

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: Insolvent List - Tax Commissioner

DATE OF MEETING: May 25, 2021

Work Session/Regular Session

BUDGET IMPACT:

FUNDING SOURCE:

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

COUNTY ACTION REQUESTED ON: Insolvent List

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HISTORY, FACTS AND ISSUES: Please find the Lowndes County insolvent listings enclosed per OCGA 48-3-21 which sets the Statute of Limitations of delinquent taxes at 7 years. This means that we cannot levy or enforce any collection action based on the lien. Any Ad Valorem tax delinquencies 7 or more years old can't be levied upon. Personal property and heavy equipment taxes also cannot be levied against if the property has been moved or sold out of Lowndes County. Mobile homes cannot be levied against if they have been moved or sold out of Lowndes County or destroyed. The paving fees are collected for Lowndes County and are not a tax, but they have been delinquent since 2010.

The Tax Commissioner requests that the included 2021 Insolvent property tax list be addressed at the next Lowndes County Board of Commissioners Meeting for approval of write off of the taxes and associated late fees.

The following are the total base tax amounts requested for approval:

Real Estate	\$27,962.96
Personal Property	\$372,405.81
Mobile Homes	\$26,953.57
Heavy Equipment	\$3,242.71
Paving	\$7,258.25
Total	\$437,823.30

Attached are all late fees associated with the accounts on the insolvent list. These fees will also need to be written off with the base tax amount.

- OPTIONS: 1. Approve  
2. Board's Pleasure

RECOMMENDED ACTION: Approve

DEPARTMENT: Office of the Tax Commissioner

DEPARTMENT HEAD: Rodney Cain

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS: