



GOVERNMENT TAX
SOLUTIONS

Reference Guide 2023



124 Newnan Street

Carrollton, GA 30117

770.834.5263

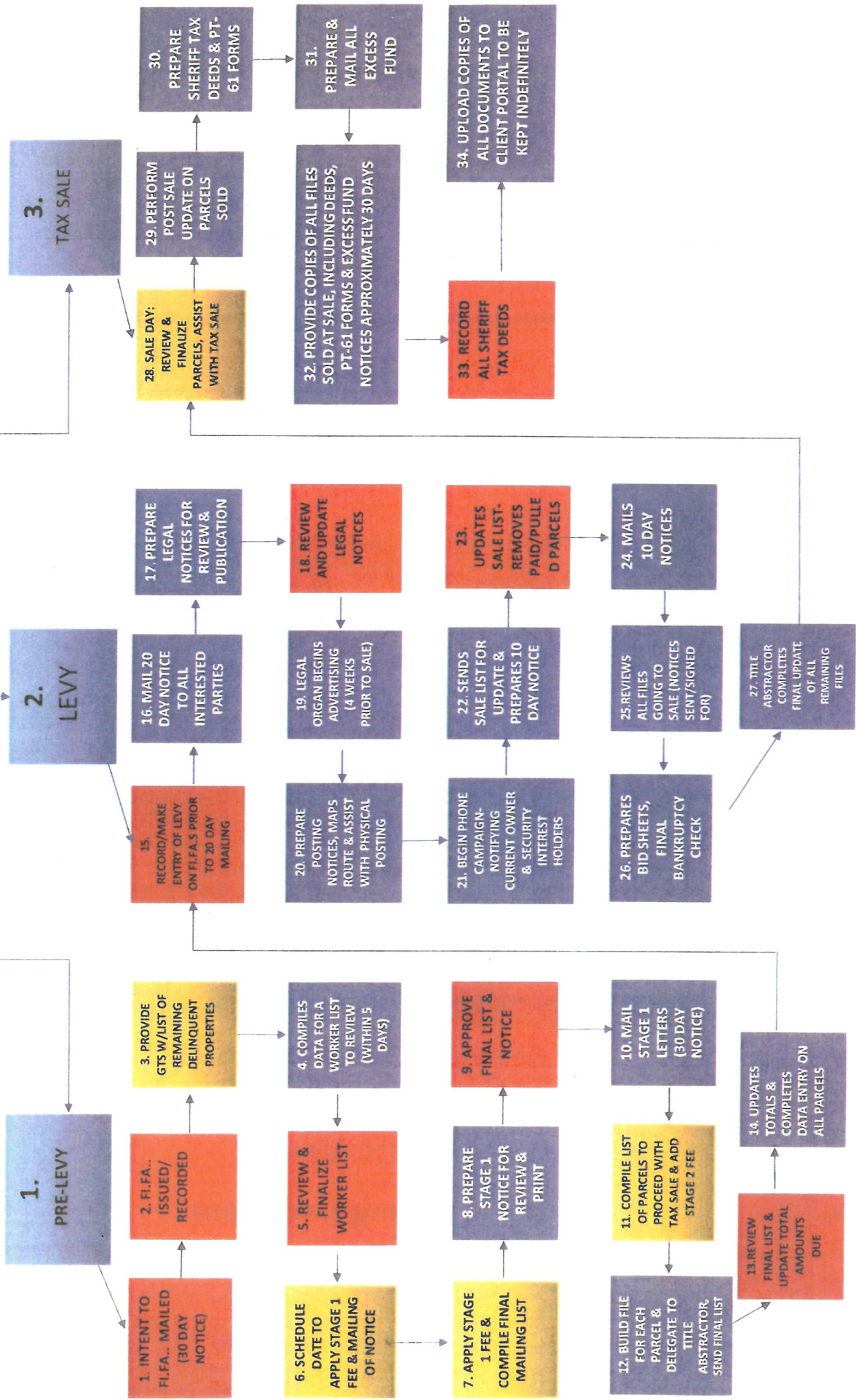
www.gtsweb.com

BLUE - GTS

RED - CLIENT

YELLOW - BOTH

TAX SALE PROCESS



Quick Reference

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Step 1: Sending the 30 day letter of intent.

A Tax Lien is an execution on an *ad valorem* tax that an owner of real estate or other goods pays on the value of the property being taxed.

A Tax Lien comes into existence January 1st.

Return of Property:

If the property has changed hands, it is the responsibility of the owner of record to provide satisfactory proof that the property has been transferred by recorded deed. This must occur within 90 days of the due date of the tax bill.

This action is known as “Return of Property.”

“Satisfactory proof” consists of the following documents:

- A Closing Statement.
- PT-61 forms designating the transfer of property.

You may then send notice to the new owner of record using the address provided on the PT-61 form. The current owner then has 60 days to satisfy the lien prior to being issued an Intent to Fi.Fa. notice.

Priority of Tax Lien:

A Tax Lien has priority over all liens, including Federal Tax Liens.

Years Support:

The Georgia statute allows the property taxes on the decedent’s primary residence to be “set aside” either in the year of death, or alternatively in the year of the filing of the petition. This means the property taxes are waived for that year.

Before recording a Fi.Fa. for real property, you are required to give notice that this action may take place. An *Intent to Fi.Fa.* notice must be sent by regular mail to the Defendant (delinquent taxpayer) in Fi.Fa.

This notice *must* be sent 30 days prior to recording the Fi.Fa. on the General Execution Docket (GED) **per O.C.G.A code 48-3-3**. You may send this notice at any point after the tax bill becomes delinquent.

Figure 1 Intent to Fi.Fa. example

Carroll County Tax Commissioner
423 College Street Room 401
Carrollton, GA 30117
(770) 830-5843

Friday, February 7, 2020

95 ESCO WAY LLC
124 NEWNAN ST
CARROLLTON, GA 30117

Map and Parcel #: C010020011
Amount Due: \$425.25

Dear Taxpayer,

Our records indicate that your **2019** taxes remain unpaid. Under Georgia Code 48-3-3 I am required to notify you that 30 days from the date of this notice an execution (Fi. Fa.) will be issued against you and recorded on the General Execution Docket of the Clerk of Superior Court. This execution gives notices of a lien against your property. **You may owe additional taxes.**

A Fi.Fa. remains in effect for seven years. This may be listed by credit reporting agencies and may adversely affect your credit rating.

In order to avoid the execution being issued and any additional charges being added, please contact this office for the current payoff and remit that amount. **Online payments may be made at www.carrollcountygatax.com .**

Sincerely,

Vickie Bearden
Tax Commissioner, Carroll County, Georgia

Step 2: Issuing and Recording Fi.Fa.s

To issue a Fi.Fa. means creating an actual writ of Fi.Fa. against a particular property (real or personal) in digital or physical form.

The following information should be included:

- Name and address of the Defendant
- Map and Parcel number
- Brief legal description
- Tax years due
- Tax amount due.
- Signature of the Levy Officer

Once issued, the Fi.Fa. should be recorded in Clerk of Superior Court in your county. You can record them physically at the Clerk's office or digitally using the GSCCA.org website.

Figure 2: Fi.Fa. example

CARROLL COUNTY, GEORGIA
vs.
95 ESCO WAY LLC

Map Number: C01 0020011
Location: 124 NEWNAN STREET

Georgia – Carroll County

TO ALL AND SINGULAR THE SHERIFFS AND CONSTABLES OF THE STATE GREETINGS:

YOU ARE HEREBY COMMANDED, that of the goods, chattels, lands and tenements of the stated taxpayer, you cause to be made by levy and sale sufficient thereof to make the sum of the dollars and cents within shown, the amount of property taxes and other assessments for the stated year(s), the further Fi.Fa. sum as stated for the Fi.Fa. and sufficient amount to cover interest on said principal taxes at an annual rate equal to the bank prime loan rate plus 3% to accrue monthly, beginning the day after the due date AND any penalties that may apply, together with all costs that may hereinafter accrue; and have you the said sum of money to be paid to me upon the collection thereof, to be rendered to the county, the principal, penalties, interest and cost aforesaid; and have you then and there this writ. This Fi.Fa. may also include previous delinquent taxes and assessments.

This the 15th day of July, 2019.

Tax Commissioner, as Ex Officio Sheriff, Carroll County, Georgia *Jackie Bearden*

Entered on Lien Docket this _____ day of _____, 2019.

Book _____ Page _____.

Clerk of Superior Court, Carroll County _____

Carroll County-Georgia

Tax Year(s): 2019

Total Tax/Penalty/Interest/Costs \$425.25

Step 3: Stage One/Pre-Levy

Having issued and recorded Fi.Fa.s, we are now ready to begin the collection process. You will first need to provide GTS a list of delinquent properties that you wish to proceed with. You may do this manually, or through your tax software provider. Your GTS account representative is also available to perform this at your office, or by contacting your software provider directly. The data is then formatted by GTS and returned to you for examination.

Figure 3: Stage One Worker List

MAIN SUMMARIZED					
BILL #	MAP & PARCEL	NAME	YEARS DUE	AMOUNT DUE	LOCATION
8166	V02 174	21ST MORTGAGE	2019	\$41.35	TRACT D SEC 10 LOT M-54
20	V01 301	ACUNA JOSE DE JESUS	2018-2019	\$135.93	TRACT C SEC 12 LOT C 19
19	V01 316	ACUNA JOSE DE JESUS	2018-2019	\$58.82	TRACT C SEC 12 LOT C 4
<u>19</u>	V01 316	ACUNA JOSE DE JESUS	2018-2019	\$58.82	TRACT C SEC 12 LOT C 4
26	V05 017	ADAMS FREDERICK B	2019	\$1,929.56	TRACT A SEC 25 LOT TW 11 TW 12

Once the list is formatted GTS will send you a copy for review. At this time, you will have the opportunity to remove parcels that you do not wish to proceed with. Upon completion of the list review, your GTS account representative will schedule a date for applying the Stage One fee, and a date for mailing the Stage One notice. You may apply the fee yourself, or a GTS Account Representative will be available to come to your office to apply.

After fees are applied, GTS will supply you with an updated list reflecting the new totals, and the parcels that have been removed. You may review this list to check the new totals for accuracy and to make changes/remove additional parcels. At this time, you will also receive a copy of the Stage One notice to review and approve.

Figure 4: Stage One Mailer List

STAGE ONE MAILER 2021					
BILL #	MAP & PARCEL	NAME	YEARS DUE	LOCATION	NEW AMOUNT DUE
41	G07 076	ADAMS JILL LINE- BERGER &	2019-2020	BLOCK B LOT 9 PT 13,14	\$830.83
201	V01 085	ASBELL ERIC S	2017	SEC 6 LOT M 38	\$17.44
525	075 008	BAXLEY NANCY B & BAXLEY TERRY	2019-2020	S TOOMSBORO LL 219 232 233	\$3,046.64

Figure 5: Stage One Notice

«NAME_»
«NAME_2»
«ADDRESS_»
«ADDRESS_2»
«CITY_» «STATE» «ZIP»

Map/Parcel Number: «MAP_PARCEL»
Property Description: «LOCATION»; «Property_Address_1»

Friday, January 7, 2022

Dear Taxpayer,

Our firm has been retained by the Carroll County Tax Commissioner to assist in tax levy and sale proceedings on your property. *A writ of Fi.Fa. has been issued in accordance with state laws against the above-named defendant for unpaid taxes.* If your taxes are not paid in full by February 4, 2022, we may proceed with the levy process. Please contact the Carroll County Tax Commissioner's Office to verify the current amount due. If your taxes have been paid, or if you have recently filed for Bankruptcy, and you have received this letter in error please contact the Carroll County Tax Commissioner's Office at (770) 830-5826. Failure to remit payment in full *may result in a Fi.Fa. being recorded against the named defendant*, in addition to added costs to your account and ultimately result in the sale of your property to satisfy the outstanding taxes due.

Sincerely,

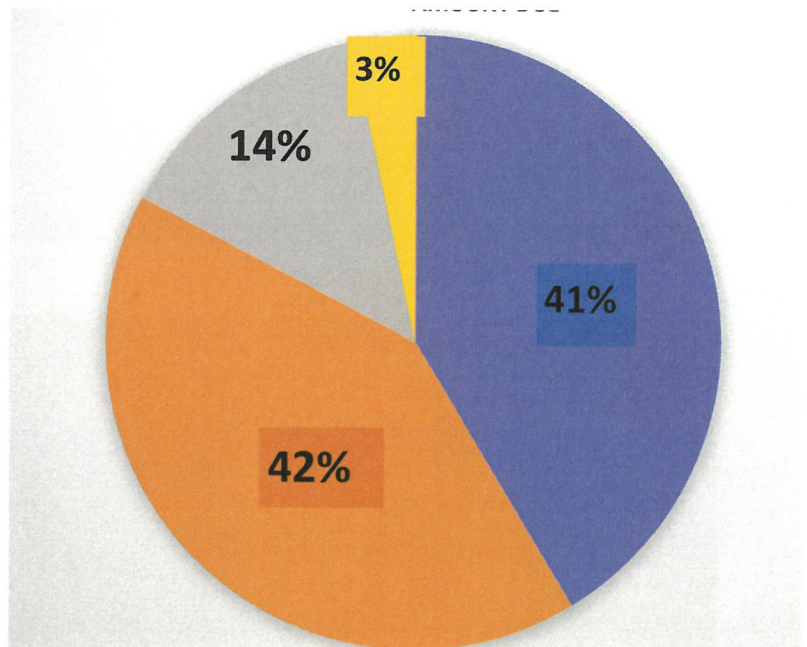


C.A. Laney
Government Tax Solutions

Map and Parcel:	«MAP_PARCEL»
Tax Years Due:	«YEARS_DUE»
Total Amount Due:	«FINAL_AMOUNT_DUE»
Send Payment To: Carroll County Tax Commissioner 423 College St. Rm 401 Carrollton, GA 30117 770-830-5826 <i>Online payments can be made at www.carrollcountygatax.com</i>	

The Stage One Notice typically expires after four weeks, but you can choose the amount of time you wish for it to run. Upon your final approval, GTS will mail the notices from our office. Notices that are returned will be remailed after our staff skip-traces for new addresses. This information is then added to our database for future reference.

- Typically, Stage One notices are sent to all unpaid accounts in one mailing
- Generally, you can expect a 35 to 40% return on Stage One, resulting in less property going to Tax Sale.
- Because it is not a statutory requirement, it is not necessary to record Fi.Fa.s prior to sending this notice.



Step 4: Stage Two

Once the Stage One Notice has expired, your GTS Account Representative will contact you to set up an appointment to review/compile a list of unpaid accounts that you wish to take to Tax Sale.

- You may use this time to remove any accounts that you do not wish to pursue due to hardship, bankruptcy, payment agreements, etc.
- Using the Tax Sale Schedule dates contained in this guide, or the interactive calendar at our website, www.gtsweb.com/pulse, you can schedule the month you wish to hold sale(s) and see the relevant dates for all the processes involved.
- If needed your GTS Account Representative can add the Stage Two fee to all remaining accounts you wish to pursue.

Figure 6: Tax Sale Schedule
(Dates Subject to Stage One expiration)



MAY 2023

02.13.2023	SALE LIST DUE
03.15.2023	LEVY DATE
04.06.2023	LEGAL ADVERTISING
04.21.2023	10 DAY NOTICE
05.02.2023	SALE DATE

JUNE 2023

03.20.2023	SALE LIST DUE
04.19.2023	LEVY DATE
05.11.2023	LEGAL ADVERTISING
05.26.2023	10 DAY NOTICE
06.06.2023	SALE DATE

JULY 2023

04.17.2023	SALE LIST DUE
05.17.2023	LEVY DATE
06.08.2023	LEGAL ADVERTISING
06.23.2023	10 DAY NOTICE
07.05.2023	SALE DATE

AUGUST 2023

05.17.2023

SALE LIST DUE

06.14.2023

LEVY DATE

07.06.2023

LEGAL ADVERTISING

07.21.2023

10 DAY NOTICE

08.01.2023

SALE DATE

SEPTEMBER 2023

06.19.2023

SALE LIST DUE

07.19.2023

LEVY DATE

08.10.2023

LEGAL ADVERTISING

08.25.2023

10 DAY NOTICE

09.05.2023

SALE DATE

OCTOBER 2023

07.17.2023

SALE LIST DUE

08.16.2023

LEVY DATE

09.07.2023

LEGAL ADVERTISING

09.22.2023

10 DAY NOTICE

10.03.2023

SALE DATE

NOVEMBER 2023

08.21.2023	SALE LIST DUE
09.20.2023	LEVY DATE
10.12.2023	LEGAL ADVERTISING
10.27.2023	10 DAY NOTICE
11.07.2023	SALE DATE

DECEMBER 2023

09.18.2023	SALE LIST DUE
10.18.2023	LEVY DATE
11.09.2023	LEGAL ADVERTISING
11.22.2023	10 DAY NOTICE
12.05.2023	SALE DATE



Figure 7: *www.gtsweb.com Interactive Calendar*

PERSONAM & REM TAX

A significant and often avoided situation in the resolution of delinquent taxes involves around the selling of tax liens when the property owner is deceased, or the ownership of the property is unclear. A common misconception is that these sales are not valid however. [Read more](#)

NEWSLETTER

What GTS has going on. [Read more](#)

CALENDAR

Use the calendar to schedule your next tax sale, and important events. Click on the Highlighted dates for more info.

OCTOBER 2021

SUN	MON	TUE	WED	THU	FRI	SAT
2	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

RESOURCE LINKS

- CLERKS AUTHORITY**
Tax resources
- GA DEPT OF REVENUE**
GA Updates
- GA TO**
GA Tax Officers
- CO AG**
GA Constitutional Officers
- TC TECH**
Tax Leadership

07.21.2021 LEVY DATE
08.11.2021 LEGAL ADVERTISING
08.27.2021 10 DAY NOTICE
09.07.2021 SALE DATE

OCTOBER

07.23.2021 SALE LIST DUE
08.18.2021 LEVY DATE
09.08.2021 LEGAL ADVERTISING
09.24.2021 10 DAY NOTICE
10.05.2021 SALE DATE

The www.gtsweb.com/pulse interactive calendar is a quick one-click reference to all relevant deadlines during the levy process.

Simply click on the month you wish to have a sale and find the sale date for that month.

By clicking on the color-coded tax sale date (green) a pop-up appears giving you quick access for the relevant deadline dates for that particular sale month.

Figure 8: Calendar pop-up image



Step 5: Title Examination

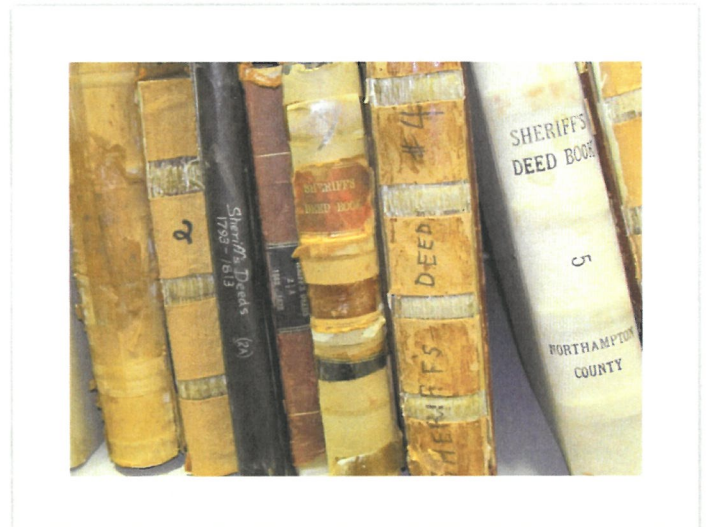
Once you have selected the accounts that you wish to pursue GTS will build a Tax Sale file that consists of the following:

- A copy of the tax bill
- A property card of the parcel
- A TLO generated report skip tracing for new addresses, decedents, etc.
- A bankruptcy check

These files are then turned over to our title abstractors for the purposes of determining ownership/interest in the property.

GTS will provide:

- A warranty deed; and/or
- One or more quit claim deeds supported by reasonable proof that they convey title; or
- A grant from the state; or
- A probate proceeding in which the property is reasonably identifiable; or
- A security deed if subsequently regularly foreclosed; or
- Any other instrument which shows of record reasonable probability of title and possession there under; and
- A copy of lien holders, owners of record, and security deed holders and their address must accompany the title search on a separate and distinct page.



GTS will search the following record books:

- Deed indices and records
- Mortgage Books (if separate)
- Lis Pendens Docket
- Bench or Bar Docket
- Motion Docket (some clerks enter condemnation here)
- Federal Tax Lien Docket (some clerks use the general execution docket for federal tax liens)
- General Execution Docket
- Attachment Docket
- Civil Dockets (divorce filings and settlements, civil judgements) and Bankruptcy filings, and Probate (if necessary)

Upon completion, the title search details will be entered into GTSbase and a GTS title summary sheet will be generated.

Figure 9: Summary sheet

GTS TITLE SUMMARY

GENERAL INFORMATION

Map & **3005C 0006**
 TaxYearsDue: **2020**
 AssessorValue **\$28,247.00**

Client- **OGLETHORPE-DEC21**
 Amount Due: **\$343.11**

DEFENDANT(S) IN FIFA: REDDING, ANGELA ROBINSON & JAMES SR ESTATE AND ALL HEIRS KNOWN AND UNKNOWN

D REDDING ANGELA ROBINSON AND PO BOX 1277 OGLETHORPE GA 31068
JAMES SR ESTATE

CURRENT RECORD HOLDER(S): LAW CHERYL L. (VIA TAX DEED), REDDING ANGELA ROBINSON AND JAMES SR ESTATE AND ALL HEIRS KNOWN AND UNKNOWN

C CHERYL L. LAW OGLETHORPE GA 31068
PO BOX 357

CN REDDING ANGELA ROBINSON OGLETHORPE GA 31068
PO BOX 1277

CN CHERYL LAW OGLETHORPE GA 31068
206 TOOKES ROAD

CN CHERYL LAW OGLETHORPE GA 31068
206 TOOKES ROAD #818

LEGAL INFORMATION:

Reference Deed (Book/Page): **349/308 (PORTION) AND 582/116**

Legal Description: **ALL THAT TRACT OF LAND BEING IN THE CITY OF OGLETHORPE, MACON COUNTY, GEORGIA,**

AND

CONSISTING OF .11 ACRES, MORE OR LESS, BEING LOT 11, BLOCK C, OF WEST HIGHLANDS SUBDIVISION, OR AS FURTHER DESCRIBED IN DEED BOOK 2, PAGE 601.

Property 512 GORDON ST OGLETHORPE GA 31068

INTEREST HOLDERS/LIENS/ESTATES:

349/310 UNITED STATES DEPARTMENT OF AGRICULTURE RURAL HOUSING SERVICE CTR ST LOUIS MO 63166
C/O CENTRALIZED SERVICING CENTER
PO BOX 66889

85/86 AMERICREDIT FINANCE SERVICES INC DBA GM FINANCIAL C/O ALDRIDGE PITE HAAN LLP ATLANTA GA 30355

82/304 GDOR - GEORGIA DEPARTMENT OF REVENUE ATLANTA GA 30345
PO BOX 52815
ATTN COMMISSIONER
1800 CENTURY BLVD NE STE

TITLE NOTES:

Probate: **NONE** ProbateNotes:

Title Notes:

Step 6: Finalizing the Levy List

Prior to mailing the levy notices it is necessary to update the levy list in order to remove accounts that have paid, bankruptcies found in research, and to update the total amounts due. GTS will send you a 20 day notice update list.



Figure 10: 20 Day Notice update list

Pully/N	PaidY/N	PIN	CrhStmt	TaxYearsDue	AmountDue
		13241AB026	BYRD GRACIE MAE	2020	\$531.63
		05241DE019	BYRD JOSEPH D	2020	\$604.27
		13241BF005	COMPREHENSIVE LITIGATION SUP- PORT LLC	2020	\$409.40
		13209DF009	FOLDS ROBERT	2020	\$706.00
		13241BB008	GODDARD JOHN H III	2020	\$804.08

Step 7: Entry of Levy, Levy Notice

Levy notification letters must be sent by certified mail to all interested parties 20 days prior to legal advertisements. Within 5 days of the date of mailing you must also make an **entry of levy** on the Fi.Fa. with the dates to correspond.

Figure 11: Entry of Levy

Entry and Notice of Levy for Tax Sale

To satisfy the above Fieri Facias, incorporated herein, I have levied upon the above described property, as property of named defendant, and served the within notice of levy to defendant and/or current owner in possession, if any, this July 15th, 2019.

Tax Commissioner, as Ex Officio Sheriff, Carroll County, Georgia *Jickie Bearden*

The within Fi.Fa. having been paid in full, the Clerk of Superior Court of Carroll County is hereby authorized and directed to mark same satisfied and cancelled of record.

This _____ day of _____, 20____.

Step 8: Sending the Levy Notice

Levy Notices are mailed to the defendant, and tenant in possession. Notices are also sent to any interest holder connected to the property.

Figure 12: Notice of Levy

NOTICE OF LEVY ON LAND

State of Georgia, County of Carroll

C01 0020011

95 ESCO WAY LLC
124 NEWNAN ST
CARROLLTON, GA 30117

December 20, 2019

You are hereby notified that an execution was issued by the **Tax Commissioner of Carroll County** against the below named Defendant (s) in Fi.Fa. for taxes due the State of Georgia and County of Carroll. Said execution has been levied by the undersigned upon the following property situated in the County of Carroll, to wit:

Map/Parcel Number: C01 0020011

Current Record Holder: 95 ESCO WAY LLC

Defendant in Fifa: SAME AS CRH(S)

Property Description: ALL THAT TRACT OF LAND BEING IN LAND LOT 128, 10TH DISTRICT, CARROLL COUNTY, GEORGIA, AND CONSISTING OF 0.07 ACRES, MORE OR LESS, AS SHOWN IN PLAT BOOK 29, PAGE 226.; 124 NEWNAN STREET

Reference Deed: 5411/580

Tax Years Due: 2012-2018

Amount Due: \$425.25. Please call the Carroll County Tax Commissioner's Office before sending any payments as the amount is subject to change.

Please contact the office of the Tax Commissioner of Carroll County immediately for the total amount of taxes, penalty, interest, and collection costs due at 770-830-5843. If you have recently sold this property, please deliver a copy of this notice to the new owner. Also, if for any reason you feel you have received this notice in error, please contact the office. If you cannot pay the taxes, you have the right to identify other property to the Tax Commissioner of Carroll County, which may be sold to satisfy the tax debt.

Unless this tax indebtedness is paid this property will be advertised to be sold on the first Tuesday in **February** as prescribed by law in order to satisfy the tax liability.

Please be advised that unless this bill is paid or otherwise contested the Tax Commissioner, as Ex-Officio Sheriff of Carroll County will be required to proceed to advertise this property for sale in satisfaction of the taxes. This will result in substantially increased cost and expenses being added to the tax bill set out above. Additionally, if the property goes to sale, the individual buying the property may immediately thereafter add twenty percent (20%) of the bid-in price as a surcharge before allowing a redemption or buy back of the property.

The sale is scheduled to take place on the Courthouse steps in Carroll County on the first Tuesday in **February**, the same being **February 4, 2020**. Advertising is scheduled for 4 consecutive weeks in **January** prior to this sale. This will be the last notice given prior to advertisement.

Mail Payment to: Vickie Bearden
Carroll County Tax Commissioner
423 College St, Room 401
Carrollton, GA 30117



Vickie Bearden, as Tax Commissioner and Ex-Officio Sheriff of Carroll County

Figure 13: Notice of Levy for Lien Holders

Notice to Owner of Security Deed, Mortgage or Lien

State of Georgia, City of Jonesboro

05239241002

NGU N TRAN
4286 JONESBORO RD
FOREST PARK GA 30296

October 21, 2021

Notice is hereby given as the owner of a certain Security Deed, Mortgage, Judgement, Lien, Fi.Fa. recorded in the Office of the Clerk of Superior Court of Clayton County in Deed Book and Page: **10777/204** that an execution was issued by the **City of Jonesboro** against the below named Defendant(s) in Fi.Fa. for taxes due the State of Georgia and City of Jonesboro. Said execution has been levied by the undersigned upon the following property situated in the City of Jonesboro, to wit, which may be subject to your lien:

Map/Parcel Number: 05239241002

Current Record Holder: ATL PEARL LAND LLC

Defendant in Fifi: SAME AS CRH(S)

Property Description: ALL THAT TRACT OF LAND BEING IN LAND LOT 241, 5TH DISTRICT, IN THE CITY OF JONESBORO, CLAYTON COUNTY, GEORGIA, AND CONSISTING OF 5.5 ACRES, MORE OR LESS, BEING TRACT 1.; TARA BLVD

Reference Deed: 10777/203 (PORTION)

Tax Years Due: 2019

Amount Due: \$656.88. Please call the City of Jonesboro at 770-478-3800 before sending any payments as the amount due is subject to change.

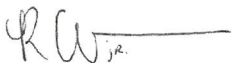
Please contact the office of the City of Jonesboro immediately for the total amount of taxes, penalty, interest, and collection costs due at 770-478-3800. If you have recently sold this property, please deliver a copy of this notice to the new owner. Also, if for any reason you feel you have received this notice in error, please contact the office. If you cannot pay the taxes, you have the right to identify other property to the City of Jonesboro, which may be sold to satisfy the tax debt.

Unless this tax indebtedness is paid this property will be advertised to be sold on the first Tuesday in **December** as prescribed by law in order to satisfy the tax liability.

Please be advised that unless this bill is paid or otherwise contested the City of Jonesboro, City Manager as Levying Officer, City of Jonesboro will be required to proceed to advertise this property for sale in satisfaction of the taxes. This will result in substantially increased cost and expenses being added to the tax bill set out above. Additionally, if the property goes to sale, the individual buying the property may immediately thereafter add twenty percent (20%) of the bid-in price as a surcharge before allowing a redemption or buy back of the property.

The sale is scheduled to take place at the Jonesboro City Hall in Clayton County, City of Jonesboro on the first Tuesday in **December**, the same being **December 7, 2021**. Advertising is scheduled for 4 consecutive weeks in **November** prior to this sale. This will be the last notice given prior to advertisement.

Mail Payment to: City of Jonesboro
124 North Ave
Jonesboro, GA 30236



Ricky L. Clark, Jr., City Manager, As Levying Officer, City of Jonesboro



PULSE

GOVERNMENT TAX
SOLUTIONS

Once title research is done and 20 Day Notices are mailed, all of the data will be displayed in the Pulse, the Client Portal. This is updated every 15 minutes so you will have real time access to your information.

You will be able to view a summary of each parcel, including:

- Current Record Holder
- Defendant in Fi.Fa.
- Reference Deed Book & Page
- Amount Due
- Legal Description
- Title Notes

In addition to title summaries, you will be able to view all certified mail, tracking and signatures.

You can be an administrator on your account and set up as many users as you'd like in your office.

Step 9: Legal advertising

Once the Levy Notices have been sent, GTS will begin the process of putting together the legal notices that will be advertised in your county's *Legal Organ*

- GTS will contact the Legal Organ to arrange for the running of the ads.
- GTS will send you a draft copy of these ads in order for your approval.
- GTS will then submit a final list of legal notices to the Legal Organ for publication.

Keep in mind that any paid prior to advertising must be removed. You will receive a levy list 10 days prior to advertising. Legal Ads can be removed during this process as accounts are paid.

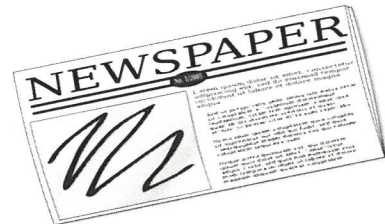


Figure 14: Legal Ad Header & Footer/Legal Ad example

DELINQUENT PROPERTY TAX SALE <(Bold)>

Under and by virtue of certain tax fi fa's issued by the Tax Commissioner of Carroll County, Georgia, in favor of the State of Georgia and County of Carroll, against the following named persons and the property as described next to their respective name(s). There will be sold for cash or certified funds at public outcry, before the courthouse door in Carrollton, Carroll County, Georgia, between the legal hours of sale, on the first Tuesday in February, 2020, the same being February 4, 2020, and continuing on Wednesday, February 5, 2020, if necessary between the legal hours of sale, 10:00 AM and 4:00 PM. The below listed and described properties, or as much thereof as will satisfy the state and county tax execution on the respective individual and property, will be sold. The property (ies) hereinafter described have been levied on as the property of the persons whose names immediately precede the property description. Each of the respective parcels of property are located in Carroll County, State of Georgia. The years for which said fi fa's are issued and levied are stated opposite the name of the owner in each case. Each defendant and tenant in possession, if applicable, has been notified of levy time and place of sale. Purchaser shall pay for title, all transfer cost, all taxes, advertising cost and recording fees.

<Publish after descriptions>

* Deed Book: Refers to Deed Records located in the Carroll County Courthouse, Clerk of Superior Court's Office where property is more fully described.

Map & Parcel: C01 0020011

Defendant in Fi-Fa: SAME AS CRH(S)

Current Record Holder: 95 ESCO WAY LLC

CRH Address: 124 NEWNAN STREET

Amount Due: 425.25

Tax Years Due: 2019

Deed Book: 5411/580

Legal Description: ALL THAT TRACT OF LAND BEING IN LAND LOT 128, 10TM DISTRICT, CARROLL COUNTY, GEORGIA, AND CONSISTING OF 0.07 ACRES, AS SHOWN IN PLAT BOOK 29, PAGE 226.; 124 NEWNAN STREET.

Step 10: Posting

Approximately two weeks after legal advertising begins GTS will contact you about posting. GTS will provide you with posting notices and can assist with posting if necessary.

- GTS will use the most updated legal advertising list when creating posting notices.
- GTS can provide mapping to assist in the timely posting of property
- Upon completion, GTS will include photographic evidence of posting in each file of all properties posted.



Figure 15: Example of Posting Notice

**NOTICE OF LEVY ON
LAND
STATE OF GEORGIA
COUNTY OF CARROLL**

Map and Parcel #: C01 0020011

To: 95 ESCO WAY LLC

“Tenant in possession of land herein described”,

And to: "Defendant in Fi-Fa": SAME AS CRH(S)

Legal Description: ALL THAT TRACT OF LAND BEING IN LAND LOT 128, 10TH DISTRICT, IN CARROLL COUNTY, GEORGIA, AND CONSISTING OF 0.07 ACRES, MORE OR LESS, AS SHOWN IN PLAT BOOK 29, PAGE 226. - 124 NEWNAN STREET

You are hereby notified that on **2/4/2020** this property will be sold to satisfy delinquent property taxes for the tax years of **2019** unless paid prior to sale. This property will be sold on the courthouse steps in Carroll County, City of Carrollton, on the first Tuesday in **February**, the same being **2/4/2020**.

Please call the Carroll County Tax Commissioner’s office at (770) 830-5843 for the current amount due.

DO NOT REMOVE NOTICE PER GEORGIA CODE SECTION 48-3-27.

Step 11: 10 Day Notices/ Tax Sale Preparation

Two weeks prior to the tax sale GTS will send a final list for update and a copy of the 10 day notice for your final approval. At this time, any properties that have paid or have been pulled for various issues should be removed from the list.

- GTS will prepare the 10 Day notice and mail it 10 days prior to the sale date as per O.C.G.A. 48-4-1.
- GTS will begin a review of all files going to sale.
- GTS will prepare bid sheets to be used in the sale.
- GTS will, if applicable, list your sale on our Bidder Registration page for online registration.
- GTS will do a final update on all tax sale files to check for new conveyances/ bankruptcies.

Step 12: Phone Campaign

During the two weeks prior to the Tax Sale, GTS will conduct a phone campaign for all remaining parcels. GTS will attempt, by phone, to contact the current record holder or tenant in possession to make them aware that the tax sale is taking place and to contact the tax office for payment amount and making arrangements to pay. Lien holders will be contacted as well.



Figure 16: 10 Day Notice

FINAL NOTICE OF PROPERTY SCHEDULED FOR TAX SALE

State of Georgia, County of Carroll

0130006

CONNOLLY DAN
1079 INDIAN CREEK RD
BOWDON GA 30108

April 23, 2021

IMPORTANT 10 DAY NOTICE. This is a copy of the levy notice that was originally sent to you via certified mail on March 19, 2021.

You are hereby notified that an execution was issued and recorded by the **Tax Commissioner of Carroll County** against the below named Defendant(s) in Fi.Fa. for taxes due the State of Georgia and County of Carroll. Said execution has been levied by the undersigned upon the following property situated in said state and county, to wit:

Map/Parcel Number: 0130006

Current Record Holder: CONNOLLY DAN

Defendant in Fifa: SAME AS CRH(S)

Property Description: ALL THAT TRACT OF LAND BEING IN LAND LOT 92, 9TH DISTRICT, IN CARROLL COUNTY, GEORGIA, AND CONSISTING OF 4.57 ACRES, MORE OR LESS, AS SHOWN IN PLAT BOOK 87, PAGE 40.; 1079 INDIAN CREEK ROAD

Reference Deed: 3169/195

Tax Years Due: 2019-2020

Amount Due: \$1,212.90. *Please call the Carroll County Tax Commissioner's Office before sending any payments as the amount is subject to change.*

Please contact the office of the Tax Commissioner of Carroll County immediately for the total amount of taxes, penalty, interest, and collection costs due at 770-830-5843. Also, if for any reason you feel you have received this notice in error, please contact the office. If you cannot pay the taxes, you have the right to identify other property to the Tax Commissioner of Carroll County, which may be sold to satisfy the tax debt.

Unless this tax indebtedness is paid this property will be advertised to be sold on the first Tuesday in **May** as prescribed by law in order to satisfy the tax liability.

Please be advised that unless this bill is paid or otherwise contested the Tax Commissioner, as Ex-Officio Sheriff of Carroll County will be required to proceed to advertise this property for sale in satisfaction of the taxes. This will result in substantially increased cost and expenses being added to the tax bill set out above. Additionally, if the property goes to sale, the individual buying the property may immediately thereafter add twenty percent (20%) of the bid-in price as a surcharge before allowing a redemption or buy back of the property.

The sale is scheduled to take place on the Courthouse steps in Carroll County on the first Tuesday in **May**, the same being **May 4, 2021**. Advertising is scheduled for 4 consecutive weeks in **April** prior to this sale. This will be the last notice given prior to advertisement.

Mail Payment to: Vickie Bearden
Carroll County Tax Commissioner
423 College St, Room 401
Carrollton, GA 30117



Vickie Bearden, as Tax Commissioner and Ex-Officio Sheriff of Carroll County

Figure 17: Phone Campaign Sheet

PHONE CONTACT INFORMATION SHEET	
Map & Parcel #	048C 003 18
Name	SHIRLEY ANN SMITH
Value of Property	\$170,211.00
NUMBER CALLED	NOTES
1 CRH: SHIRLEY ANN SMITH 478-737-3066	LEFT VOICEMAIL ON 10/25 AT 9:48.
CRH: SHIRLEY ANN SMITH 478-231-0868	LEFT VOICEMAIL ON 10/25 AT 9:49. THIS IS A GOOD NUMBER FOR SHIRLEY.
2 IH: HABITAT FOR HUMANITY DODGE CO INC 478-374-4841	DISCONNECTED. I BELIEVE THIS LOCATION HAS CLOSED.
IH: HABITAT FOR HUMANITY THE STATE OF GA 470-222-5717	LEFT VOICEMAIL ON 10/25 AT 9:58.
3 IH: HABITAT FOR HUMANITY THE STATE OF GA 470-222-5717	RYAN WILLOUGHBY RETURNED MY CALL ON 10/25 AT 10:26. HE REQUESTED THAT I SEND HIM A COPY OF THE TAX NOTICES THAT WERE SENT TO THE HABITAT FOR HUMANITY DODGE CO INC IN EASTMAN VIA EMAIL TO RYAN@HABITATGEORGIA.ORG
4 478-231-0868- 10/25 @12:31PM	Shirley returned my call and said she would contact the tax office.
5	
6	

Step 13: Tax Sale

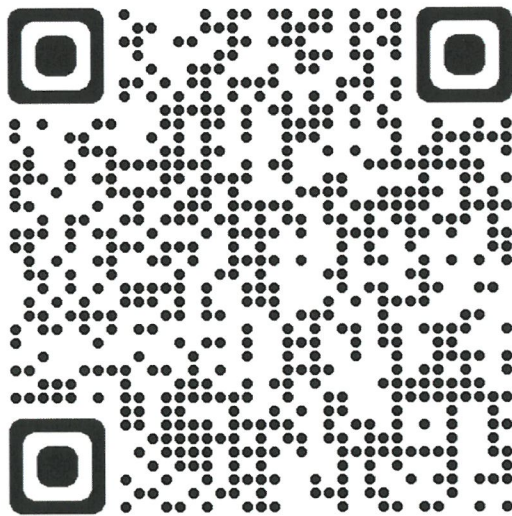
The Tax Sale is held on the first Tuesday of the month between the legal hours of 10:00 AM and 4:00 PM. A GTS account representative will be available to assist you and conduct the sale if needed.

- The GTS representative will examine the remaining parcels with you prior to the sale in order to remove any paid accounts, or to pull any accounts where new conveyances are found, or other problem issues arise.
- GTS will furnish bid sheets for each parcel to be cried in the sale, and will assist you with filling out opening bid amounts (taxes, costs, penalties, interest) for each account.



Prior to the tax sale, it is a good idea to register bidders. You can do this the day of the sale or at any time prior to the sale.

GTS offers online Tax Sale Registration on our website at www.gtsweb.com/contact-4. Scanning the QR code below will take you to the bidder registration page.



BIDDER REGISTRATION QR CODE



Figure 18: Bid Sheet

Property Purchased at Tax Sale

Property Information:

Map & Parcel #: «PIN»
Previous Owner: «CrhStmt»

Purchaser Information (From I.D.):

Purchaser Name: _____

Address: _____ City _____, State _____ Zip _____

Deed Information:

Name: _____

Address: _____ City _____, State _____ Zip _____

Telephone #: _____

Purchaser email address: _____

Purchaser Signature:

* _____

Financial Information:

Amount Due/Opening Bid:

Purchase Price:

Excess Funds:

\$ _____

\$ _____

\$ _____

I, the undersigned, understand that the Tax Office makes no warranties or guarantees on the above mentioned tax sale property. In accordance with Georgia Code Section 9-13-172.1, the Tax Office or other authorized official may set aside this tax sale within 30 days of today's date and refund the amount of bid funds tendered at this sale.

I have read and understand the above information.

Signature:

* _____

Figure 19: Online Bidder Registration Form

GOVERNMENT TAX SOLUTIONS

PULSE
GOVERNMENT TAX SOLUTIONS

Home Our Team Services PULSE Contact Bidder Registration 770-834-5263

BIDDER TAX REGISTRATION

DECEMBER 2021 TAX SALES.
PLEASE CONTACT KAYLA BY EMAIL AT KAYLA@GTSWEB.COM FOR REGISTRATION INQUIRIES. BE SURE TO CHECK THE EMAIL YOU ENTERED ON THE FORM CONFIRMING YOUR REGISTRATION. NO OTHER ACTION IS NEEDED. WE CAN ONLY ASSIST WITH **ONLINE** REGISTRATION. THIS FORM IS BEST VIEWED USING CHROME OR EDGE BROWSERS.

Bidding City or County *

Available City or County

Month *

Available Month

First Name * Last Name *

Company/EIN

Company

Driver's License #

Email *

Phone *

Phone

Date of Birth *

Street Address *

Street Address

City *

City

Region/State/Province *

Region/State/Province

Postal / Zip code *

Postal / Zip code

All sales are **FINAL**. The Taxing Authority makes no claims or guarantees about any property or mobile home sold. Failure to remit the bid price on the day of the sale shall result in a judgement against the purchaser for the bid amount. Cash or certified funds are required. This form must be completed in its entirety.

REGISTER

Step 14: Post Sale

Upon completion of the Tax Sale GTS will provide the following Services:

- Post Sale update of all files for the parcels sold at the Tax sale.
- Preparation of Sheriff's Deeds/PT-61 forms.
- Preparation of Excess Funds Notices, which GTS will mail to all interested parties.
- Return to you all files of properties sold for you to retain for your records.

Once you receive the Sheriff's Deeds (approximately 30 days after the Tax Sale), you must have them recorded in the office of the Clerk of Superior Court. You should also retain copies of the deeds for your records.

Excess funds notifications are mailed in conjunction with the creation of tax deeds. These notices are mailed to interested parties via first class mail. Distribution of funds are made in priority of interest holders. If you are unclear of the priority of interest, you may file an Interpleader action in the Superior Court of your county. Attorney fees are paid out of the excess funds.

All Tax Deeds, PT-61 forms, and excess fund notices are added to the Client Portal aka Pulse where they will be kept indefinitely.

Figure 20: Sheriff's Deed

SHERIFF'S TAX DEED

STATE OF GEORGIA, COUNTY OF CARROLL

THIS INDENTURE, made this day of **May 4, 2021** between Vickie Bearden, Tax Commissioner, Ex-Officio Sheriff of said County, and **Bryan Duke, whose address is 908 Banning Rd, Whitesburg, GA 30185.**

WHEREAS, Vickie Bearden, Tax Commissioner, Ex-Officio Sheriff of said County, did issue a writ of Fieri facias against (Defendant in Fife) **Armor Properties Inc** for state and county taxes for the year(s) **2009-2020**, upon a tract of land lying in said county and hereinafter more fully described, the property levied upon as the property of (Current Record Holder) **Armor Properties Inc** and after due and legal advertisement in **The Times-Georgian**, a newspaper published in Carroll County in which Sheriff's advertisements are published, the said Levying Officer proceeded on the **4th day of May 2021** the same being a day of sale, to offer the property for sale and **Bryan Duke** being then and there the highest bidder at and for the sum of **\$520.56 (Five Hundred Twenty Dollars and Fifty Six Cents)**, the said property was then and there knocked off to **Bryan Duke**.

NOW, Vickie Bearden, Tax Commissioner, Ex-Officio Sheriff, in consideration of the sum of **\$520.56 (Five Hundred Twenty Dollars and Fifty Six Cents)**, cash to her in hand paid by **Bryan Duke** at and before the sealing and delivery of these presents, the receipt thereof is hereby acknowledged, has granted, bargained, and sold and by these presents grant, bargain, and sell unto the said **Bryan Duke**, his heirs and assigns (so far as the office of Levying Officer authorizes her to sell) the following described property, to wit:

ALL THAT PARCEL OF LAND BEING IN CARROLL COUNTY DESCRIBED AS FOLLOWS:

LAND LOT/DISTRICT: 185/5; 0.05 ACRES, MORE OR LESS; COMMON AREA IN MOUNTAIN CREEK SUBDIVISION

DEED BOOK/PAGE: 1496/340

PLAT BOOK/PAGE: 78/266

PLAT AND DEED ARE A PART HEREOF, EXCLUDING RIGHT-OF-WAY AND EASEMENTS.

REAL PROPERTY KNOWN AS: LOCATED ON HORSELY MILL ROAD; PARCEL C050290356 PER RECORDS OF THE TAX COMMISSIONER AND TAX ASSESSORS.

LESS AND EXCEPT: ALL PARCELS OTHER THAN C050290356

TO HAVE AND TO HOLD the said premises, unto the said **Bryan Duke**, his heirs and assigns, in as full and ample a manner as the same was held and possessed by the said **Armor Properties Inc** when the property was levied upon and sold.

IN WITNESS WHERE OF, THE SAID Vickie Bearden, Tax Commissioner, Ex-Officio Sheriff of Carroll County, Georgia, has hereunto set her hand and affixed her seal to the day and year first above written.

Vickie Bearden
ex-Officio Sheriff, Carroll County, Georgia

Signed, sealed and delivered in the presence of:

Witness

Notary Public, Carroll Co., GA
My Commission Expires

Figure 21: Excess Funds Notification

NOTICE OF EXCESS FUNDS

STATE OF GEORGIA
COUNTY OF CARROLL

The Carroll County Tax Commissioner
423 College St, Room 401
Carrollton, GA 30117

CALLOWAY LILLIE
3610 BOLFAIR DRIVE
ATLANTA GA 30331

Map & Parcel #: F030123

Current Record Holder: CALLOWAY LILLIE

Legal Description: ALL THAT TRACT OF LAND BEING IN LAND LOT 3, 6TH DISTRICT, IN CARROLL COUNTY, GEORGIA, AND CONSISTING OF .39 ACRES, MORE OR LESS, BEING LOT 123, SECTION NO. 3, OF SWEETBRIAR SECTION IN FAIRFIELD PLANTATION, AS SHOWN IN PLAT BOOK 12, PAGE 63.

Total Sale Price: \$1,500.00

Amount of Excess Funds: \$772.69

Purchaser Name: LORENZO CLARK

Purchaser Address: 3330 COBB PKWY NW, STE 324-377, ACWORTH, GA 30101

Dear CALLOWAY LILLIE:

You may be entitled to excess funds generated from the tax sale held in Carroll County on May 4, 2021. If you believe you are entitled to excess funds please send a written, signed and notarized request to the address above, citing your recorded interest in the property (with a title opinion if possible). Funds are available for distribution to entitled parties in order of priority in which their interest exists. Please contact The Carroll County Tax Office at (770) 830-5843 if you have any questions.

Friday, June 4, 2021

Vickie Bearden, Carroll County Tax Commissioner



As Ex-Officio Sheriff of Carroll County

Figure 22: PT-61 Form

PT-61 (Rev. 2/16) To be filed in **CAMDEN COUNTY** PT-61 020-2021-001639

SECTION A – SELLER'S INFORMATION (Do not use agent's information)				SECTION C – TAX COMPUTATION	
SELLER'S BUSINESS / ORGANIZATION / OTHER NAME CAMDEN COUNTY TAX COMMISSIONER				Exempt Code If no exempt code enter NONE	Govt./NonProfit Public Corp
MAILING ADDRESS (STREET & NUMBER) P O BOX 698				1. Actual Value of consideration received by seller Complete Line 1A if actual value unknown	\$0.00
CITY, STATE / PROVINCE / REGION, ZIP CODE, COUNTRY WOODBINE, GA 31569 USA		DATE OF SALE 5/4/2021		1A. Estimated fair market value of Real and Personal property	\$6,000.00
SECTION B – BUYER'S INFORMATION (Do not use agent's information)				2. Fair market value of Personal Property only	\$0.00
BUYER'S LAST NAME FOESLER JR	FIRST NAME CHRIST	MIDDLE A	3. Amount of liens and encumbrances not removed by transfer		
MAILING ADDRESS (Must use buyer's address for tax billing & notice purposes) 507 COURT AVE				4. Net Taxable Value (Line 1 or 1A less Lines 2 and 3)	\$0.00
CITY, STATE / PROVINCE / REGION, ZIP CODE, COUNTRY WOODBINE, GA 31569 USA		Check Buyers Intended Use <input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial		5. TAX DUE at .10 per \$100 or fraction thereof (Minimum \$1.00)	
SECTION D – PROPERTY INFORMATION (Location of Property (Street, Route, Hwy, etc))					
HOUSE NUMBER & EXTENSION (ax 265A)		PRE-DIRECTION, STREET NAME AND TYPE, POST DIRECTION			SUITE NUMBER
COUNTY CAMDEN		CITY (IF APPLICABLE)		MAP & PARCEL NUMBER 003 003B	ACCOUNT NUMBER
TAX DISTRICT 43	GMD 270	LAND DISTRICT	ACRES	LAND LOT	SUB LOT & BLOCK LT 2 PH 2 OAK ...*
SECTION E – RECORDING INFORMATION (Official Use Only)					
DATE	DEED BOOK	DEED PAGE	PLAT BOOK	PLAT PAGE	

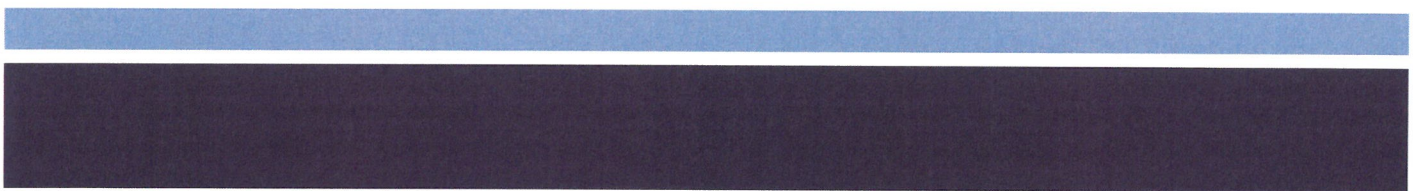
ADDITIONAL BUYERS:
None

...* This symbol signifies that the data was too big for the field. The original values are shown below.
SUB LOT & BLOCK: LT 2 PH 2 OAK GROVE ACRES

If you don't already have access to PULSE, please let us know!

770.834.5263

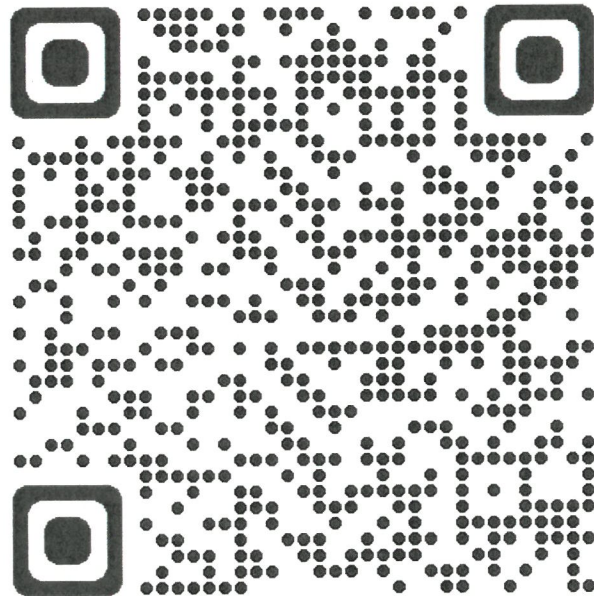
We will be glad to give you a one-on-one demonstration of the portal, host a Zoom meeting or a conference call. It is very user friendly & easy to navigate!





GOVERNMENT TAX SOLUTIONS

GTS was founded in 1998 as the first service provider for the collection of delinquent taxes and the administration of non-judicial tax sales in the state.



Please visit our website by scanning this QR code on your mobile device or at www.gtsweb.com.

124 Newnan Street
Carrollton, GA 30117

770.834.5263