

Senate Bill 525

By: Senator Williams of the 19th

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 3 of Title 48 of the Official Code of Georgia Annotated, relating to tax
2 executions, so as to change certain provisions regarding the issuance of tax executions by tax
3 collectors and tax commissioners; to provide for a definition; to provide for procedures; to
4 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 3 of Title 48 of the Official Code of Georgia Annotated, relating to tax executions,
8 is amended by striking Code Section 48-3-3, relating to executions by tax collectors and tax
9 commissioners, and inserting in its place a new Code Section 48-3-3 to read as follows:

10 "48-3-3.

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

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

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

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

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

1 ~~(e)~~(d) No execution shall be issued against any person who is not the record owner of the
 2 property on the day that the taxes become delinquent, if, within 90 days from the due date,
 3 ~~and when~~ that person has provided satisfactory proof to the tax collector or tax
 4 commissioner that the property has been transferred by recorded deed and the liability for
 5 the payment of ad valorem taxes has been assigned to the vested transferee by written
 6 agreement or contract. In such cases, the execution shall be issued against the person who
 7 is the new record owner of the property on the date that taxes became delinquent only after
 8 such new owner has been sent a notice of the delinquent tax bill and that the tax collector
 9 or tax commissioner intends to issue a tax execution in the new owner's name against such
 10 delinquent property if the bill and all applicable interest and other charges are not paid
 11 within 30 days of the date of the notice. Such notice shall be mailed first class to the
 12 address of record as shown on the real estate transfer tax declaration form in the records
 13 of the clerk of the superior court and to the address shown on the closing documents if
 14 presented or to the property location if the address differs from that shown on the real
 15 estate transfer tax declaration form. If an execution has already been issued against the
 16 owner of record, such execution shall be affirmatively cleared and vacated of record by the
 17 tax collector or tax commissioner upon receiving satisfactory proof as provided in this
 18 subsection.

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

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

27 SECTION 2.

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

30 SECTION 3.

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