

ADOPTED

Senator Albers of the 56th offered the following amendment #1:

1 *Amend the House substitute to SB 13 (LC 43 2866S) by striking lines 1 through the end and*
 2 *inserting in lieu thereof the following:*

3 To amend Code Sections 9-13-161 and 44-14-162 and Title 48 of the Official Code of
 4 Georgia Annotated, relating to where and when sales under execution held and change of
 5 place of public sales by court order, sales made on foreclosure under power of sale, and
 6 revenue and taxation, respectively, so as to authorize online public sales under tax levies and
 7 executions; to provide a time frame for sales of real estate under foreclosure powers; to
 8 provide for procedures for an appointed levying officer to conduct certain sales; to require
 9 registration to participate in sales conducted in a certain manner; to provide for registration
 10 requirements; to replace constables with sheriffs as the proper officer for collecting and
 11 levying tax executions on behalf of the tax collector or tax commissioner; to revise the
 12 language required to be included in the notices of current assessment; to add hearing officer
 13 review for tax assessment of certain business personal property; to provide for related
 14 matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

15 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

16 **SECTION 1.**

17 Code Section 9-13-161 of the Official Code of Georgia Annotated, relating to where and
 18 when sales under execution held and change of place of public sales by court order, is
 19 amended by revising subsections (a) and (b) as follows:

20 "(a)(1) Unless otherwise provided, sales of property taken under execution shall be made
 21 by the sheriffs ~~or coroners only~~ at the courthouse of the county where the levy was made

22 on the first Tuesday ~~in each~~ of the month, between the hours of 10:00 A.M. and 4:00
23 P.M.; at a time and place ordered by the court; or at a time and place within the discretion
24 of the sheriff, and at public outcry; provided, however, that, ~~should~~ if the first Tuesday
25 of the month ~~fall~~ falls on New Year's Day or Independence Day, such sales shall take
26 place on the immediately following Wednesday. A change in the time of such sales from
27 the first Tuesday of the month to the first Wednesday of the month as provided in this
28 subsection shall also apply to all public sales within the county required to be conducted
29 at the time of the sheriff's sales.

30 (2)(A) Sales of property taken under execution, as provided for in paragraph (1) of this
31 subsection, may also, at the discretion of the sheriff, be conducted through internet
32 enabled technology and digital media, including, but not limited to, websites and
33 consumer applications accessible through computers, smartphones, or other electronic
34 devices.

35 (B) Sales conducted pursuant to this paragraph shall require a bidder to register prior
36 to participation. Such registration shall require submission of:

37 (i) A completed Internal Revenue Service Form W-9; and

38 (ii) The name, address, and telephone number of the bidder.

39 (C) Any fee, including, but not limited to, a buyer's premium, charged to any purchaser
40 for a sale conducted pursuant to this subsection shall be applied at the time of the sale
41 and shall not exceed \$250.00.

42 (b) In all cases where any sheriff, ~~coroner~~, or other levying officer shall levy any execution
43 or other legal process upon any corn, lumber, timber of any kind, bricks, machinery, or
44 other articles difficult and expensive to transport, the officer may sell the property without
45 carrying and exposing the same at the courthouse door on the day of sale, but the levying
46 officer shall give a full description of the property and the place where it is located in the
47 advertisement of the sale."

48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70

SECTION 2.

Code Section 44-14-162 of the Official Code of Georgia Annotated, relating to sales made on foreclosure under power of sale, manner of advertisement and conduct necessary for validity, and filing, is amended by revising subsection (a) as follows:

"(a) No sale of real estate under powers contained in mortgages, deeds, or other lien contracts shall be valid unless the sale shall be advertised and conducted at the ~~time and place and in the usual manner of the sheriff's sales~~ courthouse in the county in which such real estate or a part thereof is located ~~and~~ on the first Tuesday of the month, between the hours of 10:00 A.M. and 4:00 P.M., and at public outcry; provided, however, that, if the first Tuesday of the month falls on New Year's Day or Independence Day, such sale shall take place on the immediately following Wednesday; provided, further, that no such sale shall be valid unless notice of the sale shall have been given as required by Code Section 44-14-162.2. If the advertisement contains the street address, city, and ZIP Code of the property, such information shall be clearly set out in bold type. In addition to any other matter required to be included in the advertisement of the sale, if the property encumbered by the mortgage, security deed, or lien contract has been transferred or conveyed by the original debtor to a new owner and an assumption by the new owner of the debt secured by said mortgage, security deed, or lien contract has been approved in writing by the secured creditor, then the advertisement should also include a recital of the fact of such transfer or conveyance and the name of the new owner, as long as information regarding any such assumption is readily discernable by the foreclosing creditor. Failure to include such a recital in the advertisement, however, shall not invalidate an otherwise valid foreclosure sale."

71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97

SECTION 3.

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended in Code Section 48-4-1, relating to procedures for sales under tax levies and executions, by revising subsection (a) as follows:

"(a)(1) Except as otherwise provided in this title, when a levy is made upon real or personal property, the property shall be advertised and sold in the same manner as provided for executions and judicial sales. Except as otherwise provided in this title, the sale of real or personal property under a tax execution shall be made in the same manner as provided for judicial sales; provided, however, that, in addition to such other notice as may be required by law, in any sale under a tax execution made pursuant to this chapter, the defendant shall be given ten days' written notice of such sale by registered or certified mail or statutory overnight delivery, return receipt requested. The notice required by this Code section shall be sent:

(A) In cases of executions issued by a county officer for ad valorem taxes, to the defendant's last known address as listed in the records of the tax commissioner of the county that issued the tax execution;

(B) In cases of executions issued by a municipal officer for ad valorem taxes, to the defendant's last known address as listed in the records of the municipal officer of the municipality that issued the tax execution; or

(C) In cases of executions issued by a state officer, to the defendant's last known address as listed in the records of the department headed by the issuing officer.

(2) A copy of the notice provided for in paragraph (1) of this subsection shall also be sent by the same tax officer sending the notice to the defendant to the appropriate tax official of the state, county, or municipality which also has issued an execution with respect to such property.

(3)(A) A sale for taxes due may be conducted by the tax commissioner or tax collector or his or her duly authorized officer and may be held in the office of the tax

98 commissioner or tax collector or at such other location as may be identified in the
99 notice required by this Code section. Such notice shall also be posted in a conspicuous
100 location in the appropriate courthouse.

101 (B) Sales for taxes due pursuant to this subsection may also, at the discretion of the tax
102 commissioner or tax collector, be conducted through internet enabled technology and
103 digital media, including, but not limited to, websites and consumer applications
104 accessible through computers, smartphones, or other electronic devices. Sales
105 conducted pursuant to this subparagraph shall require a bidder to register prior to
106 participation. Such registration shall require submission of:

- 107 (i) A completed Internal Revenue Service Form W-9; and
108 (ii) The name, address, and telephone number of the bidder."

109 SECTION 4.

110 Said title is further amended by revising Code Section 48-4-3, relating to duties of levying
111 officers, as follows:

112 "48-4-3.

113 The tax collector or tax commissioner may place his or her executions in the hands of ~~any~~
114 ~~constable~~ the sheriff of the county or a levying officer, who shall be authorized to collect
115 or levy the executions in any part of the county. The ~~constable~~ sheriff or other levying
116 officer to whom the tax collector or tax commissioner delivers the tax executions for
117 collection shall proceed promptly to enforce by levy and sale the collection of the
118 executions. Such sheriff or other levying officer shall be authorized to conduct any sale
119 in the same manner and under the same conditions as set forth in subsection (a) of Code
120 Section 48-4-1. The levying or collecting officer shall make prompt settlements with the
121 tax collector or tax commissioner and in no event shall be allowed longer than 90 days
122 from the time the executions are placed in his or her hands within which to make final
123 settlement with the tax collector or tax commissioner and return to the tax collector or tax

124 commissioner the tax collected and the uncollected executions with proper entries on the
 125 executions. Any ~~constable~~ sheriff or other levying officer who fails or refuses to make a
 126 final return or settlement within the time provided in this Code section shall forfeit all costs
 127 due him or her on the executions and shall be subject to be ruled before any court of
 128 competent jurisdiction and made to account as required by this Code section."

129 **SECTION 5.**

130 Said title is further amended in Code Section 48-5-306, relating to annual notice of current
 131 assessment, contents, posting notice, and new assessment description, by revising paragraph
 132 (2) of subsection (b) as follows:

133 "(2)(A) In addition to the items required under paragraph (1) of this subsection, the
 134 notice shall contain a statement of the taxpayer's right to an appeal and an estimate of
 135 the current year's taxes for all levying authorities which shall be in substantially the
 136 following form:

137 "The amount of your ad valorem tax bill for this year will be based on the appraised and
 138 assessed values specified in this notice. You have the right to appeal these values to the
 139 county board of tax assessors. At the time of filing your appeal, you must select one
 140 of the following options:

- 141 (i) An appeal to the county board of equalization with appeal to the superior court;
- 142 (ii) To arbitration without an appeal to the superior court; or
- 143 (iii) To a hearing officer with appeal to the superior court for any:

144 (I) Parcel ~~For a parcel~~ of nonhomestead property with a fair market value in excess
 145 of \$500,000.00 as shown on the taxpayer's annual notice of current assessment
 146 under this Code section; ~~or for one~~

147 (II) One or more account numbers of wireless property as defined in
 148 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market
 149 value in excess of \$500,000.00 as shown on the taxpayer's annual notice of current

150 assessment under this Code section, ~~to a hearing officer with appeal to the superior~~
 151 ~~court; or~~
 152 (III) One or more account numbers of any taxable tangible personal property other
 153 than wireless property as defined in subparagraph (e.1)(1)(B) of Code
 154 Section 48-5-311 with an aggregate fair market value in excess of \$200,000.00 as
 155 shown on the taxpayer's annual notice of current assessment under this Code
 156 section.

157 If you wish to file an appeal, you must do so in writing no later than 45 days after the
 158 date of this notice. If you do not file an appeal by this date, your right to file an appeal
 159 will be lost. For further information on the proper method for filing an appeal, you may
 160 contact the county board of tax assessors which is located at: (insert address) and which
 161 may be contacted by telephone at: (insert telephone number).'

162 (B) The notice shall also contain the following statements in bold print:

163 'The estimate of your ad valorem tax bill for the current year is based on the previous
 164 or most applicable year's millage rate and the fair market value contained in this
 165 notice. The actual tax bill you receive may be more or less than this estimate. This
 166 estimate may not include all eligible exemptions.'

167 SECTION 6.

168 Said title is further amended in Code Section 48-5-311, relating to creation of county boards
 169 of equalization, duties, review of assessments, and appeals, by revising subparagraph
 170 (e)(1)(A) of subsection (e) and paragraphs (1) and (2) of subsection (e.1) as follows:

171 "(e) **Appeal.**

172 (1)(A) Any taxpayer or property owner as of the last date for filing an appeal may elect
 173 to file an appeal from an assessment by the county board of tax assessors to:

- 174 (i) The county board of equalization as to matters of taxability, uniformity of
 175 assessment, and value, and, for residents, as to denials of homestead exemptions
 176 pursuant to paragraph (2) of this subsection;
- 177 (ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code
 178 section;
- 179 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 180 of nonhomestead real property with a fair market value in excess of \$500,000.00 as
 181 shown on the taxpayer's annual notice of current assessment under Code Section
 182 48-5-306, and any contiguous nonhomestead real property owned by the same
 183 taxpayer, pursuant to subsection (e.1) of this Code section; ~~or~~
- 184 (iv) A hearing officer as to matters of values or uniformity of assessment of one or
 185 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of
 186 this Code section with an aggregate fair market value in excess of \$500,000.00 as
 187 shown on the taxpayer's annual notice of current assessment under Code
 188 Section 48-5-306, pursuant to subsection (e.1) of this Code section; or
- 189 (v) A hearing officer as to matters of values or uniformity of assessment of one or
 190 more account numbers of any taxable tangible personal property other than wireless
 191 property as defined in subparagraph (e.1)(1)(B) of this Code section with an aggregate
 192 fair market value in excess of \$200,000.00 as shown on the taxpayer's annual notice
 193 of current assessment under Code Section 48-5-306, pursuant to subsection (e.1) of
 194 this Code section."

195 **"(e.1) Appeals to hearing officer.**

196 (1)(A) For any dispute involving the value or uniformity of a parcel of nonhomestead
 197 real property with a fair market value in excess of \$500,000.00 as shown on the
 198 taxpayer's annual notice of current assessment under Code Section 48-5-306, at the
 199 option of the taxpayer, an appeal may be submitted to a hearing officer in accordance
 200 with this subsection. If such taxpayer owns nonhomestead real property contiguous to

201 such qualified nonhomestead real property, at the option of the taxpayer, such
 202 contiguous property may be consolidated with the qualified property for purposes of the
 203 hearing under this subsection.

204 (B)(i) As used in this subparagraph, the term 'wireless property' means tangible
 205 personal property or equipment used directly for the provision of wireless services by
 206 a provider of wireless services which is attached to or is located underneath a wireless
 207 cell tower or at a network data center location but which is not permanently affixed
 208 to such tower or data center so as to constitute a fixture.

209 (ii) For any dispute involving the values or uniformity of one or more account
 210 numbers of wireless property as defined in this subparagraph with an aggregate fair
 211 market value in excess of \$500,000.00 as shown on the taxpayer's annual notice of
 212 current assessment under Code Section 48-5-306, at the option of the taxpayer, an
 213 appeal may be submitted to a hearing officer in accordance with this subsection.

214 (C) For any dispute involving the values or uniformity of one or more account numbers
 215 of any taxable tangible personal property other than wireless property as defined in
 216 subparagraph (B) of this paragraph with an aggregate fair market value in excess of
 217 \$200,000.00 as shown on the taxpayer's annual notice of current assessment under Code
 218 Section 48-5-306, at the option of the taxpayer, an appeal may be submitted to a hearing
 219 officer in accordance with this subsection.

220 (2)(A) Individuals desiring to serve as hearing officers and who are either:

221 (i) State ~~state~~ certified general real property appraisers or state certified residential
 222 real property appraisers as classified by the Georgia Real Estate Commission and the
 223 Georgia Real Estate Appraisers Board for real property appeals; or ~~are~~
 224 (ii) Designated ~~designated~~ appraisers by a nationally recognized appraiser's
 225 organization for wireless property appeals

226 shall complete and submit an application, a list of counties the hearing officer is willing
 227 to serve, disqualification questionnaire, and resume and be approved by the Georgia

228 Real Estate Commission and the Georgia Real Estate Appraisers Board to serve as a
229 hearing officer. The Georgia Real Estate Appraisers Board ~~Such board~~ shall annually
230 publish a list of qualified and approved hearing officers for Georgia.

231 (B)(i) Any individual who is a former or current Appraiser IV or chief appraiser and
232 desires to serve as a hearing officer for tangible personal property other than wireless
233 property shall complete and submit an application, a list of counties the hearing
234 officer is willing to serve, a disqualification questionnaire, and a resume to the
235 Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board for
236 review and approval to serve as a hearing officer with respect to tangible personal
237 property appeals provided for in subparagraph (C) of paragraph (1) of this subsection.

238 (ii) The Georgia Real Estate Appraisers Board shall annually publish a list of such
239 qualified and approved hearing officers and a list of counties such hearing officers are
240 willing to serve.

241 (iii) With respect to this subparagraph and subparagraph (C) of paragraph (1) of this
242 subsection, no Appraiser IV or chief appraiser shall be eligible to serve as a hearing
243 officer for any county for which such person served as an Appraiser IV or chief
244 appraiser."

245 **SECTION 7.**

246 This Act shall become effective on January 1, 2024.

247 **SECTION 8.**

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