

LOWNDES COUNTY BOARD OF COMMISSIONERS
COMMISSION AGENDA ITEM

SUBJECT: Insolvent List - Tax Commissioner

DATE OF MEETING: April 8, 2025

Work
Session/Regular
Session

BUDGET IMPACT:

FUNDING SOURCE:

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

COUNTY ACTION REQUESTED ON: Insolvent List

HISTORY, FACTS AND ISSUES: Please find the Lowndes County insolvent listing in accordance with OCGA 48-3-21, which establishes a seven-year statute of limitations for delinquent taxes. We are unable to levy or take any collection action based on this lien. Ad valorem tax delinquencies that are seven years old or older cannot be levied. Additionally, personal property taxes cannot be levied if the property has been moved or sold out of Lowndes County. Mobile homes also cannot be subject to levies if they have been moved, sold out of Lowndes County, or destroyed.

OPTIONS: 1. Approve
2. Board's Pleasure

RECOMMENDED ACTION: Approve

DEPARTMENT: Office of the Tax Commissioner

DEPARTMENT HEAD: Clay Guess

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS: