as a U.S. veteran, or any other status protected by applicable law is prohibited.

Extension Service of Mississippi State University, cooperating with U.S. Department of Agriculture. Published in furtherance of Acts of Congress, May 8 and June 30, 1914. ANGUS L. CATCHOT JR., Director