

House Bill 737

By: Representative Dean 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 provisions relating to purchases under executions and the right of
3 redemption of property so sold; to provide that a notice of foreclosure of right of redemption
4 must be served on the tax collector or tax commissioner; to provide that until such notice is
5 so served the tax commissioner or tax collector shall continue to send tax bills to the person
6 having the right of redemption; to provide for registration with the state revenue
7 commissioner of persons engaged in the business of purchasing property at tax sales; to
8 provide that it shall be unlawful to engage in such business without registration; to provide
9 for application for and revocation of registrations and related matters; to provide that any
10 purchaser at a tax sale must file with the selling officer a specified notice of such person's
11 name and address and other information; to provide for other related matters; to repeal
12 conflicting laws; and for other purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

15 Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to tax sales, is
16 amended by striking subsection (a) of Code Section 48-4-45, relating to notice of foreclosure
17 of redemption, and inserting in its place a new subsection to read as follows:

18 "(a) After 12 months from the date of a tax sale, the purchaser at the sale or his or her
19 heirs, successors, or assigns may terminate, foreclose, divest, and forever bar the right to
20 redeem the property from the sale by causing a notice or notices of the foreclosure, as
21 provided for in this article:

22 (1) To be served upon the tax collector and tax commissioner of the county in which the
23 property is located and all of the following persons who reside in the county in which the
24 property is located:

25 (A) The defendant in the execution under or by virtue of which the sale was held;

26 (B) The occupant, if any, of the property; and

1 (C) All persons having of record in the county in which the land is located any right,
2 title, or interest in, or lien upon the property;

3 (2) To be sent by registered or certified mail or statutory overnight delivery to each of
4 the persons specified in subparagraphs (A), (B), and (C) of paragraph (1) of this
5 subsection who resides outside the county in which the property is located, if the address
6 of that person is reasonably ascertainable; and

7 (3) To be published, if that tax sale occurs on or after July 1, 1989, in the newspaper in
8 which the sheriff's advertisements for the county are published in each county in which
9 that property is located, which publication shall occur once a week for four consecutive
10 weeks in the six-month period immediately prior to the week of the redemption deadline
11 date specified in the notice."

12 **SECTION 2.**

13 Said chapter is further amended by adding at the end of Article 3 a new Code Section
14 48-4-49 to read as follows:

15 "48-4-49.

16 When real property has been sold under a tax execution and the tax commissioner or tax
17 collector has not yet been served with a notice of foreclosure of the right of redemption,
18 the tax collector or tax commissioner shall continue to mail the tax bills for the property
19 to the last known address of the person having the right of redemption."

20 **SECTION 3.**

21 Said chapter is further amended by adding at its end a new article to read as follows:

22 "ARTICLE 6

23 48-4-100.

24 (a) As used in this Code section, the term 'person' has the meaning specified in Code
25 Section 48-1-2.

26 (b) Any person who in any calendar year purchases ten or more tracts or parcels of real
27 property at one or more tax sales shall be considered to be engaged in the business of
28 purchasing property at tax sales.

29 (c) It shall be unlawful for any person to engage in the business of purchasing property at
30 tax sales unless such person has registered with the commissioner and been issued a
31 certificate of registration by the commissioner.

1 (d) Any person who desires to register with the commissioner shall pay to the
 2 commissioner an annual fee of \$100.00 and present with such fee an application for
 3 registration. Such registration shall include:

4 (1) The name and address of the person;

5 (2) If the person is other than a natural person, a statement of the form of organization
 6 of the entity applying for registration and the names and addresses of the persons
 7 responsible for the conduct of the affairs of the entity;

8 (3) If the person is not domiciled in the State of Georgia, the name and address of a
 9 natural person who is a resident of the State of Georgia who is authorized to accept
 10 service of process and other documents for delivery to the person, and a written consent
 11 by such person to serve as such agent; and

12 (4) Such other information as the commissioner may require.

13 (e) Registration under this Code section shall be on an annual basis, shall expire on the last
 14 day of the calendar year, and may be renewed in the same manner as an initial registration.

15 48-4-101.

16 Any person, whether registered to engage in the business of purchasing property at tax
 17 sales or not, who purchases any property at a tax sale shall file with the selling officer
 18 information substantially equivalent to that specified in subsection (d) of Code Section
 19 48-4-100 on a form to be prescribed by the commissioner. It shall be the duty of the officer
 20 conducting the sale to ensure that such form is maintained with the other records of the sale
 21 and to file a copy of the completed form with the commissioner.

22 48-4-102.

23 Any person who engages in the business of purchasing property at tax sales in this state
 24 without a valid registration in effect as required by Code Section 48-4-101 shall be guilty
 25 of a misdemeanor; and each such unlawful purchase shall constitute a separate offense.

26 48-4-103.

27 The commissioner may revoke or deny a registration under this article for:

28 (1) Any material false statement in the application for registration;

29 (2) Conviction of a felony or a misdemeanor involving moral turpitude;

30 (3) Any fraudulent or deceptive conduct in the purchasing of property at tax sales or the
 31 redemption of such property; or

32 (4) The charging or collecting of any unauthorized charges in connection with the
 33 redemption of property."

- 1 **SECTION 4.**
- 2 All laws and parts of laws in conflict with this Act are repealed.