

**RULES
OF
DEPARTMENT OF REVENUE**

COMPLIANCE DIVISION

**CHAPTER 560-6-2
SATISFACTION OF LIENS VIA ELECTRONIC
DATABASE ("SOLVED")**

**560-6-2 – Satisfaction of Liens Via Electronic Database
("SOLVED")**

560-6-2-.01 – SOLVED Program Overview

(a) SOLVED is a joint effort between the Georgia Department of Revenue and the Georgia Superior Court Clerks' Cooperative Authority to provide a real-time searchable database of state tax executions. This database only contains state tax lien information, and will not indicate or affect any other potential security interests or liens from federal or local authorities or other third parties.

(b) SOLVED shall include a publicly available electronic lien search on both the Georgia Department of Revenue and Georgia Superior Court Clerks' Cooperative Authority's websites.

(c) SOLVED will also include a process by which Requestors may apply for a certificate of lien clearance, as further described by Rule 560-6-2-.03.

560-6-2-.02 – Definitions

(a) For the purposes of the regulations in this Chapter, the below terms are given the following definitions:

- (1) "Affidavit of Nonresponse" means an affidavit filed with the Form PT-61 in lieu of the required Certificate Identification Number.
- (2) "Authority" means the Georgia Superior Court Clerks' Cooperative Authority.

**RULES
OF
DEPARTMENT OF REVENUE**

COMPLIANCE DIVISION

**CHAPTER 560-6-2
SATISFACTION OF LIENS VIA ELECTRONIC
DATABASE ("SOLVED")**

- (3) "Certificate" means a certificate of lien clearance issued by the Department pursuant to O.C.G.A. § 44-1-18.
- (4) "Certificate Identification Number" means a unique number assigned to each Certificate which identifies the Certificate as it is maintained in the Department's information management system.
- (5) "Current Owner" shall have the same meaning as defined in O.C.G.A. § 44-1-18(a)(2).
- (6) "Department" means the Georgia Department of Revenue.
- (7) "Georgia Tax Center" means the Department's electronic web-based portal used by taxpayers to perform various online tax-related functions, accessible through the Department's website at gtc.dor.ga.gov.
- (8) "Issued Date" means the date a Certificate or Statement of Lien is issued by the Department. Each Certificate or Statement of Lien is valid for thirty (30) calendar days after the Issued Date.
- (9) "Partial Satisfaction" means a signed and notarized document issued by the Department which satisfies a state tax execution only as against the property or rights described in the document.
- (10) "Requestor" means holder of a fee simple interest in real property, licensed attorney at law, or title insurance

**RULES
OF
DEPARTMENT OF REVENUE**

COMPLIANCE DIVISION

**CHAPTER 560-6-2
SATISFACTION OF LIENS VIA ELECTRONIC
DATABASE ("SOLVED")**

company or their agent who has applied for a Certificate from the Department.

- (11) "Statement of Lien" means a statement of the active state tax executions recorded by the Department for a given taxpayer issued by the Department pursuant to O.C.G.A. § 44-1-18.
- (12) "Taxpayer Identification Number" means the last four digits of a taxpayer's social security number, federal employer identification number, or individual tax identification number.
- (13) "Qualified Third Party" means a person or entity who has qualified with the Department as a trusted third party who guarantees payment for the satisfaction of a lien.

560-6-2-.03 – Requesting a Certificate of Lien Clearance

(a) Any holder of a fee simple interest in real property, licensed attorney at law, or title insurance company or their agent may request a Certificate electronically or by mail.

(b) If a conveyance of property qualifies for an exemption under O.C.G.A. § 44-1-18(o), then a Certificate request is not required. The seller or the seller's agent must indicate the exemption on the Form PT-61 in lieu of a Certificate Identification Number.

(c) Electronic Requests

**RULES
OF
DEPARTMENT OF REVENUE**

COMPLIANCE DIVISION

**CHAPTER 560-6-2
SATISFACTION OF LIENS VIA ELECTRONIC
DATABASE ("SOLVED")**

(1) A Requestor requesting a Certificate electronically must register with the Georgia Tax Center through the Department's website.

(2) A Requestor must enter all required information as listed in O.C.G.A. 44-1-18(e), the full social security number, federal employer identification number, or individual tax identification number (as applicable) of the Current Owner, and any other information requested by the Department on the application.

(3) The Department shall reply to all electronic requests for a Certificate electronically through the Georgia Tax Center.

(d) Mail Requests

(1) A Requestor requesting a Certificate by mail must deliver the request to the Department by certified mail (return receipt requested) or statutory overnight delivery to the address indicated on the Form CD-14136. Any Form CD-14136 which is sent to an incorrect address will not be eligible to use and file an Affidavit of Nonresponse.

(2) All requests by mail must include a properly completed Form CD-14136, and any other information requested by the Department on the application.

(3) Any request which does not include all required information will be deemed an invalid request by the Department. If the Requestor has submitted an invalid request, the Department will notify the Requestor via email, if available, or certified mail.

**RULES
OF
DEPARTMENT OF REVENUE**

COMPLIANCE DIVISION

**CHAPTER 560-6-2
SATISFACTION OF LIENS VIA ELECTRONIC
DATABASE ("SOLVED")**

(4) The Department shall reply to all properly completed mail requests for a Certificate via email using the email address provided by the Requestor on the Form CD-14136.

(5) If the Department, in response to a mailed request for a Certificate, receives an electronic response of undeliverable to the email address provided by the Requestor, the Department will consider the request invalid and will notify the Requestor via certified mail.

(e) The Department will respond to each properly completed request for a Certificate with either:

(1) A Certificate associated with the Current Owner's Taxpayer Identification Number; or

(2) A Statement of Lien associated with the Current Owner's Taxpayer Identification Number with lien payoff information.

(f) If a Requestor receives a Statement of Lien pursuant to a request and the lien(s) are subsequently paid off in full, the Department will send the Requestor a Certificate as proof of payoff.

560-6-2-.04 – Form PT-61 Requirements

(a) Any deed, instrument, or other writing which conveys any lands, tenements, or other realty must be accompanied by a properly completed Form PT-61 consistent with the provisions of Rule 560-11-2-.16. This form is to be completed by the seller or the seller's authorized agent consistent with the provisions of Rule 560-11-3-.15.

**RULES
OF
DEPARTMENT OF REVENUE**

COMPLIANCE DIVISION

**CHAPTER 560-6-2
SATISFACTION OF LIENS VIA ELECTRONIC
DATABASE ("SOLVED")**

(b) Upon submission to the Clerk of Superior Court for recording, the Form PT-61 must:

(1) Contain a valid Certificate Identification Number; or

(2) Be accompanied by an Affidavit of Nonresponse which states that the Department failed to respond to a request in a timely manner under O.C.G.A. § 44-1-18(i). Such affidavit must be signed by a licensed attorney at law, contain a statement that a proper request for a Certificate has been made with the Department, that a Certificate has not been issued by the Department, and be accompanied by a copy of acknowledgement of receipt of the request by the Department of a properly completed request for a Certificate; or

(3) Indicate that the conveyance is exempt under O.C.G.A. § 44-1-18(o); or

(4) Be accompanied by a Partial Satisfaction corresponding to the property being conveyed which is signed by an authorized representative of the Department.

(c) In the event that the clerk determines that the Form PT-61 is not properly completed according to the provisions of O.C.G.A. § 44-1-18(k), O.C.G.A. § 48-6-4, and all applicable Department regulations, the Form PT-61 should be returned to the appropriate party for proper completion before recording.

(d) Submission of the Form PT-61 is a certification by the seller or the seller's authorized agent that all the information in the Form PT-61 is true and correct to the best of his or her knowledge and belief.

**RULES
OF
DEPARTMENT OF REVENUE**

COMPLIANCE DIVISION

**CHAPTER 560-6-2
SATISFACTION OF LIENS VIA ELECTRONIC
DATABASE ("SOLVED")**

The making of any willful false statement of material facts or information on the Form PT-61 shall preserve an execution properly executed and filed on real property on the date of any conveyance of such property.

560-6-2-.05 – Certificate or Statement of Lien Reissuance and Reproduction

(a) Upon the proper issuance of a Certificate or Statement of Lien, another Certificate or Statement of Lien associated with the same Current Owner and Taxpayer Identification Number will not be issued for a period of 35 calendar days. However, a Certificate or Statement of Lien may be reproduced within this 35 day period upon a proper request under Rule 560-6-2-.03. This reproduced Certificate or Statement of Lien will retain the same Issued Date as the original.

560-6-2-.06 – Lien Satisfaction by Qualified Third Party Account

(a) A Current Owner, or their authorized agent, may satisfy all executions on a Statement of Lien through the utilization of a Qualified Third Party's account by applying the proceeds of the sale of an encumbered property to the corresponding state tax lien(s).

(b) Only a licensed attorney at law or a licensed title insurance company or their agent may qualify as a Qualified Third Party. To become a Qualified Third Party, a licensed attorney at law or a licensed title insurance company must make such a request to the Department through the Georgia Tax Center. The Department will respond to such requests within five (5) business days.

**RULES
OF
DEPARTMENT OF REVENUE**

COMPLIANCE DIVISION

**CHAPTER 560-6-2
SATISFACTION OF LIENS VIA ELECTRONIC
DATABASE ("SOLVED")**

(c) If the Department becomes aware of any fraudulent activity or non-compliance associated with the use of a Qualified Third Party account, the Department shall have the right to disqualify and/or deactivate such account. The Department may also take any other appropriate action based on the known fraudulent activity or non-compliance.

560-6-2-.07 – Amended Executions

(a) The Department may amend a recorded state tax execution at any time after issuance.

560-6-2-.08 – Appeal of a Recorded State Tax Lien

(a) Any taxpayer may appeal a recorded state tax execution by filing an appeal under O.C.G.A. § 48-2-59(b). The taxpayer must include in the filing the lien identification number corresponding to state tax lien being appealed.

Authority: O.C.G.A. §§ 15-6-97.3, 44-1-18, 44-2-2, 48-2-56, 48-2-59, 48-3-28, and 48-3-40 through 48-3-44.