

MISSISSIPPI LEGISLATURE
2023 Regular Session
To: County Affairs; Judiciary, Division A
By: Senator(s) McCaughn, Suber, Boyd

Senate Bill 2392

(As Sent to Governor)

AN ACT TO AMEND SECTION 19-5-22, MISSISSIPPI CODE OF 1972, TO REQUIRE A COUNTY BOARD OF SUPERVISORS TO NOTIFY THE COUNTY TAX COLLECTOR WHEN UNPAID FEES ASSESSED UNDER SECTION 19-5-21 ARE PAST DUE; TO REQUIRE THE TAX COLLECTOR TO INDEX THE DELINQUENCY NOTICE RECEIVED FROM THE BOARD OF SUPERVISORS; TO PROVIDE THAT LIENS CREATED UNDER THIS STATUTE SHALL BE AVAILABLE IN A REGISTRY IN THE CHANCERY CLERK'S OFFICE; AND FOR RELATED PURPOSES.

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

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

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

(2) (a) Every generator assessed the fees authorized by Section 19-5-21 and the owner of the property occupied by that

generator shall be jointly and severally liable for the fees.

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

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

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

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

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

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

(4) (a) The board of supervisors may notify the tax collector of any unpaid fees assessed under Section 19-5-21

within ninety (90) days after the fees are due. Before notifying the tax collector, the board of supervisors shall provide notice of the delinquency to the person who owes the delinquent fees and shall afford an opportunity for a hearing, that complies with the due process protections the board deems necessary, consistent with the Constitutions of the United States and the State of Mississippi. The board of supervisors shall establish procedures for the manner in which notice shall be given and the contents of the notice; however, each notice shall include the amount of fees and shall prescribe the procedure required for payment of the delinquent fees. The board of supervisors may designate a disinterested individual to serve as hearing officer. The board of supervisors shall continue to update the delinquency notice to the tax collector at least once per quarter of each year.

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

(c) The tax collector may forward the motor vehicle road and privilege license tag renewal notices to the designated county official or entity that is responsible for the billing and collection of the county garbage fees. The designated

county official or the billing and collection entity shall identify those license tags that shall not be issued due to delinquent garbage fees. The designated county official or the billing and collection entity shall stamp a message on the license tag renewal notices that the tag will not be renewed until delinquent garbage fees are paid. The designated county official or the billing and collection entity shall return the license tag notices to the tax collector before the first of the month.

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

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

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

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

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

