

House Bill 697

By: Representatives Purcell of the 147th and Barnard of the 154th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act entitled "An Act to create and incorporate Richmond Hill, in the County
2 of Bryan, Georgia," approved March 3, 1962 (Ga. L. 1962, p. 2505), as amended, so as to
3 change the rate of interest which delinquent ad valorem taxes bear; to repeal conflicting laws;
4 and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 An Act entitled "An Act to create and incorporate Richmond Hill, in the County of Bryan,
8 Georgia," approved March 3, 1962 (Ga. L. 1962, p. 2505), as amended, is amended by
9 striking in its entirety Section 27 and inserting in lieu thereof the following:

10 "SECTION 27.

11 All ad valorem taxes shall be levied and assessed on or before July 15 and shall be due and
12 payable on September 1 in the year for which they are levied and assessed, and all taxes
13 shall bear interest at the rate provided in Code Section 48-2-40 of the O.C.G.A., as now or
14 hereafter amended, from their due date, and said city shall have a lien upon all property of
15 the taxpayer prior and superior to all other liens from the first day of January of the year
16 for which such taxes are levied and assessed, except as otherwise provided by law. If such
17 taxes are not paid on said due date, then execution shall be issued in the name of the city
18 by the clerk not later than 15 days thereafter and recorded on the general execution docket
19 tax fi. fas. for taxes not paid when due, and proceed at once to advertise, levy, and collect
20 same as provided by law for collection of ad valorem taxes. At any such sale, the city shall
21 have the right to purchase any such property so sold. Such tax fi. fas., however, may be
22 sold and transferred by the clerk, with the approval of the council, for the full amount of
23 taxes and accrued interest and costs. Said clerk, as ex officio tax commissioner and tax
24 receiver, shall perform such other duties as may be incident to the office or the duties
25 thereof, and such others as may be required by ordinance."

- 1 **SECTION 2.**
- 2 All laws and parts of laws in conflict with this Act are repealed.