

House Bill 1188

By: Representatives Dean of the 49th, Thomas of the 43rd, Post 1, Brown of the 89th, Beasley-Teague of the 48th, Post 2, and Mobley of the 58th

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 after a tax execution
5 transfer or a tax sale, until such notice is so served the tax collector or tax commissioner shall
6 continue to send tax bills to the owner or the person having the right of redemption; to
7 provide for other related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

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

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

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

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

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

24 (2) To be sent by registered or certified mail or statutory overnight delivery to each of
25 the persons specified in subparagraphs (A), (B), and (C) of paragraph (1) of this

1 subsection who resides outside the county in which the property is located, if the address
2 of that person is reasonably ascertainable; and
3 (3) To be published, if that tax sale occurs on or after July 1, 1989, in the newspaper in
4 which the sheriff's advertisements for the county are published in each county in which
5 that property is located, which publication shall occur once a week for four consecutive
6 weeks in the six-month period immediately prior to the week of the redemption deadline
7 date specified in the notice."

8 **SECTION 2.**

9 Said chapter is further amended by adding at the end of Article 3 a new Code Section
10 48-4-49 to read as follows:

11 "48-4-49.

12 (a) When a tax execution has been transferred, the tax collector or tax commissioner shall
13 continue to mail the tax bills for the property to the last known address of the owner of the
14 property, unless and until the property is sold under the execution.

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

20 **SECTION 3.**

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