

By: Senator(s) Blount, Frazier, Horhn

To: County Affairs; Finance

SENATE BILL NO. 2143

1 AN ACT TO AMEND SECTION 19-5-21, MISSISSIPPI CODE OF 1972, TO
2 DESIGNATE THE AUTHORITY OF CERTAIN COUNTIES TO LEVY AN AD VALOREM
3 TAX UP TO SEVEN MILLS FOR THE PURPOSE OF OPERATING AND MAINTAINING
4 A GARBAGE OR RUBBISH COLLECTION OR DISPOSAL SYSTEM; AND FOR
5 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) and (g) of this subsection, the board of supervisors, to
11 defray the cost of establishing and operating the system provided
12 for in Section 19-5-17, may levy an ad valorem tax not to exceed
13 four (4) mills on all taxable property within the area served by
14 the county garbage or rubbish collection or disposal system. The
15 service area may be comprised of unincorporated or incorporated
16 areas of the county or both; however, no property shall be subject
17 to this levy unless that property is within an area served by a
18 county's garbage or rubbish collection or disposal system.



19 (b) The board of supervisors of any county wherein
20 Mississippi Highways 35 and 16 intersect and having a land area of
21 five hundred eighty-six (586) square miles may levy, in its
22 discretion, for the purposes of establishing, operating and
23 maintaining a garbage or rubbish collection or disposal system, an
24 ad valorem tax not to exceed six (6) mills on all taxable property
25 within the area served by the system as set out in paragraph (a)
26 of this subsection.

27 (c) The board of supervisors of any county bordering on
28 the Mississippi River and traversed by U.S. Highway 61, and which
29 is intersected by Mississippi Highway 4, having a population of
30 eleven thousand eight hundred fifty-four (11,854) according to the
31 1970 federal census, and having an assessed valuation of Fourteen
32 Million Eight Hundred Seventy-two Thousand One Hundred Forty-four
33 Dollars (\$14,872,144.00) in 1970, may levy, in its discretion, for
34 the purposes of establishing, operating and maintaining a garbage
35 or rubbish collection or disposal system, an ad valorem tax not to
36 exceed six (6) mills on all taxable property within the area
37 served by the system as set out in paragraph (a) of this
38 subsection.

39 (d) The board of supervisors of any county having a
40 population in excess of * * * two hundred thousand (200,000),
41 according to the * * * 2020 federal decennial census, and in
42 which * * * Mississippi Highway 18 and Interstate Highway 20
43 intersect, may levy, in its discretion, for the purposes of



44 establishing, operating and maintaining a garbage or rubbish
45 collection or disposal system, an ad valorem tax not to exceed
46 seven (7) mills on all taxable property within the area served by
47 the system as set out in paragraph (a) of this subsection.

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

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

61 (g) In lieu of the ad valorem tax authorized in
62 paragraphs (a), (b), (c) and (d) of this subsection, the fees
63 authorized in subsection (2) of this subsection and in Section
64 19-5-17 or any combination thereof, the board of supervisors may
65 levy an ad valorem tax not to exceed six (6) mills to defray the
66 cost of establishing and operating the system provided for in
67 Section 19-5-17 on all taxable property within the area served by
68 the system as provided in paragraph (a) of this subsection.



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

72 (2) In addition to the ad valorem taxes authorized in
73 paragraphs (a), (b) and (c) of subsection (1) or in lieu of any
74 other method authorized to defray the cost of establishing and
75 operating the system provided for in Section 19-5-17, the board of
76 supervisors of any county with a garbage or rubbish collection or
77 disposal system may assess and collect fees to defray the costs of
78 the services. The board of supervisors may assess and collect the
79 fees from each single family residential generator of garbage or
80 rubbish. The board of supervisors also may assess and collect the
81 fees from each industrial, commercial and multifamily residential
82 generator of garbage or rubbish for any time period that the
83 generator has not contracted for the collection of garbage and
84 rubbish that is ultimately disposed of at a permitted or
85 authorized nonhazardous solid waste management facility. The fees
86 assessed and collected under this subsection may not exceed, when
87 added to the proceeds derived from any ad valorem tax imposed
88 under this section and any special funds authorized under
89 subsection (7), the actual costs estimated to be incurred by the
90 county in operating the county garbage and rubbish collection and
91 disposal system. In addition to such fees, an additional amount
92 not to exceed up to One Dollar (\$1.00) or ten percent (10%) per
93 month, whichever is greater, on the current monthly bill may be



94 assessed and collected on the balance of any delinquent monthly
95 fees.

96 (3) (a) Before the adoption of any order to increase the ad
97 valorem tax assessment or fees authorized by this section, the
98 board of supervisors shall publish a notice advertising their
99 intent to adopt an order to increase the ad valorem tax assessment
100 or fees authorized by this section. The notice shall specify the
101 purpose of the proposed increase, the proposed percentage increase
102 and the proposed percentage increase in total revenues for garbage
103 or rubbish collection or disposal services or shall contain a copy
104 of the resolution by the board stating their intent to increase
105 the ad valorem tax assessment or fees. The notice shall be
106 published in a newspaper published or having general circulation
107 in the county for no less than three (3) consecutive weeks before
108 the adoption of the order. The notice shall be in print no less
109 than the size of eighteen (18) point and shall be surrounded by a
110 one-fourth (1/4) inch black border. The notice shall not be
111 placed in the legal section notice of the newspaper. There shall
112 be no language in the notice stating or implying a mandate from
113 the Legislature.

114 (b) In addition to the requirement for publication of
115 notice, the board of supervisors shall notify each person
116 furnished garbage or rubbish collection or disposal service of any
117 increase in the ad valorem tax assessment or fees. In the case of
118 an increase of the ad valorem tax assessment, a notice shall be



119 conspicuously placed on or attached to the first ad valorem tax
120 bill on which the increased assessment is effective. In the case
121 of an increase in fees, a notice shall be conspicuously placed on
122 or attached to the first bill for fees on which the increased fees
123 or charges are assessed. There shall be no language in any notice
124 stating or implying a mandate from the Legislature.

125 (4) The board of supervisors of each county shall adopt an
126 order determining whether or not to grant exemptions, either full
127 or partial, from the fees for certain classes of generators of
128 garbage or rubbish. If a board of supervisors grants any
129 exemption, it shall do so in accordance with policies and
130 procedures, duly adopted and entered on its minutes, that clearly
131 define those classes of generators to whom the exemptions are
132 applicable. The order granting exemptions shall be interpreted
133 consistently by the board when determining whether to grant or
134 withhold requested exemptions.

135 (5) (a) The board of supervisors in any county with a
136 garbage or rubbish collection or disposal system only for
137 residents in unincorporated areas may adopt an order authorizing
138 any single family generator to elect not to use the county garbage
139 or rubbish collection or disposal system. If the board of
140 supervisors adopts an order, the head of any single family
141 residential generator may elect not to use the county garbage or
142 rubbish collection or disposal service by filing with the chancery
143 clerk the form provided for in this subsection before December 1



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



169 who has filed a notice of intent not to use the county garbage or
170 rubbish collection or disposal service.

171 (b) If the homestead property of a person lies
172 partially within the unincorporated service area of a county and
173 partially within the incorporated service area of a municipality
174 and both the municipality and the county provide garbage
175 collection and disposal service to that person, then the person
176 may elect to use either garbage collection and disposal service.
177 The person shall notify the clerk of the governing authority of
178 the local government whose garbage collection and disposal service
179 he elects not to use of his decision not to use such services by
180 certified mail, return receipt requested. The person shall not be
181 liable for any fees or charges from the service he elects not to
182 use.

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

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

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

188 (c) Any combination thereof.

189 (7) In addition to the fees or ad valorem millage authorized
190 under this section, a board of supervisors may use monies from any
191 special funds of the county that are not otherwise required by law
192 to be dedicated for use for a particular purpose in order to



193 defray the costs of the county garbage or rubbish collection or
194 disposal system.

195 **SECTION 2.** This act shall take effect and be in force from
196 and after its passage.

