

The Senate Committee on Judiciary offered 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:

**SECTION 1.**

5 Chapter 3 of Title 53 of the Official Code of Georgia Annotated, relating to year's support,  
6 is amended by revising Code Section 53-3-4, relating to taxes and tax liens, as follows:

7 "53-3-4.

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

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

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