

The Senate Finance Committee offered the following substitute to HB 1520:

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, 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 change certain provisions relating to issue of execution, execution docket,
5 levy administration fee, collection, and inspection by grand jury; to provide an effective date;
6 to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

11 "(a)(1) Except as otherwise provided in this title, when a levy is made upon real or
12 personal property, the property shall be advertised and sold in the same manner as
13 provided for executions and judicial sales.

14 (2) Except as otherwise provided in this title, the sale of real or personal property under
15 a tax execution shall be made in the same manner as provided for judicial sales; provided,
16 however, that in addition to such other notice as may be required by law, in any sale
17 under a tax execution made pursuant to this chapter, ~~the~~
18

19 (A) The defendant shall be given ~~ten~~ 30 days' written notice of such sale by registered
20 or certified mail or statutory overnight delivery. The notice required by this ~~Code~~
21 section subparagraph shall be sent:

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

25 ~~(2)~~(ii) In cases of executions issued by a state officer, to the defendant's last known
26 address as listed in the records of the department headed by the issuing officer; and

SECTION 5.

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- 2 All laws and parts of laws in conflict with this Act are repealed.