

House Bill 547 (COMMITTEE SUBSTITUTE)

By: Representatives Fleming of the 121st, Powell of the 171st, and Willard of the 51st

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 3 of Title 53 of the Official Code of Georgia Annotated, relating to year's
2 support, so as to change provisions relating to taxes and tax liens; to provide for a definition;
3 to provide for related matters; 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 3 of Title 53 of the Official Code of Georgia Annotated, relating to year's support,
7 is amended by revising Code Section 53-3-4, relating to taxes and tax liens, as follows:

8 "53-3-4.

9 (a) As used in this Code section, the term 'homestead' shall have the same meaning as set
10 forth in Code Section 48-5-40.

11 (b) In solvent and insolvent estates, all taxes and liens for taxes accrued for years prior to
12 the year of the decedent's death against the ~~real property~~ homestead set apart and against
13 any equity of redemption applicable to the ~~real property~~ homestead set apart shall be
14 divested as if the entire title were included in the year's support. Additionally, as elected
15 in the petition, property taxes accrued in the year of the decedent's death or in the year in
16 which the petition for year's support is filed or, if the petition is filed in the year of the
17 decedent's death, in the year following the filing of the petition, shall be divested if the ~~real~~
18 property homestead is set apart for year's support."

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

20 All laws and parts of laws in conflict with this Act are repealed.