

The Senate Committee on Judiciary offers the following substitute to HB 547:

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

19 (2) In solvent and insolvent estates, if homestead is not claimed, all taxes and liens for
20 taxes accrued for years prior to the year of the decedent's death against the real property
21 set apart and against any equity of redemption applicable to the real property set apart
22 shall be divested as if the entire title were included in the year's support. Additionally,
23 as elected in the petition, property taxes accrued in the year of the decedent's death or in
24 the year in which the petition for year's support is filed or, if the petition is filed in the
25 year of the decedent's death, in the year following the filing of the petition, shall be
26 divested if the real property is set apart for year's support."

