

For more information, contact:

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**FOR IMMEDIATE RELEASE**

**To avoid taxes on sold property, transfer payment responsibilities**

**Gainesville, Ga (December 30, 2024)** – If you sold property in 2024, don't assume you're off the hook for property taxes. That's the message from the Hall County Tax Commissioner's office in the wake of nearly 11,000 property tax bills (out of 99,000 total billings) that remain unpaid since the November 15<sup>th</sup> due date in 2024.

Selling your home or commercial real estate does not automatically relieve the responsibility of paying property taxes for that tax year. Georgia tax law specifies that the owner on January 1 is responsible for that year's property tax – regardless of sale. (In addition, if you owned a property on January 1, any lien resulting from delinquent taxes can be recorded in your name even if the property was sold).

However, there's no need to panic – as long as you properly passed on your tax payment responsibilities to the person or entity that purchased your property. Georgia law allows you to legally transfer the property tax liability to the new owner through sales documents at the real estate closing.

Still, you will need to notify the Hall County tax office. You can do so by emailing signed sales documents to [propertytax@hallcounty.org](mailto:propertytax@hallcounty.org).

"Your documents will be reviewed for the proper language to transfer the tax liability," says Hall County Tax Commissioner Darla Eden. "And for the 2024 tax

year, we must receive the documents in our tax office no later than February 13, 2025 – per state law.”

The best source for ensuring proper legal verbiage can be found on the Hall County Tax Commissioner website at <https://hallcountytax.org/property/real-personal-property>. You’ll find information there about the “Acknowledgement and Receipt of Settlement Statement” and the “Sales Contract” that includes the necessary language for transferring tax liability.

### **Rules are different for personal property**

For personal property (boats, airplanes, business inventory, or assets), the tax liability rules are different. If you sold personal property, the owner of record on January 1, 2024, is responsible for the 2024 property taxes – regardless of sale. There can be no legal transfer of tax liability – however, either party may make payment.

“Our office is dedicated to educating our Hall County property owners with tools to help them with tax rules in ownership and sales transactions,” Eden said. “Just check out our website or reach out to our office.”

### **More Questions**

For questions, please contact the Hall County Tax Commissioner’s Office by phone at 770.531.6950, text 833.602.8497, or email [propertytax@hallcounty.org](mailto:propertytax@hallcounty.org). The Hall County Tax Commissioner’s office is open Monday-Friday, from 8 a.m. to 5 p.m.