

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

ADOPTED SENATE

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 in 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 by 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)(A) Upon written approval of the county governing authority, the tax
 14 commissioner of any county may waive 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, in the event
 17 such property failed to sell for the minimum bid price at a minimum of two auctions

18 properly conducted in the manner as provided by general law for sales of property by
19 public officials as a result of delinquent taxes without any regard for this Paragraph.
20 In such cases, and when otherwise authorized pursuant to this subparagraph, the tax
21 commissioner shall conduct a sale of such property in the same manner as provided for
22 sales of property by public officials as a result of delinquent taxes, but at a reduced
23 minimum bid tax sale as provided for in this subparagraph. Any waiver under this
24 subparagraph shall not be greater than the amount of delinquent ad valorem property
25 taxes, penalty, and interest due to the county and the county school district which
26 exceeds the sales price of such property generated by a reduced minimum bid tax sale
27 as provided for in this subparagraph.

28 (B) Each waiver of county and county school district taxes, penalty, and interest
29 under this subparagraph shall require a resolution adopted by such county governing
30 authority for a specific parcel or parcels of real property or for personal property.

31 (2)(A) Upon written approval of the city governing authority, the tax commissioner
32 of any county may waive the collection of delinquent ad valorem property taxes,
33 penalty, and interest due to a city located in such county, and independent school
34 district, if applicable, on any real or personal property, subject to the requirements of
35 this Paragraph, in the event such property failed to sell for the minimum bid price at a
36 minimum of two auctions properly conducted in the manner as provided by general law
37 for sales of property by public officials as a result of delinquent taxes without any
38 regard for this Paragraph. In such cases, and when otherwise authorized pursuant to
39 this subparagraph, the tax commissioner shall conduct a sale of such property in the
40 same manner as provided for sales of property by public officials as a result of
41 delinquent taxes, but at a reduced minimum bid tax sale as provided for in this
42 subparagraph. Any waiver under this subparagraph shall not be greater than the amount
43 of delinquent ad valorem property taxes, penalty, and interest due to the city.

44 (B) Each waiver of city and, if applicable, independent school district taxes, penalty,
45 and interest under this subparagraph shall require a resolution adopted by such city
46 governing authority for a specific parcel or parcels of real property or for personal
47 property.

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

55 (B) The owner of record and any person having record title or interest in or lien upon
56 any property to be sold under this Paragraph shall only be authorized to bid on such
57 property in an amount not less than the full amount of all delinquent ad valorem
58 property taxes, penalty, interest, and costs due on such property without regard to any
59 waiver amount under this Paragraph.

60 (C) The owner of record and any person having record title or interest in or lien upon
61 any property sold under this Paragraph shall be authorized to exercise any general law
62 right of redemption; provided, however, that:

63 (i) Such owner shall be required to pay to the purchaser under this Paragraph all
64 amounts specified under such general law, including taxes, assessments, and
65 premiums; and

66 (ii) The exact amount of any taxes waived under this Paragraph on such property
67 shall automatically attach as a tax lien upon such property and be subject to the same
68 provisions of law as for other properties upon which taxes are delinquent."

69

SECTION 2.

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

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

78 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

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