

The Senate Finance Committee offered the following substitute to HB 819:

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 require due  
3 diligence in notifying taxpayers that taxes have not been paid and that an execution shall be  
4 issued; to provide a definition; to change the timing of the sale of tax executions; to repeal  
5 the fee collected for issuing tax executions; to provide for related matters; to provide for an  
6 effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

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

12 "48-3-3.

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

14 (1) 'Due diligence' means the performance of a search to ascertain the actual location of  
15 the owner of record of the property by taking the following actions:

16 (A) Sending notice by first-class mail, certified mail, or statutory overnight delivery,  
17 as required by law; and

18 (B) If the notice is returned undelivered:

19 (i) Checking telephone directories for the county wherein the property is located;

20 (ii) Checking Internet search engines and people finder data bases, which may  
21 include the use of online address verification products and services;

22 (iii) Checking the records of the tax commissioner of the county wherein the property  
23 is located; or

24 (iv) Checking the real estate records of the clerk of the superior court of the county  
25 wherein the property is located.

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

30 ~~(2)~~(3) 'Owner of record' means the owner whose name appears in the deed record as the  
 31 owner as of January 1 of that tax bill year.

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

36 (c)(1) As soon as the last day for the payment of taxes has arrived, the tax collector or  
 37 tax commissioner shall notify in writing the taxpayer of the fact that the taxes have not  
 38 been paid and that, unless ~~paid, an execution shall be issued~~ such taxes and all applicable  
 39 interest and other charges are paid within 30 days of the date of such notification, a tax  
 40 execution shall be issued in the owner's name against such delinquent property; provided,  
 41 however, that notice shall not be required for taxes due on personal property and  
 42 executions may be issued on the day next following the day when taxes are due.

43 (2) Prior to the transfer of an execution, the tax collector or tax commissioner shall  
 44 perform due diligence in an effort to obtain the delinquent taxpayer's correct address or  
 45 any new owner's correct address for all delinquent taxpayers whose tax bill and the notice  
 46 of execution were returned by the United States Postal Service as undeliverable.

47 (d) No execution shall be issued against any person who is not the ~~record~~ owner of record  
 48 of the property on the day that the taxes become delinquent if, within 90 days from the due  
 49 date, ~~that~~ such person has provided satisfactory proof to the tax collector or tax  
 50 commissioner that the property has been transferred by recorded deed and the liability for  
 51 the payment of ad valorem taxes has been assigned to the vested transferee by written  
 52 agreement or contract. In such cases, the execution shall be issued against the person who  
 53 is the new ~~record~~ owner of the property on the date that the taxes became delinquent only  
 54 after such new owner has been sent a notice of the delinquent tax bill, and such notice shall  
 55 state that the tax collector or tax commissioner intends to issue a tax execution in the new  
 56 owner's name against such delinquent property if the bill and all applicable interest and  
 57 other charges are not paid within 30 days of the date of the notice. Such notice shall be  
 58 mailed ~~first class~~ by first-class mail to the address of record as shown on the real estate  
 59 transfer tax declaration form in the records of the clerk of the superior court and to the  
 60 address shown on the closing documents if presented or to the property location if the  
 61 address differs from that shown on the real estate transfer tax declaration form. If an  
 62 execution has already been issued against the owner of record, such execution shall be

63 affirmatively cleared and vacated of record by the tax collector or tax commissioner upon  
64 receiving satisfactory proof as provided in this subsection.

65 (e)(1) Whenever technologically feasible, the tax collector or tax commissioner, at the  
66 time tax bills or any subsequent delinquent notices are mailed, shall also mail such bills  
67 or notices to any new owner that at that time appear in the records of the county board of  
68 assessors. The bills or notices shall be mailed to the address of record as found in the  
69 county board of assessors' records or any address discovered as a result of the due  
70 diligence provided for in paragraph (2) of subsection (c) of this Code section.

71 (2) A new ~~purchaser of property~~ owner shall not be required to pay the interest specified  
72 in Code Section 48-2-40, or the penalty specified in Code Section 48-2-44, until 60 days  
73 after the tax collector or tax commissioner has forwarded a tax bill to the new ~~purchaser~~  
74 owner in accordance with paragraph (1) of this subsection. This paragraph shall apply  
75 only to the tax bill applicable to the year in which the property was purchased.

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

79 **SECTION 2.**

80 Said title is further amended by repealing Code Section 48-5-163, relating to the fee for  
81 issuance of tax executions and the allowance of costs on execution, and designating it as  
82 "Reserved."

83 **SECTION 3.**

84 This Act shall become effective on July 1, 2014.

85 **SECTION 4.**

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