

By: Senator(s) Suber, McCaughn

To: County Affairs

SENATE BILL NO. 2589

1 AN ACT TO BRING FORWARD SECTIONS 19-5-17, 19-5-21, 19-5-22,
2 21-19-2 AND 27-41-59, MISSISSIPPI CODE OF 1972, WHICH CONCERN
3 COUNTY GARBAGE COLLECTION AND LIENS, FOR THE PURPOSES OF POSSIBLE
4 AMENDMENT; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 19-5-17, Mississippi Code of 1972, is
7 brought forward as follows:

8 19-5-17. After December 31, 1992, the board of supervisors
9 of any county in the state shall provide for the collection and
10 disposal of garbage and the disposal of rubbish, and for that
11 purpose is required to establish, operate and maintain a garbage
12 and/or rubbish disposal system or systems; to acquire property,
13 real or personal, by contract, gift or purchase, necessary or
14 proper for the maintenance and operation of such system; to make
15 all necessary rules and regulations for the collection and
16 disposal of garbage and/or rubbish and, if it so desires, to
17 establish, maintain and collect rates, fees and charges for
18 collecting and disposing of such garbage and/or rubbish; and, in
19 its discretion, to enter into contracts, in the manner required by



20 law, with individuals, associations or corporations for the
21 establishment, operation and maintenance of a garbage and rubbish
22 disposal system or systems, and/or to enter into contracts on such
23 terms as the board of supervisors thinks proper with any
24 municipality, other county or region, enabling the county to use
25 jointly with such municipality, other county or region any
26 collection system, authorized rubbish landfill or permitted
27 sanitary landfill operated by the municipality, other county or
28 region. The board of supervisors shall designate by order the
29 area to be served by the system. All persons in the county
30 generating garbage shall utilize a garbage collection and disposal
31 system. However, this provision shall not prohibit any person
32 from managing solid waste generated by such person in any
33 municipal solid waste management facility owned by the generator.

34 As a necessary incident to such county's power and authority
35 to establish, maintain and collect such rates, fees and charges
36 for collecting and disposing of such garbage and/or rubbish, and
37 as a necessary incident to such county's power and authority to
38 establish, operate and maintain a garbage and/or rubbish disposal
39 system or systems, the board of supervisors of such county shall
40 have the authority to initiate a civil action to recover any
41 delinquent fees and charges for collecting and disposing of such
42 garbage and/or rubbish, and all administrative and legal costs
43 associated with collecting such fees and charges, in the event any
44 person, firm or corporation, including any municipal corporation,



45 shall fail or refuse to pay such fees and charges for collecting
46 and disposing of garbage and/or rubbish; provided that such board
47 of supervisors may initiate such a civil action to recover such
48 delinquent fees and charges whether or not such county has
49 previously entered into a contract with such individual, firm or
50 corporation, including a municipal corporation, relating to the
51 establishment, operation and maintenance of such garbage and/or
52 rubbish disposal system or systems; provided, further, that in a
53 civil action to recover such delinquent fees and charges for
54 collecting and disposing of such garbage and/or rubbish, and all
55 administrative and legal costs associated with collecting such
56 fees and charges, the county shall in all respects be a proper
57 party to such suit as plaintiff and shall have the power to sue
58 for and recover such unpaid fees and charges and all
59 administrative and legal costs associated with collecting such
60 fees and charges, from any person, firm or corporation, including
61 a municipal corporation, as may fail, refuse or default in the
62 payment of such fees and charges.

63 **SECTION 2.** Section 19-5-21, Mississippi Code of 1972, is
64 brought forward as follows:

65 19-5-21. (1) (a) Except as provided in paragraphs (b),
66 (c), (d) and (g) of this subsection, the board of supervisors, to
67 defray the cost of establishing and operating the system provided
68 for in Section 19-5-17, may levy an ad valorem tax not to exceed
69 four (4) mills on all taxable property within the area served by



70 the county garbage or rubbish collection or disposal system. The
71 service area may be comprised of unincorporated or incorporated
72 areas of the county or both; however, no property shall be subject
73 to this levy unless that property is within an area served by a
74 county's garbage or rubbish collection or disposal system.

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

83 (c) The board of supervisors of any county bordering on
84 the Mississippi River and traversed by U.S. Highway 61, and which
85 is intersected by Mississippi Highway 4, having a population of
86 eleven thousand eight hundred fifty-four (11,854) according to the
87 1970 federal census, and having an assessed valuation of Fourteen
88 Million Eight Hundred Seventy-two Thousand One Hundred Forty-four
89 Dollars (\$14,872,144.00) in 1970, may levy, in its discretion, for
90 the purposes of establishing, operating and maintaining a garbage
91 or rubbish collection or disposal system, an ad valorem tax not to
92 exceed six (6) mills on all taxable property within the area
93 served by the system as set out in paragraph (a) of this
94 subsection.



95 (d) The board of supervisors of any county having a
96 population in excess of two hundred fifty thousand (250,000),
97 according to the latest federal decennial census, and in which
98 Interstate Highway 55 and Interstate Highway 20 intersect, may
99 levy, in its discretion, for the purposes of establishing,
100 operating and maintaining a garbage or rubbish collection or
101 disposal system, an ad valorem tax not to exceed seven (7) mills
102 on all taxable property within the area served by the system as
103 set out in paragraph (a) of this subsection.

104 (e) The proceeds derived from any additional millage
105 levied pursuant to paragraphs (a) through (d) of this subsection
106 in excess of two (2) mills shall be excluded from the ten percent
107 (10%) increase limitation under Section 27-39-321 for the first
108 year of such additional levy and shall be included within such
109 limitation in any year thereafter. The proceeds from any millage
110 levied pursuant to paragraph (g) shall be excluded from the ten
111 percent (10%) increase limitation under Section 27-39-321 for the
112 first year of the levy and shall be included within the limitation
113 in any year thereafter.

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

117 (g) In lieu of the ad valorem tax authorized in
118 paragraphs (a), (b), (c) and (d) of this subsection, the fees
119 authorized in subsection (2) of this subsection and in Section



120 19-5-17 or any combination thereof, the board of supervisors may
121 levy an ad valorem tax not to exceed six (6) mills to defray the
122 cost of establishing and operating the system provided for in
123 Section 19-5-17 on all taxable property within the area served by
124 the system as provided in paragraph (a) of this subsection.

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

128 (2) In addition to the ad valorem taxes authorized in
129 paragraphs (a), (b) and (c) of subsection (1) or in lieu of any
130 other method authorized to defray the cost of establishing and
131 operating the system provided for in Section 19-5-17, the board of
132 supervisors of any county with a garbage or rubbish collection or
133 disposal system may assess and collect fees to defray the costs of
134 the services. The board of supervisors may assess and collect the
135 fees from each single family residential generator of garbage or
136 rubbish. The board of supervisors also may assess and collect the
137 fees from each industrial, commercial and multifamily residential
138 generator of garbage or rubbish for any time period that the
139 generator has not contracted for the collection of garbage and
140 rubbish that is ultimately disposed of at a permitted or
141 authorized nonhazardous solid waste management facility. The fees
142 assessed and collected under this subsection may not exceed, when
143 added to the proceeds derived from any ad valorem tax imposed
144 under this section and any special funds authorized under



145 subsection (7), the actual costs estimated to be incurred by the
146 county in operating the county garbage and rubbish collection and
147 disposal system. In addition to such fees, an additional amount
148 not to exceed up to One Dollar (\$1.00) or ten percent (10%) per
149 month, whichever is greater, on the current monthly bill may be
150 assessed and collected on the balance of any delinquent monthly
151 fees.

152 (3) (a) Before the adoption of any order to increase the ad
153 valorem tax assessment or fees authorized by this section, the
154 board of supervisors shall publish a notice advertising their
155 intent to adopt an order to increase the ad valorem tax assessment
156 or fees authorized by this section. The notice shall specify the
157 purpose of the proposed increase, the proposed percentage increase
158 and the proposed percentage increase in total revenues for garbage
159 or rubbish collection or disposal services or shall contain a copy
160 of the resolution by the board stating their intent to increase
161 the ad valorem tax assessment or fees. The notice shall be
162 published in a newspaper published or having general circulation
163 in the county for no less than three (3) consecutive weeks before
164 the adoption of the order. The notice shall be in print no less
165 than the size of eighteen (18) point and shall be surrounded by a
166 one-fourth (1/4) inch black border. The notice shall not be
167 placed in the legal section notice of the newspaper. There shall
168 be no language in the notice stating or implying a mandate from
169 the Legislature.



170 (b) In addition to the requirement for publication of
171 notice, the board of supervisors shall notify each person
172 furnished garbage or rubbish collection or disposal service of any
173 increase in the ad valorem tax assessment or fees. In the case of
174 an increase of the ad valorem tax assessment, a notice shall be
175 conspicuously placed on or attached to the first ad valorem tax
176 bill on which the increased assessment is effective. In the case
177 of an increase in fees, a notice shall be conspicuously placed on
178 or attached to the first bill for fees on which the increased fees
179 or charges are assessed. There shall be no language in any notice
180 stating or implying a mandate from the Legislature.

181 (4) The board of supervisors of each county shall adopt an
182 order determining whether or not to grant exemptions, either full
183 or partial, from the fees for certain classes of generators of
184 garbage or rubbish. If a board of supervisors grants any
185 exemption, it shall do so in accordance with policies and
186 procedures, duly adopted and entered on its minutes, that clearly
187 define those classes of generators to whom the exemptions are
188 applicable. The order granting exemptions shall be interpreted
189 consistently by the board when determining whether to grant or
190 withhold requested exemptions.

191 (5) (a) The board of supervisors in any county with a
192 garbage or rubbish collection or disposal system only for
193 residents in unincorporated areas may adopt an order authorizing
194 any single family generator to elect not to use the county garbage



195 or rubbish collection or disposal system. If the board of
196 supervisors adopts an order, the head of any single family
197 residential generator may elect not to use the county garbage or
198 rubbish collection or disposal service by filing with the chancery
199 clerk the form provided for in this subsection before December 1
200 of each year. The board of supervisors shall develop a form that
201 shall be available in the office of the chancery clerk for the
202 head of household to elect not to use the service and to accept
203 full responsibility for the disposal of his garbage or rubbish in
204 accordance with state and federal laws and regulations. The board
205 of supervisors, following consultation with the Department of
206 Environmental Quality, shall develop and the chancery clerk shall
207 provide a form to each person electing not to use the service
208 describing penalties under state and federal law and regulations
209 for improper or unauthorized management of garbage. Notice that
210 the election may be made not to use the county service by filing
211 the form with the chancery clerk's office shall be published in a
212 newspaper published or having general circulation in the county
213 for no less than three (3) consecutive weeks, with the first
214 publication being made no sooner than five (5) weeks before the
215 first day of December. The notice shall state that any single
216 family residential generator may elect not to use the county
217 garbage or rubbish collection or disposal service by the
218 completion and filing of the form for that purpose with the
219 chancery clerk's office before December 1 of that year. The



220 notice shall also include a statement that any single family
221 residential generator who does not timely file the form shall be
222 assessed any fees levied to cover the cost of the county garbage
223 or rubbish collection or disposal service. The chancery clerk
224 shall maintain a list showing the name and address of each person
225 who has filed a notice of intent not to use the county garbage or
226 rubbish collection or disposal service.

227 (b) If the homestead property of a person lies
228 partially within the unincorporated service area of a county and
229 partially within the incorporated service area of a municipality
230 and both the municipality and the county provide garbage
231 collection and disposal service to that person, then the person
232 may elect to use either garbage collection and disposal service.
233 The person shall notify the clerk of the governing authority of
234 the local government whose garbage collection and disposal service
235 he elects not to use of his decision not to use such services by
236 certified mail, return receipt requested. The person shall not be
237 liable for any fees or charges from the service he elects not to
238 use.

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

- 241 (a) The tax levy authorized under this section;
- 242 (b) Revenues resulting from the assessment of any fees
243 for garbage or rubbish collection or disposal; or
- 244 (c) Any combination thereof.



245 (7) In addition to the fees or ad valorem millage authorized
246 under this section, a board of supervisors may use monies from any
247 special funds of the county that are not otherwise required by law
248 to be dedicated for use for a particular purpose in order to
249 defray the costs of the county garbage or rubbish collection or
250 disposal system.

251 **SECTION 3.** Section 19-5-22, Mississippi Code of 1972, is
252 brought forward as follows:

253 19-5-22. (1) Fees for garbage or rubbish collection or
254 disposal shall be assessed jointly and severally against the
255 generator of the garbage or rubbish and against the owner of the
256 property furnished the service. In addition to such fees, an
257 additional amount not to exceed up to One Dollar (\$1.00) or ten
258 percent (10%) per month, whichever is greater, on the current
259 monthly bill may be assessed on the balance of any delinquent
260 monthly fees. Any person who pays, as a part of a rental or lease
261 agreement, an amount for garbage or rubbish collection or disposal
262 services shall not be held liable upon the failure of the property
263 owner to pay those fees.

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

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



270 (c) (i) The board of supervisors may assess the fees
271 annually. If the fees are assessed annually, the fees for each
272 calendar year shall be a lien upon the real property beginning on
273 January 1 of the next immediately succeeding calendar year subject
274 to subsection (6) of this section. The person or entity owing the
275 fees, upon signing a form provided by the board of supervisors,
276 may pay the fees in equal installments.

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

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

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

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

290 (4) (a) The board of supervisors may notify the tax
291 collector of any unpaid fees assessed under Section 19-5-21 within
292 ninety (90) days after the fees are due. Before notifying the tax
293 collector, the board of supervisors shall provide notice of the
294 delinquency to the person who owes the delinquent fees and shall



295 afford an opportunity for a hearing, that complies with the due
296 process protections the board deems necessary, consistent with the
297 Constitutions of the United States and the State of Mississippi.
298 The board of supervisors shall establish procedures for the manner
299 in which notice shall be given and the contents of the notice;
300 however, each notice shall include the amount of fees and shall
301 prescribe the procedure required for payment of the delinquent
302 fees. The board of supervisors may designate a disinterested
303 individual to serve as hearing officer. The board of supervisors
304 shall continue to update the delinquency notice to the tax
305 collector at least once per quarter of each year.

306 (b) Upon receipt of a delinquency notice, the tax
307 collector shall not issue or renew a motor vehicle road and bridge
308 privilege license for any motor vehicle owned by a person who is
309 delinquent in the payment of fees unless those fees in addition to
310 any other taxes or fees assessed against the motor vehicle are
311 paid. Payment of all delinquent garbage fees shall be deemed a
312 condition of receiving a motor vehicle road and privilege license
313 tag.

314 (c) The tax collector may forward the motor vehicle
315 road and privilege license tag renewal notices to the designated
316 county official or entity that is responsible for the billing and
317 collection of the county garbage fees. The designated county
318 official or the billing and collection entity shall identify those
319 license tags that shall not be issued due to delinquent garbage



320 fees. The designated county official or the billing and
321 collection entity shall stamp a message on the license tag renewal
322 notices that the tag will not be renewed until delinquent garbage
323 fees are paid. The designated county official or the billing and
324 collection entity shall return the license tag notices to the tax
325 collector before the first of the month.

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

329 (5) The board of supervisors may levy the garbage fees as a
330 special assessment against the property in lieu of the lien
331 authorized in this section. The board of supervisors shall
332 certify to the tax collector the assessment due from the owner of
333 the property. The tax collector shall enter the assessment upon
334 the annual tax roll of the county and shall collect the assessment
335 at the same time he collects the county ad valorem taxes on the
336 property.

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

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



344 **SECTION 4.** Section 21-19-2, Mississippi Code of 1972, is
345 brought forward as follows:

346 21-19-2. (1) (a) To defray the cost of establishing,
347 operating and maintaining the system provided for in Section
348 21-19-1, the governing authority of a municipality may develop a
349 system for the billing and/or collection of any fees or charges
350 imposed on each person furnished garbage and/or rubbish collection
351 and/or disposal service by the municipality or at the expense of
352 the municipality. The governing authority of the municipality
353 shall provide for the collection of the fees or charges.

354 (b) The governing authority of a municipality may enter
355 into a contract upon mutual agreement with a public or private
356 corporation, nonprofit corporation, planning and development
357 district or a public agency, association, utility or utility
358 district within the area receiving garbage and/or rubbish
359 collection and/or disposal services from the municipality for the
360 purpose of developing, maintaining, operating and administering a
361 system for the billing and/or collection of fees or charges
362 imposed by the municipality for garbage and/or rubbish collection
363 and/or disposal services. The entity with whom the governing
364 authority of a municipality contracts shall notify the governing
365 authority of the municipality monthly of any unpaid fees or
366 charges assessed under this section. Any entity that contracts to
367 provide a service to customers, within the area being served by
368 the municipality's garbage and/or rubbish collection and/or



369 disposal system, may provide a list of its customers to the
370 governing authority of the municipality upon the request of the
371 governing authority.

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

384 (b) In addition to or in lieu of any other method
385 authorized to defray the cost of establishing and operating the
386 system provided for in Section 21-19-1, the governing body of a
387 municipality that has established a garbage and/or rubbish
388 collection and/or disposal system may assess and collect fees or
389 charges to defray the costs of such services. The governing
390 authority may assess and collect the fees or charges from each
391 single family residential generator of garbage and/or rubbish.
392 The governing authority also may assess and collect such fees or
393 charges from each industrial, commercial and multi-family



394 residential generator of garbage and/or rubbish for any time
395 period that the generator has not otherwise contracted for the
396 collection of garbage and/or rubbish that is ultimately disposed
397 of at a permitted or authorized nonhazardous solid waste
398 management facility.

399 (c) Before the adoption of any resolution or ordinance
400 to increase the ad valorem tax assessment or fees or charges
401 authorized by this section, the governing authority of a
402 municipality shall have published a notice advertising their
403 intent to increase the ad valorem tax assessment or fees or
404 charges authorized by this section. The notice shall specify the
405 purpose of the proposed increase, the proposed percentage increase
406 and the proposed percentage increase in total revenues for garbage
407 and/or rubbish collection and/or disposal services or shall
408 contain a copy of any resolution by the governing authority
409 stating their intent to increase the ad valorem tax assessment or
410 fees or charges authorized by this section. The notice shall be
411 published in a newspaper having general circulation in the
412 municipality for no less than three (3) consecutive weeks before
413 the adoption of the order. The notice shall be in print no less
414 than the size of eighteen (18) point and shall be surrounded by a
415 one-fourth (1/4) inch black border. The notice shall not be
416 placed in the legal section notice of the newspaper. There shall
417 be no language in the notice inferring a mandate from the
418 Legislature.



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

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

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

441 (i) The tax levy authorized under this section;



442 (ii) Revenues resulting from the assessment of any
443 fees or charges for garbage and/or rubbish collection and/or
444 disposal; or

445 (iii) Any combination thereof.

446 (3) (a) Fees or charges for garbage and/or rubbish
447 collection and/or disposal shall be assessed jointly and severally
448 against the generator of the garbage and/or rubbish and against
449 the owner of the property furnished the service. However, any
450 person who pays, as a part of a rental or lease agreement, an
451 amount for garbage and/or rubbish collection and/or disposal
452 services shall not be held liable upon the failure of the property
453 owner to pay such fees.

454 (b) Every generator assessed the fees or charges
455 provided for and limited by this section and the owner of the
456 property occupied by that generator shall be jointly and severally
457 liable for the fees and/or charges so assessed. The fees or
458 charges shall be a lien upon the real property offered garbage
459 and/or rubbish collection and/or disposal service.

460 At the discretion of the governing body of the municipality,
461 fees or charges assessed for the service may be assessed annually.
462 If fees or charges are assessed annually, the fees or charges for
463 each calendar year shall be a lien upon the real property offered
464 the service beginning on January 1 of the next immediately
465 succeeding calendar year. The person or entity owing the fees or



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

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

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

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

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

487 (d) Liens created under this section may be discharged
488 as follows:



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

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

495 **SECTION 5.** Section 27-41-59, Mississippi Code of 1972, is
496 brought forward as follows:

497 27-41-59. (1) Except as otherwise provided in Section
498 27-41-2, on the first Monday of April, if the tax collector has
499 exercised his option to hold a tax sale on that day, and on the
500 last Monday of August, as the case may be, if the taxes remain
501 unpaid, the tax collector shall proceed to sell, for the payment
502 of taxes then remaining due and unpaid, together with all fees,
503 penalties and damages provided by law, the land or so much and
504 such parts of the land of each delinquent taxpayer to the highest
505 and best bidder for cash as will pay the amount of taxes due by
506 him and all costs and charges. He shall first offer one hundred
507 sixty (160) acres or a smaller separately described subdivision,
508 if the land is less than one hundred sixty (160) acres. If the
509 first parcel so offered does not produce the amount due, then he
510 shall offer as an entirety all the land constituting one (1)
511 tract. Each separate assessment as it appears and is described on
512 the assessment roll shall constitute one (1) tract for the purpose
513 of sale for taxes, notwithstanding the fact that the person who is



514 the owner thereof, or to whom it is assessed, is the owner of or
515 is assessed with other lands, the whole of which constitutes one
516 (1) entire tract but appears on the assessment roll in separate
517 subdivisions. Upon offering the land of any delinquent taxpayer
518 constituting one (1) tract, if no person will bid for it, the
519 whole amount of taxes and all costs incident to the sale, the tax
520 collector shall strike it off to the state. Except as otherwise
521 provided in subsection (2) of this section, the sale shall be
522 continued from day to day within the hours from 8:30 o'clock in
523 the forenoon and 4:30 o'clock in the afternoon until completed.

524 (2) The tax collector is authorized to enter into an
525 agreement with an online provider to conduct tax sales using
526 online bidding and sale. Such agreement must be ratified by the
527 county board of supervisors in order to be binding. Upon
528 ratification of the agreement by the county board of supervisors,
529 the tax collector may conduct the tax sale online as provided in
530 this section. The time during which online bids can be made at a
531 tax sale conducted under this subsection shall be established in
532 the agreement and, if the tax sale is to be conducted using the
533 procedure authorized by this subsection, the time during which
534 online bids can be made at the sale shall be included in the
535 advertisement required by Section 27-41-55. In counties having
536 two (2) court districts, the online tax sale shall separate the
537 court districts into two (2) separate portals to distinguish each
538 district.



539 (3) A failure to advertise, an error in the advertisement,
540 or an error in conducting the sale shall not invalidate a sale at
541 the proper time and place for taxes of any land on which the taxes
542 were due and not paid, but a sale made at the wrong time or at the
543 wrong place shall be void. Any person sustaining damages by
544 reason of any failure or error by the tax collector may recover
545 damages therefor on his official bond.

546 **SECTION 6.** This act shall take effect and be in force from
547 and after July 1, 2025.

