

House Bill 51

By: Representatives Benton of the 31<sup>st</sup> and Stephens of the 164<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 3 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to redemption of property sold for taxes, so as to change provisions relating to the  
3 amount payable at redemption; to provide for related matters; to repeal conflicting laws; and  
4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Article 3 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated, relating to  
8 redemption of property sold for taxes, is amended by revising Code Section 48-4-40, relating  
9 to persons entitled to redeem land sold under tax execution, as follows:

10 "48-4-40.

11 Whenever any real property is sold under or by virtue of an execution issued for the  
12 collection of state, county, municipal, or school taxes or for special assessments, the  
13 defendant in fi. fa. or any person having any right, title, or interest in or lien upon such  
14 property may redeem the property from the sale by the payment of ~~the redemption price~~  
15 ~~or~~ the amount required for redemption, as fixed and provided in Code Section 48-4-42:

16 (1) At any time within 12 months from the date of the sale; and

17 (2) At any time after the sale until the right to redeem is foreclosed by the giving of the  
18 notice provided for in Code Section 48-4-45."

19 style="text-align:center">**SECTION 2.**

20 Said article is further amended by revising Code Section 48-4-42, relating to the amount  
21 payable for redemption, as follows:

22 "48-4-42.

23 (a) The amount required to be paid for redemption of property from any sale for taxes as  
24 provided in this chapter, ~~or the redemption price~~, shall with respect to any sale made after

25 July 1, ~~2002~~ 2015, be the amount paid for the property at the tax sale, as shown by the  
 26 recitals in the tax deed, plus: any

27 (1) Any taxes paid on the property by the purchaser after the sale for taxes, plus any;  
 28 (2) Any state, county, or municipal special assessments paid by the purchaser on the  
 29 property, plus a;  
 30 (3) Any other special assessments paid by the purchaser on the property; and  
 31 (4) A premium of 20 percent of the amount for the first year or fraction of a year which  
 32 has elapsed between the date of the sale and the date on which the redemption payment  
 33 is made and 10 percent for each year or fraction of a year thereafter.

34 (b) If redemption is not made until more than 30 days after the notice provided for in Code  
 35 Section 48-4-45 has been given, there shall be added to the redemption price sums set forth  
 36 in subsection (a) of this Code section the sheriff's cost in connection with serving the notice  
 37 and the cost of publication of the notice, if any.

38 (c) With respect to any tax sale made on or after July 1, 2015, the purchase of a tax deed  
 39 shall not obligate the purchaser to join:

40 (1) Any property owners' association, as defined in Code Section 44-3-221, in  
 41 accordance with Code Section 44-3-232;  
 42 (2) Any condominium association, as defined in Code Section 44-3-71, in accordance  
 43 with Code Section 44-3-109; or  
 44 (3) Any homeowners' association established by covenants restricting land to certain uses  
 45 related to planned residential subdivisions.

46 (d) The tax sale purchaser shall not be liable or obligated to pay any delinquent or future  
 47 dues, fees, or assessments against the property purchased at the tax sale by any such  
 48 association in subsection (c) of this Code section until the earlier of either the right of  
 49 redemption has been foreclosed or 18 months has elapsed from the date of the tax sale. At  
 50 that time the tax deed purchaser shall become a member of the association found in  
 51 subsection (c) of this Code section and be required to pay the association's dues, fees, or  
 52 assessment as any other member is required for the current year and any future year for so  
 53 long as the purchaser owns the property. Redemption of the property returns the obligation  
 54 and liability for such dues and membership back to the owner.

55 (e) If the tax sale purchaser pays any such dues, fees, or assessments charged by such  
 56 association and the property is subsequently redeemed, the redeemer must pay in addition  
 57 to the sums set forth in subsections (a) and (b) of this Code section an amount paid by the  
 58 purchaser to such association plus a premium of 20 percent.

59 (f) All of the amounts required to be paid by this Code section shall be paid in lawful  
 60 money of the United States to the purchaser at the tax sale or to the purchaser's successors."

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**SECTION 3.**

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