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David R. Williams, Executive Director  
Georgia Superior Court Clerks'  
Cooperative Authority  
Suite 100  
1875 Century Boulevard  
Atlanta, Georgia 30345

Re: Senate Bill 525

Dear David:

As you have requested, I have reviewed Senate Bill 525. You have specifically asked me whether O.C.G.A. § 48-3-3(f) as enacted by Senate Bill 525 will require that all transfer tax declaration forms "provide for and indicate the correct tax map parcel identification number." You have indicated that the view of some clerks of superior court is that the tax map identification information is required for all transfer tax declaration forms, while other clerks have indicated that it may only be required with respect to sales of real property pursuant to tax executions.

As set forth in my letter to you of the 5<sup>th</sup>, if the Governor does not approve or veto Senate Bill 525, it will become law and effective 40 days after March 30, 2006, the date of adjournment of the General Assembly. By my calculation, the 40<sup>th</sup> day is today. Assuming that Senate Bill 525 becomes law, O.C.G.A. § 48-3-3(f) will require as follows:

- (f) The real estate transfer tax declaration form shall provide for and indicate the correct tax map parcel identification number before being accepted by the clerk of superior court for recordation.

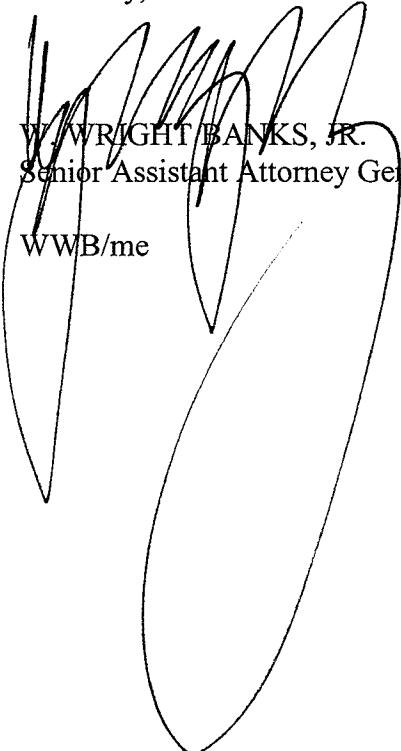
As you know, the real estate transfer tax is "determined on the basis of written disclosure of the consideration or value of the interest in the property granted, assigned, transferred, or otherwise conveyed." O.C.G.A. § 48-6-4(c). "The disclosure shall be made on a form or in electronic format prescribed by the [revenue] commissioner and provided by the clerk of the superior court." Id.

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From my review, the above-quoted language does not include any express indication that it is limited to sales of real property pursuant to tax executions.<sup>1</sup> Instead, the language appears to expressly indicate that the real estate transfer tax declaration form that is prescribed by the revenue commissioner has to provide for the inclusion of the correct tax map parcel identification number and such information has to be included before the form can be accepted for recordation by the clerk of superior court.

I hope that this is responsive to your request. If you have any questions or want to discuss, please give me a call.

Sincerely,



W. WRIGHT BANKS, JR.  
Senior Assistant Attorney General

WWB/me

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<sup>1</sup> It is worth noting that O.C.G.A. § 48-3-3, as amended, will not address sales pursuant to tax executions, but rather addresses the issuance of tax executions and the notice given to the “new owner” and the “owner of record.” Sales under tax executions are actually addressed in Article 1 of Chapter 4 of Title 48.