

**ADOPTED**

Senator Rogers of the 21st offered the following amendment:

1 *Amend the House substitute to SB 240 by striking lines 1 through 5 and inserting in their*  
 2 *place the following:*

3 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad  
 4 valorem taxation of property, so as to provide for the modernization and revision of certain  
 5 provisions regarding ad valorem taxes; to revise and change certain procedures relative to  
 6 the appeal of assessments for ad valorem tax purposes; to change the deadline for filing for  
 7 forest land conservation use assessment; to change certain provisions regarding collection  
 8 of costs, commissions, interest, and penalties; to provide for execution costs; to change  
 9 certain provisions regarding notification of changes made to a taxpayer's return; to provide  
 10 for additional tax return filing requirements for public utilities; to provide for related matters;  
 11 to provide effective dates and applicability; to repeal conflicting laws; and for other purposes.

12 *By striking lines 8 through 10 and inserting in their place the following:*

13 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
 14 taxation of property, is amended in subsection (f) of Code Section 48-5-311, relating to  
 15 county boards of tax assessors, county boards of equalization, and appeals of ad valorem tax  
 16 assessments, by adding new paragraphs to read as follows:

17 *By striking line 85 and inserting in its place the following:*

18 Said chapter is further amended in said Code section by revising subsection (g) as follows:

19 *By inserting between lines 161 and 162 the following:*

**SECTION 2A.**

21 Said chapter is further amended by revising paragraph (1) of subsection (j) of Code Section  
 22 48-5-7.7, relating to forest land conservation use assessment, as follows:

23 "(j)(1) For the taxable year beginning January 1, 2009, all AH applications for  
 24 conservation use assessment under this Code section, including the covenant agreement  
 25 required under this Code section, shall be filed on or before the last day for filing ad  
 26 valorem tax returns in the county for June 1 of the tax year for which such conservation  
 27 use assessment is sought, except that in the case of property which is the subject of a  
 28 reassessment by the board of tax assessors an application for conservation use assessment  
 29 may be filed in conjunction with or in lieu of an appeal of the reassessment. For each  
 30 taxable year beginning on or after January 1, 2010, all applications for conservation use

31 assessment under this Code section, including the covenant agreement required under this  
 32 Code section, shall be filed on or before the last day for filing ad valorem tax returns in  
 33 the county for the tax year for which such conservation use assessment is sought, except  
 34 that in the case of property which is the subject of a reassessment by the board of tax  
 35 assessors an application for conservation use assessment may be filed in conjunction with  
 36 or in lieu of an appeal of the reassessment. An application for continuation of such  
 37 conservation use assessment upon a change in ownership of all or a part of the qualified  
 38 property shall be filed on or before the last date for filing tax returns in the year following  
 39 the year in which the change in ownership occurred. Applications for conservation use  
 40 assessment under this Code section shall be filed with the county board of tax assessors  
 41 who shall approve or deny the application. The county board of tax assessors shall file  
 42 a copy of the approved application in the office of the clerk of the superior court in the  
 43 county in which the eligible property is located. The clerk of the superior court shall file  
 44 and index such application in the real property records maintained in the clerk's office.  
 45 If the application is not so recorded in the real property records, a transferee of the  
 46 property affected shall not be bound by the covenant or subject to any penalty for its  
 47 breach. The fee of the clerk of the superior court for recording such applications shall be  
 48 paid by the qualified owner of the eligible property with the application for conservation  
 49 use assessment under this Code section and shall be paid to the clerk by the board of tax  
 50 assessors when the application is filed with the clerk. If the application is denied, the  
 51 board of tax assessors shall notify the applicant in the same manner that notices of  
 52 assessment are given pursuant to Code Section 48-5-306 and shall return any filing fees  
 53 advanced by the owner. Appeals from the denial of an application by the board of tax  
 54 assessors shall be made in the same manner that other property tax appeals are made  
 55 pursuant to Code Section 48-5-311."

56 **SECTION 2B.**

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

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

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

69 (B) Once a levy is made or posted on the property of an execution is issued against a  
 70 delinquent or defaulting taxpayer, the sheriff or ex officio sheriff shall collect, in  
 71 addition to any other costs, commissions, interest, and penalties, the actual expenses  
 72 incurred by the county in issuing the execution and administering the levy by imposing  
 73 a levy administration fee which shall be 5 percent of the delinquent tax or \$250.00,  
 74 whichever is the lesser. Regardless of any other provision of this paragraph, however,  
 75 no such levy administration fee shall be less than \$50.00.

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

79 **SECTION 2C.**

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

83 *"(a) Method of giving notice to taxpayer of changes made in such taxpayer's return.* Each  
 84 county board of tax assessors may meet at any time to receive and inspect the tax returns  
 85 to be laid before it by the tax receiver or tax commissioner. The board shall examine all the  
 86 returns of both real and personal property of each taxpayer, and if in the opinion of the  
 87 board any taxpayer has omitted from such taxpayer's returns any property that should be  
 88 returned or has failed to return any of such taxpayer's property at its fair market value, the  
 89 board shall correct the returns, assess and fix the fair market value to be placed on the  
 90 property, make a note of such assessment and valuation, and attach the note to the returns.  
 91 The board shall see that all taxable property within the county is assessed and returned at  
 92 its fair market value and that fair market values as between the individual taxpayers are  
 93 fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such  
 94 taxpayer's proportionate share of taxes. When any such corrections, changes, or  
 95 equalizations have been made by the board, the board shall, ~~within five days,~~ give written  
 96 notice to the taxpayer of any changes made in such taxpayer's returns. The notice may be  
 97 given personally by leaving the notice at the taxpayer's dwelling house, usual place of  
 98 abode, or place of business with some person of suitable age and discretion residing or  
 99 employed in the house, abode, or business, or by sending the notice through the United  
 100 States mail as first-class mail to the taxpayer's last known address. When notice is given  
 101 by mail, the county board of tax assessors' return address shall appear in the upper left

102 corner of the mailing face with the direction that if not delivered 'Return in five days to' the  
 103 above return address, and the lower left corner of the mailing face shall be clearly marked  
 104 in bold type — '~~OFFICIAL TAX MATTER.~~' face of the mailing envelope and with the  
 105 United States Postal Service endorsement 'Return Service Requested' and the words  
 106 'Official Tax Matter' clearly printed in boldface type in a location which meets United  
 107 States Postal Service regulations."

108 **SECTION 2D.**

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

111 "(b) The returns of each public utility shall be in writing and sworn to under oath by the  
 112 chief executive officer to be a just, true, and full return of the fair market value of the  
 113 property of the public utility without any deduction for indebtedness. Each class or species  
 114 of property shall be separately named and valued as far as practicable and shall be taxed  
 115 like all other property under the laws of this state. The returns shall also include the capital  
 116 stock, net annual profits, gross receipts, business, or income (gross, annual, net, or any  
 117 other kind) for which the public utility is subject to taxation by the laws of this state. Each  
 118 parcel of real estate included in the return shall be identified by its street address. If the  
 119 commissioner is unable to locate the property by its street address after exercising due  
 120 diligence in attempting to locate the property, then the commissioner may request more  
 121 information from the taxpayer to help identify the exact location of the property. Such  
 122 additional information may include a map or parcel identification information."

123 *By inserting "Sections 1 and 2 of this Act" between "and" and "shall" on line 164.*