

By: Senator(s) McCaughn, Suber, Boyd

To: County Affairs;  
Judiciary, Division A

SENATE BILL NO. 2392  
(As Passed the Senate)

1 AN ACT TO AMEND SECTION 19-5-22, MISSISSIPPI CODE OF 1972, TO  
2 REQUIRE A COUNTY BOARD OF SUPERVISORS TO NOTIFY THE COUNTY TAX  
3 COLLECTOR WHEN UNPAID FEES ASSESSED UNDER SECTION 19-5-21 ARE PAST  
4 DUE; TO REQUIRE THE TAX COLLECTOR TO INDEX THE DELINQUENCY NOTICE  
5 RECEIVED FROM THE BOARD OF SUPERVISORS; TO PROVIDE THAT A PERSON  
6 WHO DID NOT GENERATE THE GARBAGE OR OWN THE PROPERTY FURNISHED THE  
7 SERVICE AT THE TIME THAT THE GARBAGE WAS GENERATED SHALL NOT BE  
8 CONSIDERED DELINQUENT FOR ANY FEES UNDER THIS SECTION; TO PROVIDE  
9 THAT LIENS CREATED UNDER THIS STATUTE SHALL BE AVAILABLE IN A  
10 REGISTRY IN THE CHANCERY CLERK'S OFFICE; AND FOR RELATED PURPOSES.

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

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

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



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

25 (2) (a) Every generator assessed the fees authorized by  
26 Section 19-5-21 and the owner of the property occupied by that  
27 generator shall be jointly and severally liable for the fees.

28 (b) Subject to subsection (6) of this section, the fees  
29 shall be a lien upon the real property offered garbage or rubbish  
30 collection or disposal service.

31 (c) (i) The board of supervisors may assess the fees  
32 annually. If the fees are assessed annually, the fees for each  
33 calendar year shall be a lien upon the real property beginning on  
34 January 1 of the next immediately succeeding calendar year subject  
35 to subsection (6) of this section. The person or entity owing the  
36 fees, upon signing a form provided by the board of supervisors,  
37 may pay the fees in equal installments.

38 (ii) If fees are assessed on a basis other than  
39 annually, the fees shall become a lien upon the real property  
40 offered the service on the date that the fees become due and  
41 payable subject to subsection (6) of this section.

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

44 (d) The county shall mail a notice of the lien,  
45 including the amount of unpaid fees and a description of the  
46 property subject to the lien, to the owner of the property.



47 (3) Liens created under subsection (2) may be discharged by  
48 filing with the \* \* \* chancery clerk a receipt or acknowledgement,  
49 signed by the designated county official or billing and collection  
50 entity, that the lien has been paid or discharged.

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

67 (b) Upon receipt of a delinquency notice, the tax  
68 collector shall not issue or renew a motor vehicle road and bridge  
69 privilege license for any motor vehicle owned by a person who is  
70 delinquent in the payment of fees unless those fees in addition to  
71 any other taxes or fees assessed against the motor vehicle are



72 paid. A person who did not generate the garbage or own the  
73 property furnished the service at the time that the garbage was  
74 generated shall not be considered delinquent for any fees under  
75 this section. Payment of all delinquent garbage fees shall be  
76 deemed a condition of receiving a motor vehicle road and privilege  
77 license tag.

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

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

93 (5) The board of supervisors may levy the garbage fees as a  
94 special assessment against the property in lieu of the lien  
95 authorized in this section. The board of supervisors shall  
96 certify to the tax collector the assessment due from the owner of



97 the property. The tax collector shall enter the assessment upon  
98 the annual tax roll of the county and shall collect the assessment  
99 at the same time he collects the county ad valorem taxes on the  
100 property.

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

103 (6) Liens created under this statute shall be contained in  
104 the chancery clerk's office in a separate hard copy book format  
105 and/or a digital format and shall include all information  
106 necessary for the recording and indexing therein. The registry  
107 created herein shall be created on or before January 1, 2024.

108 **SECTION 2.** This act shall take effect and be in force from  
109 and after July 1, 2023, and shall stand repealed on June 30, 2023.

