

House Bill 1158

By: Representative Meadows of the 5th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-161, relating to ad valorem tax executions, so as to change
2 provisions relating to the collection of levy administration fees; to provide for the fee to be
3 triggered by the making of a levy; to eliminate a definition; to provide for related matters;
4 to provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-5-161, relating to ad valorem tax executions, is amended by revising
8 paragraph (2) of subsection (c) as follows:

9 ~~"(2)(A) As used in this paragraph, the term "costs" includes, but is not limited to, title
10 examination expenses, certified mail expenses, reasonable attorney's fees, or other such
11 necessary research expenses.~~

12 ~~(B) Once a levy is made or posted on the property an execution is issued against a
13 delinquent or defaulting taxpayer, the sheriff or ex officio sheriff shall collect, in addition
14 to any other costs, commissions, interest, and penalties, the actual expenses incurred by
15 the county in issuing the execution and administering the levy by imposing a levy
16 administration fee which shall be 5 percent of the delinquent tax or \$250.00, whichever
17 is the lesser. Regardless of any other provision of this paragraph, however, no such levy
18 administration fee shall be less than \$50.00."~~

19 **SECTION 2.**

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

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.