

The House Committee on Ways and Means offers the following substitute to SB 271:

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to change the period of time within which a tax deed shall ripen by
3 prescription; to provide for related matters; to change certain provisions regarding collection
4 of costs, commissions, interest, and penalties; to provide for execution administration fees;
5 to provide for an effective date and applicability; to repeal conflicting laws; and for other
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
10 amended by revising Code Section 48-4-48, relating to ripening of tax deeds by prescription,
11 as follows:

12 "48-4-48.

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

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

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

1 in the grantee in the deed or in the grantee's heirs or assigns. In the event the defendant in
 2 fi. fa. is laboring under any legal disability, the prescriptive term specified in this Code
 3 section shall begin from the time the disabilities are removed or abated.

4 (d) Notice of foreclosure of the right to redeem property sold at a tax sale shall not be
 5 required to have been provided in order for the title to such property to have ripened under
 6 subsection (a) or (b) of this Code section."

7 SECTION 2.

8 Said title is further amended in Code Section 48-5-161, relating to issuance of tax executions,
 9 by revising subsection (c) as follows:

10 "(c)(1) The officer in whose hands the execution is placed shall proceed at once to collect
 11 the execution and, when the execution is paid by the defendant voluntarily or by levy and
 12 sale, the officer shall enter the amount collected including all costs, commissions,
 13 interest, and penalties as provided by law on the execution. The officer shall return the
 14 execution to the tax collector or tax commissioner with the amount of tax collected. The
 15 tax collector or tax commissioner shall at once copy the entry of the officer on his
 16 execution docket and file the execution in his office.

17 (2)(A) ~~Once a levy is made or posted on the property of an execution is issued against~~
 18 ~~a delinquent or defaulting taxpayer, the collecting officer, sheriff, or ex officio sheriff~~
 19 ~~shall collect, in addition to any other costs, commissions, interest, and penalties, the~~
 20 ~~actual expenses incurred by the county collecting officer, sheriff, or ex officio sheriff~~
 21 ~~in issuing the execution and administering the collection thereof or levy thereof by~~
 22 ~~imposing a levy an execution administration fee which shall be 5 percent of the~~
 23 ~~delinquent tax or \$250.00, whichever is the lesser not exceed \$250.00 except as~~
 24 ~~provided in subparagraph (B) of this paragraph.~~

25 ~~(B) Regardless of any other provision of this paragraph, however, no such levy No~~
 26 ~~such execution administration fee shall be less than \$50.00 exceed \$75.00 if the levy~~
 27 ~~has not been made or posted on the property of a delinquent or defaulting taxpayer.~~

28 (3) The ~~levy~~ execution administration fee provided by paragraph (2) of this subsection
 29 shall likewise be charged and collected when the execution is enforced through
 30 garnishment as provided for in Code Section 48-3-12."

31 SECTION 3.

32 This Act shall become effective on July 1, 2008, and Section 2 of this Act shall apply to
 33 executions issued on or after that date.

- 1 **SECTION 4.**
- 2 All laws and parts of laws in conflict with this Act are repealed.