

Senate Bill 271

By: Senator Mullis of the 53rd

**AS PASSED SENATE**

**A BILL TO BE ENTITLED  
AN ACT**

To amend Article 3 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to redemption of property sold for taxes, so as to change the period of time within which a tax deed shall ripen by prescription; to provide for related matters; to repeal conflicting laws; and for other purposes.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

**SECTION 1.**

Article 3 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to redemption of property sold for taxes, is amended by revising Code Section 48-4-48, relating to ripening of tax deeds by prescription, as follows:

"48-4-48.

(a) A title under a tax deed properly executed at a valid and legal sale prior to July 1, 1989, shall ripen by prescription after a period of seven years from the date of execution of that deed.

(b) A title under a tax deed executed on or after July 1, 1989, but before July 1, 1996, shall ripen by prescription after a period of four years from the execution of that deed. A title under a tax deed properly executed on or after July 1, 1996, at a valid and legal sale shall ripen by prescription after a period of four years from the recordation of that deed in the land records in the county in which said land is located. A title under a tax deed properly executed on or after July 1, 2007, at a valid and legal sale shall ripen by prescription after a period of one year from the recordation of that deed in the land records in the county in which said land is located.

(c) A tax deed which has ripened by prescription pursuant to any provision of this Code section shall convey, when the defendant in fi. fa. is not laboring under any legal disability, a fee simple title to the property described in that deed, and that title shall vest absolutely in the grantee in the deed or in the grantee's heirs or assigns. In the event the defendant in

1 fi. fa. is laboring under any legal disability, the prescriptive term specified in this Code  
2 section shall begin from the time the disabilities are removed or abated.  
3 (d) Notice of foreclosure of the right to redeem property sold at a tax sale shall not be  
4 required to have been provided in order for the title to such property to have ripened under  
5 subsection (a) or (b) of this Code section."

6 **SECTION 2.**

7 All laws and parts of laws in conflict with this Act are repealed.