

LOWNDES COUNTY BOARD OF COMMISSIONERS
COMMISSION AGENDA ITEM

SUBJECT: Resolution Authorizing Judicial In Rem Tax Foreclosures

DATE OF MEETING: December 14, 2021

Work Session/Regular Session

BUDGET IMPACT: \$ -0-

FUNDING SOURCE:

- Annual
- Capital
- N/A
- SPLOST
- TSPLOST

COUNTY ACTION REQUESTED ON: Resolution Authorizing Judicial In Rem Tax Foreclosures for Delinquent Taxes

HISTORY, FACTS AND ISSUES: Georgia statute authorizes counties to proceed with judicial in rem tax foreclosures for delinquent taxes by enactment of an ordinance or resolution of the Board of Commissioners.

The Tax Commissioner's office has asked the Board of Commissioners to update the Board's current 2009 Resolution authorizing the use of judicial in rem foreclosures for delinquent taxes.

A proposed Resolution reviewed and revised by the County Attorney is attached. If adopted, this Resolution would supersede and revoke the current 2009 Resolution.

OPTIONS: 1. Adopt Resolution Authorizing Judicial In Rem Tax Foreclosures for Delinquent Taxes
2. Redirect

RECOMMENDED ACTION: Board's Pleasure

DEPARTMENT: County Manager

DEPARTMENT HEAD: Paige Dukes

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS: