

By: Senator(s) McCaughn, Suber, Boyd

To: County Affairs;
Judiciary, Division A

SENATE BILL NO. 2392
(As Sent to Governor)

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 LIENS
6 CREATED UNDER THIS STATUTE SHALL BE AVAILABLE IN A REGISTRY IN THE
7 CHANCERY CLERK'S OFFICE; AND FOR RELATED PURPOSES.

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

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

11 19-5-22. (1) Fees for garbage or rubbish collection or
12 disposal shall be assessed jointly and severally against the
13 generator of the garbage or rubbish and against the owner of the
14 property furnished the service. In addition to such fees, an
15 additional amount not to exceed up to One Dollar (\$1.00) or ten
16 percent (10%) per month, whichever is greater, on the current
17 monthly bill may be assessed on the balance of any delinquent
18 monthly fees. Any person who pays, as a part of a rental or lease
19 agreement, an amount for garbage or rubbish collection or disposal



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

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

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

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

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

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

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



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

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

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



69 paid. Payment of all delinquent garbage fees shall be deemed a
70 condition of receiving a motor vehicle road and privilege license
71 tag.

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

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

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



93 at the same time he collects the county ad valorem taxes on the
94 property.

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

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

102 **SECTION 2.** This act shall take effect and be in force from
103 and after July 1, 2023.

