

**ADOPTED**

Senator Rogers of the 21st offered the following amendment:

1 *Amend the House Committee on Judiciary substitute to SB 234 (LC 25 6064ERS) by inserting*  
 2 *"to change provisions relating to rate of interest on past due taxes and the penalty on*  
 3 *delinquent tax payments in certain counties;" after "appeal;" on line 3.*

4 *By inserting after "executions;" on line 4 the following:*  
 5 *to eliminate the ability to transfer tax executions to third parties after the effective date of this*  
 6 *Act;*

7 *By deleting "to provide for property tax review boards;" from line 10.*

8 *By inserting between lines 27 and 28 the following:*  
 9 *amended by revising Code Section 48-2-40, relating to the rate of interest on past due taxes,*  
 10 *as follows:*

11 *"48-2-40.*

12 *Except as otherwise expressly provided by law, taxes owed the state or any local taxing*  
 13 *jurisdiction shall bear interest at the rate of  $\pm$  .05 percent per month from the date the tax*  
 14 *is due until the date the tax is paid. For the purposes of this Code section, any period of less*  
 15 *than one month shall be considered to be one month. This Code section shall also apply to*  
 16 *alcoholic beverage taxes."*

17 **SECTION 1A.**

18 Said title is further

19 *By replacing lines 80 and 88 with the following:*

20 (A) First-class ~~first-class~~ mail and certified mail; or

21 *By replacing "first class" with "first-class" on line 113.*

22 *By deleting the quotation mark at the end of line 133 and inserting between lines 133 and*  
 23 *134 the following:*

24 (j) On and after the effective date of this Code section, no tax execution shall be  
 25 transferred pursuant to this Code section."

26 *By inserting between lines 162 and 163 the following:*

27 **SECTION 3A.**

28 Said title is further amended by revising subsection (b), subparagraph (c)(1)(B), and  
 29 subsections (d) and (e) of Code Section 48-5-24, relating to the payment of taxes to the  
 30 county in which returns are made, installment payments, interest, and penalties on delinquent  
 31 tax payments in certain counties, as follows:

32 "(b) In all counties having a population of not less than 625,000 nor more than 700,000  
 33 according to the United States decennial census of 2000 or any future such census, the  
 34 taxes shall become due in two equal installments. One-half of the taxes shall be due and  
 35 payable on July 1 of each year and shall become delinquent if not paid by August 15 ~~in~~ of  
 36 each year. The remaining one-half of the taxes shall be due and payable on October 1 of  
 37 each year and shall become delinquent if not paid by November 15 of each year. A penalty  
 38 not to exceed ~~5~~ 2.5 percent of the amount of each installment shall be added to each  
 39 installment that is not paid before the installment becomes delinquent. Intangible taxes in  
 40 one installment shall become due on October 1 of each year and shall become delinquent  
 41 if not paid by December 31. A penalty not to exceed ~~5~~ 2.5 percent of the amount of  
 42 intangible taxes due shall be added to any installment that is not paid before it becomes  
 43 delinquent. All taxes remaining unpaid as of the close of business on December 31 of each  
 44 year shall bear interest at the rate specified in Code Section 48-2-40, but in no event shall  
 45 an interest payment for delinquent taxes be less than \$1.00. The tax collectors shall issue  
 46 executions for delinquent taxes, penalties, and interest against each delinquent taxpayer in  
 47 their respective counties. Notwithstanding the foregoing, the governing authority of any  
 48 county subject to this subsection may change the tax due dates provided in this subsection  
 49 if the county's tax digest is not approved pursuant to Code Section 48-5-271 before July 1  
 50 of any year."

51 "(B) An additional rate of interest on the amount of such taxes, fees, service charges,  
 52 and assessments which exceeds \$1,000.00 equal to ~~+~~ .05 percent per annum for each  
 53 full calendar month which elapses between the date that the taxes, fees, service charges,  
 54 and assessments first become due and the date on which they are paid in full. The total  
 55 rate of interest determined under this paragraph shall not exceed ~~12~~ 6 percent per  
 56 annum or the rate specified in Code Section 48-2-40, whichever is more. The  
 57 additional rate of interest shall not apply to amounts determined to be owed by a  
 58 taxpayer pursuant to any arbitration, equalization, or similar proceeding, if brought in  
 59 good faith by the taxpayer, provided that the taxpayer shall have previously paid to the  
 60 county or municipality the amount of such liability which was not in dispute;"

61 "(d) In all counties having a population of not less than 150,000 nor more than 180,000 or  
 62 not less than 183,000 nor more than 216,000 or not less than 218,000 nor more than

63 445,000 according to the United States decennial census of 1990 or any future such census,  
 64 a penalty of ~~10~~ 5 percent of the tax due shall accrue on taxes not paid on or before  
 65 December 20 of each year, and interest shall accrue at the rate specified in Code Section  
 66 48-2-40 on the total amount of unpaid taxes and penalty until both the taxes and penalty  
 67 are paid. The tax collectors shall issue executions for such taxes, penalty, and interest  
 68 against each delinquent taxpayer in their respective counties. The ~~10~~ 5 percent penalty  
 69 shall be paid over to the county fiscal authority to assist the county in paying the expense  
 70 of collecting the delinquent taxes.

71 ~~(e) In all counties having a population of not less than 595,000 nor more than 660,000~~  
 72 ~~according to the United States decennial census of 2000 or any future such census, the~~  
 73 ~~taxes shall become due and payable on August 15 in each year and shall become delinquent~~  
 74 ~~if not paid by October 15 of each year. A penalty of 5 percent of the tax due shall accrue~~  
 75 ~~on taxes not paid on or before October 15 of each year, and interest shall accrue at the rate~~  
 76 ~~specified in Code Section 48-2-40 on the total amount of unpaid taxes and penalty until~~  
 77 ~~both the taxes and the penalty are paid. The tax collectors shall issue executions for~~  
 78 ~~delinquent taxes, penalties, and interest against each delinquent taxpayer in their respective~~  
 79 ~~counties. Nothing contained in this subsection shall be construed to impose any liability~~  
 80 ~~for the payment of any ad valorem taxes upon any person for property which was not~~  
 81 ~~owned on January 1 of the applicable tax year."~~

82 *By deleting lines 224 through 266 and inserting in lieu thereof:*

83 Reserved.

84 *By replacing lines 591 through 597 with the following:*

85 board of tax assessors. If the taxpayer is dissatisfied with such changes or corrections,  
 86 the taxpayer shall, within 30 days of the date of mailing of the change notice, institute an  
 87 appeal to the county board of tax assessors by e-mailing, if the county board of tax  
 88 assessors has adopted a written policy consenting to electronic service, or by mailing to  
 89 or filing with the county board of tax assessors a written notice of appeal. The county  
 90 board of tax assessors shall send or deliver the notice of appeal and all necessary papers  
 91 to the county board of equalization.

92 *By inserting after line 635 the following:*

93 (D) With regard to subparagraphs (A), (B), and (C) of this paragraph, in any year in  
 94 which a taxpayer receives a property tax assessment increase of more than 10 percent  
 95 per year, upon an annual basis, the county board of tax assessors shall make its  
 96 determination and notify the taxpayer within 90 days after receipt of the taxpayer's

97 notice of appeal. If the county board of tax assessors fails to respond to the taxpayer  
 98 within such 90 day period during such year, the appeal shall be automatically referred  
 99 to the county board of equalization with written notice to the taxpayer, except as  
 100 otherwise provided in this paragraph.

101 *By replacing "occured" with "occurred" on line 699.*

102 *By replacing line 707 with the following:*

103 question. Such deduction shall be refunded to ~~the taxpayer~~ the entity or

104 *By replacing lines 918 and 919 with the following:*

105 overnight delivery not less than ten 30 days before the hearing. Such written notice  
 106 shall advise each party that documents or other written evidence and a final submitted  
 107 value to be presented at the

108 *By replacing lines 1185 through 1207 with the following:*

109 tax commissioner by the county. A tax commissioner shall be specifically prohibited  
 110 from contracting directly with a municipality and accepting, receiving, or retaining  
 111 compensation from the municipality for such additional duties and responsibilities;  
 112 provided, however, that he or she may be additionally compensated by the county for  
 113 such additional duties and responsibilities.

114 (2) No contract between a municipality and a tax commissioner which was entered into  
 115 under this Code section prior to the effective date of this Code section and which  
 116 provides in any manner for such tax commissioner to be compensated directly and  
 117 personally for rendering any service in his or her official capacity for such municipality  
 118 shall be in any way renewed or extended. Such contract shall remain in force and effect  
 119 only until the expiration date specified in such contract, without any automatic renewal  
 120 being able to occur.

121 (3) No contract between a municipality and a tax commissioner shall be entered into  
 122 under this Code section on or after the effective date of this Code section.

123 (b) Any contract, extension, or renewal which violates any provision of this Code section  
 124 shall be deemed contrary to public policy and shall be unenforceable.

125 ~~(b)~~(c) With respect to any county for which the office of tax commissioner has not been  
 126 created, any reference in subsection (a) of this Code section to the tax commissioner shall  
 127 be deemed to refer to the tax receiver and the tax collector."

128 *By replacing "2012" with "2013" on line 1278.*