

House Bill 835

By: Representatives Turner of the 21<sup>st</sup>, Caldwell of the 20<sup>th</sup>, Singleton of the 71<sup>st</sup>, and Pullin of the 131<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad  
2 valorem taxation of property, so as to modify provisions for contracting with or between a  
3 county, municipality, or the county tax commissioner for services by the county tax  
4 commissioner to assess and collect municipal and special district taxes and prepare the tax  
5 digest; to provide for related matters; to provide for an effective date; to repeal conflicting  
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
10 taxation of property, is amended by revising Code Section 48-5-359.1, relating to contracts  
11 with the county tax commissioner to assess and collect municipal taxes and prepare the tax  
12 digest, as follows:

13 "48-5-359.1.

14 ~~(a)(1)(A) This paragraph shall apply to a county which has fewer than 50,000 tax parcels~~  
15 ~~within such county.~~

16 ~~(B) Any county and any municipality wholly or partially located within such county~~  
17 ~~may contract, subject to approval by the tax commissioner of the county, for the tax~~  
18 ~~commissioner to prepare the tax digest for such municipality; to assess and collect~~  
19 ~~municipal taxes in the same manner as county taxes; and, for the purpose of collecting~~  
20 ~~such municipal taxes, to invoke any remedy permitted for collection of municipal taxes.~~  
21 ~~Any contract authorized by this subsection between the county governing authority and~~  
22 ~~a municipality shall specify an amount to be paid by the municipality to the county~~  
23 ~~which amount will substantially approximate the cost to the county of providing the~~  
24 ~~service to the municipality. Notwithstanding the provisions of any other law, the tax~~  
25 ~~commissioner is authorized to contract for and to accept, receive, and retain~~  
26 ~~compensation from the municipality for such additional duties and responsibilities in~~

27 ~~addition to that compensation provided by law to be paid to the tax commissioner by~~  
 28 ~~the county.~~

29 ~~(2)(A) This paragraph shall apply to any county which has 50,000 or more tax parcels~~  
 30 ~~within such county.~~

31 ~~(B)~~ Any county and any municipality wholly or partially located within such county  
 32 may contract for the tax commissioner to prepare the tax digest for such municipality;  
 33 to assess and collect municipal and special district taxes in the same manner as county  
 34 taxes; and, for the purpose of collecting such municipal and special district taxes, to  
 35 invoke any remedy permitted for collection of municipal and special district taxes. Any  
 36 contract authorized by this subsection between the county governing authority and a  
 37 municipality shall specify an amount to be paid by the municipality to the county which  
 38 amount will substantially approximate the cost to the county of providing the service  
 39 to the municipality. Notwithstanding the provisions of any other law, the tax  
 40 commissioner is authorized to accept, receive, and retain compensation from the county  
 41 for such additional duties and responsibilities in addition to that compensation provided  
 42 by law to be paid to the tax commissioner by the county and shall not accept, receive,  
 43 or retain compensation from a municipality for such additional duties and  
 44 responsibilities.

45 (b) With respect to any county for which the office of tax commissioner has not been  
 46 created, any reference in subsection (a) of this Code section to the tax commissioner shall  
 47 be deemed to refer to the tax receiver and the tax collector."

48 **SECTION 2.**

49 This Act shall become effective upon its approval by the Governor or upon its becoming law  
 50 without such approval.

51 **SECTION 3.**

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