

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

HOUSE BILL NO. 1490  
(As Sent to Governor)

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

19 \* \* \*

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

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

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

49           (e) The proceeds derived from any additional millage  
50 levied pursuant to paragraphs (a) through (d) of this subsection  
51 in excess of two (2) mills shall be excluded from the ten percent  
52 (10%) increase limitation under Section 27-39-321 for the first  
53 year of such additional levy and shall be included within such  
54 limitation in any year thereafter. The proceeds from any millage  
55 levied pursuant to paragraph (g) shall be excluded from the ten  
56 percent (10%) increase limitation under Section 27-39-321 for the  
57 first year of the levy and shall be included within the limitation  
58 in any year thereafter.

59           (f) The rate of the ad valorem tax levied under this  
60 section shall be shown as a line item on the notice of ad valorem

61 taxes on taxable property owed by the taxpayer.

62 (g) In lieu of the ad valorem tax authorized in  
63 paragraphs (a), (b), (c) and (d) of this subsection, the fees  
64 authorized in subsection (2) of this subsection and in Section  
65 19-5-17 or any combination thereof, the board of supervisors may  
66 levy an ad valorem tax not to exceed six (6) mills to defray the  
67 cost of establishing and operating the system provided for in  
68 Section 19-5-17 on all taxable property within the area served by  
69 the system as provided in paragraph (a) of this subsection.

70 Any board of supervisors levying the ad valorem tax  
71 authorized in this paragraph (g) is prohibited from assessing or  
72 collecting fees for the services provided under the system.

73 (2) In addition to the ad valorem taxes authorized in  
74 paragraphs (a), (b) and (c) \* \* \* of subsection (1) or in lieu of  
75 any other method authorized to defray the cost of establishing and  
76 operating the system provided for in Section 19-5-17, the board of  
77 supervisors of any county with a garbage or rubbish collection or  
78 disposal system may assess and collect fees to defray the costs of  
79 the services. The board of supervisors may assess and collect the  
80 fees from each single family residential generator of garbage or  
81 rubbish. The board of supervisors also may assess and collect the  
82 fees from each industrial, commercial and multifamily residential  
83 generator of garbage or rubbish for any time period that the  
84 generator has not contracted for the collection of garbage and  
85 rubbish that is ultimately disposed of at a permitted or  
86 authorized nonhazardous solid waste management facility. The fees  
87 assessed and collected under this subsection may not exceed, when  
88 added to the proceeds derived from any ad valorem tax imposed  
89 under this section and any special funds authorized under  
90 subsection (7), the actual costs estimated to be incurred by the  
91 county in operating the county garbage and rubbish collection and  
92 disposal system.

93 (3) (a) Before the adoption of any order to increase the ad

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

111 (b) In addition to the requirement for publication of  
112 notice, the board of supervisors shall notify each person  
113 furnished garbage or rubbish collection or disposal service of any  
114 increase in the ad valorem tax assessment or fees. In the case of  
115 an increase of the ad valorem tax assessment, a notice shall be  
116 conspicuously placed on or attached to the first ad valorem tax  
117 bill on which the increased assessment is effective. In the case  
118 of an increase in fees, a notice shall be conspicuously placed on  
119 or attached to the first bill for fees on which the increased fees  
120 or charges are assessed. There shall be no language in any notice  
121 stating or implying a mandate from the Legislature.

122 (4) The board of supervisors of each county shall adopt an  
123 order determining whether or not to grant exemptions, either full  
124 or partial, from the fees for certain classes of generators of  
125 garbage or rubbish. If a board of supervisors grants any  
126 exemption, it shall do so in accordance with policies and

127 procedures, duly adopted and entered on its minutes, that clearly  
128 define those classes of generators to whom the exemptions are  
129 applicable. The order granting exemptions shall be interpreted  
130 consistently by the board when determining whether to grant or  
131 withhold requested exemptions.

132 (5) The board of supervisors in any county with a garbage or  
133 rubbish collection or disposal system only for residents in  
134 unincorporated areas may adopt an order authorizing any single  
135 family generator to elect not to use the county garbage or rubbish  
136 collection or disposal system. If the board of supervisors adopts  
137 an order, the head of any single family residential generator may  
138 elect not to use the county garbage or rubbish collection or  
139 disposal service by filing with the chancery clerk the form  
140 provided for in this subsection before December 1 of each year.  
141 The board of supervisors shall develop a form that shall be  
142 available in the office of the chancery clerk for the head of  
143 household to elect not to use the service and to accept full  
144 responsibility for the disposal of his garbage or rubbish in  
145 accordance with state and federal laws and regulations. The board  
146 of supervisors, following consultation with the Department of  
147 Environmental Quality, shall develop and the chancery clerk shall  
148 provide a form to each person electing not to use the service  
149 describing penalties under state and federal law and regulations  
150 for improper or unauthorized management of garbage. Notice that  
151 the election may be made not to use the county service by filing  
152 the form with the chancery clerk's office shall be published in a  
153 newspaper published or having general circulation in the county  
154 for no less than three (3) consecutive weeks, with the first  
155 publication being made no sooner than five (5) weeks before the  
156 first day of December. The notice shall state that any single  
157 family residential generator may elect not to use the county  
158 garbage or rubbish collection or disposal service by the  
159 completion and filing of the form for that purpose with the

160 chancery clerk's office before December 1 of that year. The  
161 notice shall also include a statement that any single family  
162 residential generator who does not timely file the form shall be  
163 assessed any fees levied to cover the cost of the county garbage  
164 or rubbish collection or disposal service. The chancery clerk  
165 shall maintain a list showing the name and address of each person  
166 who has filed a notice of intent not to use the county garbage or  
167 rubbish collection or disposal service.

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

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

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

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