

House Bill 679

By: Representatives Oliver of the 56th, Post 2, Watson of the 60th, Post 2, Henson of the 55th, Benfield of the 56th, Post 1 and Drenner of the 57th

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 taxes to counties in which returns are made, installment payments, and interest
3 and penalty on delinquent tax payments, so as to make certain provisions regarding
4 installment payments of taxes applicable statewide; to provide for the inclusion of fees,
5 service charges, and assessments which are billed with taxes; to eliminate the payment
6 provisions for intangible taxes; to eliminate the provision for additional interest charges on
7 delinquent tax payments; to provide an effective date; to repeal conflicting laws; and for
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 Code Section 48-5-24 of the Official Code of Georgia Annotated, relating to payment of
12 taxes to counties in which returns are made, installment payments, and interest and penalty
13 on delinquent tax payments, is amended by striking subsections (b) and (c), and inserting in
14 their place new subsections (b) and (c), to read as follows:

15 "~~(b) In all counties having a population of not less than 625,000 nor more than 700,000~~
16 ~~according to the United States decennial census of 2000 or any future such census, Except~~
17 ~~as otherwise provided by subsections (d) and (e) of this Code section, the taxes, including~~
18 ~~any fees, service charges, and assessments billed with such taxes, shall become due in two~~
19 ~~equal installments. One-half of the amount of taxes, fees, service charges, and assessments~~
20 ~~shall be due and payable on July 1 of each year and shall become delinquent if not paid by~~
21 ~~August 15 in of each year. The remaining one-half amount of the taxes, fees, service~~
22 ~~charges, and assessments shall be due and payable on October 1 of each year and shall~~
23 ~~become delinquent if not paid by November 15 of each year. A penalty not to exceed 5~~
24 ~~percent of the amount of each installment, or the unpaid balance thereof, shall be added to~~
25 ~~each installment that is not paid before the installment becomes delinquent. Intangible~~
26 ~~taxes in one installment shall become due on October 1 of each year and shall become~~

1 ~~delinquent if not paid by December 31. A penalty not to exceed 5 percent of the amount~~
 2 ~~of intangible taxes due shall be added to any installment that is not paid before it becomes~~
 3 ~~delinquent. All taxes, fees, service charges, and assessments remaining unpaid as of the~~
 4 ~~close of business on December 31 of each year shall bear interest at the rate specified in~~
 5 ~~Code Section 48-2-40, but in no event shall an interest payment for delinquent taxes be less~~
 6 ~~than \$1.00. The tax collectors shall issue executions for delinquent taxes, fees, service~~
 7 ~~charges, assessments, penalties, and interest against each delinquent taxpayer in their~~
 8 ~~respective counties. Notwithstanding the foregoing, the governing authority of any county~~
 9 ~~subject to this subsection may change the tax due dates provided in this subsection if the~~
 10 ~~county's tax digest is not approved pursuant to Code Section 48-5-271 before July 1 of any~~
 11 ~~year.~~

12 (c)(1) ~~All ad valorem taxes, fees, service charges, and assessments owed by any taxpayer~~
 13 ~~to any county in this state having a population of 800,000 or more according to the~~
 14 ~~United States decennial census of 2000 or any future such census or to any municipality~~
 15 ~~lying wholly or partially within such county and having a population of 350,000 or more~~
 16 ~~according to the United States decennial census of 1970 or any future such census, any~~
 17 ~~municipality which are not paid when due shall bear interest at the following rates until~~
 18 ~~paid: rate specified in Code Section 48-2-40, but in no event shall an interest payment be~~
 19 ~~less than \$1.00.~~

20 (A) ~~The rate specified in Code Section 48-2-40 on the total amount of any such taxes,~~
 21 ~~fees, service charges, or assessments which are not paid when due, and~~

22 (B) ~~An additional rate of interest on the amount of such taxes, fees, service charges,~~
 23 ~~and assessments which exceeds \$1,000.00 equal to 1 percent per annum for each full~~
 24 ~~calendar month which elapses between the date that the taxes, fees, service charges, and~~
 25 ~~assessments first become due and the date on which they are paid in full. The total rate~~
 26 ~~of interest determined under this paragraph shall not exceed 12 percent per annum or~~
 27 ~~the rate specified in Code Section 48-2-40, whichever is more. The additional rate of~~
 28 ~~interest shall not apply to amounts determined to be owed by a taxpayer pursuant to any~~
 29 ~~arbitration, equalization, or similar proceeding, if brought in good faith by the taxpayer,~~
 30 ~~provided that the taxpayer shall have previously paid to the county or municipality the~~
 31 ~~amount of such liability which was not in dispute;~~

32 (2) ~~The rates of interest provided in subparagraphs (A) and (B) of paragraph (1) of this~~
 33 ~~subsection shall be determined on the date delinquent amounts are paid in full and interest~~
 34 ~~at the rate so determined shall accrue from the date on which the amount or installment~~
 35 ~~thereof first becomes due until the date on which the amount or installment thereof is paid~~
 36 ~~in full. Determination of the rates of interest shall be made separately as to amounts owed~~

1 ~~by a taxpayer to separate taxing jurisdictions, and the determination shall be made~~
2 ~~separately as to each parcel of property owned by a taxpayer.~~

3 ~~(3)(2)~~ The tax collectors, tax commissioners, or governing authority of any such county
4 or municipality shall issue executions against such taxpayer owing taxes, fees, service
5 charges, ~~or~~ and assessments together with interest thereon as provided in this subsection
6 when the same become delinquent."

7 **SECTION 2.**

8 This Act shall become effective upon its approval by the Governor or upon its becoming law
9 without such approval.

10 **SECTION 3.**

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