



**J.L. 'JEFF' CHAPMAN**  
OFFICE OF TAX COMMISSIONER

(912)-554-7000  
1725 Reynolds St. Ste. 100  
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### **BEWARE OF SCAMS!**



Please note that you are not required to pay, or be represented by, any third party in order to claim excess funds.

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## **EXCESS FUNDS REQUEST**

### **Who Can Claim the Excess Funds?**

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. Excess funds are available for distribution to the owner(s) as their interests appear in the order of priority in which their interests exist.

Claim forms will not be accepted from third parties, except in the case of an attorney who is legally representing the claimant in the matter. The Tax Commissioner's office does not recognize a legal relationship of "representation" by an asset recovery firm, nor by an individual who has been granted Power of Attorney.

### **What Information Is Needed to Process My Claim?**

- Completed application/affidavit claim form attached to this document.
- State issued Driver's License or picture ID
- Documentation demonstrating the claimant's interest in the property. (deed, security instrument, or lien)
- Applications submitted by an attorney licensed to practiced law in the state of Georgia must submit a written, notarized statement from the claimant authorizing the attorney to act on the claimant's behalf. **(Third parties, asset recovery firms, non-attorneys purporting to represent the claimant, and powers of attorney will not be accepted.**
- Certificates of Title prepared by a Georgia attorney to the standards of the State Bar of Georgia. *(Exceptions: Certificate of Title is not required for applications for excess funds of \$10,000 or less if the application is the only claim received after 120 days have elapsed since the date of the tax sale. Claimants that are not required to submit a Certificate of Title will be required to sign a Release and Indemnification Agreement.)*

## **How Do I Submit My Claim?**

Email your request along with all required documents to:

**Subject:** Excess Funds Request

**Email:** [FinanceDept@glynncounty-ga.gov](mailto:FinanceDept@glynncounty-ga.gov)

## **How are Excess Funds Created?**

Excess Funds are created when a property's Tax Deed is sold by local officials for unpaid taxes. If the winning bid amount is greater than the amount of taxes due, an excess of funds is created. These funds are held in a separate account and are maintained and distributed by the Glynn County Finance Department.

## **How Are Property Owners Notified of Excess Funds?**

Per Georgia Statute: **§ 48-4-5. Payment of excess**

Written notice of excess funds is sent to the record owner(s) of the property at the time of the tax sale and to the record owner(s) of each security deed affecting the property and to all other parties having any recorded equity interest or claim in such property at the time of the tax sale.

Excess Funds are public record, and a list of these properties is maintained by the Glynn County Finance Department both online, and by request.

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## **Questions?**

Contact The Glynn County Finance Department at (912) 554-7120.

## **GLYNN COUNTY EXCESS TAX SALE FUNDS PAYMENT POLICY**

The purpose of this policy is to establish Glynn County's policies and procedures for handling claims for excess tax sale funds.

Background: The Glynn County Tax Commissioner periodically conducts tax sales to collect unpaid ad valorem taxes. Excess tax sale funds result when the successful purchaser bids more than the amount of taxes owed. Georgia law (O.C.G.A. § 48-4-5) requires that excess funds be paid to those with an interest in the property in the order of priority in which their interests exist. These excess funds are turned over to the Glynn County Finance Department to be held until a claim for the funds is received. Claims are forwarded to County Attorney's Office for processing. The applications for claims are approved by the Board of Commissioners after a recommendation by the Finance Committee.

- I. Applications, Processing, and Payment. Claims for excess tax sale funds will be accepted and processed as follows:
- (A) Claimants must submit a completed application/affidavit. All applications must be accompanied by a copy of a State issued Driver's License or picture identification and documentation demonstrating the claimant's interest in the property (i.e. a deed, security instrument, or lien).
  - (B) Glynn County will only accept applications from the claimant or an attorney licensed to practice law in the State of Georgia that represents the claimant. A licensed attorney should submit a written, notarized statement from the claimant authorizing the attorney to act on the claimant's behalf. Glynn County will not accept applications from third parties such as asset recovery firms or non-attorneys who purport to represent claimants. Powers of attorney will not be accepted.
  - (C) Except as provided below, all applications must include a Certificate of Title prepared by a Georgia attorney to the standards of the State Bar of Georgia or the application will not be processed.
    - Exception: Applications for excess funds of \$10,000 or less from either the owner of the property at the time of the tax sale (or their successor in interest) or a governmental entity for unpaid taxes shall not require a Certificate of Title if such application is the only claim received for the funds after 120 days have elapsed since the date of the tax sale. Owner claimants that are not required to submit a Certificate of Title will be required to sign a Release and Indemnification Agreement prior to receiving the funds.
  - (D) After reviewing the application, Glynn County may request additional information or documentation. Applications are evaluated on a case-by-case basis considering the documentation provided and all other information available to Glynn County. Except as provided in paragraph (E), once Glynn County receives all requested information the Finance Committee will consider an applicant's claim and make a recommendation to the Glynn County Board of Commissioners regarding payment of the claim.

(E) The Glynn County Finance Department, after consultation with the County Attorney's Office, shall be authorized to pay excess tax sale funds, without the need for further authorization from the Glynn County Board of Commissioners, for those claims described in Paragraph (C)(1).

(F) Glynn County will only pay excess tax sale funds to a claimant or a claimant's attorney.

II. Interpleader. In the event of competing claims for excess tax sale funds, disputes between two or more claimants, or in any other situation where Glynn County deems it necessary, Glynn County may file an interpleader action in the Superior Court of Glynn County. If an interpleader is filed, Glynn County will seek its costs of litigation from the excess tax sale funds. The Glynn County Attorney's Office shall be authorized to file an interpleader action, without the need for further authorization from the Glynn County Board of Commissioners, in any situation where, in the judgment of the County Attorney's Office, filing an interpleader action is in the best interest of Glynn County.

## AFFIDAVIT IN SUPPORT OF CLAIM FOR EXCESS TAX SALE PROCEEDS

COMES NOW the undersigned affiant who, after being sworn, deposes and states under oath as follows:

1) I give this oath of my own free will, and I understand that I am sworn to state the truth. I am over the age of 21 years, and I am authorized to swear to the matters stated herein.

2) The Claimant is the Owner or Lien Holder identified below.

3) This Affidavit is being given for presentation to Glynn County, Georgia, and the Tax Commissioner of Glynn County, Georgia in support of my Claim for Excess Funds received by the Tax Commissioner as a result of the tax sale described below. The real property (hereinafter referred to as "Property") which was sold, and which is the subject of this Claim is described as follows:

Parcel I.D. Number: \_\_\_\_\_

Property Address: \_\_\_\_\_

4) On (DATE) \_\_\_\_\_, the Property was sold at a tax sale by the Tax Commissioner and Ex Officio Sheriff of Glynn County to \_\_\_\_\_.

5) The sale of the Property brought a bid in excess of the taxes owed and costs incurred. The amount of the Excess Funds is \$ \_\_\_\_\_.

6) Affiant deposes and warrants:

that he or she is the Defendant in Fi Fa and was the record owner at the time of the sale;

**OR**

that he or she is the holder of a lien or secured interest in the referenced property and said lien or secured interest is in the principal amount of \$ \_\_\_\_\_ with an additional amount of \$ \_\_\_\_\_ for interest and costs and that the lien is recorded in Book: \_\_\_\_\_, Page: \_\_\_\_\_, of the property records of the Superior Court of Glynn County;

**OR**

that he or she is the authorized representative of the holder of a lien or secured interest in the referenced property and said lien or secured interest is in the principal amount of \_\_\_\_\_ with an additional amount of \_\_\_\_\_ for interest and costs and that the lien is recorded in Book: \_\_\_\_\_, Page: \_\_\_\_\_, of the property records of the Superior Court of Glynn County. As the lien holder's representative, I have included a Power of Attorney from the lien holder which contains the title of the officer granting it, a valid telephone number and a letter on the company's letter head giving me the authority to collect the Excess Funds on behalf of the lien holder.

7) There is no unsatisfied and outstanding lien, tax lien mortgage, deed to secure debt, promise, pledge, security, encumbrance, obligation, or other claim or entitlement of any type, kind or description whatsoever against the Property or the Excess Funds which is senior to or of greater legal priority than the Claimant's right to receive the Excess Funds.

