

House Bill 1102

By: Representatives Clark of the 100<sup>th</sup>, Greene of the 154<sup>th</sup>, Reeves of the 99<sup>th</sup>, Bonner of the 73<sup>rd</sup>, Hilton of the 48<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 7 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to miscellaneous local administrative provisions regarding ad valorem taxation of  
3 property, so as to prohibit the levy and sale of properties owned by certain senior citizens for  
4 failure to pay ad valorem taxes; to provide for related matters; to repeal conflicting laws; and  
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 7 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to  
9 miscellaneous local administrative provisions regarding ad valorem taxation of property, is  
10 amended by adding a new Code section to read as follows:

11 "48-5-382.

12 Properties owned by individuals 60 years of age or older that become subject to liens for  
13 failure to pay ad valorem taxes shall not be subject to levy and sale by virtue of any process  
14 under the laws of this state until the title to any such property transfers out of such  
15 individual's name by sale, gift, condemnation, distribution to one or more heirs, or by any  
16 other means."

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**SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.