

Summary of legislative changes affecting Georgia Department of Revenue tax liens

(2/2/2018)

	Attachment of liens	Statute of limitations for liens	Electronic filing of liens	Third-party payment of tax liens
Before House Bill 337	DOR tax lien attaches to property in county where lien recorded	DOR tax lien is enforceable within 7 years after issuance and for additional renewable 7-year periods after initial recording (entry of nulla bona).	DOR tax liens printed, sorted, and mailed to 159 counties for initial recording and entries of nulla bona and satisfaction.	Third-party contacts DOR via phone call , requests payoff amount and mails check
House Bill 337	DOR tax lien attaches to property state-wide when electronically transmitted and received by GSCCCA for inclusion into "searchable electronic filing submission docket." Enactment of Certificate of Clearance process	DOR tax lien is enforceable for 10 years after recording with certain exceptions	DOR tax liens electronically transmitted to GSCCCA for further transmittal to counties and for entries showing a lien is "Active," "Withdrawn," "Released," "Refiled," or "Expired."	Third-party accesses Georgia Tax Center for self-service options regarding payoff information and ability to remit payment electronically
House Bill 661	DOR tax lien attaches to realty in specified county when electronically transmitted and received by GSCCCA for inclusion into "searchable electronic filing submission docket." Repeal of Certificate of Clearance process	DOR tax lien is enforceable within 5 years after issuance and for an additional 10 years if recorded prior to the expiration of the initial 5-year period (no more entry of nulla bona).	DOR tax liens electronically transmitted to GSCCCA for further transmittal to counties and for entries showing a lien is "Active," "Withdrawn," "Released," "Refiled," or "Expired."	Third-party accesses Georgia Tax Center for self-service options regarding payoff information