

**RESOLUTION AUTHORIZING  
JUDICIAL IN REM TAX FORECLOSURES FOR DELINQUENT TAXES**

WHEREAS, OCGA § 48-4-76 provides that counties may proceed with judicial in rem tax foreclosures for delinquent taxes in accordance with the provisions of Article 5 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated by enactment of an ordinance or resolution of the governing authority of the county in which the property is located which ordinance or resolution shall be sufficient authority for use of said provisions of said Article by such county and all municipalities within such county as to their respective taxes;

NOW, THEREFORE, BE IT RESOLVED, and it is hereby resolved, that the Board of Commissioners of Lowndes County, Georgia, does hereby authorize use of the judicial in rem tax foreclosures for delinquent taxes in accordance with Article 5 of Chapter 4 of Title 48 of the Official Code of Georgia Annotated.

All previous Resolutions of the Board of Commissioners of Lowndes County, Georgia, adopted pursuant to OCGA § 48-4-76 are hereby superseded and repealed.

This Resolution shall be effective upon adoption. It shall remain in effect until superseded or repealed.

ADOPTED this the 14<sup>th</sup> day of December, 2021.

BOARD OF COMMISSIONERS OF  
LOWNDES COUNTY, GEORGIA

By: \_\_\_\_\_  
Bill Slaughter, Chairman

Attest: \_\_\_\_\_  
Belinda Lovern, Clerk