

House Bill 483 (COMMITTEE SUBSTITUTE)

By: Representatives Roberts of the 154th, Williams of the 178th, and Ramsey of the 72nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for the modernization and revision of certain
3 provisions regarding ad valorem taxes; to change certain affidavit requirements regarding the
4 income of taxpayers 62 years of age or older seeking a homestead exemption for school tax
5 purposes; to change certain provisions regarding collection of costs, commissions, interest,
6 and penalties; to provide for execution costs; to change certain provisions regarding the
7 transmission of resolutions setting the terms of members of boards of tax assessors; to change
8 certain provisions regarding notification of changes made to a taxpayer's return; to provide
9 for additional tax return filing requirements for public utilities; to provide for related matters;
10 to provide effective dates and applicability; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
14 taxation of property, is amended by revising subsection (b) of Code Section 48-5-52, relating
15 to homestead exemptions from ad valorem taxation for educational purposes for qualified
16 individuals who are 62 years of age or older, as follows:

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

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

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

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

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

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

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

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

SECTION 2.

Said chapter is further amended by revising subsection (c) of Code Section 48-5-161, relating to issuance of tax executions, as follows:

"(c)(1) The officer in whose hands the execution is placed shall proceed at once to collect the execution and, when the execution is paid by the defendant voluntarily or by levy and sale, the officer shall enter the amount collected including all costs, commissions, interest, and penalties as provided by law on the execution. The officer shall return the execution to the tax collector or tax commissioner with the amount of tax collected. The tax collector or tax commissioner shall at once copy the entry of the officer on his or her execution docket and file the execution in his or her office.

(2)(A) As used in this paragraph, the term 'costs' includes, but is not limited to, title examination expenses, certified mail expenses, reasonable attorney's fees, or other such necessary research expenses.

(B) Once a levy is made or posted on the property of an execution is issued against a delinquent or defaulting taxpayer, the sheriff or ex officio sheriff shall collect, in addition to any other costs, commissions, interest, and penalties, the actual expenses incurred by the county in issuing the execution and administering the levy by imposing

a levy administration fee which shall be 5 percent of the delinquent tax or \$250.00, whichever is the lesser. Regardless of any other provision of this paragraph, however, no such levy administration fee shall be less than \$50.00.

(3) The levy administration fee provided by paragraph (2) of this subsection shall likewise be charged and collected when the execution is enforced through garnishment as provided for in Code Section 48-3-12."

SECTION 3.

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

"(a) Each member of the county board of tax assessors appointed to such office on and after July 1, 1996, shall be appointed by the county governing authority for a term of not less than three nor more than six years. A county governing authority shall, by resolution, within the range provided by this subsection, select the length of terms of office for members of its county board of tax assessors. Following the adoption of such resolution, all new appointments and reappointments to the county board of tax assessors shall be for the term lengths specified in the resolution. Such resolution, however, shall not have the effect of shortening or extending the terms of office of current members of the board of assessors whose terms have not yet expired. The county governing authority shall not be authorized to again change the term length until the expiration of the term of office of the first appointment or reappointment following the resolution that last changed such terms of office. If the resolution changing the terms of office of members of the board of tax assessors would result in a voting majority of the board of tax assessors having their terms expire in the same calendar year, the county governing authority shall provide in the resolution for staggered initial appointments or reappointments of a duration of not less than three nor more than six years that will prevent such an occurrence. The county governing authority shall transmit to the board of assessors commissioner a copy of the resolution setting the length of terms of members of the county board of tax assessors within ten days of the date the resolution is adopted. Any member of the county board of tax assessors shall be eligible for reappointment after review of his or her service on the board by the appointing authority. Such review shall include education and certification information furnished by the commissioner. Any member of the county board of tax assessors who fails to maintain the certification and qualifications requirements specified pursuant to Code Section 48-5-291 shall not be eligible for reappointment until all requirements have been met. In case of a vacancy on the board at any time, whether caused by death, resignation, removal, or otherwise, the vacancy shall be immediately filled by appointment of the county governing authority.

Any person appointed to fill a vacancy shall be appointed ~~only~~ to serve for only the remainder of the unexpired term of office and shall possess the same qualifications required under this part for regular appointment to a full term of office."

SECTION 4.

Said chapter is further amended by revising subsection (a) of Code Section 48-5-306, relating to notice of changes made in taxpayer's return, posting notice, and new assessment description, as follows:

"(a) *Method of giving notice to taxpayer of changes made in such taxpayer's return.* Each county board of tax assessors may meet at any time to receive and inspect the tax returns to be laid before it by the tax receiver or tax commissioner. The board shall examine all the returns of both real and personal property of each taxpayer, and if in the opinion of the board any taxpayer has omitted from such taxpayer's returns any property that should be returned or has failed to return any of such taxpayer's property at its fair market value, the board shall correct the returns, assess and fix the fair market value to be placed on the property, make a note of such assessment and valuation, and attach the note to the returns. The board shall see that all taxable property within the county is assessed and returned at its fair market value and that fair market values as between the individual taxpayers are fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such taxpayer's proportionate share of taxes. When any such corrections, changes, or equalizations have been made by the board, the board shall, ~~within five days,~~ give written notice to the taxpayer of any changes made in such taxpayer's returns. The notice may be given personally by leaving the notice at the taxpayer's dwelling house, usual place of abode, or place of business with some person of suitable age and discretion residing or employed in the house, abode, or business, or by sending the notice through the United States mail as first-class mail to the taxpayer's last known address. When notice is given by mail, the county board of tax assessors' return address shall appear in the upper left corner of the ~~mailing face with the direction that if not delivered 'Return in five days to' the above return address, and the lower left corner of the mailing face shall be clearly marked~~ in bold type — 'OFFICIAL TAX MATTER.' face of the mailing envelope and with the United States Postal Service endorsement 'Return Service Requested' and the words 'Official Tax Matter' clearly printed in boldface type in a location which meets United States Postal Service regulations."

SECTION 5.

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

"(b) The returns of each public utility shall be in writing and sworn to under oath by the chief executive officer to be a just, true, and full return of the fair market value of the property of the public utility without any deduction for indebtedness. Each class or species of property shall be separately named and valued as far as practicable and shall be taxed like all other property under the laws of this state. The returns shall also include the capital stock, net annual profits, gross receipts, business, or income (gross, annual, net, or any other kind) for which the public utility is subject to taxation by the laws of this state. Each parcel of real estate included in the return shall be identified by its physical address and by a description adequate for the commissioner to properly identify such parcel. Other descriptive information includes, but is not limited to, the map or parcel identification information of the real estate being returned."

SECTION 6.

(a) Except as otherwise provided in subsection (b) of this section, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

(b) Section 2 of this Act shall become effective on July 1, 2009, and shall apply to executions issued on or after that date.

SECTION 7.

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