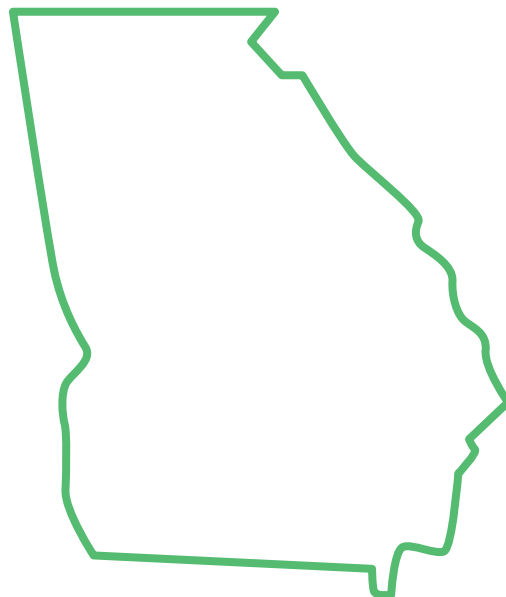


HEIRS' PROPERTY:

Understanding the Legal Issues in *Georgia*

By Francine Miller

October 2026



Introduction

The purpose of this fact sheet is to prevent the loss of land owned as heirs' property in Georgia by examining state laws related to heirs' property owners and outlining steps they can take to resolve property issues before seeing an attorney.

It also explains important legal issues relevant to heirs' property, including:

- 1. how to identify the legal heirs of the original ancestor who owned the home or land;**
- 2. state partition law;**
- 3. state law that permits the sale of land or homes due to unpaid property taxes or other fees; and**
- 4. state law addressing adverse possession and condemnation**
(these terms are defined in the glossary, below).

This resource may be useful to professionals assisting heirs' property owners, such as lawyers, social workers, community development supporters, and cooperative extension agents.



For a glossary of legal terms used in this fact sheet, refer to page 12.

What is Heirs' Property?

Heirs' property (sometimes known as family land or family inherited property) is property that has been transferred to multiple family members by inheritance. Typically, it is created when property is transferred from someone who dies without a will to that person's spouse, children, or other heirs who have a legal right to the property. However, even if the person who died had a will, they may still create heirs' property if they leave a home or land to multiple heirs without specifying which heirs get which section of the property.

When heirs' property is created, the heirs own all the property together (in legal terms, they own the property as *tenants in common*). In other words, they each own an interest in the undivided land or real property rather than each heir owning an individual lot. In addition, unless the heirs go to the appropriate probate court in their jurisdiction to get the legal authority to have the title or deed to the land changed to reflect their ownership, the property will remain in the name of the person who died.

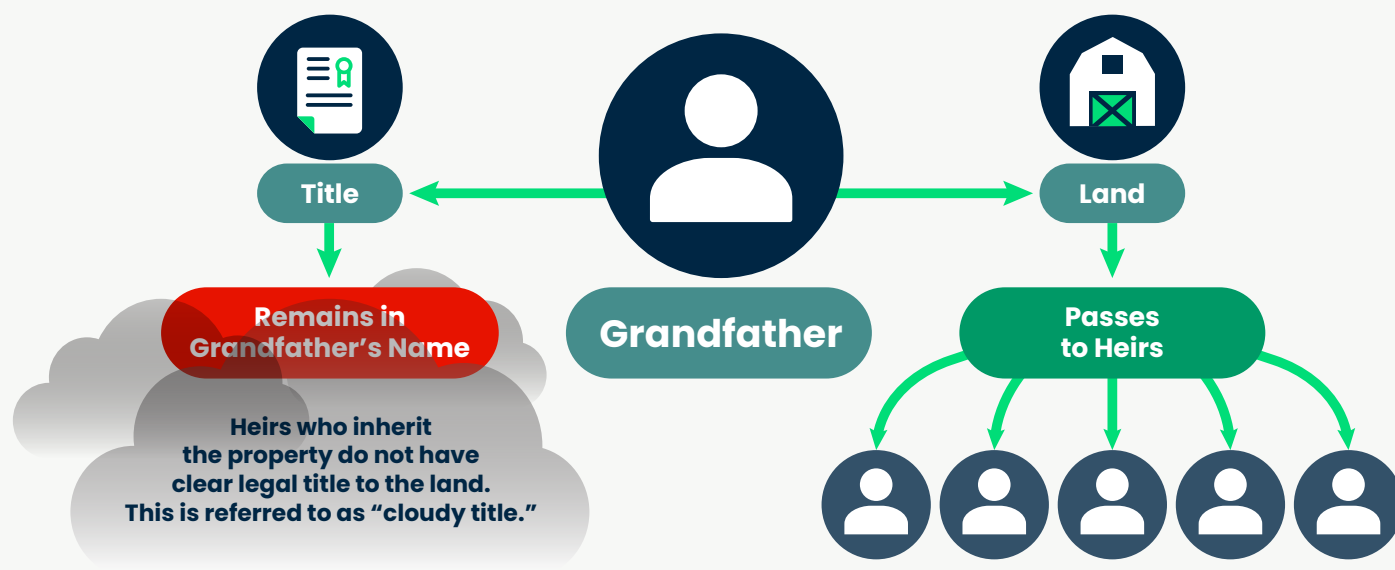
For the heirs, owning property as tenants in common without a clear title can lead to many challenges. Because it is difficult for heirs to prove ownership, they may be unable to access loans and mortgages for the property; apply for home repair grants or services from their local city or town; reduce their property taxes if the home is their primary residence; negotiate property tax repayment agreements; apply for state, local, or federal grants or loans; or build wealth from the property by engaging in commercial activity, such as selling timber, water access, hunting rights, or other resources or access—all of which require proof of ownership. Owning property as tenants in common also leaves the property vulnerable to being acquired by real estate developers and dishonest actors.



Learn More Using the Farmland Access Legal Toolkit

For a more comprehensive overview of heirs' property issues, visit farmlandaccess.org/heirs-property.

Find additional advice for heirs' property owners, including how to proactively avoid and address legal challenges, at farmlandaccess.org/suggestions-for-heirs-property-owners.



Identifying Heirs

To resolve heirs' property issues, an important first step is tracing the ownership of the property from the original owner whose name appears on the deed to the current owners. Many attorneys and other professionals assisting heirs' property owners encourage the owners to build a family tree identifying all the heirs, deceased and living. Specifically, heirs' property owners will want to collect:

1. **the heirs' birth and death dates;**
2. **the county of death;**
3. **proof of whether the heirs died with a will; and**
4. **any current contact information for living heirs.**

The goal is to gather information about anyone who may have held a legal interest in the family property at any point in time. Consequently, it is important to identify all the heirs who might be entitled to an interest in the property.

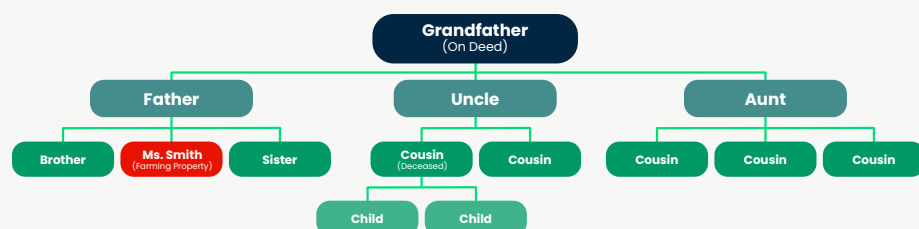
When a person dies with a valid will, they die *testate* and their will determines who inherits their property.¹ When a person dies without a will, they die *intestate* and state law addressing intestate succession determines who inherits that person's real estate, i.e., land and/or real property and other assets.²

There are generally several types of living heirs entitled to inherit property from a decedent, including:

- **the spouse or registered domestic partner of the decedent;**
- **biological and adopted children, and their heirs;**
- **parents of the decedent;**
- **siblings of the decedent, and if they have died, their heirs (the decedent's nieces and nephews); and**
- **grandparents and cousins.**

Who inherits a person's property by intestate succession will change depending on which family members survive the decedent. Sometimes the outcome of which family members inherit under the law can be very surprising to families.

An example of a simple family tree for Ms. Smith



Finding the Family (Genealogy) and Home and Land Records

Resources to help identify and locate heirs and build the family tree include genealogists and family history sites, such as [ancestry.com](https://www.ancestry.com), [myheritage.com](https://www.myheritage.com), and [familysearch.org](https://www.familysearch.org). Family bibles and social media platforms can be a good source of information and can sometimes be used to identify heirs. Local libraries can also be a great resource for genealogical records and research help.

Additional helpful online resources for Georgia genealogy and land records include:

Georgia Archives

Website: [georgiaarchives.org/research/research_help](https://www.georgiaarchives.org/research/research_help)

Georgia Public Library Service

Website: [georgialibraries.org/archival-services/genealogy/](https://www.georgialibraries.org/archival-services/genealogy/)

For land records, individuals can go to the office of the Clerk of Superior Court in the county where the land is located to trace land ownership, or visit the Georgia Superior Court Clerks' Cooperative Authority website to review digitized land records.³

Intestate Succession in Georgia⁴

The following chart describes some of the many possibilities for who inherits real estate under Georgia's intestate succession laws.⁵ If there are multiple generations involved, it will likely be important to work with an attorney to successfully identify all the current owners.

If a person dies with:	Here's who inherits:
Children but no spouse	The children inherit everything.
A spouse but no children	The spouse inherits everything.
A spouse and children	The spouse and children equally share the intestate property, unless there are three or more children; in this case the spouse gets one-third and the children split two-thirds between them.
Parents but no spouse or children	The parents inherit everything.
Siblings but no spouse, children or parents	The siblings inherit everything.
Children born outside of marriage	If the father was not married to the children's mother when she gave birth to them, then they do not automatically have a right to inherit the father's property. A child born outside of marriage inherits from a father according to criteria outlined in state law, based on laws that were in place at the time of the father's death. For example, currently, a child born outside of marriage may receive a share of the father's estate if (1) a court established the father's paternity, (2) the father has acknowledged his paternity in a sworn, signed statement, (3) the father signed the child's birth certificate, or (4) there is other clear and convincing evidence of the father's paternity. Genetic testing results reflecting a 97 percent or higher probability of paternity can be presented to establish a rebuttable presumption of paternity.

Understanding Partition Law

Heirs who inherit real property intestate (without a will) own it as tenants in common.⁶ Tenants in common each own an *undivided* interest in the real property, which means that none of the heirs can claim any specific piece of the real property. As tenants in common, each heir has equal rights to use and occupy the property.

Heirs' property owners are especially vulnerable to losing their property because they are subject to partition actions to physically divide or sell the property.

As co-owners of the property, any of the tenants in common can bring an action in court asking for partition of the property.

There are two ways a court can partition or divide heirs' property: *partition in kind* or *partition by sale*. If a court orders partition in kind, the property must be physically divided proportionate to the fractional interest and value of each co-owner's share. If the court orders partition by sale, it triggers a process that requires the property to be sold.

Historically, when a court ordered partition by sale, the property was sold to the public. This typically happened by a mandatory sale at an auction. Often, property owners lost their family legacies and generally received a small percentage of what the land was worth—far below the property's fair market value.⁷

Since 2010, there have been efforts to pass legislation at the state level to ensure that heirs' property owners have certain due process rights, or fair treatment, under the law in accordance with established rules and requirements. This includes protections to ensure that property sold in a partition action is sold for fair market value. That legislation, drafted by the Uniform Law

Commission, is called the **Uniform Partition of Heirs Property Act** (UPHPA).

The UPHPA became effective in Georgia on January 1, 2013,⁸ to all actions filed after that date.⁹ The law changes the way partition sales occur in states that have adopted it. In Georgia, the UPHPA made three major reforms to partition law:

- 1. If a co-owner brings a partition action in court, the court must provide an opportunity for the other co-owners to buy out the co-owner who brought the partition action.**
- 2. If there is no buyout of co-owners' interests in the property, then the law provides a set of factors for the court to consider that take into account sentimental value and family legacy when determining whether to order a partition in kind and divide up rather than sell the property.**
- 3. If the court does not order a partition in kind, the UPHPA requires the court to sell the property at fair market value and lays out a process for the property to be fairly appraised and sold, with proceeds distributed to all co-owners based on their respective shares.**

Court actions for partition should be avoided if possible. If a physical partition of the land is desired by all co-owners, they should attempt to divide the property voluntarily by agreement with the help of a surveyor and real estate attorney. However, in the case of a single-family home, partition is difficult and would likely result in the sale of the property and a division of the proceeds. If an heir receives notice of a partition action, they should immediately consult an attorney to protect the heirs' rights in the property.

Avoiding Property Tax Foreclosure and Sale

It is important for heirs' property owners to make sure property taxes are paid in full because tax sales can lead to loss of real property. Property becomes subject to a tax sale when a landowner fails to pay annual property taxes on time.

Heirs' property owners should not wait to clear title to the property before paying property taxes.

In practice, one or more of the heirs' property owners could pay the total amount of the annual property taxes due, including the portions owed by other heirs' property co-owners. Ideally, the other co-owners will reimburse the heirs who cover their share of the property taxes. If they do not, then the co-owner who paid the taxes could be reimbursed through voluntary repayment, the distribution of any income received from the property, or from sale proceeds if the home or land is sold. Importantly, payment of taxes does not increase an heirs' ownership interest or remove the ownership interest of the heirs who do not pay. Rather, it creates a claim for reimbursement from any heir who is not paying the taxes. Anyone who pays taxes on the property should keep tax bills and receipts so that they can request or claim reimbursement from other heirs.

How Tax Sales Work in Georgia

In Georgia, a lien automatically attaches to all property owned by the taxpayer when property taxes are unpaid.¹⁰ If the taxes remain unpaid for 30 days after a notice of nonpayment is sent to the property owners' last known address, the county tax commissioner can issue a tax execution,¹¹ also known as a writ of fieri fascias (known as "fi. fa.").¹²

The writ of fi. fa. is recorded in the county courthouse where the property is located; this is Georgia's version of a tax lien.

In Georgia, county tax commissioners are allowed but not required to sell the tax lien to a third-party purchaser, who can buy the lien by paying off the full amount due to the county tax commissioner. After purchasing the tax lien, the third-party purchaser can enforce it against the taxpayer, which includes the ability to collect statutory interest and fees from the owner to sell them the lien, or initiate a court action—a tax deed sale—to satisfy the debt. The third party must record the purchase of the tax lien and notify the delinquent taxpayer that they are enforcing the lien by first class mail.¹³

If a property owner's tax lien has been transferred to a third-party purchaser, the owner must pay the third-party purchaser to satisfy the debt. If multiple liens exist—either from separate taxing entities, or from multiple years of outstanding taxes—each lien must be paid off separately to protect the property from sale.

Instead of selling the tax lien to a third-party purchaser, the tax commissioner can deliver the lien to the sheriff (often this is also the county tax commissioner acting as ex-officio sheriff for this purpose) to initiate a tax deed sale.¹⁴ The property owner must then be notified in writing that a tax execution has been issued and that the property will be advertised for tax sale if the tax lien is not paid within 20 days of the notice.¹⁵ If taxes are not paid and a sale ensues, the sale must be advertised by publication for four weeks leading up to the sale.¹⁶

The sale occurs by auction at the place indicated in the written notice. The highest bidder gets title to the land, subject to the landowners' right of redemption (see below for how a landowner can "redeem," or get back, their property). If the landowner does not redeem the property within the required timeframe, the highest bidder can either foreclose on the property to get title or wait four years. In either case, the highest bidder purchases the land for a fraction of the cost unless the landowner takes action to redeem. If the landowner does nothing, they lose their land.

Landowners can redeem or get back their property for up to 12 months from the date of sale to the highest bidder. Even after those 12 months, and up to a total of four years from the date of sale, landowners can redeem their property if the purchaser has not successfully foreclosed the original owner's redemption right by providing notice of foreclosure to the original owner.¹⁷ To redeem their property, the landowner must pay, "[t]he amount paid for the property at the tax sale, plus: (1) any taxes paid on the property by the purchaser after the sale for taxes; (2) any special assessments on the property; and (3) a premium of 20 percent of the amount for the first year or fraction of a year which has elapsed between the date of the sale and the date on which the redemption payment is made and 10 percent for each year or fraction of a year thereafter."¹⁸

Georgia has another provision that may apply when property owners do not pay their taxes, known as a "judicial in rem tax foreclosure." This provision can be used in counties or municipalities that adopt a local ordinance allowing the practice. These foreclosure actions are brought by the county or city through the filing of a petition with the superior court of the county where the property lies.¹⁹ Notice is provided to interested parties (including all property owners), with an opportunity to answer the petition, followed by a hearing before a judge.²⁰ If the judge enters an order authorizing a sale, the sale must be conducted no earlier than 45 days after the order. Owners or other interested parties have 60 days to redeem (as opposed to the 12 months provided through the non-judicial route described above).²¹

How to Avoid a Tax Sale

- 1. Make Sure Taxes Are Paid Every Year.** Someone in the family should take responsibility for ensuring the property taxes are paid annually.
- 2. Confirm Where Tax Notices Are Sent.** Update the mailing address with the county tax office, so bills are sent to a living, responsible person.
- 3. Check the Property's Tax Status Regularly.** You can usually look up tax information online through the county revenue or tax office.
- 4. Apply for Current Use (If Eligible) at the Tax Assessor/Revenue Commissioner's Office.** If the property is used for farming, timber, or certain residential purposes, you may qualify for "current use" valuation, which can lower property taxes (see section below).
- 5. Keep Family Members Informed.** Make sure other co-owners know whether taxes have been paid, who is responsible, and whether there are any outstanding amounts.
- 6. Set Aside Funds for Taxes.** Families may want to create a shared account or agreement to ensure taxes are paid on time.



Potential Tax Savings for Agricultural Land

Heirs' property owners of agricultural land should consider the potential for financial savings by receiving an agricultural, forestry, or conservation tax benefit exemption for property taxes due. In Georgia, three programs of this kind exist: **the Preferential Assessment for Agriculture ("ag pref")**,²² **the Conservation Use Valuation Assessment (CUVA)**,²³ and **the Forest Land Protection Act (Georgia FLPA)**.²⁴ The first two programs may benefit landowners who own less than 2,000 acres. The third program may benefit larger landowners who own a minimum of 200 acres. Owner eligibility and qualified property uses differ slightly by program. For smaller landowners, the CUVA program may provide a significantly discounted tax bill due to its tax assessment calculation of 40 percent based on the land's "current use," which is its value based on its use in agricultural production or for environmental conservation rather than its use for commercial development. The ag pref program assesses the property at 75 percent of fair market value, which is often much higher.

For each of these programs, the land must be maintained in the approved use for 10 years, among other requirements. To benefit from ag pref or CUVA the landowners must file an application to the county tax assessor on or before April 1 of the year taxes are due.²⁵ Applications for Georgia FLPA tax benefits must be submitted to the county tax assessor's office on or before the last day for filing property tax assessment appeals.²⁶ This date will differ by county and from year to year, but is always 45 days after the county tax assessor sends out notices of assessment.²⁷

Avoiding Adverse Possession and Eminent Domain/Condemnation

Heirs' property owners must remain alert when managing their property to make sure that they do not lose their property to a person who does not own it or to a government official through adverse possession or eminent domain (also known as condemnation).

Adverse Possession

Adverse possession is a legal doctrine that permits a person who does not own a home or land to acquire ownership if they file an action in court and meet certain criteria. In practice, this means that a trespasser—or even a neighboring property owner—may gradually build a strong legal claim to heirs' property if the legal owners fail to effectively manage the property and oust the adverse possessor. To avoid this, “No Trespassing” signs should be posted, and if a family member cannot check the land periodically, a manager should be hired. In Georgia “bald trespass,” which is when someone enters the land without any right to do so and without a good faith claim to do so, can never satisfy the elements of adverse possession.²⁸

In Georgia, a person can gain full ownership of land they do not own by occupying the land and showing a court that they meet the following requirements.²⁹ The possession must be:

- 1. By the person claiming possession or someone claiming possession through that person's rights (like a tenant);**
- 2. Generally, without fraud;**
- 3. Public, continuous, exclusive, uninterrupted, quiet and peaceable (the land was not taken by force);**
- 4. Accompanied by a claim of right against others (sometimes referred to as “hostile”); and**
- 5. Without permission.**

“Possession” means that the person has been cultivating the land, has fenced all the land, or has improved the land in some way such as building structures, planting timber, or other activities that add to its value.

To claim adverse possession, someone must possess the land as described above for 20 continuous years. However, adverse possession under *color of title* only requires seven years to establish. A person can claim adverse possession under color of title means if they are relying on a recorded written document that meets the basic requirements of a deed, which they believe shows they are the actual owner of the property.³⁰

Eminent Domain or Condemnation

Federal, state, and local governments have the right to take private property by *eminent domain* if doing so would serve a public use or purpose. When the government exercises this right, it is called *condemnation*.³¹



Agricultural Mediation Services

Family disputes are unfortunately common with heirs' property. There are often multiple generations of heirs who must come to an agreement, which can be difficult. The United States Department of Agriculture's Farm Service Agency (FSA) runs an Agricultural Mediation Program, which, depending on the state, can be used by heirs' property owners to mediate family disputes. The FSA provides funding to relevant state agencies to support mediation between individuals involved in many kinds of disputes related to agricultural issues. These include USDA decisions on loans, conservation programs, wetland determinations, and rural water loan programs; lease issues between landlords and tenants; family farm transition issues; farmer-neighbor disputes; and family disputes regarding heirs' property.

If family members co-owning heirs' property cannot reach agreement, agricultural mediation services may be able to help. In Georgia, families can reach out to:

Georgia Agricultural Mediation Program, Federation of Southern Cooperatives/Land Assistance Fund

2769 Church Street, East Point, Georgia 30344

Phone: (404) 765-0991

Fax: (404) 765-9178

Email: info@federation.coop

Website: federation.coop

Additional Resources

Organizations in Georgia Supporting Heirs' Property Owners

Federation of Southern Cooperatives/Land Assistance Fund

2769 Church Street, East Point, Georgia 30344
Phone: (404) 765-0991
Fax: (404) 765-9178
Email: info@federation.coop
Website: federation.coop

Georgia Heirs' Property Law Center

54 Ellis St. NE, Atlanta, GA 30303
Phone: (706) 424-7557
Email: info@gaheirsproperty.org
Website: gaheirsproperty.org

Georgia State University College of Law Heirs' Property Law Clinic

85 Park Place NE, Atlanta GA 30303
Phone: (404) 413-9000
Email: lawclinics@gsu.edu
Website: law.gsu.edu/student-experience/experiential-learning/clinics

Middle Georgia Justice

PO Box 1732, Macon, GA 31202
Phone: (478) 238-0224
Email: info@mgajustice.org
Website: mgajustice.org

McIntosh Sustainable Environment and Economic Development (SEED)

11355 North Way, Suite A, Darien, GA 31305
Phone: (912) 437-7821
Email: info@mcintoshseed.org
Website: mcintoshseed.org



Visit farmlandaccess.org for more resources related to accessing, transferring, and conserving farmland.



For a list of national organizations helping heirs' property owners, visit farmlandaccess.org/heirs-property/#organizationsprovidingassistance

DISCLAIMER: This document provides general legal information for educational purposes only. It is not meant to substitute, and should not be relied upon, for legal advice. Each operation and situation is unique, state laws vary, and the information contained here is specific to the time of publication. Accordingly, for legal advice, please consult an attorney licensed in your state.

Glossary

The following definitions are from multiple sources and are not specific to any particular state statute. Of course, any statutory definitions (terms defined in the laws of a particular state) would overrule these definitions in any legal proceeding.

Adverse possession

A legal doctrine that describes when someone occupies property for a period of time and then claims legal rights to it.

Ancestor

A person from whom someone is descended, a direct blood relative.

Clearing title

The legal process of proving and obtaining a deed for the current owners of heirs' property.

Condemnation/eminent domain

The right of a government or its agent to take private property for a public purpose, with compensation to the property owner (such as a public utility company taking land so they can build power lines).

Co-tenants

Those who own heirs' property with others. In a partition action under the Uniform Partition of Heirs Property Act, the co-tenants are all the co-owners of heirs' property, regardless of the size of the fractional interest owned. (See definition of *tenants in common*.)

Decedent

A person who has died; decedent is also often referred to as "the deceased."

Deed

A legal document, usually recorded in a town, city, or county office that keeps land records, often used to show the legal owner(s) of a piece of property.

Descendant

A person related to someone who has died, either directly (parent, child, grandchild) or indirectly (aunts and uncles, cousins). This includes anyone legally adopted.

Estate

The real property (e.g., land and buildings) and personal property (e.g., clothing, furniture, cars, cash, etc.) of a person who has died. In probate settings, the estate includes the total assets (things one owns) *and* liabilities (debts) of a person who has died.

Heirs

People who are entitled under state intestate law to inherit property from someone who has died, either directly (parent, child, or grandchild) or indirectly (aunts, uncles, or cousins). This includes anyone legally adopted.

Intestate

A person dies "intestate" when they die without a valid will.

Intestate real estate

Land and other property (such as houses or buildings) owned by the decedent when they died and not addressed in a will, and which does not pass to anyone based on language in the deed itself, such as a joint right of survivorship clause. (See definition of *joint tenants*.)

Intestate succession laws

State laws addressing who inherits property from someone who dies without a will (or when a will is found to be invalid), or any property that was not included in the decedent's will.

Joint tenants

Two or more owners of equal shares of property who have a right of survivorship, meaning that if one joint tenant dies their share goes to the other joint tenant(s) in equal shares.

Probate

The legal process for handling the estate of a decedent.

Real property

A parcel of land, and everything that is permanently attached to the land (i.e., house and other buildings).

Tax lien

A state or local government's legal claim against real property to secure payment of unpaid tax; if the tax remains unpaid the government can enforce the lien by selling the property.

Tax sale

A legal process used by a county or town to take the property of a landowner who has not paid their property taxes in full and sell it to recover the unpaid taxes.

Tenants in common

People who each own an individual, undivided interest in property (also known as co-tenants), but not necessarily equal interests. (See definition of *co-tenants*.)

Testate

A person dies "testate" when they have a valid will.

Title

Legally recognized ownership rights in land or a home. A deed is the most common way to determine who has title to property. (See definition of *deed*.)

Undivided interest

An interest in a property that is held in common with more than one person. These interests can be unequal; that is, the value of each interest can vary.

Acknowledgments

This resource was developed by Vermont Law and Graduate School's Center for Agriculture and Food Systems (CAFS) as part of its **Farmland Access Legal Toolkit**, with funding from the U.S. Department of Agriculture's National Agricultural Library and in collaboration with the Federation of Southern Cooperatives and the Policy Research Center for Socially Disadvantaged Farmers and Ranchers at Alcorn State University. This project was led by CAFS Senior Staff Attorney Francine Miller LL.M.'17, with research support from Food and Agriculture clinicians Heather Francis JD/MFALP'22 and Constantin Mathioudakis, research assistant Suhasini Ghosh JD'21, and Legal Food Hub Fellow Andrew Marchev JD'18. This fact sheet was reviewed by Veronica McClendon, Esq. and Sarah Stein.

About CAFS



The Center for Agriculture and Food Systems (CAFS) is a research-based center at Vermont Law and Graduate School that produces original scholarly research in the field of food and agricultural law and policy to serve the broadest range of food system stakeholders.

With local, regional, national, and international partners, CAFS addresses food and agricultural law and policy related to food governance and regulation, environment and natural resources, farms and food businesses, farm and food workers, local and regional food systems, and food safety and consumer protection. CAFS works closely with its partners to provide law and policy support and develop resources that respond to their needs. Through CAFS's Food and Agriculture Clinic and Research Assistant program, Vermont Law and Graduate School students work directly on projects alongside partners nationwide, engaging in innovative work that spans the food system.

Learn more at cafs.vermontlaw.edu.

Endnotes

- 1 It is important to file a deceased person's will along with a petition to probate the will with the local court where the person resided and where the property is located as soon as possible after the person has died.
- 2 Estate planning and will making are critical to avoid the challenges for heirs' property owners outlined in this fact sheet. For more information on the importance of wills and estate planning, see Farmland Access Legal Toolkit, *Heir's Property*, CTR. FOR AGRIC. & FOOD SYS., <https://farmlandaccess.org/heirs-property> (last visited Sept. 10, 2026); see also *Wills*, CTR. FOR AGRIC. & FOOD SYS., <https://farmlandaccess.org/wills/> (last visited Sept. 10, 2026).
- 3 See *Search*, CLERKS AUTHORITY, <https://www.gsccca.org/search/> (last visited Nov. 6, 2022). There is a fee for some of the searches for land records.
- 4 GA. CODE ANN. § 53-2-1 et seq. (2024).
- 5 Chart created based on Jeff Burtka, *Intestate Succession in Georgia*, NOLO, <https://www.nolo.com/legal-encyclopedia/intestate-succession-georgia.html> (last visited Sept. 25, 2026).
- 6 Heirs who inherit property through a valid will may also own the land as tenants in common if it is left to them without designation of the specific land each heir receives.
- 7 Thomas W. Mitchell, *Historic Partition Law Reform: A Game Changer for Heirs' Property Owners*, TEX. A&M UNIV. SCH. OF LAW, 74 (June 12, 2019), <https://ssrn.com/abstract=3403088>.
- 8 2012 Ga. Laws 585, § 3, effective 1/1/2013.
- 9 GA. CODE ANN. § 44-6-181(a) (2024).
- 10 OCGA 48-2-56
- 11 GA. CODE ANN. § 48-3-3 (2024).
- 12 GA. CODE ANN. § 48-4-2(b)(2024).
- 13 GA. CODE ANN. § 48-3-19 (2024). Individuals should check with their local county tax office to learn their policy regarding the sale of tax liens to third-party buyers. In some cases, a third-party purchaser of a tax lien will need to wait 12-24 months before initiating a sale for collection purposes. There are many exceptions to this waiting period, and it should not be relied upon by property owners seeking to prevent the loss of their property.
- 14 GA. CODE ANN. § 48-4-3; OCGA 48-3-6 (2024).
- 15 GA. CODE ANN. § 48-3-9 (2024).
- 16 GA. CODE ANN. § 48-4-1; GA. CODE ANN. § 9-13-140 (2024).
- 17 GA. CODE ANN. § 48-4-45 (2024).
- 18 GA. CODE ANN. § 48-4-42(a)(1)-(3) (2024). In addition, the redemption amount may also include the costs of serving the redemption notice as well as amounts paid by the purchaser to condominium or homeowners associations; GA. CODE ANN. § 48-4-42(b)-(c) (2024).
- 19 GA. CODE ANN. § 48-4-78 (2024)
- 20 GA. CODE ANN. § 48-4-79 (2024)
- 21 GA. CODE ANN. § 48-4-81 (2024)
- 22 GA. CODE ANN. § 48-5-7.1 (2024)
- 23 GA. CODE ANN. § 48-5-7.4 (2024)

- 24 GA. CODE ANN. § 48-5-7.7 (2024)

- 25 Bryan Payne, *Frequently Asked Questions about Conservation Use Valuation and Agricultural Preferential Assessment*, WHITE CT. GA., <https://www.whitecountyga.gov/DocumentCenter/View/2942/Conservation-Use-Assessment-FAQ-Document-PDF-22467-KB> (last visited Sept. 25, 2026).

- 26 GA. CODE ANN. § 48-5-7.7(j)(1) (2024)

- 27 GA. CODE ANN. § 48-5-311(e)(2)(A) (2024)

- 28 *Mayor of Forsyth v Hooks*, 182 Ga. 78, 184 S.E. 724 (1936); *Hannah v Kenny* 210 Ga. 824, 83 S.E.2d 1 (1954)

- 29 GA. CODE ANN. § 44-5-161 et seq. (202410).

- 30 GA. CODE ANN. § 44-5-164 (2024); *McCrea v. Georgia Power Co.* 179 Ga. 1, 174 S.E. 798 (1934); *Fraser v. Dolvin*, 199 Ga. 638, 34 S.E.2d 875 (1945)

- 31 GA. CODE ANN. § 22-1-1 et seq. (20240).