

LIBERTY COUNTY TAX COMMISSIONER
Property Tax Department

POLICY REGARDING CLAIM OF EXCESS FUNDS

Following a tax sale held by the Liberty County Tax Commissioner, any funds more than the amount necessary to pay the taxes, costs, and expenses of a tax sale, known as “excess funds”, are maintained separately from all other funds. Per O.C.G.A. § 48-4-5, ***excess funds may be claimed by the record owner of the property at the time of the tax sale, by the record owner of each security deed affecting the property, and by any other party having any recorded equity interest or claim in such property at the time of the tax sale.*** A claim may be filed at any time after the sale until the funds are awarded.

Please note the following when applying for excess funds:

- **If there are excess funds, we are holding these funds as a fiduciary of the record property owner;** therefore we must follow certain requirements of law for the proper and orderly distribution of the funds. Once a claim has been received, the Liberty County Tax Commissioner’s Office will perform the due diligence to satisfy the claim.
- **We do not issue funds to a third party.** The Tax Commissioner's Office does not recognize applications from asset recovery firms or non-attorneys who purport to represent claimants. A licensed attorney should submit a written, notarized statement from the claimant authorizing the attorney to act on the claimant's behalf.
- **Please note that you are not required to pay, or be represented by, any third party in order to claim excess funds.**
- In the event of a dispute between two or more claimants regarding excess funds, or in other situations where the Tax Commissioner deems it necessary, **the Tax Commissioner may interplead funds to the Superior Court of Liberty County, Georgia.** Interpleader action requires that the funds be deposited in the court registry followed by a hearing before a Judge who examines all facts of priority and entitlement before issuing an order to distribute funds. Our attorney is entitled to recover fees and court costs from these excess funds.
- Be aware that we have already notified all interested parties found of any excess funds by post sale letters to verified addresses.

- **We require all claimants to submit a written, signed, and notarized request for funds citing their recorded interests in the property.** A title opinion (at their expense) may be required to determine the claimant's order of priority. This is most important with properties that were sold as heir property or estates where there is no clear individual entitled to receive funds. Funds can only be distributed according to the order of priority of the claimant's interest, which may be subordinate to other competing interests.

Claim forms must be returned to the Tax Commissioner's office completed in their entirety.

Completed claim forms, along with supporting documents, should be sent to:

Virgil M. Jones
Liberty County Tax Commissioner's Office
Property Tax Department
100 Main St., Suite 1545
Hinesville, Ga. 31320