

## **WARE COUNTY TAX COMMISSIONER POLICY REGARDING CLAIM OF EXCESS FUNDS**

In accordance with O.C.G.A. § 48-4-5, if any excess funds exist after paying the taxes, costs, and expenses of a tax sale, the Ware County Tax Commissioner's Office will provide written notice of such excess funds to the record owner of the subject property, the record owner of each security deed affecting the property and to all other parties having a recorded equity interest or claim in the subject property.

Please note the following when applying for excess funds:

1. **The Tax Commissioner's Office will not accept applications from third parties, other than from attorneys licensed to practice law in Georgia.** 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. The Tax Commissioner's Office will only release excess proceeds to a claimant or a claimant's attorney.
2. **It is the responsibility of the claimant to complete a completed claim form and provide necessary identification.** Because each claim form is specific to the property and/or sale, the Ware County Tax Commissioner's Office does not provide a generic form. Incomplete or illegible applications will not be considered. After reviewing an application, the Tax Commissioner's Office may request additional information or documentation, as determined necessary.
3. **Once a claim has been received, the Ware County Tax Commissioner's Office will perform the due diligence to satisfy the claim. 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 Ware County, Georgia.**
4. **If five (5) years have elapsed since the tax sale date, the Ware County Tax Commissioner's Office will transfer the excess funds to the Georgia Department of Revenue Unclaimed Funds Division.** At that point, the Ware County Tax Commissioner's Office will no longer be involved in the distribution of the excess funds.

If you wish to submit a claim for such funds, you are required to make a written request to the Ware County Tax Commissioner at: **P.O. Box 1825, Waycross, Ga 31502.**

Roger E. Collins

Ware County Tax Commissioner

