Senate Bill 216
By: Senator Mullis of the 53rd

AS PASSED

A BILL TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

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

(A) In cases of executions issued by a county officer for ad valorem taxes, to the defendant's last known address as listed in the records of the tax commissioner of the county that issued the tax execution;"
(B) In cases of executions issued by a municipal officer for ad valorem taxes, to the
defendant's last known address as listed in the records of the municipal officer of the
municipality that issued the tax execution; or
(C) In cases of executions issued by a state officer, to the defendant's last known
address as listed in the records of the department headed by the issuing officer.
(2) A copy of the notice provided for in paragraph (1) of this subsection shall also be sent
by the same tax officer sending the notice to the defendant to the appropriate tax official
of the state, county, or municipality which also has issued an execution with respect to
such property.
(3) A sale for taxes due may be conducted by the tax commissioner or tax collector or
his or her or duly authorized officer and may be held in the office of the tax
commissioner or tax collector or at such other location as may be identified in the notice
required by this Code section. Such notice shall also be posted in a conspicuous location
in the appropriate courthouse."

SECTION 2.
Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
taxation of property, is amended by adding a new Code section to read as follows:
"48-5-31.1.
(a) As used in this Code section, the term 'local government' means the governing body
of any county or any municipal corporation which has the authority to collect ad valorem
taxes.
(b) Notwithstanding any provision of law to the contrary, and subject to the conditions
specified in this Code section, any taxpayer may enter into an agreement with any local
government and tax commissioner or tax collector for the prepayment of ad valorem taxes.
Any such agreement shall be a lawful and binding contract enforceable by and against the
local government and the taxpayer.
(c) No tax prepayment agreement authorized under this Code section shall become
effective until the local government with the concurrence of the tax commissioner or tax
collector has adopted a resolution authorizing such agreements and the subsequent
execution of the prepayment of taxes agreement by the taxpayer, the tax commissioner or
tax collector, and the local government. Such tax prepayment agreement shall provide for
the prepayment to the tax commissioner or tax collector of not more than the amount of ad
valorem taxes assessed on the subject property for the preceding tax year. The amount of
taxes thus prepaid, without interest, shall be subsequently credited by the tax commissioner
or tax collector against taxes due in the current tax year. Prepayments may be made by
installments as provided for in the agreement. Such prepaid funds shall be maintained in
a separate escrow account and shall not be expended except for payment of the taxpayer's
ad valorem tax liability.

(d) Nothing contained in this Code section shall be construed to require a local government
to enter into a tax prepayment agreement.

(e) Notwithstanding any other provision of law, no tax prepayment shall create a debt of
the local government. To the extent that annual credits for prepaid taxes may exceed taxes
due in any particular year pursuant to annual assessments of the subject property, the
excess annual credit otherwise due that year shall be carried forward in the taxpayer's
account and in no event shall the taxpayer or any other person be allowed to claim a refund
of any part of a prepayment."

SECTION 3.

This Act shall become effective on July 1, 2019.

SECTION 4.

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