

By: Representatives Bozeman, Banks, Clarke, To: Ways and Means  
Evans, Robinson (63rd), Wallace, West

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1490

1 AN ACT TO AMEND SECTION 19-5-21, MISSISSIPPI CODE OF 1972, TO  
2 AUTHORIZE THE BOARD OF SUPERVISORS IN CERTAIN COUNTIES TO LEVY AN  
3 AD VALOREM TAX NOT TO EXCEED SEVEN MILLS FOR THE PURPOSES OF  
4 ESTABLISHING, OPERATING AND MAINTAINING A GARBAGE OR RUBBISH  
5 COLLECTION OR DISPOSAL SYSTEM; AND FOR RELATED PURPOSES.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

7 SECTION 1. Section 19-5-21, Mississippi Code of 1972, is  
8 amended as follows:

9 19-5-21. (1) (a) Except as provided in paragraphs (b),  
10 (c), (d), (e) and (h) of this subsection, the board of  
11 supervisors, to defray the cost of establishing and operating the  
12 system provided for in Section 19-5-17, may levy an ad valorem tax  
13 not to exceed four (4) mills on all taxable property within the  
14 area served by the county garbage or rubbish collection or  
15 disposal system. The service area may be comprised of  
16 unincorporated or incorporated areas of the county or both;  
17 however, no property shall be subject to this levy unless that  
18 property is within an area served by a county's garbage or rubbish  
19 collection or disposal system.

20 (b) The board of supervisors of any Class 1 county  
21 having two (2) judicial districts, being traversed by United  
22 States Highway 11, which intersects United States Highway 84, may  
23 levy, in its discretion, for the purposes of establishing,  
24 operating and maintaining a garbage or rubbish collection or  
25 disposal system, an ad valorem tax not to exceed seven (7) mills  
26 on all taxable property within the area served by the system as  
27 set out in paragraph (a) of this subsection.

28           (c) The board of supervisors of any county wherein  
29 Mississippi Highways 35 and 16 intersect and having a land area of  
30 five hundred eighty-six (586) square miles may levy, in its  
31 discretion, for the purposes of establishing, operating and  
32 maintaining a garbage or rubbish collection or disposal system, an  
33 ad valorem tax not to exceed six (6) mills on all taxable property  
34 within the area served by the system as set out in paragraph (a)  
35 of this subsection.

36           (d) The board of supervisors of any county bordering on  
37 the Mississippi River and traversed by United States Highway 61,  
38 and which is intersected by Mississippi Highway 4, having a  
39 population of eleven thousand eight hundred fifty-four (11,854)  
40 according to the 1970 federal census, and having an assessed  
41 valuation of Fourteen Million Eight Hundred Seventy-two Thousand  
42 One Hundred Forty-four Dollars (\$14,872,144.00) in 1970, may levy,  
43 in its discretion, for the purposes of establishing, operating and  
44 maintaining a garbage or rubbish collection or disposal system, an  
45 ad valorem tax not to exceed six (6) mills on all taxable property  
46 within the area served by the system as set out in paragraph (a)  
47 of this subsection.

48           (e) The board of supervisors of any county having a  
49 population in excess of Two Hundred Fifty Thousand (250,000),  
50 according to the latest federal decennial census, and in which  
51 Interstate Highway 55 and Interstate Highway 20 intersect, may  
52 levy, in its discretion, for the purposes of establishing,  
53 operating and maintaining a garbage or rubbish collection or  
54 disposal system, an ad valorem tax not to exceed seven (7) mills  
55 on all taxable property within the area served by the system as  
56 set out in paragraph (a) of this subsection.

57           (f) The proceeds derived from any additional millage  
58 levied pursuant to paragraphs (a) through (e) of this subsection  
59 in excess of two (2) mills shall be excluded from the ten percent  
60 (10%) increase limitation under Section 27-39-321 for the first

61 year of such additional levy and shall be included within such  
62 limitation in any year thereafter. The proceeds from any millage  
63 levied pursuant to paragraph (h) shall be excluded from the ten  
64 percent (10%) increase limitation under Section 27-39-321 for the  
65 first year of the levy and shall be included within the limitation  
66 in any year thereafter.

67 (g) The rate of the ad valorem tax levied under this  
68 section shall be shown as a line item on the notice of ad valorem  
69 taxes on taxable property owed by the taxpayer.

70 (h) In lieu of the ad valorem tax authorized in  
71 paragraphs (a), (b), (c), (d) and (e) of this subsection, the fees  
72 authorized in subsection (2) of this subsection and in Section  
73 19-5-17 or any combination thereof, the board of supervisors may  
74 levy an ad valorem tax not to exceed six (6) mills to defray the  
75 cost of establishing and operating the system provided for in  
76 Section 19-5-17 on all taxable property within the area served by  
77 the system as provided in paragraph (a) of this subsection.

78 Any board of supervisors levying the ad valorem tax  
79 authorized in this paragraph (h) is prohibited from assessing or  
80 collecting fees for the services provided under the system.

81 (2) In addition to the ad valorem taxes authorized in  
82 paragraphs (a), (b), (c) and (d) of subsection (1) or in lieu of  
83 any other method authorized to defray the cost of establishing and  
84 operating the system provided for in Section 19-5-17, the board of  
85 supervisors of any county with a garbage or rubbish collection or  
86 disposal system may assess and collect fees to defray the costs of  
87 the services. The board of supervisors may assess and collect the  
88 fees from each single family residential generator of garbage or  
89 rubbish. The board of supervisors also may assess and collect the  
90 fees from each industrial, commercial and multi-family residential  
91 generator of garbage or rubbish for any time period that the  
92 generator has not contracted for the collection of garbage and  
93 rubbish that is ultimately disposed of at a permitted or

94 authorized nonhazardous solid waste management facility. The fees  
95 assessed and collected under this subsection may not exceed, when  
96 added to the proceeds derived from any ad valorem tax imposed  
97 under this section and any special funds authorized under  
98 subsection (7), the actual costs estimated to be incurred by the  
99 county in operating the county garbage and rubbish collection and  
100 disposal system.

101 (3) (a) Before the adoption of any order to increase the ad  
102 valorem tax assessment or fees authorized by this section, the  
103 board of supervisors shall publish a notice advertising their  
104 intent to adopt an order to increase the ad valorem tax assessment  
105 or fees authorized by this section. The notice shall specify the  
106 purpose of the proposed increase, the proposed percentage increase  
107 and the proposed percentage increase in total revenues for garbage  
108 or rubbish collection or disposal services or shall contain a copy  
109 of the resolution by the board stating their intent to increase  
110 the ad valorem tax assessment or fees. The notice shall be  
111 published in a newspaper published or having general circulation  
112 in the county for no less than three (3) consecutive weeks before  
113 the adoption of the order. The notice shall be in print no less  
114 than the size of eighteen (18) point and shall be surrounded by a  
115 one-fourth (1/4) inch black border. The notice shall not be  
116 placed in the legal section notice of the newspaper. There shall  
117 be no language in the notice stating or implying a mandate from  
118 the Legislature.

119 (b) In addition to the requirement for publication of  
120 notice, the board of supervisors shall notify each person  
121 furnished garbage or rubbish collection or disposal service of any  
122 increase in the ad valorem tax assessment or fees. In the case of  
123 an increase of the ad valorem tax assessment, a notice shall be  
124 conspicuously placed on or attached to the first ad valorem tax  
125 bill on which the increased assessment is effective. In the case  
126 of an increase in fees, a notice shall be conspicuously placed on

127 or attached to the first bill for fees on which the increased fees  
128 or charges are assessed. There shall be no language in any notice  
129 stating or implying a mandate from the Legislature.

130 (4) The board of supervisors of each county shall adopt an  
131 order determining whether or not to grant exemptions, either full  
132 or partial, from the fees for certain classes of generators of  
133 garbage or rubbish. If a board of supervisors grants any  
134 exemption, it shall do so in accordance with policies and  
135 procedures, duly adopted and entered on its minutes, that clearly  
136 define those classes of generators to whom the exemptions are  
137 applicable. The order granting exemptions shall be interpreted  
138 consistently by the board when determining whether to grant or  
139 withhold requested exemptions.

140 (5) The board of supervisors in any county with a garbage or  
141 rubbish collection or disposal system only for residents in  
142 unincorporated areas may adopt an order authorizing any single  
143 family generator to elect not to use the county garbage or rubbish  
144 collection or disposal system. If the board of supervisors adopts  
145 an order, the head of any single family residential generator may  
146 elect not to use the county garbage or rubbish collection or  
147 disposal service by filing with the chancery clerk the form  
148 provided for in this subsection before December 1 of each year.  
149 The board of supervisors shall develop a form that shall be  
150 available in the office of the chancery clerk for the head of  
151 household to elect not to use the service and to accept full  
152 responsibility for the disposal of his garbage or rubbish in  
153 accordance with state and federal laws and regulations. The board  
154 of supervisors, following consultation with the Department of  
155 Environmental Quality, shall develop and the chancery clerk shall  
156 provide a form to each person electing not to use the service  
157 describing penalties under state and federal law and regulations  
158 for improper or unauthorized management of garbage. Notice that  
159 the election may be made not to use the county service by filing

160 the form with the chancery clerk's office shall be published in a  
161 newspaper published or having general circulation in the county  
162 for no less than three (3) consecutive weeks, with the first  
163 publication being made no sooner than five (5) weeks before the  
164 first day of December. The notice shall state that any single  
165 family residential generator may elect not to use the county  
166 garbage or rubbish collection or disposal service by the  
167 completion and filing of the form for that purpose with the  
168 chancery clerk's office before December 1 of that year. The  
169 notice shall also include a statement that any single family  
170 residential generator who does not timely file the form shall be  
171 assessed any fees levied to cover the cost of the county garbage  
172 or rubbish collection or disposal service. The chancery clerk  
173 shall maintain a list showing the name and address of each person  
174 who has filed a notice of intent not to use the county garbage or  
175 rubbish collection or disposal service.

176 (6) The board may borrow money for the purposes of defraying  
177 the expenses of the system in anticipation of:

- 178 (a) The tax levy authorized under this section;  
179 (b) Revenues resulting from the assessment of any fees  
180 for garbage or rubbish collection or disposal; or  
181 (c) Any combination thereof.

182 (7) In addition to the fees or ad valorem millage authorized  
183 under this section, a board of supervisors may use monies from any  
184 special funds of the county that are not otherwise required by law  
185 to be dedicated for use for a particular purpose in order to  
186 defray the costs of the county garbage or rubbish collection or  
187 disposal system.

188 SECTION 2. This act shall take effect and be in force from  
189 and after October 1, 1999.