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**Georgia Department of Revenue**  
**Public Notice**  
**Invalid and Renewed Liens under the State Tax Execution Modernization Act**

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**December 11, 2017**

On December 31, 2017, all state tax liens issued by the Georgia Department of Revenue which have been filed and recorded in any county in Georgia will become invalid, subject to renewal as follows. Any active state tax liens which were recorded or rerecorded within seven (7) years before January 1, 2018 are eligible to be renewed by the Department. All renewed state tax liens will be valid for a single ten (10) year period from the date of renewal. Renewed liens will maintain priority as of the original date of filing.

**Effective Date:** December 31, 2017

**Authority:** O.C.G.A. §48-3-42, et seq.

For more information, please contact the Department at 404-417-2122  
from 8:00 a.m. to 4:30 p.m. ET, Monday through Friday, excluding holidays.  
Taxpayers with hearing or speech impairments may call our TDD number at 404-417-4302.  
For forms and other information, visit the Department's website at [dor.georgia.gov](http://dor.georgia.gov).