



P.O. Box 649  
Marietta, GA 30061-0649  
[tax@cobbtax.org](mailto:tax@cobbtax.org)  
[www.cobbtax.org](http://www.cobbtax.org)  
770-528-8623

**CARLA JACKSON**  
Tax Commissioner

**HEATHER WALKER**  
Deputy Tax Commissioner

## Excess Funds General Information

### 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.

### Who Can Claim The Excess Funds?

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

(a) If there are any excess funds after paying taxes, costs, and all expenses of a sale made by the tax commissioner, tax collector, or sheriff, or other officer holding excess funds, the officer selling the property shall give written notice of such excess funds to the **record owner of the property at the time of the tax sale and to the record owner 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.** Such notice shall be sent by first-class mail within 30 days after the tax sale. The notice shall contain a description of the land sold, the date sold, the name and address of the tax sale purchaser, the total sale price, and the amount of excess funds collected and held by the tax commissioner, tax collector, sheriff, or other officer. The notice shall state that the excess funds are available for distribution to the owner or owners as their interests appear in the order of priority in which their interests exist.

Payment of Excess Funds is only made to the record owner of the property at time of tax sale or other parties having a lien holder interest in the property at the time of tax sale.

We do not recognize a legal relationship of "representation" with an Asset Recovery Firm or an Individual with a Power of Attorney and cannot release information regarding your case to them.

Excess checks are made payable to only to record owner(s) or lien holders.

### What Information is Needed to Process My Claim?

We need all pertinent information:

- Your name
- Address of the property & parcel number
- Date of the tax sale
- A clear statement of WHY you are entitled to the funds.

We will supply the appropriate form to file a claim for your convenience.

**You do not have to pay an Asset Recovery Firm to Claim Your Excess Funds.**



P.O. Box 649  
Marietta, GA 30061-0649  
[tax@cobbtax.org](mailto:tax@cobbtax.org)  
[www.cobbtax.org](http://www.cobbtax.org)  
770-528-8623

**CARLA JACKSON**  
Tax Commissioner

**HEATHER WALKER**  
Deputy Tax Commissioner

## Claiming Excess Funds

To Whom It May Concern:

Any legal owner of property or lien holder at the time of the tax sale may be entitled to excess funds. The excess funds will be paid (interpled) into the Cobb County Superior Court. Anyone making a claim for the excess funds will be shown as a party to the interpleader. To be included in this action you must submit a written request (Claim Form attached) stating the full legal name of the owner (individual or company making the claim) **and the basis** for which they are entitled to the funds. At that time, the funds will be transferred to the County Attorney's Office for handling, thus releasing this office from any further decision or obligations.

Once the funds are transferred and a Motion is filed, all parties are notified of the Rule Nisi hearing releasing the Tax Commissioner. At that time the owner or lien holder of the property may file a response, appear at the hearing personally or employ an attorney to represent them. **An asset recovery firm, or individual with a Power of Attorney is not considered legal representation.**

Sincerely,

**STACY KALISZEWSKI**  
Delinquent Tax Manager  
Ex Officio Deputy Sheriff  
[stacy.kaliszewski@cobbcounty.org](mailto:stacy.kaliszewski@cobbcounty.org)  
Phone: 770-528-8236  
Fax: 770-528-8670  
**COBBTAX.ORG**  
COBB COUNTY TAX COMMISSIONER



Marietta, GA 30061-0649  
[tax@cobbtax.org](mailto:tax@cobbtax.org)  
[www.cobbtax.org](http://www.cobbtax.org)  
770-528-8623

**CARLA JACKSON**  
Tax Commissioner

**HEATHER WALKER**  
Deputy Tax Commissioner

## Excess Funds Request Form

**You do not have to pay an Asset Recovery Firm to Claim Your Excess Funds.**

To be eligible to request/receive Excess Funds you must be one of the following: **the legal owner, a lien holder, or a party having a recorded equity interest or claim in the property at the time of the tax sale.** This is in accordance with **O.C.G.A § 48-4-5** (see below). Furthermore, the Tax Commissioner may file, when deemed necessary, an interpleader action in superior court for the payment of the amount of excess funds.

### § 48-4-5. Payment of excess

Such excess funds shall be distributed by the superior court to the intended parties, including the owner, as their interests appear and in the order of priority in which their interests exist. The cost of litigation of such an interpleader action, including reasonable attorney's fees, shall be paid from the excess funds upon order of the court.

Today's Date: \_\_\_\_\_

Name of Requestor: \_\_\_\_\_ Signature: \_\_\_\_\_

Status:    **Legal Owner**    **Lien Holder**    **Interested Party:** Describe \_\_\_\_\_

Phone #: \_\_\_\_\_ Email Address: \_\_\_\_\_

Address to Mail Check: \_\_\_\_\_

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

Parcel ID: \_\_\_\_\_

State *why* you are entitled to these funds: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Please attach a copy of your drivers license (except lien holders or taxing authorities). Current**

Mailing Address of Owner: \_\_\_\_\_

Phone # of Owner: \_\_\_\_\_ Email Address of Owner: \_\_\_\_\_

Signature of Owner (not Power of Attorney): \_\_\_\_\_

*We cannot process this request without a copy of the **requestor's drivers license** (except lien holders or taxing authorities).*

Return this form to the Delinquent Collections Department via [stacy.kaliszewski@cobbcounty.org](mailto:stacy.kaliszewski@cobbcounty.org).

You will receive a written acknowledgment once your request has been received and reviewed, usually within **72 hours**. Please call **770-528-8610** if it has been **longer than 3 business days**.