

House Bill 634 (AS PASSED HOUSE AND SENATE)

By: Representatives Sheldon of the 105th, Rice of the 51st, Coleman of the 97th, Harrell of the 106th, and Casas of the 103rd

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 change certain provisions relating to population
3 brackets and census application; to provide an effective date; to repeal conflicting laws; and
4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
8 taxation of property, is amended by revising subsection (b), the introductory language
9 preceding subparagraph (A) in paragraph (1) of subsection (c), and subsection (e) of Code
10 Section 48-5-24, relating to the payment of taxes to county in which returns are made and
11 penalty on delinquent tax payments in certain counties, as follows:

12 "(b) In all counties having a population of not less than ~~625,000~~ 690,000 nor more than
13 ~~700,000~~ 800,000 according to the United States decennial census of ~~2000~~ 2010 or any
14 future such census, the taxes shall become due in two equal installments. One-half of the
15 taxes shall be due and payable on July 1 of each year and shall become delinquent if not
16 paid by August 15 in each year. The remaining one-half of the taxes shall be due and
17 payable on October 1 of each year and shall become delinquent if not paid by November
18 15 of each year. A penalty not to exceed 5 percent of the amount of each installment shall
19 be added to each installment that is not paid before the installment becomes delinquent.
20 Intangible taxes in one installment shall become due on October 1 of each year and shall
21 become delinquent if not paid by December 31. A penalty not to exceed 5 percent of the
22 amount of intangible taxes due shall be added to any installment that is not paid before it
23 becomes delinquent. All taxes remaining unpaid as of the close of business on December
24 31 of each year shall bear interest at the rate specified in Code Section 48-2-40, but in no
25 event shall an interest payment for delinquent taxes be less than \$1.00. The tax collectors
26 shall issue executions for delinquent taxes, penalties, and interest against each delinquent

27 taxpayer in their respective counties. Notwithstanding the foregoing, the governing
 28 authority of any county subject to this subsection may change the tax due dates provided
 29 in this subsection if the county's tax digest is not approved pursuant to Code Section
 30 48-5-271 before July 1 of any year."

31 "(c)(1) All ad valorem taxes, fees, service charges, and assessments owed by any
 32 taxpayer to any county in this state having a population of ~~800,000~~ 900,000 or more
 33 according to the United States decennial census of ~~2000~~ 2010 or any future such census
 34 or to any municipality lying wholly or partially within such county and having a
 35 population of 350,000 or more according to the United States decennial census of 1970
 36 or any future such census, which are not paid when due shall bear interest at the
 37 following rates until paid:"

38 "(e) In all counties having a population of not less than ~~595,000~~ 680,000 nor more than
 39 ~~660,000~~ 690,000 according to the United States decennial census of ~~2000~~ 2010 or any
 40 future such census, the taxes shall become due and payable on August 15 in each year and
 41 shall become delinquent if not paid by October 15 of each year. A penalty of 5 percent of
 42 the tax due shall accrue on taxes not paid on or before October 15 of each year, and interest
 43 shall accrue at the rate specified in Code Section 48-2-40 on the total amount of unpaid
 44 taxes and penalty until both the taxes and the penalty are paid. The tax collectors shall
 45 issue executions for delinquent taxes, penalties, and interest against each delinquent
 46 taxpayer in their respective counties. Nothing contained in this subsection shall be
 47 construed to impose any liability for the payment of any ad valorem taxes upon any person
 48 for property which was not owned on January 1 of the applicable tax year."

49 **SECTION 2.**

50 Said chapter is further amended by revising subparagraph (L) of paragraph (3) of Code
 51 Section 48-5-40, relating to definitions, as follows:

52 "(L) In all counties having a population of not less than ~~19,200~~ 23,500 nor more than
 53 ~~19,750~~ 23,675, according to the United States decennial census of ~~2000~~ 2010 or any
 54 future such census, where the person who is the applicant holds real property subject
 55 to a written lease; the applicant has held the property subject to such a lease for not less
 56 than three years prior to the year for which application is made; and the applicant is the
 57 owner of all improvements located on the real property;"

58 **SECTION 3.**

59 This Act shall become effective July 1, 2012.

60

SECTION 4.

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