



Department of Property Tax

Tax Sale Excess Funds

Following a tax sale held by the Gwinnett County Tax Commissioner, any overage of funds, known as 'excess funds,' is placed in a separate account. 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.

Claim forms must be returned to the Tax Commissioner's office completed in their entirety, and must be returned in an unaltered state. Forms that are not complete, and forms that have been altered in any way, will not be accepted.

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. Claimants represented by an attorney must still sign an affidavit and submit a copy of their valid U. S. government issued identification or foreign passport.

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

When deemed appropriate, excess funds claims are submitted to the Gwinnett County Law Department for review and research before funds are disbursed. If more than one claim is received, a judge may determine who will receive the funds. Any necessary legal review of excess funds claims will affect the timing of the payment of those funds.

Payment of excess funds will be made and sent only to the record owner of the property, or to other parties having a lien holder interest at the time of the tax sale.

Completed claim forms, along with supporting documents, should be sent to *Robin Cook, Gwinnett County Tax Commissioner's Office, Department of Property Tax, P.O. Box 372, Lawrenceville, Georgia 30046.*

3. I affirm that there are no outstanding liens, mortgages, deeds to secure debt, encumbrances, or other claims or entitlements of any kind whatsoever against the property, senior to or of great legal priority than my right to receive excess funds.
4. In exchange for the release of excess funds generated by this tax sale, the undersigned does hereby agree to hold harmless the Tax Commissioner of Gwinnett County, his agents and employees, and indemnify them from and against any and all claims, however asserted, to the excess funds.
5. There are no lawsuits, garnishments, bankruptcies or other judicial or quasi-judicial proceedings pending against me that might affect my claim for excess funds.
6. The Tax Commissioner of Gwinnett County has the right to set off and may first apply any excess funds against any and all outstanding obligations of the claimant which are past due, or due and payable to the Tax Commissioner of Gwinnett County.
7. I agree to remit to the Tax Commissioner of Gwinnett County the total amount of excess funds disbursed to me in the event entitlement to the excess funds is successfully challenged.
8. I further agree that if the potential for competing claims exist for the excess funds, the Tax Commissioner has the right to interplead the excess funds into Gwinnett County Superior Court for a determination as to who is entitled to receive them pursuant to O.C.G.A. § 48-4-5.
9. This affidavit is a sworn statement and false swearing is punishable as a felony under the laws of the State of Georgia, O.C.G.A. § 48-5-444.

This _____ day of _____, _____

Sworn to and subscribed before me this

Claimant's Printed Name

_____ day of _____, _____

Claimant's Signature

Notary Public
(Notary Seal)