

House Bill 634

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

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-24 of the Official Code of Georgia Annotated, relating to  
2 installment payment of ad valorem taxes, so as to change the provisions relative to  
3 population brackets and the census regarding interest on unpaid ad valorem taxes in each  
4 county of this state having a population of 800,000 or more according to the United States  
5 decennial census of 2000 or any future such census, so that such provisions remain  
6 applicable to such counties; to provide an effective date; to repeal conflicting laws; and for  
7 other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 Code Section 48-5-24 of the Official Code of Georgia Annotated, relating to installment  
11 payment of ad valorem taxes, is amended in paragraph (1) of subsection (c) by revising the  
12 introductory language preceding subparagraph (A) as follows:

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

20 **SECTION 2.**

21 This Act shall become effective on July 1, 2012.

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.