

Senate Bill 57

By: Senator Cagle of the 49th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to tax
2 sales, so as to change certain provisions regarding procedures for sales under tax levies and
3 executions; to provide an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to tax sales, is
7 amended by striking Code Section 48-4-1, relating to procedures for sales under tax levies
8 and executions, and inserting in its place a new Code Section 48-4-1 to read as follows:

9 "48-4-1.

10 (a) Except as otherwise provided in this title, when a levy is made upon real or personal
11 property, the property shall be advertised and sold in the same manner as provided for
12 executions and judicial sales. Except as otherwise provided in this title, the sale of real or
13 personal property under a tax execution shall be made in the same manner as provided for
14 judicial sales; provided, however, that in addition to such other notice as may be required
15 by law, in any sale under a tax execution made pursuant to this chapter, the defendant shall
16 be given ten days' written notice of such sale by registered or certified mail or statutory
17 overnight delivery. The notice required by this Code section shall be sent:

18 (1) In cases of executions issued by a county officer for ad valorem taxes, to the
19 defendant's last known address as listed in the records of the tax commissioner of the
20 county that issued the tax execution; or

21 (2) In cases of executions issued by a state officer, to the defendant's last known address
22 as listed in the records of the department headed by the issuing officer.

23 (b) If two or more executions have been levied against a defendant, or if two or more in
24 rem executions have been levied against the same unreturned property, such executions
25 may be aggregated and a single sale may be conducted for the total amount due as in the
26 case of a single execution, and the 12 month period of redemption provided by Code

1 Section 48-4-40 shall commence as to all such executions on the date of such sale,
2 provided that at least one of the executions meets the provisions of this Code section.

3 (c) In advertisements for sales under tax executions, the property being sold may
4 alternatively be described by tax parcel identification number and current street address,
5 if any, together with a reference to the recording information for any deed conveying title
6 to such property, without the necessity of using a full and complete description of the
7 property."

8 **SECTION 2.**

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

11 **SECTION 3.**

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