

House Bill 116 (AS PASSED HOUSE AND SENATE)

By: Representative O`Neal of the 146th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 36 of the Official Code of Georgia Annotated, relating to local government,
2 and Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so
3 as to change certain provisions regarding ad valorem taxation; to change certain provisions
4 regarding homeowner tax relief grants; to change certain provisions regarding the issuance
5 of tax executions; to provide for effective dates; to provide for applicability; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Title 36 of the Official Code of Georgia Annotated, relating to local government, is amended
10 by striking Code Section 36-89-1, relating to definitions regarding homeowner tax relief
11 grants, and inserting in its place a new Code Section 36-89-1 to read as follows:

12 "36-89-1.

13 As used in this chapter, the term:

14 (1) 'Applicable rollback' means a:

15 (A) Rollback of an ad valorem tax millage rate pursuant to subsection (a) of Code
16 Section 48-8-91 in a county or municipality that levies a local option sales tax;

17 (B) Rollback of an ad valorem tax millage rate pursuant to subparagraph (c)(2)(C) of
18 Code Section 48-8-104 in a county or municipality that levies a homestead option sales
19 tax;

20 (C) Subtraction from an ad valorem millage rate pursuant to Code Section 20-2-334
21 in a local school system that receives a state school tax credit;

22 (D) Reduction of an ad valorem tax millage rate pursuant to the development of a
23 service delivery strategy under Code Section 36-70-24; and

24 (E) Reduction of an ad valorem tax millage rate pursuant to paragraph (2) of subsection
25 (a) of Code Section 33-8-8.3 in a county that collects insurance premium tax.

1 (2) 'County millage rate' means the net ad valorem tax millage rate, after deducting
 2 applicable rollbacks, levied by a county for county purposes and applying to qualified
 3 homesteads in the county, including any millage levied for those special district purposes
 4 districts reported on the 2004 ad valorem tax digest certified to and received by the
 5 commissioner on or before December 31, 2004, but not including any millage levied for
 6 purposes of bonded indebtedness and not including any millage levied on behalf of a
 7 county school district for educational purposes.

8 (3) 'Eligible assessed value' means a certain stated amount of the assessed value of each
 9 qualified homestead in the state. The amount of the eligible assessed value for any given
 10 year shall be fixed in that year's General Appropriations Act.

11 (4) 'Fiscal authority' means the individual authorized to collect ad valorem taxes for a
 12 county or municipality which levies ad valorem taxes.

13 (5) 'Municipal millage rate' means the net ad valorem tax millage rate, after deducting
 14 applicable rollbacks, levied by a municipality for municipal purposes and applying to
 15 qualified homesteads in the municipality, including any millage levied for those special
 16 tax district purposes districts reported on the 2004 City and Independent School Millage
 17 Rate Certification certified to and received by the commissioner on or before December
 18 31, 2004, but not including any millage levied for purposes of bonded indebtedness and
 19 not including any millage levied on behalf of an independent school district for
 20 educational purposes.

21 (6) 'Qualified homestead' means a homestead qualified for any exemption, state, county,
 22 or school, authorized under Code Section 48-5-44.

23 (7) 'School millage rate' means the net ad valorem tax millage rate, after deducting
 24 applicable rollbacks, levied on behalf of a county or independent school district for
 25 educational purposes and applying to qualified homesteads in the county or independent
 26 school district, not including any millage levied for purposes of bonded indebtedness and
 27 not including any millage levied for county or municipal purposes.

28 (8) 'State millage rate' means the state millage levy."

29 SECTION 2.

30 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
 31 amended by adding a new subsection at the end of Code Section 48-3-3, relating to
 32 executions by tax collectors and tax commissioners, to be designated subsection (c) to read
 33 as follows:

34 "(c) No execution shall be issued against any person who is not the record owner of the
 35 property on the day that the taxes become delinquent, if and when, that person has provided

1 satisfactory proof to the tax collector or tax commissioner that the property has been
2 transferred by recorded deed and the liability for the payment of ad valorem taxes has been
3 assigned to the vested transferee by written agreement or contract. In such cases, the
4 execution shall be issued against the person who is the record owner of the property on the
5 date that taxes became delinquent. If an execution has already been issued, such execution
6 shall be affirmatively cleared and vacated of record by the tax collector or tax
7 commissioner upon receiving satisfactory proof as provided in this subsection."

8 **SECTION 3.**

- 9 (a) Except as otherwise provided in subsection (b) of this section, this Act shall become
10 effective upon its approval by the Governor or upon its becoming law without such approval.
11 (b) Section 1 of this Act shall become effective upon its approval by the Governor or upon
12 its becoming law without such approval and shall be applicable to all taxable years beginning
13 on or after January 1, 2005.

14 **SECTION 4.**

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