

Senate Resolution 82

By: Senators Summers of the 13th, Still of the 48th, Moore of the 53rd, Watson of the 1st, Hufstetler of the 52nd and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the tax commissioner, subject
2 to local governing authority approval, to waive certain delinquent ad valorem property taxes,
3 penalty, and interest for the purpose of placing non-revenue generating and tax delinquent
4 property back to effective utilization status; to provide for procedures and conditions; to
5 provide for related matters; to provide for the submission of this amendment for ratification
6 or rejection; and for other purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

9 Article IX, Section II of the Constitution is amended adding a new paragraph to read as
10 follows:

11 "Paragraph X. **Waiver of local ad valorem taxes.** For the purpose of placing non-revenue
12 generating and tax delinquent property back in effective utilization status:

13 (1) Upon written approval of the county governing authority, the tax commissioner of
14 any county may waive, in whole or in part, the collection of delinquent ad valorem
15 property taxes, penalty, and interest, due to the county and county school district on any
16 real or personal property, subject to the requirements of this subparagraph, when such
17 property fails to sell for the minimum bid price at a minimum of two auctions in the

manner provided for in Chapter 4 of Title 48. In such cases, and when otherwise authorized pursuant to this subparagraph, the tax commissioner shall advertise such property in the same manner as provided for tax sales, provided, however, that in addition to such other notice as may be required by law, the tax commissioner shall provide notice that the minimum bid price for such property shall be reduced to the amount reasonably necessary to recover the tax commissioner's costs. Any waiver under this subparagraph shall only include the amount of delinquent ad valorem property tax, penalty, and interest due to the county and the county school district which exceeds the sales price of such property generated by a reduced minimum bid tax sale as provided for in this subparagraph. Each waiver of county and county school district taxes, penalty, and interest under this subparagraph shall require a resolution adopted by such county governing authority for a specific parcel or parcels of real property or for personal property.

(2) Upon written approval of the city governing authority, the tax commissioner of any county may waive, in whole or in part, the collection of delinquent ad valorem property taxes, penalty, and interest, due to a city located in such county, and independent school district, if applicable, on any real or personal property, subject to the requirements of this Paragraph, when such property fails to sell for the minimum bid price at a minimum of two auctions in the manner provided for in Chapter 4 of Title 48. In such cases, and when otherwise authorized pursuant to this subparagraph, the tax commissioner shall advertise such property in the same manner as provided for tax sales; provided, however, that in addition to such other notice as may be required by law, the tax commissioner shall provide notice that the minimum bid price for such property shall be reduced to the amount reasonably necessary to recover the tax commissioner's costs. Any waiver under this subparagraph shall only include the amount of delinquent ad valorem property tax, penalty, and interest due to the city. Each waiver of city and, if applicable, independent school district taxes, penalty, and interest under this subparagraph shall require a

resolution adopted by such city governing authority for a specific parcel or parcels of real property or for personal property.

(3) With regard to the sale of real or personal property under this Paragraph, if waiver of delinquent ad valorem property taxes, penalty, and interest is approved under both subparagraphs (1) and (2), the tax commissioner shall combine the waiver amounts, but if waiver of delinquent ad valorem property taxes, penalty, and interest is not approved under both subparagraphs (1) and (2), the tax commissioner shall waive only the amount provided under either subparagraph (1) or (2) as applicable."

SECTION 2.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"() YES Shall the Constitution of Georgia be amended so as to authorize the tax commissioner, subject to local governing authority approval, to waive
() NO certain delinquent ad valorem property taxes, penalty, and interest for the purpose of placing non-revenue generating and tax delinquent property back in effective utilization status?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state.