

STATE OF MISSISSIPPI



JIM HOOD
ATTORNEY GENERAL

OPINIONS
DIVISION

August 17, 2018

Roy Noble Lee, Jr., Esquire
Scott County Board of Supervisors
Post Office Box 370
Forest, Mississippi 39074

Re: Payment of Delinquent Garbage Fees in Installments

Dear Mr. Lee:

Attorney General Jim Hood is in receipt of your opinion request and has assigned it to me for research and response. In your letter, you explain that there are many county residents who have accumulated large deficiencies in their garbage bill. The County has maintained a system of flagging automobile tags for persons who are delinquent on their account. You ask whether the Board of Supervisors has the authority to set up a payment plan to allow residents to pay delinquent garbage pick-up fees.

Section 19-5-22 (2) provides for the assessment of fees for the collection of garbage or rubbish by the board of supervisors. That portion of the statute from subsection (2), which is pertinent to your question, is as follows:

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. The person or entity owing the fees, upon signing a form provided by the board of supervisors, may pay the fees in equal installments.

This office previously opined in MS AG Op., Hemphill (July 16, 2004) that Section 19-5-22 (2) clearly states that garbage "fees" can be paid in equal installments. While the statute does not specifically include "delinquent" fees in a permissible installment plan, neither does the section expressly exclude payment of delinquent fees in installments. That is, the statute simply refers to "fees" without definition or restriction. Therefore, it is the opinion of this office that, in addition to accepting payment of non-delinquent garbage fees by installment, the County may accept payment of delinquent garbage fees in installments.

Roy Noble Lee, Jr., Esquire
August 17, 2018
Page 2


However, please note that we additionally stated in the above cited opinion that due to the mandatory language of Miss. Code Ann. Section 19-5-22(4)(b), a county cannot allow the motor vehicle tag to be issued to the owner until all delinquent solid waste fees are paid. Therefore, the statute does not permit the County to issue the motor vehicle tag while the owner pays the delinquent fees in installments.

If this office may be of any further assistance to you, please let us know.

Sincerely,

JIM HOOD, ATTORNEY GENERAL

By:



Avery Mounger Lee
Special Assistant Attorney General

OFFICIAL OPINION