

For more information, contact:

Jody Wilson
Public Information Officer
Hall County Tax Commissioner
770.531.6950 ext. 2339
jwilson@hallcounty.org

FOR IMMEDIATE RELEASE

Understanding Your 2025 Property Tax Obligations After a Sale

Gainesville, GA (March 3, 2026) – Hall County property owners who sold property in 2025 should not assume they are automatically cleared of property tax responsibility. The Hall County Tax Commissioner’s Office is issuing this reminder as thousands of 2025 property tax bills remain unpaid following the January 23 due date.

Georgia Law

Under Georgia law, the individual or entity listed as the property owner on January 1 is responsible for that year’s property taxes, even if the property was sold later. A sale alone does not remove the original owner’s tax obligation, and any delinquent tax lien for that year may still be recorded in the January 1 owner’s name.

How Sellers Can Transfer Tax Liability

However, there is good news for sellers who properly transferred tax responsibility during closing. Georgia law allows the seller to legally shift the tax liability to the buyer only if the sales documents contain the required legal language. To complete this process, sellers must notify the Hall County Tax Commissioner’s Office by submitting signed closing documents to propertytax@hallcounty.org.

“Your documents will be reviewed to ensure they contain the proper legal language to transfer the tax liability,” said Tax Commissioner Darla Eden. “For the 2025 tax year, our office must receive those no later than April 23, 2026.”

Guidance on the required legal verbiage, including the Acknowledgement and Receipt of Settlement Statement and the Sales Contract, is available on the Hall County Tax Commissioner’s website at hallcountytax.org/property/real-personal-property.

Many sellers believe that taxes are paid at the closing table. In reality, taxes are only considered paid when the funds are received by the Tax Commissioner’s Office. Prorations shown on closing documents do not satisfy the seller’s tax obligation, and they do not override state law. The buyer becomes liable for the taxes only if the sales contract includes the correct legal language to transfer liability to them, in accordance with O.C.G.A. 48-3-3(d).

“Our goal is to make sure property owners aren’t caught off guard by Georgia’s tax laws,” said Eden. “A sale of real property, such as a home, land, or another permanently affixed building, doesn’t automatically remove the seller’s tax responsibility, and we want residents to understand exactly what steps they need to take to protect themselves.”

Rules Differ for Personal Property

For personal property such as boats, aircraft, business inventory, or equipment, the law is different. The owner of record on January 1, 2025, is responsible for the 2025 taxes, and tax liability cannot be transferred. Either party may pay the bill, but the January 1 owner remains legally responsible.

Questions

For property tax questions, please contact the Hall County Tax Commissioner's Office by phone at 770.531.6950 option 3, email propertytax@hallcounty.org, or text 833.602.8497. Our office is open Monday-Friday from 8 a.m.-5 p.m. To make an appointment, visit hallcountytax.org/appointments.