

House Bill 1503

By: Representatives Ray of the 108<sup>th</sup> and Royal of the 140<sup>th</sup>

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 provide an effective date; 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:

