

LUMPKIN COUNTY RESOLUTION NO. 2009 -55

A RESOLUTION TO PROVIDE AN OPTION
FOR
THE LUMPKIN COUNTY TAX COMMISSIONER
TO COLLECT CERTAIN DELINQUENT AD VALOREM TAXES ON REAL ESTATE
BY USE OF THE IN REM TAX FORECLOSURE IN SUPERIOR COURT

Whereas, the General Assembly of the State of Georgia has by enactment made the following legislative findings:

- (1) The nonpayment of ad valorem taxes by property owners effectively shifts a greater tax burden to property owners willing and able to pay their share of such taxes;
- (2) The failure to pay ad valorem taxes creates a significant barrier to neighborhood and urban revitalization;
- (3) Significant tax delinquency creates barriers to marketability of the property;
- (4) Nonjudicial tax foreclosure procedures are inefficient, lengthy, and commonly result in title to real property which is neither marketable nor insurable; and
- (5) Putting certain tax delinquent properties back on the tax rolls and into productive use helps to eliminate health and safety hazards; and

Whereas, the Lumpkin County Board of Commissioners desires to improve the payment of ad valorem taxes, improve the marketability and insurability of property, decrease safety hazards associated with delinquent properties, and return certain tax delinquent properties to the tax rolls and into productive use; and,

Whereas, the General Assembly of this State has amended Chapter 4 of Title 48 of the Official Code of Georgia Annotated by adding Article 5 relating to tax sales, specifically providing for a method of judicial in rem foreclosures of tax executions; and,

Whereas, O.C.G.A. 48-4-76(a) provides that governing authorities of counties may proceed with judicial in rem tax foreclosures for delinquent taxes upon enacting an Ordinance or Resolution so to do; and,

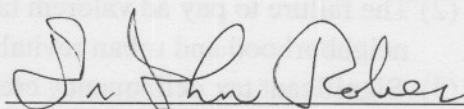
Whereas, Lumpkin County desires to enact such Resolution so that it may proceed with judicial in rem tax foreclosures;

Now be it resolved, that the governing authority of, Lumpkin County, Georgia, does hereby declare that it will follow the requirements of S.B. 383 as set forth in Article 5 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated relating to tax sales, regarding judicial in rem tax foreclosures; and,

It is further resolved, that the duly elected Tax Commissioner for Lumpkin County shall have the authority to commence tax foreclosure and to file petitions with the Lumpkin County Superior Court in accordance with Article 5 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated relating to tax sales; and ,

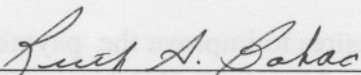
Therefore be it further resolved, that as so provided by the state law effective August 1, 2009, the Lumpkin County Tax Commissioner may undertake judicial in rem tax foreclosures for delinquent taxes.

Resolved, adopted and effective this 20th day of August, 2009.



John Raber, Chairman
Lumpkin County Board of Commissioners

Attest:



Ruth A. Bohac
Clerk, Lumpkin County