

House Bill 354

By: Representative O`Neal of the 146th

A BILL TO BE ENTITLED
AN ACT

1 To amend Titles 36 and 48 of the Official Code of Georgia Annotated, relating, respectively,
2 to local government and revenue and taxation, so as to establish procedures and due dates for
3 notification of homeowner tax relief grants; to provide for recording of tax executions; to
4 change certain income requirements for taxpayers 62 years of age or older seeking a
5 homestead exemption for school tax purposes; to change certain provisions regarding the
6 transmission of resolutions setting the terms of members of boards of tax assessors; to
7 provide for additional return filing requirements for public utilities; to provide for related
8 matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

11 Title 36 of the Official Code of Georgia Annotated, relating to local government, is amended
12 by revising subsection (a) of Code Section 36-89-4, relating to procedures and conditions for
13 homeowner tax relief grant allotment, as follows:

14 "(a)(1) When funds are appropriated as provided in Code Section 36-89-3, such grants
15 shall be allotted to each county, municipality, and county or independent school district in
16 ~~the~~ this state as follows:

17 (A) Immediately following the actual preparation of ad valorem property tax bills, but
18 no later than one year after the date the final installment of taxes was due, each county
19 fiscal authority shall notify the Department of Revenue of the total amount of tax
20 revenue which would be generated by applying the sum of the state and county millage
21 rates to the eligible assessed value of each qualified homestead in the county. The total
22 amount of actual tax credits, so calculated, given to all qualified homesteads in the
23 county shall be the amount of the grant to that county;

24 (B) Immediately following the actual preparation of ad valorem property tax bills, but
25 no later than one year after the date the final installment of taxes was due, each county
26 or independent school district's fiscal authority shall notify the Department of Revenue

1 of the total amount of tax revenue which would be generated by applying the school
 2 millage rate to the eligible assessed value of each qualified homestead in the county or
 3 independent school district. The total amount of actual tax credits, so calculated, given
 4 to all qualified homesteads in the county or independent school district shall be the
 5 amount of the grant to that county or independent school district; and

6 (C) Immediately following the actual preparation of ad valorem property tax bills, but
 7 no later than one year after the date the final installment of taxes was due, each
 8 municipality's fiscal authority shall notify the Department of Revenue of the total
 9 amount of tax revenue which would be generated by applying the municipal millage
 10 rate to the eligible assessed value of each qualified homestead in the municipality. The
 11 total amount of actual tax credits, so calculated, given to all qualified homesteads in the
 12 municipality shall be the amount of the grant to that municipality.

13 (2) Credit amounts computed under paragraph (1) of this subsection shall be applied to
 14 reduce the otherwise applicable tax liability on a dollar-for-dollar basis, but the credit
 15 granted shall not in any case exceed the amount of the otherwise applicable tax liability
 16 after the granting of all applicable homestead exemptions except for any homestead
 17 exemption under Article 2A of Chapter 8 of Title 48, the 'Homestead Option Sales and
 18 Use Tax Act,' as amended, and after the granting of all applicable millage rollbacks."

19 SECTION 2.

20 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
 21 amended by revising subsection (b) of Code Section 48-3-3, relating to executions by tax
 22 collectors and commissioners, as follows:

23 "(b) The tax collector or tax commissioner shall issue executions for nonpayment of taxes
 24 collectable by the tax collector or tax commissioner at any time after 30 days have elapsed
 25 since giving notice as provided in subsection (c) of this Code section. The executions shall
 26 be directed to all and singular sheriffs and constables of ~~the~~ this state. No later than 30
 27 days after the expiration date of the notice to the owner of record or the new owner as
 28 provided in this Code section, the tax collector or tax commissioner shall have the
 29 execution recorded in the records of the clerk of the superior court of the county where the
 30 execution was issued."

31 SECTION 3.

32 Said title is further amended by revising subsection (b) of Code Section 48-5-52, relating to
 33 homestead exemptions from ad valorem taxation for educational purposes for qualified
 34 individuals who are 62 years of age or older, as follows:

1 "(b)(1) The exemption provided for in subsection (a) of this Code section shall not be
 2 granted unless an affidavit of the owner of the homestead, prepared upon forms
 3 prescribed by the commissioner for that purpose, is filed with either the tax receiver or
 4 tax commissioner, in the case of residents of county school districts, or with the
 5 governing authority of the owner's city, in the case of residents of independent school
 6 districts.

7 (2) The affidavit shall in the first year for which the exemption is sought be filed on or
 8 before the last day for making a tax return and shall show the:

9 (A) Age of the owner on January 1 immediately preceding the filing of the affidavit;

10 (B) Total amount of net income received by the owner and spouse from all sources
 11 during the immediately preceding calendar year; and

12 ~~(C) Total amount of income received from all sources by each individual member of
 13 the owner's family residing within the homestead; and~~

14 ~~(D)~~ Such additional information as may be required by the commissioner.

15 (3) Copies of all affidavits received or extracts of the information contained in the
 16 affidavits shall be forwarded to the commissioner by the various taxing authorities with
 17 whom the affidavits are filed. The commissioner is authorized to compare such
 18 information with information contained in any income tax return, sales tax return, or
 19 other tax documents or records of the department and to report immediately to the
 20 appropriate county or city taxing authority any apparent discrepancies between the
 21 information contained in any affidavit and the information contained in any other tax
 22 records of the department.

23 (4) After the owner has filed the affidavit and has once been allowed the exemption
 24 provided for in this Code section, it shall not be necessary to make application and file
 25 the affidavit thereafter for any year and the exemption shall continue to be allowed to
 26 such owner; provided, however, that it shall be the duty of any such owner to notify the
 27 tax commissioner or tax receiver in the event the owner becomes ineligible for any reason
 28 for the exemption provided for in this Code section."

29 SECTION 4.

30 Said title is further amended by revising subsection (a) of Code Section 48-5-295, relating
 31 to terms of office, vacancies, and removal by county governing authority, as follows:

32 "(a) Each member of the county board of tax assessors appointed to such office on and
 33 after July 1, 1996, shall be appointed by the county governing authority for a term of not
 34 less than three nor more than six years. A county governing authority shall, by resolution,
 35 within the range provided by this subsection, select the length of terms of office for
 36 members of its county board of tax assessors. Following the adoption of such resolution,

1 all new appointments and reappointments to the county board of tax assessors shall be for
 2 the term lengths specified in the resolution; however, such resolution shall not have the
 3 effect of shortening or extending the terms of office of current members of the board of
 4 assessors whose terms have not yet expired. The county governing authority shall not be
 5 authorized to again change the term length until the expiration of the term of office of the
 6 first appointment or reappointment following the resolution that last changed such terms
 7 of office. If the resolution changing the terms of office of members of the board of tax
 8 assessors would result in a voting majority of the board of tax assessors having their terms
 9 expire in the same calendar year, the county governing authority shall provide in the
 10 resolution for staggered initial appointments or reappointments of a duration of not less
 11 than three nor more than six years that will prevent such an occurrence. The county
 12 governing authority shall transmit to the ~~board of assessors~~ commissioner a copy of the
 13 resolution setting the length of terms of members of the county board of tax assessors
 14 within ten days of the date the resolution is adopted. Any member of the county board of
 15 tax assessors shall be eligible for reappointment after review of his or her service on the
 16 board by the appointing authority. Such review shall include education and certification
 17 information furnished by the commissioner. Any member of the county board of tax
 18 assessors who fails to maintain the certification and qualifications specified pursuant to
 19 Code Section 48-5-291 shall not be eligible for reappointment until all requirements have
 20 been met. In case of a vacancy on the board at any time, whether caused by death,
 21 resignation, removal, or otherwise, the vacancy shall be immediately filled by appointment
 22 of the county governing authority. Any person appointed to fill a vacancy shall be
 23 appointed only to serve for the remainder of the unexpired term of office and shall possess
 24 the same qualifications required under this part for regular appointment to a full term of
 25 office."

26 **SECTION 5.**

27 Said title is further amended by revising subsection (b) of Code Section 48-5-511, relating
 28 to returns of public utilities to commissioner, as follows:

29 "(b) The returns of each public utility shall be in writing and sworn to under oath by the
 30 chief executive officer to be a just, true, and full return of the fair market value of the
 31 property of the public utility without any deduction for indebtedness. Each class or species
 32 of property shall be separately named and valued as far as practicable and shall be taxed
 33 like all other property under the laws of this state. The returns shall also include the capital
 34 stock, net annual profits, gross receipts, business, or income (gross, annual, net, or any
 35 other kind) for which the public utility is subject to taxation by the laws of this state. Each

1 parcel of real estate included in the return shall be identified by its physical address and by
2 a description adequate for the commissioner to properly identify such parcel."

3 **SECTION 6.**

4 (a) Sections 1 and 5 of this Act shall become effective upon their approval by the Governor
5 or upon their becoming law without such approval and shall be applicable to all taxable years
6 beginning on or after January 1, 2007.

7 (b) This section and Sections 2, 3, 4, and 7 of this Act shall become effective upon their
8 approval by the Governor or upon their becoming law without such approval.

9 **SECTION 7.**

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