



GEORGIA RECORDING REQUIREMENTS

CALLOWAY
TITLE AND ESCROW, LLC

INTANGIBLE RECORDING TAX

- Intangibles Tax is generally payable to Clerk of Superior Court per O.C.G.A. § 48-6-60; however some counties require payment of Intangible Tax to the Tax Commissioner and may not allow e-recording
- A short term debt (62 months or less) is exempt under code GA DOR 560-11-8-.03(4)
- Applies to long-term secured debt (62+ months)
- Rate: \$3.00 per \$1,000 (or \$1.50 per \$500)
- Maximum Amount Payable: \$25,000
- All debt documents need a cover sheet in accordance with O.C.G.A. § 44-14-63(b)

TRANSFER TAX

- Applies to deeds transferring title
- Rate: \$1.00 per \$1,000.00 and a fractional rate of \$.10 per \$100.00 of consideration (less assumed debt)
- A PT-61 Transfer Tax Declaration required to be submitted with every conveyance deed
- Transfer Tax is payable to Clerk of Superior Court
- Deductions may apply for personal property or assumed debt
- The Statute establishing the transfer tax rate is: O.C.G.A. § 48-6-1

RECORDING CHARGES

- Standard document: \$25.00+ \$1.00 e-recording fee
- Plats: \$10.00/page + \$1.00 e-recording fee
- Cancellations: \$25.00 each + \$25.00 extra per additional document being cancelled in a single cancellation.

DOCUMENT FORMATTING RULES

- 3-inch top margin on first page
- Tax parcel ID within 1 inch of top left
- One unofficial witness + one notary (must be two different parties)
- Affidavits must be notarized
- Corporations require attesting signature or corporate seal