

House Bill 1106

By: Representatives Ray of the 108th, Royal of the 140th, and James of the 114th

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 relating to the notice period required prior to sale
3 under a tax execution; to change certain provisions relating to amount payable for
4 redemption; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

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~~ 30 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 style="text-align:center">**SECTION 2.**

24 Said chapter is further amended by striking Code Section 48-4-42, relating to amount payable
25 for redemption, and inserting in its place a new Code Section 48-4-42 to read as follows:

1 "48-4-42.
2 The amount required to be paid for redemption of property from any sale for taxes as
3 provided in this chapter, or the redemption price, shall with respect to any sale made after
4 July 1, 2002, be the amount paid for the property at the tax sale, as shown by the recitals
5 in the tax deed, plus any taxes paid on the property by the purchaser after the sale for taxes,
6 plus any special assessments on the property, plus a premium of 20 percent of the ~~amount~~
7 tax that was due at the time of the sale for taxes for the first year or fraction of a year which
8 has elapsed between the date of the sale and the date on which the redemption payment is
9 made and ~~10~~ 7 percent of the tax that was due at the time of the sale for taxes for each year
10 or fraction of a year thereafter. If redemption is not made until more than 30 days after the
11 notice provided for in Code Section 48-4-45 has been given, there shall be added to the
12 redemption price the sheriff's cost in connection with serving the notice and the cost of
13 publication of the notice, if any. All of the amounts required to be paid by this Code
14 section shall be paid in lawful money of the United States to the purchaser at the tax sale
15 or to the purchaser's successors."

16 **SECTION 3.**

17 All laws and parts of laws in conflict with this Act are repealed.