

House Bill 339

By: Representatives Knight of the 126th, Freeman of the 140th, Meadows of the 5th, Royal of the 171st, and Williams of the 4th

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 provide for the collection of costs associated with administering the
3 collection of tax executions once issued by tax collectors and tax commissioners; to provide
4 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 revising Code Section 48-3-3, relating to executions by tax collectors and tax
9 commissioners, as follows:

10 "48-3-3.

11 (a) As used in this Code 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 (b) The tax collector or tax commissioner shall issue executions for nonpayment of taxes
19 collectable by the tax collector or tax commissioner at any time after 30 days have elapsed
20 since giving notice as provided in subsection (c) of this Code section. The executions shall
21 be directed to all and singular sheriffs and constables of the state. Once an execution has
22 been issued, such costs for administering the collection thereof shall be added to the
23 execution.

24 (c) As soon as the last day for the payment of taxes has arrived, the tax collector or tax
25 commissioner shall notify in writing the taxpayer of the fact that the taxes have not been
26 paid and that, unless paid, an execution shall be issued; provided, however, that notice shall

1 not be required for taxes due on personal property and executions may be issued on the day
2 next following the day when taxes are due.

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

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

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

28 **SECTION 2.**

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

31 **SECTION 3.**

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