

Chapter 48

**TAXATION\***

- Sec. 48-1. Acceptance of checks.  
Sec. 48-2. Freeport amendment.

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\***Cross references**—Administration, ch. 2; alcoholic beverages, ch. 6; excise taxes on alcoholic beverages, § 6-61 et seq.; businesses, ch. 18; community development, ch. 21.

**State law reference**—County taxation, O.C.G.A. § 48-5-220.

**Sec. 48-1. Acceptance of checks.**

The board of commissioners authorizes the county tax commissioner to accept personal checks for payment of ad valorem taxes excepting as to payments made within five days of any tax sale or satisfaction of obligation on which legal action has been taken. The board of commissioners directs the county tax commissioner to use reasonable discretion regarding the acceptance of checks so as to prevent loss or cost to the county. Further, the county tax commissioner shall notify the board of commissioners in writing within 30 days of any check that is dishonored.

(Res. of 8-20-91)

**Sec. 48-2. Freeport amendment.**

The board of commissioners does hereby implement and permit exemption from ad valorem taxation 80 percent of the value of all tangible personal property as defined within O.C.G.A. § 48-5-48.2. that is subject to exemption (being an additional exemption of 20 percent from the existing level).

(Res. of 11-19-96)