

House Bill 1082

By: Representative O`Neal of the 146<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to tax  
2 sales, so as to change certain provisions regarding procedures for sales under tax levies and  
3 executions; to provide an effective date; 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 Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to tax sales, is  
7 amended by revising Code Section 48-4-1, relating to procedures for sales under tax levies  
8 and executions, as follows:

9 "48-4-1.

10 (a)(1) Except as otherwise provided in this title, when a levy is made upon real or  
11 personal property, the property shall be advertised and sold in the same manner as  
12 provided for executions and judicial sales. Except as otherwise provided in this title, the  
13 sale of real or personal property under a tax execution shall be made in the same manner  
14 as provided for judicial sales; provided, however, that in addition to such other notice as  
15 may be required by law, in any sale under a tax execution made pursuant to this chapter,  
16 the defendant shall be given ten days' written notice of such sale by registered or certified  
17 mail or statutory overnight delivery. The notice required by this Code section shall be  
18 sent:

19 (A) In cases of executions issued by a county officer for ad valorem taxes, to the  
20 defendant's last known address as listed in the records of the tax commissioner of the  
21 county that issued the tax execution;

22 (B) In cases of executions issued by a municipal officer for ad valorem taxes, to the  
23 defendant's last known address as listed in the records of the municipal officer of the  
24 municipality that issued the tax execution; or

25 (C) In cases of executions issued by a state officer, to the defendant's last known  
26 address as listed in the records of the department headed by the issuing officer.

1 (2) A copy of the notice provided for in paragraph (1) of this subsection shall also be sent  
2 by the same tax officer sending the notice to the defendant to the appropriate tax official  
3 of the state, county, or municipality which also has issued an execution with respect to  
4 such property.

5 (b) If two or more executions have been levied against a defendant, or if two or more in  
6 rem executions have been levied against the same unreturned property, such executions  
7 may be aggregated and a single sale may be conducted for the total amount due as in the  
8 case of a single execution, and the 12 month period of redemption provided by Code  
9 Section 48-4-40 shall commence as to all such executions on the date of such sale,  
10 provided that at least one of the executions meets the provisions of this Code section.

11 (c) In advertisements for sales under tax executions, the property being sold may  
12 alternatively be described by tax parcel identification number and current street address,  
13 if any, together with a reference to the recording information for any deed conveying title  
14 to such property, without the necessity of using a full and complete description of the  
15 property."

16 **SECTION 2.**

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

19 **SECTION 3.**

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