

By: Senator(s) Bryan

To: County Affairs;  
Municipalities

SENATE BILL NO. 2375

1 AN ACT TO AMEND SECTION 19-5-22, MISSISSIPPI CODE OF 1972, TO  
2 PROVIDE THAT LIENS WHICH ARISE AGAINST REAL PROPERTY AS A RESULT  
3 OF A COUNTY'S ASSESSMENT OF FEES FOR GARBAGE OR RUBBISH COLLECTION  
4 SHALL EXPIRE AFTER SEVEN YEARS; TO AMEND SECTION 21-19-2,  
5 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT LIENS WHICH ARISE  
6 AGAINST REAL PROPERTY AS A RESULT OF A MUNICIPALITY'S ASSESSMENT  
7 OF FEES FOR GARBAGE OR RUBBISH COLLECTION SHALL EXPIRE AFTER SEVEN  
8 YEARS; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 19-5-22, Mississippi Code of 1972, is  
11 amended as follows:

12 19-5-22. (1) Fees for garbage or rubbish collection or  
13 disposal shall be assessed jointly and severally against the  
14 generator of the garbage or rubbish and against the owner of the  
15 property furnished the service. In addition to such fees, an  
16 additional amount not to exceed up to One Dollar (\$1.00) or ten  
17 percent (10%) per month, whichever is greater, on the current  
18 monthly bill may be assessed on the balance of any delinquent  
19 monthly fees. Any person who pays, as a part of a rental or lease  
20 agreement, an amount for garbage or rubbish collection or disposal



21 services shall not be held liable upon the failure of the property  
22 owner to pay those fees.

23 (2) Every generator assessed the fees authorized by Section  
24 19-5-21 and the owner of the property occupied by that generator  
25 shall be jointly and severally liable for the fees. The fees  
26 shall be a lien upon the real property offered garbage or rubbish  
27 collection or disposal service.

28 The board of supervisors may assess the fees annually. If  
29 the fees are assessed annually, the fees for each calendar year  
30 shall be a lien upon the real property beginning on January 1 of  
31 the next immediately succeeding calendar year. The person or  
32 entity owing the fees, upon signing a form provided by the board  
33 of supervisors, may pay the fees in equal installments.

34 If fees are assessed on a basis other than annually, the fees  
35 shall become a lien on the real property offered the service on  
36 the date that the fees become due and payable.

37 No real or personal property shall be sold to satisfy any  
38 lien imposed under this subsection (2).

39 The county shall mail a notice of the lien, including the  
40 amount of unpaid fees and a description of the property subject to  
41 the lien, to the owner of the property.

42 (3) (a) Liens created under subsection (2) may be  
43 discharged by filing with the circuit clerk a receipt or  
44 acknowledgement, signed by the designated county official or



45 billing and collection entity, that the lien has been paid or  
46 discharged.

47 (b) Liens created under subsection (2) shall expire  
48 after seven (7) years.

49 (4) (a) The board of supervisors may notify the tax  
50 collector of any unpaid fees assessed under Section 19-5-21 within  
51 ninety (90) days after the fees are due. Before notifying the tax  
52 collector, the board of supervisors shall provide notice of the  
53 delinquency to the person who owes the delinquent fees and shall  
54 afford an opportunity for a hearing, that complies with the due  
55 process protections the board deems necessary, consistent with the  
56 Constitutions of the United States and the State of Mississippi.  
57 The board of supervisors shall establish procedures for the manner  
58 in which notice shall be given and the contents of the notice;  
59 however, each notice shall include the amount of fees and shall  
60 prescribe the procedure required for payment of the delinquent  
61 fees. The board of supervisors may designate a disinterested  
62 individual to serve as hearing officer.

63 (b) Upon receipt of a delinquency notice, the tax  
64 collector shall not issue or renew a motor vehicle road and bridge  
65 privilege license for any motor vehicle owned by a person who is  
66 delinquent in the payment of fees unless those fees in addition to  
67 any other taxes or fees assessed against the motor vehicle are  
68 paid. Payment of all delinquent garbage fees shall be deemed a



69 condition of receiving a motor vehicle road and privilege license  
70 tag.

71 (c) The tax collector may forward the motor vehicle  
72 road and privilege license tag renewal notices to the designated  
73 county official or entity that is responsible for the billing and  
74 collection of the county garbage fees. The designated county  
75 official or the billing and collection entity shall identify those  
76 license tags that shall not be issued due to delinquent garbage  
77 fees. The designated county official or the billing and  
78 collection entity shall stamp a message on the license tag renewal  
79 notices that the tag will not be renewed until delinquent garbage  
80 fees are paid. The designated county official or the billing and  
81 collection entity shall return the license tag notices to the tax  
82 collector before the first of the month.

83 (d) Any appeal from a decision of the board of  
84 supervisors under this section regarding payment of delinquent  
85 garbage fees may be taken as provided in Section 11-51-75.

86 (5) The board of supervisors may levy the garbage fees as a  
87 special assessment against the property in lieu of the lien  
88 authorized in this section. The board of supervisors shall  
89 certify to the tax collector the assessment due from the owner of  
90 the property. The tax collector shall enter the assessment upon  
91 the annual tax roll of the county and shall collect the assessment  
92 at the same time he collects the county ad valorem taxes on the  
93 property.



94 No real or personal property shall be sold to satisfy any  
95 assessment imposed under this subsection (5).

96 **SECTION 2.** Section 21-19-2, Mississippi Code of 1972, is  
97 amended as follows:

98 21-19-2. (1) (a) To defray the cost of establishing,  
99 operating and maintaining the system provided for in Section  
100 21-19-1, the governing authority of a municipality may develop a  
101 system for the billing and/or collection of any fees or charges  
102 imposed on each person furnished garbage and/or rubbish collection  
103 and/or disposal service by the municipality or at the expense of  
104 the municipality. The governing authority of the municipality  
105 shall provide for the collection of the fees or charges.

106 (b) The governing authority of a municipality may enter  
107 into a contract upon mutual agreement with a public or private  
108 corporation, nonprofit corporation, planning and development  
109 district or a public agency, association, utility or utility  
110 district within the area receiving garbage and/or rubbish  
111 collection and/or disposal services from the municipality for the  
112 purpose of developing, maintaining, operating and administering a  
113 system for the billing and/or collection of fees or charges  
114 imposed by the municipality for garbage and/or rubbish collection  
115 and/or disposal services. The entity with whom the governing  
116 authority of a municipality contracts shall notify the governing  
117 authority of the municipality monthly of any unpaid fees or  
118 charges assessed under this subsection (1). Any entity that



contracts to provide a service to customers, within the area being served by the municipality's garbage and/or rubbish collection and/or disposal system, may provide a list of its customers to the governing authority of the municipality upon the request of the governing authority.

(2) (a) To defray the cost of establishing and operating the system provided for in Section 21-19-1, the governing body of a municipality may levy an ad valorem tax not to exceed four (4) mills on all taxable property within the area served by the municipality's garbage and/or rubbish collection and/or disposal system. The service area may be comprised of incorporated and/or unincorporated areas within a county; however, no property shall be subject to this levy unless that property is within an area served by a municipality's garbage and/or rubbish collection and/or disposal system. The rate of the ad valorem tax levied under this subsection (2) shall be shown as a line item on the notice of ad valorem taxes on taxable property owed by the taxpayer.

(b) In addition to or in lieu of any other method authorized to defray the cost of establishing and operating the system provided for in Section 21-19-1, the governing body of a municipality that has established a garbage and/or rubbish collection and/or disposal system may assess and collect fees or charges to defray the costs of such services. The governing authority may assess and collect the fees or charges from each



single family residential generator of garbage and/or rubbish.  
The governing authority also may assess and collect such fees or charges from each industrial, commercial and multi-family residential generator of garbage and/or rubbish for any time period that the generator has not otherwise contracted for the collection of garbage and/or rubbish that is ultimately disposed of at a permitted or authorized nonhazardous solid waste management facility.

(c) Before the adoption of any resolution or ordinance to increase the ad valorem tax assessment or fees or charges authorized by this section, the governing authority of a municipality shall have published a notice advertising their intent to increase the ad valorem tax assessment or fees or charges authorized by this section. The notice shall specify the purpose of the proposed increase, the proposed percentage increase and the proposed percentage increase in total revenues for garbage and/or rubbish collection and/or disposal services or shall contain a copy of any resolution by the governing authority stating their intent to increase the ad valorem tax assessment or fees or charges authorized by this section. The notice shall be published in a newspaper having general circulation in the municipality for no less than three (3) consecutive weeks before the adoption of the order. The notice shall be in print no less than the size of eighteen (18) point and shall be surrounded by a one-fourth (1/4) inch black border. The notice shall not be



placed in the legal section notice of the newspaper. There shall be no language in the notice inferring a mandate from the Legislature.

In addition to the requirement for publication of notice, the governing authority of a municipality shall notify each person furnished garbage and/or rubbish collection and/or disposal service of any increase in the ad valorem tax assessment or fees or charges authorized by this section. In the case of an increase of the ad valorem tax assessment, a notice shall be conspicuously placed on or attached to the first ad valorem tax bill on which the increased assessment is effective. In the case of an increase in fees or charges, a notice shall be conspicuously placed on or attached to the first bill for fees or charges on which the increased fees or charges are assessed. There shall be no language in any notice inferring a mandate from the Legislature.

(d) The governing authority of a municipality may adopt an ordinance authorizing the granting of exemptions from the fees or charges for certain generators of garbage and/or rubbish. The ordinance shall define clearly those generators that may be exempted and shall be interpreted consistently by the governing authority when determining whether to grant or withhold requested exemptions.

(e) The governing authority may borrow money for the purpose of defraying the expenses of the system in anticipation of:





194 (i) The tax levy authorized under this section;  
195 (ii) Revenues resulting from the assessment of any  
196 fees or charges for garbage and/or rubbish collection and/or  
197 disposal; or

198 (iii) Any combination thereof.

199 (3) (a) Fees or charges for garbage and/or rubbish  
200 collection and/or disposal shall be assessed jointly and severally  
201 against the generator of the garbage and/or rubbish and against  
202 the owner of the property furnished the service. However, any  
203 person who pays, as a part of a rental or lease agreement, an  
204 amount for garbage and/or rubbish collection and/or disposal  
205 services shall not be held liable upon the failure of the property  
206 owner to pay such fees.

207 (b) Every generator assessed the fees or charges  
208 provided for and limited by this section and the owner of the  
209 property occupied by that generator shall be jointly and severally  
210 liable for the fees and/or charges so assessed. The fees or  
211 charges shall be a lien upon the real property offered garbage  
212 and/or rubbish collection and/or disposal service.

213 At the discretion of the governing body of the municipality,  
214 fees or charges assessed for the service may be assessed annually.  
215 If fees or charges are assessed annually, the fees or charges for  
216 each calendar year shall be a lien upon the real property offered  
217 the service beginning on January 1 of the next immediately  
218 succeeding calendar year. The person or entity owing the fees or



charges, upon signing a form provided by the governing authority,  
may pay the fees or charges in equal installments.

If fees or charges so assessed are assessed on a basis other  
than annually, the fees or charges shall become a lien on the real  
property offered the service on the date that the fees or charges  
become due and payable.

No real or personal property shall be sold to satisfy any  
lien imposed under this section.

The municipality shall mail a notice of the lien, including  
the amount of unpaid fees or charges and a description of the  
property subject to the lien, to the owner of the property subject  
to the lien.

(c) The municipal governing body shall notify the  
county tax collector of any unpaid fees or charges assessed under  
this section within ninety (90) days after such fees or charges  
are due. Upon receipt of a delinquency notice, the tax collector  
shall not issue or renew a motor vehicle road and bridge privilege  
license for any motor vehicle owned by a person who is delinquent  
in the payment of fees or charges, unless such fees or charges, in  
addition to any other taxes or fees assessed against the motor  
vehicle, are paid.

(d) Liens created under this subsection (3) may be  
discharged as follows:



242 (i) By filing with the municipal tax collector a  
243 receipt or acknowledgement, signed by the municipality, that the  
244 lien has been paid or discharged; or

245 (ii) By depositing with the municipal tax  
246 collector money equal to the amount of the claim, which money  
247 shall be held for the benefit of the municipality.

248 (e) Liens created under this subsection (3) shall  
249 expire after seven (7) years.

250 **SECTION 3.** This act shall take effect and be in force from  
251 and after July 1, 2020.

