

House Resolution 118

By: Representatives Yearta of the 152nd, Hagan of the 156th, Rhodes of the 124th, Anderson of the 10th, and Collins of the 71st

A RESOLUTION

1 Proposing an amendment to the Constitution of the State of Georgia so as to authorize county
 2 tax commissioners, subject to local governing authority approval, to waive certain delinquent
 3 ad valorem property taxes, penalties, and interest for the purpose of placing non-revenue
 4 generating and tax delinquent property back to effective utilization status; to provide for
 5 procedures and conditions; to provide for related matters; to provide for the submission of
 6 this amendment for ratification 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 by adding a new Paragraph to read as
 10 follows:

11 "Paragraph X. *Waiver of local ad valorem taxes.* For the purpose of placing
 12 non-revenue 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, penalties, 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 conducted

18 in the manner as provided by general law. In such cases, and when otherwise authorized
19 pursuant to this subparagraph, the tax commissioner shall advertise such property in the
20 same manner as provided for tax sales; provided, however, that in addition to such other
21 notice as may be required by general law, the tax commissioner shall provide notice that
22 the minimum bid price for such property shall be reduced to the amount reasonably
23 necessary to recover the tax commissioner's costs. Any waiver under this subparagraph
24 shall only include the amount of delinquent ad valorem property taxes, penalties, and
25 interest due to the county and the county school district which exceeds the sales price of
26 such property generated by a reduced minimum bid tax sale as provided for in this
27 subparagraph. Each waiver of county and county school district taxes, penalties, and
28 interest under this subparagraph shall require a resolution adopted by such county
29 governing authority for a specific parcel or parcels of real property or for personal
30 property.

31 (2) Upon written approval of the city governing authority, the tax commissioner of any
32 county may waive, in whole or in part, the collection of delinquent ad valorem property
33 taxes, penalties, and interest due to a city located in such county and, if applicable,
34 independent school district on any real or personal property, subject to the requirements
35 of this subparagraph, when such property fails to sell for the minimum bid price at a
36 minimum of two auctions conducted in the manner provided by general law. In such
37 cases, and when otherwise authorized pursuant to this subparagraph, the tax
38 commissioner shall advertise such property in the same manner as provided for tax sales;
39 provided, however, that in addition to such other notice as may be required by law, the
40 tax commissioner shall provide notice that the minimum bid price for such property shall
41 be reduced to the amount reasonably necessary to recover the tax commissioner's costs.
42 Any waiver under this subparagraph shall only include the amount of delinquent ad
43 valorem property taxes, penalties, and interest due to the city and, if applicable,
44 independent school district. Each waiver of city and, if applicable, independent school

45 district taxes, penalties, and interest under this subparagraph shall require a resolution
46 adopted by such city governing authority for a specific parcel or parcels of real property
47 or for personal property.

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

54 **SECTION 2.**

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

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

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