

## **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.
  - (1) **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 and documentation, 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.