

Senate Bill 525

By: Senator Williams of the 19th

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

To amend Chapter 3 of Title 48 of the Official Code of Georgia Annotated, relating to tax executions, so as to change certain provisions regarding the issuance of tax executions by tax collectors and tax commissioners; to provide for a definition; to provide for procedures; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 3 of Title 48 of the Official Code of Georgia Annotated, relating to tax executions, is amended by striking Code Section 48-3-3, relating to executions by tax collectors and tax commissioners, and inserting in its place a new Code Section 48-3-3 to read as follows:

"48-3-3.

(a) As used in this section, the term:

(1) 'New owner' means the most recent subsequent owner who has purchased such property during the year after January 1, but on or after the due date of that tax bill year and whose deed has been duly recorded in the records of the clerk of the superior court for that county.

(2) 'Owner of record' means the owner whose name appears in the deed record as the owner as of January 1 of that tax bill year.

~~(a)~~(b) The tax collector or tax commissioner shall issue executions for nonpayment of taxes collectable by ~~him~~ the tax collector or tax commissioner at any time after 30 days have elapsed since giving notice as provided in subsection (b) of this Code section. The executions shall be directed to all and singular sheriffs and constables of the state.

~~(b)~~(c) As soon as the last day for the payment of taxes has arrived, the tax collector or tax commissioner shall notify in writing the taxpayer of the fact that the taxes have not been paid and that, unless paid, an execution shall be issued; provided, however, that notice shall not be required for taxes due on personal property and executions may be issued on the day next following the day when taxes are due.

~~(c)~~(d) It shall be the duty and obligation of every person to pay any and all property taxes due to the state or any of its political subdivisions authorized to levy such taxes. However, as to real property no ~~No~~ execution shall be issued against any person who is not the record owner of the property on the day that the taxes become delinquent, if, within 90 days from the due date, and when that person has provided satisfactory proof to the tax collector or tax commissioner that the property has been transferred by recorded deed and the liability for the payment of ad valorem taxes has been assigned to the vested transferee by written agreement or contract. In such cases, the execution shall be issued against the person who is the new record owner of the property on the date that taxes became delinquent only after such new owner has been sent a notice of the delinquent tax bill and that the tax collector or tax commissioner intends to issue a tax execution in the new owner's name against such delinquent property if the bill and all applicable interest and other charges are not paid within 30 days of the date of the notice. Such notice shall be mailed first class to the address of record as shown on the real estate transfer tax declaration form in the records of the clerk of the superior court and to the address shown on the closing documents if presented or to the property location if the address differs from that shown on the real estate transfer tax declaration form. If an execution has already been issued against the owner of record, such execution shall be affirmatively cleared and vacated of record by the tax collector or tax commissioner upon receiving satisfactory proof as provided in this subsection.

(e) Whenever technologically feasible, the tax collector or tax commissioner, at the time tax bills or any subsequent delinquent notices are mailed, shall also mail such bills or notices to any new owner that at that time appear in the records of the county board of assessors. The bills or notices shall be mailed to the address of record as found in the county board of assessors' records.

(f) The real estate transfer tax declaration form shall provide for and indicate the correct tax map parcel identification number before being accepted by the clerk of the superior court for recordation."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 3.

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