

By: Senator(s) Hall (By Request)

To: Environment Prot,
Cons and Water Res;
County Affairs

SENATE BILL NO. 3061

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

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