

House Bill 1280

By: Representatives Lim of the 99th, Efrstration of the 104th, and Jones of the 25th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 6 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to municipal taxation, so as to revise provisions concerning the duties of county tax
3 commissioners with respect to the assessment and collection of municipal taxes and fees; to
4 provide for terms and conditions; to provide for related matters; to provide for an effective
5 date and applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 6 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 municipal taxation, is amended by revising Code Section 48-5-359.1, relating to contracts
10 for county tax commissioners to prepare municipal tax digests and assess and collect
11 municipal taxes, as follows:

12 "48-5-359.1.

13 (a)(1)(A) Any municipality wholly or partially located within a county may contract
14 for any such county and its tax commissioner to prepare the tax digest for such
15 municipality; to assess and collect municipal taxes or fees in the same manner as county

16 taxes; and, for the purpose of collecting such municipal taxes or fees, to invoke any
17 remedy permitted for collection of municipal taxes or fees.

18 (B) A municipality may only contract with a county tax commissioner under this Code
19 section concerning the areas of the municipality represented by such county tax
20 commissioner.

21 (2) Any contract authorized by this subsection shall:

22 (A) Be a three-party contract negotiated between and approved by the municipality, the
23 county, and the county's tax commissioner;

24 (B) Be applicable only and limited to the county tax commissioner's current term of
25 office or the county tax commissioner's current term of office plus the year immediately
26 following it;

27 (C) Specify the exact services to be provided by the county tax commissioner;

28 (D) Specify an amount to be paid by the municipality to such tax commissioner's
29 county; such amount shall substantially approximate the cost to the county of providing
30 the services to the municipality; and

31 (E) Specify the total amount to be paid by the municipality to such county and
32 thereafter paid by such county to its tax commissioner for conducting such services.

33 (3) In addition to the fixed salary that a county must pay to its tax commissioner by law,
34 a county shall pay to its tax commissioner any amounts received by the county and due
35 to the tax commissioner under any contracts approved by such county governing
36 authority in accordance with subparagraph (2)(E) of this subsection, provided that the
37 aggregate amount paid to or accepted, received, or retained by the county tax
38 commissioner for the contractual services allowed under this subsection shall not, for any
39 year, exceed the lesser of:

40 (A) The percentage of the total municipal population of municipalities within the
41 county contracted pursuant to this Code section; or

42 (B) Fifty percent, which percentage shall be pro rata based on municipal population,
43 of the minimum annual salary to be paid to such tax commissioner by the county
44 pursuant to subsection (b) of Code Section 48-5-183 and subsection (g) of Code
45 Section 48-5-137, regardless of whether such county tax commissioner is paid by a
46 fixed salary or by a fee system of compensation in lieu of a fixed salary.

47 For any year in which the amount to be paid to the county tax commissioner would
48 exceed such annual limit, the excess funds shall be returned no later than April 1 of the
49 following year by the county to the contracting municipalities, which paid their
50 contractual amounts in full, in a pro rata share based upon the total number of tax parcels
51 within each municipality relative to the combined number of tax parcels of all such
52 contracting municipalities.

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

55 ~~(B) Any county and any municipality wholly or partially located within such county~~
56 ~~may contract, subject to approval by the tax commissioner of the county, for the tax~~
57 ~~commissioner to prepare the tax digest for such municipality; to assess and collect~~
58 ~~municipal taxes in the same manner as county taxes; and, for the purpose of collecting~~
59 ~~such municipal taxes, to invoke any remedy permitted for collection of municipal taxes.~~
60 ~~Any contract authorized by this subsection between the county governing authority and~~
61 ~~a municipality shall specify an amount to be paid by the municipality to the county~~
62 ~~which amount will substantially approximate the cost to the county of providing the~~
63 ~~service to the municipality. Notwithstanding the provisions of any other law, the tax~~
64 ~~commissioner is authorized to contract for and to accept, receive, and retain~~
65 ~~compensation from the municipality for such additional duties and responsibilities in~~
66 ~~addition to that compensation provided by law to be paid to the tax commissioner by~~
67 ~~the county.~~

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

70 ~~(B) Any county and any municipality wholly or partially located within such county~~
71 ~~may contract for the tax commissioner to prepare the tax digest for such municipality;~~
72 ~~to assess and collect municipal taxes in the same manner as county taxes; and, for the~~
73 ~~purpose of collecting such municipal taxes, to invoke any remedy permitted for~~
74 ~~collection of municipal taxes. Any contract authorized by this subsection between the~~
75 ~~county governing authority and a municipality shall specify an amount to be paid by the~~
76 ~~municipality to the county which amount will substantially approximate the cost to the~~
77 ~~county of providing the service to the municipality. Notwithstanding the provisions of~~
78 ~~any other law, the tax commissioner is authorized to accept, receive, and retain~~
79 ~~compensation from the county for such additional duties and responsibilities in addition~~
80 ~~to that compensation provided by law to be paid to the tax commissioner by the county.~~

81 ~~(3)(A) This paragraph shall apply to any county which contains 14 or more~~
82 ~~municipalities, in whole or in part, within such county, and paragraphs (1) and (2) of~~
83 ~~this subsection shall not apply to such counties.~~

84 ~~(B) Any county and any municipality wholly or partially located within such county~~
85 ~~may contract for the county tax commissioner to prepare the tax digest for such~~
86 ~~municipality; to assess and collect municipal taxes in the same manner as county taxes;~~
87 ~~and, for the purpose of collecting such municipal taxes, to invoke any remedy permitted~~
88 ~~for collection of municipal taxes. Such contracts shall not be subject to the approval~~
89 ~~of any county tax commissioner. Any contract authorized by this subparagraph~~
90 ~~between the county governing authority and a municipality shall specify an amount to~~
91 ~~be paid by the municipality to the county which amount will substantially approximate~~
92 ~~the cost to the county of providing the service to the municipality, as well as the cost~~
93 ~~to the county of providing compensation to its tax commissioner, if any, with respect~~
94 ~~to providing such service. Notwithstanding any provision of law to the contrary,~~

95 including paragraphs (1) and (2) of this subsection, the tax commissioner of any such
96 county shall conduct such additional duties and responsibilities, and shall be authorized
97 to accept, receive, and retain compensation to be determined and paid by the county for
98 such additional duties and responsibilities in addition to that compensation provided by
99 law to be paid to the tax commissioner by the county. Nothing in this subparagraph
100 shall require a county to compensate the county tax commissioner for such additional
101 duties and responsibilities.

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

105 **SECTION 2.**

106 This Act shall become effective upon its approval by the Governor or upon its becoming law
107 without such approval and shall become applicable on and after such date, or on the part of
108 each county or municipality with a current contract executed pursuant to Code Section
109 48-5-359.1, shall become effective upon the expiration of the present contract year to which
110 such contract pertains and shall be applicable thereafter.

111 **SECTION 3.**

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