

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.

