

House Bill 110

By: Representatives Lucas of the 139<sup>th</sup> and Ray of the 136<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to sales under tax executions, so as to provide for additional requirements with  
3 respect to tax deeds or bills of sale; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

6 Article 1 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
7 under tax executions, is amended by striking Code Section 48-4-6, relating to validity of tax  
8 deeds or bills of sale, and inserting in its place a new Code Section 48-4-6 to read as follows:  
9 "48-4-6.

10 (a) The deed or bill of sale made by the sheriff to the purchaser at a tax sale shall be just  
11 as valid as if made under an ordinary execution issuing from the superior court.

12 (b) Each such deed or bill of sale shall include a recital containing the name and address  
13 of the purchaser. A copy of such deed or bill of sale shall be provided by the sheriff or  
14 other levying officer to the tax commissioner and to the clerk of the superior court. The  
15 clerk of the superior court shall record and index such deed or bill of sale in the same  
16 manner as a warranty deed. The tax commissioner shall mail a copy of any future tax bills  
17 with respect to the real property which is the subject of such deed or bill of sale to such  
18 purchaser until the tax commissioner has been provided by the defendant in fi. fa. with a  
19 copy of a recorded quitclaim deed showing that such person has redeemed the property and  
20 that the property has been quitclaimed back to such defendant in fi. fa. or has been  
21 provided with written notice by such purchaser that such purchaser no longer desires to  
22 receive a copy of such tax bills."

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

24 All laws and parts of laws in conflict with this Act are repealed.