

By: Senator(s) Jackson

To: Environment Prot,  
Cons and Water Res

## SENATE BILL NO. 2488

1 AN ACT TO AMEND SECTION 19-5-21, MISSISSIPPI CODE OF 1972, TO  
2 EXEMPT PERSONS OVER 65 YEARS OF AGE FROM GARBAGE AND RUBBISH  
3 COLLECTION FEES; AND FOR RELATED PURPOSES. BE IT ENACTED BY THE  
4 LEGISLATURE OF THE STATE OF MISSISSIPPI:

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

8 19-5-21. (1) (a) Except as provided in paragraphs (b),  
9 (c), (d) and (g) of this subsection, the board of supervisors, to  
10 defray the cost of establishing and operating the system provided  
11 for in Section 19-5-17, may levy an ad valorem tax not to exceed  
12 four (4) mills on all taxable property within the area served by  
13 the county garbage or rubbish collection or disposal system. The  
14 service area may be comprised of unincorporated or incorporated  
15 areas of the county or both; however, no property shall be subject  
16 to this levy unless that property is within an area served by a  
17 county's garbage or rubbish collection or disposal system.

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

26 (c) The board of supervisors of any county wherein  
27 Mississippi Highways 35 and 16 intersect and having a land area of

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

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

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

56 (f) The rate of the ad valorem tax levied under this  
57 section shall be shown as a line item on the notice of ad valorem  
58 taxes on taxable property owed by the taxpayer.

59 (g) In lieu of the ad valorem tax authorized in  
60 paragraphs (a), (b), (c) and (d) of this subsection, the fees  
61 authorized in subsection (2) of this section and in Section  
62 19-5-17 or any combination thereof, the board of supervisors may  
63 levy an ad valorem tax not to exceed six (6) mills to defray the  
64 cost of establishing and operating the system provided for in

65 Section 19-5-17 on all taxable property within the area served by  
66 the system as provided in paragraph (a) of this subsection.

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

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

90 (3) (a) Before the adoption of any order to increase the ad  
91 valorem tax assessment or fees authorized by this section, the  
92 board of supervisors shall publish a notice advertising their  
93 intent to adopt an order to increase the ad valorem tax assessment  
94 or fees authorized by this section. The notice shall specify the  
95 purpose of the proposed increase, the proposed percentage increase  
96 and the proposed percentage increase in total revenues for  
97 garbage or rubbish collection or disposal services or shall

98 contain a copy of the resolution by the board stating their intent  
99 to increase the ad valorem tax assessment or fees. The notice  
100 shall be published in a newspaper published or having general  
101 circulation in the county for no less than three (3) consecutive  
102 weeks before the adoption of the order. The notice shall be in  
103 print no less than the size of eighteen (18) point and shall be  
104 surrounded by a one-fourth (1/4) inch black border. The notice  
105 shall not be placed in the legal section notice of the newspaper.  
106 There shall be no language in the notice stating or implying a  
107 mandate from the Legislature.

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

119 (4) The board of supervisors of each county shall adopt an  
120 order determining whether or not to grant exemptions, either full  
121 or partial, from the fees for certain classes of generators of  
122 garbage or rubbish. If a board of supervisors grants any  
123 exemption, it shall do so in accordance with policies and  
124 procedures, duly adopted and entered on its minutes, that clearly  
125 define those classes of generators to whom the exemptions are  
126 applicable. The order granting exemptions shall be interpreted  
127 consistently by the board when determining whether to grant or  
128 withhold requested exemptions. Persons sixty-five (65) years of  
129 age and older are exempt from the fees authorized in this section.

130 (5) The board of supervisors in any county with a garbage or

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

164 person who has filed a notice of intent not to use the county  
165 garbage or rubbish collection or disposal service.

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

168 (a) The tax levy authorized under this section;

169 (b) Revenues resulting from the assessment of any  
170 fees for garbage or rubbish collection or disposal; or

171 (c) Any combination thereof.

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

178 SECTION 2. This act shall take effect and be in force from  
179 and after its passage.