

House Bill 375 (AS PASSED HOUSE AND SENATE)

By: Representatives Raffensperger of the 50th, Martin of the 49th, Jones of the 47th, Silcox of the 52nd, Hanson of the 80th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to modify certain provisions relating to tax executions; to repeal the fee
3 collected for issuing tax executions; to provide for related matters; to provide for an effective
4 date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
8 amended by revising Code Section 48-3-3, relating to executions by tax collectors and
9 commissioners, as follows:

10 "48-3-3.

11 (a) As used in this Code section, the term:

12 (1) 'New owner' means the most recent subsequent owner who has purchased such
13 property during the year after January 1, but on or ~~after~~ before the due date of that tax bill
14 year and whose deed has been duly recorded in the records of the clerk of the superior
15 court for that county.

16 (2) 'Owner of record' means the owner whose name appears in the deed record as the
17 owner as of January 1 of that tax bill year.

18 (b) The tax collector or tax commissioner shall issue executions for nonpayment of taxes
19 collectable by the tax collector or tax commissioner at any time after 30 days have elapsed
20 since giving notice as provided in subsection (c) of this Code section. The executions shall
21 be directed to all and singular sheriffs and constables of ~~the~~ this state.

22 (c) As soon as the last day for the payment of taxes has arrived, the tax collector or tax
23 commissioner shall notify in writing the taxpayer of the fact that the taxes have not been
24 paid and that, unless paid, an execution shall be issued; provided, however, that notice shall
25 not be required for taxes due on personal property and executions may be issued on the day
26 next following the day when taxes are due.

27 (d) No execution shall be issued against any person who is not the owner of record ~~owner~~
 28 of the property on the day that the taxes become delinquent if, within 90 days from the due
 29 date, ~~that~~ such person has provided satisfactory proof to the tax collector or tax
 30 commissioner that the property has been transferred by recorded deed and the liability for
 31 the payment of ad valorem taxes has been assigned to the vested transferee by written
 32 agreement or contract. In such cases, the execution shall be issued against the person who
 33 is the new ~~record~~ owner of the property on the date that the taxes became delinquent only
 34 after such new owner has been sent a notice of the delinquent tax bill, and such notice shall
 35 state that the tax collector or tax commissioner intends to issue a tax execution in the new
 36 owner's name against such delinquent property if the bill and all applicable interest and
 37 other charges are not paid within 30 days of the date of the notice. Such notice shall be
 38 mailed ~~first-class~~ by first-class mail to the address of record as shown on the real estate
 39 transfer tax declaration form in the records of the clerk of the superior court and to the
 40 address shown on the closing documents if presented or to the property location if the
 41 address differs from that shown on the real estate transfer tax declaration form. If an
 42 execution has already been issued against the owner of record, such execution shall be
 43 affirmatively cleared and vacated of record by the tax collector or tax commissioner upon
 44 receiving satisfactory proof as provided in this subsection.

45 (e)(1)(A) Whenever technologically feasible, the tax collector or tax commissioner, at
 46 the time tax bills or any subsequent delinquent notices are mailed, shall also mail such
 47 bills or notices to any new owner that at that time appear in the records of the county
 48 board of tax assessors. The bills or notices shall be mailed to the address of record as
 49 found in the county board of tax assessors' records.

50 (B)(i) In the discretion of the tax commissioner, a taxpayer shall have the option of
 51 receiving tax bills or subsequent delinquent notices via electronic transmission in lieu
 52 of, or in addition to, receiving a paper bill via first-class mail. The tax bill shall be
 53 transmitted to the taxpayer via e-mail, with delivery or read receipt requested, in
 54 portable document format using all e-mail addresses provided by the taxpayer, and
 55 the date shown on such transmission shall serve as a postmark. In any instance where
 56 such transmission proves undeliverable, the tax commissioner shall mail such tax bill
 57 or subsequent delinquent notice to the address of record as found in the county board
 58 of tax assessors' records.

59 (ii) The commissioner shall develop and make available to tax commissioners a
 60 suitable form for use by taxpayers in exercising the option to receive tax bills or
 61 subsequent delinquent notices via electronic transmission.

62 (2) A new owner shall not be required to pay the interest specified in Code
 63 Section 48-2-40, or the penalty specified in Code Section 48-2-44, until 60 days after the

64 tax collector or tax commissioner has forwarded a tax bill to the new owner in accordance
65 with paragraph (1) of this subsection. This paragraph shall apply only to the tax bill
66 applicable to the year in which the property was purchased.

67 (f) The real estate transfer tax declaration form shall provide for and indicate the correct
68 tax map parcel identification number before being accepted by the clerk of the superior
69 court for recordation."

70 **SECTION 2.**

71 Said title is further amended by repealing and reserving Code Section 48-5-163, relating to
72 the fee for issuance of tax executions and the allowance of costs on executions.

73 **SECTION 3.**

74 This Act shall become effective on July 1, 2017.

75 **SECTION 4.**

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