

Senate Bill 405

By: Senators Polak of the 42nd, Thomas of the 10th, Burton of the 5th, Stokes of the 43rd,
Ladd of the 41st and Butler of the 55th

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-24 of the Official Code of Georgia Annotated, relating to
2 payment of county taxes, so as to revise and change the population and census application
3 and certain provisions regarding payment of ad valorem taxes in installments; to provide
4 effective dates; to provide for automatic repeal of certain provisions; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-24 of the Official Code of Georgia Annotated, relating to payment of
9 county taxes, is amended by striking subsection (b) and inserting in its place a new
10 subsection (b) to read as follows:

11 "(b) In all counties having a population of not less than ~~350,000~~ 500,000 nor more than
12 ~~550,000~~ 600,000 according to the United States decennial census of ~~1970~~ 1990 or any
13 future such census, the taxes shall become due in two equal installments. One-half of the
14 taxes shall be due and payable on July 1 of each year and shall become delinquent if not
15 paid by August 15 in each year. The remaining one-half of the taxes shall be due and
16 payable on October 1 of each year and shall become delinquent if not paid by November
17 15 of each year. A penalty not to exceed 5 percent of the amount of each installment shall
18 be added to each installment that is not paid before the installment becomes delinquent.
19 Intangible taxes in one installment shall become due on October 1 of each year and shall
20 become delinquent if not paid by December 31. A penalty not to exceed 5 percent of the
21 amount of intangible taxes due shall be added to any installment that is not paid before it
22 becomes delinquent. All taxes remaining unpaid as of the close of business on December
23 31 of each year shall bear interest at the rate specified in Code Section 48-2-40, but in no
24 event shall an interest payment for delinquent taxes be less than \$1.00. The tax collectors
25 shall issue executions for delinquent taxes, penalties, and interest against each delinquent
26 taxpayer in their respective counties. Notwithstanding the foregoing, the governing

1 authority of any county subject to this subsection may change the tax due dates provided
 2 in this subsection if the county's tax digest is not approved pursuant to Code Section 48-5-1
 3 of any year."

4 **SECTION 2.**

5 Said Code section is further amended by striking subsection (b) and inserting in its place a
 6 new subsection (b) to read as follows:

7 "(b) In all counties having a population of not less than ~~500,000~~ 625,000 nor more than
 8 ~~600,000~~ 700,000 according to the United States decennial census of ~~1990~~ 2000 or any
 9 future such census, the taxes shall become due in two equal installments. One-half of the
 10 taxes shall be due and payable on July 1 of each year and shall become delinquent if not
 11 paid by August 15 in each year. The remaining one-half of the taxes shall be due and
 12 payable on October 1 of each year and shall become delinquent if not paid by November
 13 15 of each year. A penalty not to exceed 5 percent of the amount of each installment shall
 14 be added to each installment that is not paid before the installment becomes delinquent.
 15 Intangible taxes in one installment shall become due on October 1 of each year and shall
 16 become delinquent if not paid by December 31. A penalty not to exceed 5 percent of the
 17 amount of intangible taxes due shall be added to any installment that is not paid before it
 18 becomes delinquent. All taxes remaining unpaid as of the close of business on December
 19 31 of each year shall bear interest at the rate specified in Code Section 48-2-40, but in no
 20 event shall an interest payment for delinquent taxes be less than \$1.00. The tax collectors
 21 shall issue executions for delinquent taxes, penalties, and interest against each delinquent
 22 taxpayer in their respective counties. Notwithstanding the foregoing, the governing
 23 authority of any county subject to this subsection may change the tax due dates provided
 24 in this subsection if the county's tax digest is not approved pursuant to Code Section
 25 48-5-271 before July 1 of any year."

26 **SECTION 3.**

- 27 (a) Section 1, this section, and Section 4 of this Act shall become effective upon its approval
 28 by the Governor or upon its becoming law without such approval.
 29 (b) Section 1 of this Act shall stand repealed in its entirety on June 30, 2002.
 30 (c) Section 2 of this Act shall become effective on July 1, 2002.

31 **SECTION 4.**

32 All laws and parts of laws in conflict with this Act are repealed.