

Senate Bill 216

By: Senator Mullis of the 53rd

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to modify certain duties of tax commissioners and tax collectors; to amend
3 Code Section 48-4-1 of the Official Code of Georgia Annotated, relating to procedures for
4 sales under tax levies and executions, so as to provide for locations for sales under tax levies
5 and executions; to amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
6 relating to ad valorem taxation of property, so as to allow local governments to accept
7 prepayments of ad valorem taxes; to provide for conditions, limitations, and procedures; to
8 provide for an effective date; to provide for related matters; to repeal conflicting laws; and
9 for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

12 Code Section 48-4-1 of the Official Code of Georgia Annotated, relating to procedures for
13 sales under tax levies and executions, is amended by revising subsection (a) as follows:

14 "(a)(1) Except as otherwise provided in this title, when a levy is made upon real or
15 personal property, the property shall be advertised and sold in the same manner as
16 provided for executions and judicial sales. Except as otherwise provided in this title, the
17 sale of real or personal property under a tax execution shall be made in the same manner
18 as provided for judicial sales; provided, however, that in addition to such other notice as
19 may be required by law, in any sale under a tax execution made pursuant to this chapter,
20 the defendant shall be given ten days' written notice of such sale by registered or certified
21 mail or statutory overnight delivery. The notice required by this Code section shall be
22 sent:

23 (A) In cases of executions issued by a county officer for ad valorem taxes, to the
24 defendant's last known address as listed in the records of the tax commissioner of the
25 county that issued the tax execution;

26 (B) In cases of executions issued by a municipal officer for ad valorem taxes, to the
 27 defendant's last known address as listed in the records of the municipal officer of the
 28 municipality that issued the tax execution; or

29 (C) In cases of executions issued by a state officer, to the defendant's last known
 30 address as listed in the records of the department headed by the issuing officer.

31 (2) A copy of the notice provided for in paragraph (1) of this subsection shall also be sent
 32 by the same tax officer sending the notice to the defendant to the appropriate tax official
 33 of the state, county, or municipality which also has issued an execution with respect to
 34 such property.

35 (3) A sale for taxes due may be conducted by the tax commissioner or tax collector or
 36 his or her or duly authorized officer and may be held in the office of the tax
 37 commissioner or tax collector or at such other location as may be identified in the notice
 38 required by this Code section. Such notice shall also be posted in a conspicuous location
 39 in the appropriate courthouse."

40 SECTION 2.

41 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
 42 taxation of property, is amended by adding a new Code section to read as follows:

43 "48-5-31.1.

44 (a) As used in this Code section, the term 'local government' means the governing body
 45 of any county or any municipal corporation which has the authority to collect ad valorem
 46 taxes.

47 (b) Notwithstanding any provision of law to the contrary, and subject to the conditions
 48 specified in this Code section, any taxpayer may enter into an agreement with any local
 49 government and tax commissioner or tax collector for the prepayment of ad valorem taxes.
 50 Any such agreement shall be a lawful and binding contract enforceable by and against the
 51 local government and the taxpayer.

52 (c) No tax prepayment agreement authorized under this Code section shall become
 53 effective until the local government with the concurrence of the tax commissioner or tax
 54 collector has adopted a resolution authorizing such agreements and the subsequent
 55 execution of the prepayment of taxes agreement by the taxpayer, the tax commissioner or
 56 tax collector, and the local government. Such tax prepayment agreement shall provide for
 57 the prepayment to the tax commissioner or tax collector of not more than the amount of ad
 58 valorem taxes assessed on the subject property for the preceding tax year. The amount of
 59 taxes thus prepaid, without interest, shall be subsequently credited by the tax commissioner
 60 or tax collector against taxes due in the current tax year. Prepayments may be made by
 61 installments as provided for in the agreement. Such prepaid funds shall be maintained in

62 a separate escrow account and shall not be expended except for payment of the taxpayer's
63 ad valorem tax liability.
64 (d) Nothing contained in this Code section shall be construed to require a local government
65 to enter into a tax prepayment agreement.
66 (e) Notwithstanding any other provision of law, no tax prepayment shall create a debt of
67 the local government. To the extent that annual credits for prepaid taxes may exceed taxes
68 due in any particular year pursuant to annual assessments of the subject property, the
69 excess annual credit otherwise due that year shall be carried forward in the taxpayer's
70 account and in no event shall the taxpayer or any other person be allowed to claim a refund
71 of any part of a prepayment."

72 **SECTION 3.**

73 This Act shall become effective on July 1, 2019.

74 **SECTION 4.**

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