

SUMMARY
of
**Intangible Tax Laws Applicable to Counties with Population of 50,000 or
More in Georgia**
by
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Statutes applicable to intangible Recording Tax appear in Article 3 of Title 48 of the Official Code of Georgia Annotated. Where the D symbol appears next to a code citation below, the effective date of the specific code is January 1, 1995.

Collecting Officer

After January 1, 1995, the clerk of superior court is statutorily designated the intangible recording tax “collecting officer” in counties in Georgia with a population of 50,000 or more. In all other counties, the tax commissioner or tax collector is the collecting officer. **D** O.C.G.A. § 48-6-60.

Filing Requirements and Filing Party’s Obligations

Every holder of a ***long-term*** note secured by real estate must:

1. Record the security instrument within 90 days from the date of the instrument executed to secure the note. **D** O.C.G.A. § 48-6-61.
2. Prior to filing a security instrument of record, pay the intangible recording tax due to the clerk of superior court. **D** O.C.G.A. § 48-6-61.
3. Execute a sworn affidavit in the form required by the commissioner of revenue, in place of recording a new or amended instrument as for in Code Section 48-6-62 (a), in these circumstances:
 - a) In the case of a new note or modification of a preexisting note;
 - b) When the instrument securing the new note or modification is taxable under Code Section 48-6-61 and is secured by a previously recorded instrument that requires no further recording.

The affidavit must be presented to the clerk of superior court in the county where the real estate is located and the taxes due under Code Section 48-6-61 must be paid. **D** O.C.G.A. § 48-6-61.

When Real Property Located in More than One County or Outside Georgia:

- a) If an instrument conveys, encumbers, or creates a lien upon real property located in more than one county, the intangible recording tax must be paid to the clerk of superior court or collecting officer of the county in which the instrument is first recorded. After the clerk of superior court or the collecting officer certifies on the security instrument

that the tax has been paid, the instrument may then be recorded in any other county in Georgia without payment of any other tax.

- b) If real property (whether within or outside Georgia) is conveyed as security for a long-term note and is held by a non-resident of Georgia, the intangible recording tax is the proportion of the tax that the value of the real property within this state bears to the total value of all real property within and outside the state as described in the instrument. The holder of the security instrument is required to certify under oath the values and to present the certification with the instrument for recording. O.C.G.A. § 48-6-69.

Figure A. Calculating Multi-State Property Values	
Georgia property' value	\$5,000
Value of property in other states	\$95,000
Total value of property	\$100,000
Portion (%) of Georgia property ($\$5,000 \div \$100,000$)	.05 (five percent)

Security Instruments and Related Instruments.

Every instrument conveying, encumbering, or creating a lien upon real estate is required to set forth “in words and figures the correct amount of the note secured by the instrument and the date upon which the note falls due. When the note falls due within three years from the date of the note or from the date of any instrument executed to secure the note, a statement of the fact in lieu of specifying the date upon which the note falls due may be made in the security instrument and shall constitute sufficient compliance with this Code section. The inclusion in the instrument of a provision that the instrument secures all other indebtedness then existing or thereafter incurred shall not require the setting forth in the instrument of existing indebtedness for loans not made on the security of the instrument.” O.C.G.A. § 48-6-66.

Bond for Title in Absence of Security Deed.

A bond for title is required when the seller of real estate retains title to the real estate as security for the purchase price and does not convey title to the purchaser or take back a deed to secure debt. The seller is required to execute and deliver to the purchaser a bond for title that correctly sets forth the unpaid portion of the purchase price and the maturity of the indebtedness. The seller is required to have the instrument recorded before delivery of the bond for title in the county where the land is located and to pay the required tax for the recording of the instrument if “any part of the purchase price falls due more than three years from the date of the instrument. D O.C.G.A. § 48-6-68.

*Note: See note below for information concerning short-term notes secured by real estate.*¹

¹ Short-term notes secured by real estate are subject to ad valorem taxation at the rate prescribed for other intangible tax in Code Section 48-6-23 (a)-that is \$.10 for each \$1,000.00 of the fair market value of all personal property

Intangible Tax Rate

1. The intangible tax rate is \$1.50 for each \$500.00 or fraction thereof of the face amount of the note secured by the recording of the security instrument.² The maximum recording tax payable for a single note is \$25,000.00. **D** O.C.G.A. § 48-6-61. See **Exhibit B**, page 4.
 - a) No tax payment is required on any instrument that is an extension, transfer, assignment, modification, or renewal of, or which only adds additional security for, any original indebtedness or part of original indebtedness secured by an instrument subject to the tax imposed in Code Section 48-6-61 when:
 1. The tax has been paid on the original security instrument recorded; or
 2. The original instrument or the holder of the instrument was exempt from the tax by virtue of any other law. O.C.G.A. § 48-6-65 (a).

Figure B.		
Calculating Intangible Recording Tax		
<i>A</i>	<i>B</i>	<i>C</i>
Face Amount of Note (from security instrument to be recorded)		\$10,005.00
1. Divide face amount (C-1) by \$500 (increment for calculating rate) ³	$10,000.00 / 500 =$	20.01
2. For any portion of quotient less than 1, round to next whole number.	$20.01 = 21$	21
3. Multiply quotient (B-2) by \$1.50 (rate per \$500 of face amount)	$21 \times \$1.50 =$	\$31.50
4. Total intangible recording tax due		\$31.50

1. No tax should be collected on “that part of the face amount” of a new instrument securing a long-term note secured by real estate that represents a refinancing by the original lender or unpaid principal on a previous instrument securing a long-term note secured by real estate if:
 - a) All intangible recording tax due on the previous instrument has been paid or the previous instrument was exempt from intangible recording tax; and
 - b) The new instrument contains a statement of what part of its face amount represents a refinancing of unpaid principal on the previous instruments; or
 - c) The holder of the new instrument submits an affidavit as to what part of the face amount of the new instrument represents a refinancing of unpaid principal on the previous instrument.⁴

enumerated in Code Section 48-6-21 (money, collateral security loans, stocks, accounts receivable and notes not representing credits secured by real estate, bonds and debentures of all corporations, long-term and short-term notes secured by real estate, restricted foreign intangibles, or patents, franchise, and other classes of kinds of intangible personal property tax not otherwise enumerated). O.C.G.A. § 48-6-63.

² For calculation purposes, the rate can be converted to \$3.00 per \$1,000.00. Amounts less than \$500.00 must be calculated at the rate of \$1.50 per \$500.00.

³ To simplify this procedure, divide face amount by \$1,000 and multiply quotient by \$3.00.

Determinations as to Whether Tax is Payable.

Whether the intangible recording tax is payable with respect to a particularly described real property instrument or class of real property instruments or modifications of such instruments must be made by the commissioner of revenue of Georgia. The commissioner, upon his own motion or upon the written request of one or more holders of instruments securing notes secured by real property, may “render publicly and in writing a determination of whether the intangible recording tax is payable.” O.C.G.A. § 48-6-71.

Procedure for Protesting Intangible Recording Tax

1. The taxpayer must file with the clerk of superior court at the time of payment of the tax as provided in Code Section 48-6-61 a written protest in duplicate of the collection or any part of the collection of the tax as erroneous or illegal. The clerk of superior court receiving the payment under written protest should receive the payment as a “conditional collection” of the protested amount of the payment. Upon receiving the collection, the clerk of superior court can provide a certification as provided by Code Section 48-6-62. The collection is subject to refund upon determination by the commissioner of revenue or by final judgment in a refund action that the collection was erroneous or illegal. **D** O.C.G.A. § 48-6- 48-6-76 (a).
2. The tax amount paid made under written protest must be deposited by the clerk of superior court in a separate account in a bank approved as a depository for state funds. The protested payment amount should be held as a “special escrow fund” and should not be distributed as required under Code Section 48-6-74 or retain from the amount or pay into the county treasury any commission under Code Section 48-6-73. Immediately upon receiving a payment under written protest, the clerk of superior court should forward to the commissioner of revenue one executed copy of the protest. **D** O.C.G.A. § 48-6-76 (b).
3. A written claim for a refund of the protested amount may be filed by the taxpayer any time within 30 days after the date of the payment. The claim must be in the form and contain such information as the commissioner of revenue requires, and it must include a summary statement of the grounds upon which the taxpayer relies in contending that the collection of the amount was erroneous or illegal. A copy of the claim must be filed by the taxpayer within the 30 day period with the clerk of superior court who collected the protested amount. **D** O.C.G.A. § 48-6-76 (c).
4. The commissioner is required to consider the claim for refund and approve or deny it. The commissioner should notify the taxpayer and the clerk of superior court who collected the protested amount of his or her decision. If the commissioner approves the claim in whole or in part, the clerk of superior court is required to pay the taxpayer the amount approved, without interest, from the special escrow fund held by the clerk of superior court, and no appropriation or further authorization is necessary to authorize and require the payment to the taxpayer from the special escrow fund. **D** O.C.G.A. § 48-6-76 (d).

⁴If a mortgage is renewed, based upon a previously recorded security deed, this is considered a new mortgage subject to an additional tax even though a new security deed is not taken. If a new security deed is taken and recorded, the tax is payable. 1975 Op. Att’y. Gen. 75-125.

5. A taxpayer whose claim for refund is denied entirely or in part by the commissioner or with respect to whose claim no decision is rendered by the commissioner within 30 days from the date of filing the claim shall have the right to bring an action for refund of the amount so claimed and not approved against the clerk of superior court, in the clerk of superior court's official capacity, in the superior court of the county where the clerk of superior court is an official. **D** O.C.G.A. § 48-6-76 (e) (1). The commissioner in his or her official capacity shall be made a party defendant to each action for refund in order that the interests of the state may be represented in the action, and the Attorney General shall represent the defendant's in each action. **D** O.C.G.A. § 48-6-76 (f).
6. If it is determined in the action that the amount claimed by the taxpayer was erroneously or illegally collected from the taxpayer, the taxpayer shall be entitled to judgment against the defendant clerk of superior court, in the clerk's official capacity, for the amount erroneously or illegally collected, without interest to the date of judgment. Court costs charged against the defendant in such an action and any interest payable on a judgment in favor of the taxpayer in such an action for a period before the judgment becomes final shall be paid by the commissioner. The principal amount of a final judgment in favor of the taxpayer in such an action, exclusive of court costs, shall be paid without delay to the taxpayer by the defendant clerk of superior court from the special escrow fund, and no appropriation or further authorization shall be necessary to authorize and require the payment of a judgment from the special escrow fund. **D** O.C.G.A. § 48-6-76 (f).
7. No action for a refund can be brought after the expiration of 60 days from the date of denial of the taxpayer's claim for refund by the commissioner. **D** O.C.G.A. § 48-6-76 (e)(2). A failure by the commissioner to grant or deny the taxpayer's claim for refund within the 30 day period constitutes a constructive denial of the claim. **D** O.C.G.A. § 48-6-76 (e)(3).
8. The clerk of superior court holding the protested amount in a special escrow fund shall retain from that portion of the amount which is not payable to the protesting taxpayer or shall pay into the county treasury, as provided by Code Section 48-6-73, the percentage of such portion that is allowed by Code Section 48-6-73 as compensation for the clerk of superior court's services in collecting the tax in the following events: Upon expiration of the period for filing a claim for refund of a protested payment without any claim being filed; upon expiration of the period of filing an action for refund of a protested payment without any action being filed; upon dismissal of such an action; or upon final judgment in such an action, whichever occurs first. **D** O.C.G.A. § 48-6-76 (g)(1). The balance of the portion after this deduction shall be distributed as provided in Code Section 48-6-74 (to the state, county, and other entities) with respect to revenues derived, for the year during which the amount was paid by the taxpayer, from the intangible tax imposed. **D** O.C.G.A. § 48-6-76 (g)(2).

Penalty for Violation of Code Section 48-6-66

It is unlawful for any person to willfully violate Code Section 48-6-66, and any person convicted of violating Code Section 48-8-66 shall be guilty of a misdemeanor. O.C.G.A. § 48-6-67.⁵

Additional Penalty for Failure to Pay Intangible Recording Tax

1. Failure to pay the intangible recording tax constitutes a bar to the collection by any action, foreclosure, the exercise of any power of sale, or otherwise of the indebtedness secured by any instrument required to be recorded, whether the instrument is held by an original party to the instrument or by a transferee. The bar may be removed by the payment of the required tax, plus interest at the rate of one (1) percent per month from the date the tax is due until the date the tax is paid, plus a penalty of 50 percent of the amount due.⁶ D O.C.G.A. § 48-6-77 (a). Any period of less than one month shall be considered one month. O.C.G.A. § 48-2-40. See **Figure C**.
2. The failure to pay the tax shall not constitute a bar to the collection of the indebtedness when the commissioner has determined the tax is not payable. D O.C.G.A. § 48-6-77 (b). The commissioner may waive the penalty if the commissioner determines that the failure to pay the tax was through ignorance of the law or inadvertence and that the failure did not occur of bad faith. D O.C.G.A. § 48-6-77 (c). This provision does not apply to taxpayers who were exempt from payment of the imposed tax. D O.C.G.A. § 48-6-77 (d).

Figure C.		
Calculating Penalties For Late Payment of Intangible Recording Tax		
Example for security instrument when intangible recording tax was due on January 1, 1994 but paid on July 15, 1994.		
<i>A</i>	<i>B</i>	<i>C</i>
1. Amount intangible tax due on January 1, 1994		\$31.50
2. Interest for five (5) months (1/1/94 - 7/1/94) @ 1% per month from date tax due x amount intangible tax due (C-1)	<i>.01 x \$31.50 = \$.32 per month; 5 X \$.32 = \$1.60</i>	\$ 1.60
3. 50% penalty of amount intangible tax due	<i>.50 x \$31.50</i>	\$ 15.75
4. Total Due -- Sum of Column C		\$48.85

⁵ O.C.G.A. § 48-6-66 states, “Every instrument conveying, encumbering, or creating a lien upon real estate shall set forth in words and figures the correct amount of the note secured by the instrument and the date upon which the note falls due. When the note falls due within three years from the date of the note or from the date of any instrument executed to secure the note, a statement of that fact in lieu of specifying the date upon which the note falls due may be made in the security instrument and shall constitute sufficient compliance with this Code section...”

⁶See O.C.G.A. § 48-2-40.

Duties of Collecting Officer (Clerk of Superior Court)

1. Determine from the face of the security instrument the date of execution of the instrument, the maturity date of the note, and the principal amount of the note. **D** O.C.G.A. § 48-6-61.
2. If the security instrument reflects an amount greater than the principal amount of the note and, at the time the security instrument is presented for recording, the holder also presents for recording with the security instrument a sworn statement itemizing the principal amount of the note and other charges included within the amount shown on the face of the security instrument, determine the principal amount of the note from the sworn statement. **D** O.C.G.A. § 48-6-61.
3. Collect the intangible recording tax due on the security instrument from the holder of the instrument. **D** O.C.G.A. § 48-6-61.
4. Distribute intangible recording taxes collected as follows (O.C.G.A. **D** § 48-6-73): At least monthly, distribute the intangible recording tax collected between the state and all other tax jurisdictions and districts including, but not limited to, county and municipal districts, which levy or cause to be levied for their benefit a property tax on intangible personal property from which the revenue is derived. The distribution is made according to the proportion that the millage rate levied for the state and each other tax jurisdiction or district respectively bears to the total millage rate levied for all purposes applicable to real and tangible personal property on which the intangible tax was collected. The revenue distributed to municipalities having independent school systems supported by taxes levied by the municipality shall be divided between the municipality and the independent school system according to the proportion that the millage rate levied by the municipality for the non-school purposes and the millage rate levied for school purposes bear to the total millage rate levied by the municipality for all purposes. The tax levied shall be deemed to be levied by the participating tax authorities in the proportion that the millage rate of each participating tax authority bears to the aggregate rate of all the participating tax authorities. O.C.G.A. § 48-6-40. Each year the millage rates used in distributions of revenue shall be based on the immediately preceding year's millage rate of each participating tax authority. O.C.G.A. § 48-6-39. See **Figure C**.
5. Enter upon or attach to the security instrument a certification that the intangible recording tax has been paid pursuant to O.C.G.A. § 48-6-61, the date it was paid, and the amount of the tax. The clerk of superior court or the clerk of superior court's designee must sign the certification. **D** O.C.G.A. § 48-6-62 (a) (1).⁷
6. Prior to receiving the security instrument for filing, ascertain that the intangible tax levied by Code Section 48-6-61 has been paid. (A sworn statement as to the principal amount of the

⁷ A rubber stamp may be used to stamp certification on the face of the security instrument. A sample of a stamp is:

GEORGIA INTANGIBLE RECORDING TAX PAID	
\$ _____ Georgia intangible recording tax paid on the date stated.	
Date:	
Signature of Clerk of Superior Court/Deputy Clerk:	

note may be presented by the holder of the security instrument in place of payment of the intangible tax, as authorized by Code Section 48-6-61). **D** O.C.G.A. § 48-6- 62 (a) (1).

7. Record the certificate entered upon or attached to a security instrument with the security instrument. The certificate must bear the signature of the clerk of superior court or the his or her deputy. **D** O.C.G.A. § 48-6-62 (a) (2).
8. When a sworn affidavit is provided pursuant to O.C.G.A. § 48-6-62 (b), collect the taxes due and provide a certification in the same manner as required by Code Section 48-6-62 (a) (1).

Reports and Distribution by Collecting Officer

The collecting officer is required to make a report to the commissioner of revenue on the first day of the month on forms prescribed by the commissioner of all sums collected and remitted for the preceding month. The report must also show the principal amount of each note, the date of execution, and the maturity date of each note as stated on the face of the security instrument to be recorded. The clerk of superior court in counties with a population of 500,000 or less should retain six percent (6%) of the tax collected; four percent (4%) should be retained in counties with a population of 500,000 or more. In counties where the clerk of superior court is on the fee system, the clerk of superior court may keep the amount as personal compensation. Otherwise the fee is paid to the county governing authority.⁸ Failure to collect and distribute the tax as provided by law shall constitute a breach of the official duty and of the official bond of the clerk of superior court. Long-term notes secured by real property upon which the tax is based can not be placed on the property tax digest prepared and maintained by the tax receiver. **D** O.C.G.A. § 48-6- 73.

Collection Procedures in Absence of Collecting Officer

If the clerk of superior court is temporarily absent from his or her office for reasons of health, vacation, or otherwise, the clerk of superior court is required to designate another qualified person to collect the intangible recording tax in the clerk's absence. In the event of the death of the clerk of superior court, the county governing authority shall immediately designate another qualified person to collect the tax until a new clerk of superior court qualifies for the position as required by law. **D** O.C.G.A. § 48-6-75.

⁸ Local legislation may provide for the clerk to receive fees in addition to a salary.

Figure D. Sample Intangible Recording Tax Collections Form.

INTANGIBLE RECORDING TAX COLLECTIONS: Clerk of Superior Court, Liberty County, Georgia

Month/Year: November, 1994

County: Liberty

A Name of Filing Party(ies)	B Execution Date/ Note Maturity Date	C Face Amount of Note	D Intangible Recording Tax Amt.		F Interest (1% per mo.)	G Penalty (50% tax due)	H Subtotal Tax Due (D-G)	I Collection Fee (Hx6%)	J Total Tax Payable (H-I)
			Liberty County Unincorporated (28.81 mil.) ⁹	Hinesville (10.30 mil.) ¹⁰					
James M. and Wanda M. Willis	10/6/94 11/01/2009	\$77,600.00	\$234.00					\$14.04	\$219.96
Samuel J. and Dwindia L. Wilson	10/11/94 11/1/2024	\$120,000.00	\$360.00					\$21.60	\$338.40
Dewayne E. Goad	10/11/94 1/1/2024	\$66,198.00		\$199.50				\$11.97	\$187.53
Duncan E. Moran	10/12/94 11/1/2024	\$131,070.00		\$394.50				\$23.67	\$370.83
James E. Martin	1/10/94 1/11/2004	\$66,700.00		\$201.00	\$20.10	\$105.00	\$326.10	\$19.57	\$306.53
Ronnie L. and Sue H. Ulrey	1/12/94 1/1/2009	\$20,000.00		\$60.00				\$3.60	\$56.40
Darin E. and Mary D. Ball	1/12/94 1/11/2008	\$57,950.00	\$174.00					\$10.44	\$163.56
James R. Charles	1/13/94 11/01/2004	\$97,920.00		\$294.00				\$17.64	\$276.36
Ronald M. and Marianne K. Yaztek	1/14/94 11/1/2024	\$57,000.00		\$171.00				\$10.26	\$160.74
Donald Mark Sutter	09/9/94 10/8/98	\$8,084.53	\$25.50					\$1.53	\$23.97
William W. and Shirley L. Freeman	10/14/94 11/13/2024	\$116,905.00		\$351.00				\$21.06	\$329.94
Total		\$819,427.53	\$822.31	\$1681.30	\$20.11	\$105.50	\$326.10	\$155.44	\$2434.22

⁹ See Figure E for formula for calculating recording tax distribution for unincorporated areas.

¹⁰ See Figure E for calculating recording tax distribution for City of Hinesville.

Figure E.

SAMPLE DISTRIBUTION OF INTANGIBLE RECORDING TAX: INCLUDING MILLAGE RATES AND FACTORS

Name	Face Amt.	IRT Due +	Entity	State/Ga.	School	County	School Bond	Indust. Auth.	Hosp. Auth.	Hinesville	Subtotal 28.81 mil 39.11 mil	Collection Fee	Total
		Int./Penalty	Millage	0.25	13.90	10.46	0.20	2.00	2.00	10.30			
		From Example	Unic. Factor	0.008677543	0.4824714	0.3630684	0.00694203	0.06942034	0.06942034				
			Munic. Factor	0.00639223	0.355408	0.267451	0.0051138	0.05113782	0.05113782	0.26336			
Willis	\$77,600.00	\$234.00		\$2.03	\$112.90	\$84.96	\$1.62	\$16.24	\$16.24	\$0.00	\$234.00	\$14.04	\$219.96
Wilson	\$120,000.00	\$360.00		\$3.12	\$173.69	\$130.70	\$2.50	\$24.99	\$24.99	\$0.00	\$360.00	\$21.60	\$338.40
Goad	\$66,198.00	\$199.50		\$1.28	\$70.90	\$53.36	\$1.02	\$10.20	\$10.20	\$52.54	\$199.50	\$11.97	\$187.53
Moran	\$131,070.00	\$394.50		\$2.52	\$140.21	\$105.51	\$2.02	\$20.17	\$20.17	\$103.90	\$394.50	\$23.67	\$370.83
Martin	\$66,700.00	\$321.60		\$2.06	\$114.30	\$86.01	\$1.64	\$16.45	\$16.45	\$84.70	\$321.60	\$19.30	\$302.30
Ulrey	\$20,000.00	\$60.00		\$0.38	\$21.32	\$16.05	\$0.31	\$3.07	\$3.07	\$15.80	\$60.00	\$3.60	\$56.40
Ball	\$57,950.00	\$348.00		\$3.02	\$167.90	\$126.35	\$2.42	\$24.16	\$24.16	\$0.00	\$348.00	\$20.88	\$327.12
Charles	\$97,920.00	\$294.00		\$1.88	\$104.49	\$78.63	\$1.50	\$15.03	\$15.03	\$77.43	\$294.00	\$17.64	\$276.36
Yaztek	\$5,700.00	\$18.00		\$0.12	\$6.40	\$4.81	\$0.09	\$0.92	\$0.92	\$4.74	\$18.00	\$1.08	\$16.92
Sutter	\$8,084.53	\$51.00		\$0.44	\$24.61	\$18.52	\$0.35	\$3.54	\$3.54	\$0.00	\$51.00	\$3.06	\$47.94
Freeman	\$116,905.00	\$351.00		\$2.24	\$124.75	\$93.88	\$1.79	\$17.95	\$17.95	\$92.44	\$351.00	\$21.06	\$329.94
Total	\$768,127.53	\$2,631.60		\$19.09	\$1,061.47	\$798.77	\$15.27	\$152.73	\$152.73	\$431.54	\$2,631.60	\$157.90	\$2,473.70

Figure F.

**Calculating Intangible Recording Tax Distribution Factors
(When Property is in a Municipal Area Subject to Distribution)**

Face Amt. **\$768,127.53**

	Unincorporated	Hinesville	Total
Intangible Tax Collected	\$793.50	\$1,717.50	\$2,511.00
Interest and Penalty		\$120.60	\$120.60
Total Collected	\$793.50	\$1,838.10	\$2,631.60

<i>Distribution Amounts</i>	<i>Millage</i>		<i>Amount</i>	<i>Less</i>	<i>Total/</i>
<i>Property in City of Hinesville</i>	<i>Due</i>	<i>Factor</i>	<i>Due</i>	<i>Collection</i>	<i>Entity</i>
				<i>Fee (6%)</i>	
A. State of Georgia	0.25	0.0063922	\$11.75	\$0.70	\$11.04
B. Countywide School Maintenance	13.90	0.3554078	\$653.28	\$39.20	\$614.08
C. County	10.46	0.2674508	\$491.60	\$29.50	\$462.11
D. School Bond	0.20	0.0051138	\$9.40	\$0.56	\$8.84
E. Industrial Authority	2.00	0.0511378	\$94.00	\$5.64	\$88.36
F. Hospital Authority	2.00	0.0511378	\$94.00	\$5.64	\$88.36
G. City of Hinesville	10.30	0.2633598	\$484.08	\$29.04	\$455.04
				\$0.00	\$0.00
Total Millage Collectable	39.11	1.00	\$1,838.10	\$110.29	\$1,727.81

<i>Distribution Amounts</i>	<i>Millage</i>		<i>Amount</i>	<i>Less</i>	<i>Total/</i>
<i>Property in Unincorporated Areas</i>	<i>Due</i>	<i>Factor</i>	<i>Due</i>	<i>Collection</i>	<i>Entity</i>
				<i>Fees (6%)</i>	
A. State of Georgia	0.25	0.0086775	\$6.89	\$0.41	\$6.47
B. Countywide School Maintenance	13.90	0.4824714	\$382.84	\$22.97	\$359.87
C. County	10.46	0.3630684	\$288.09	\$17.29	\$270.81
D. School Bond	0.20	0.006942	\$5.51	\$0.33	\$5.18
E. Industrial Authority	2.00	0.0694203	\$55.09	\$3.31	\$51.78
F. Hospital Authority	2.00	0.0694203	\$55.09	\$3.31	\$51.78
Total Millage Collectable	28.81	1.00	\$793.50	\$47.61	\$745.89

Total Collections - All			\$2,631.60	\$157.90	\$2,473.70
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