LOWNDES COUNTY BOARD OF COMMISSIONERS COMMISSION AGENDA ITEM

SUBJECT: Insolvent List - Tax Commissioner	
	Work
DATE OF MEETING: April 8, 2025	Session/Regular
	Session
BUDGET IMPACT:	
FUNDING SOURCE:	
() Annual	
() Capital	
(x) N/A	
() SPLOST	
() TSPLOST	

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

COUNTY ACTION REQUESTED ON: Insolvent List

RECOMMENDED ACTION: Approve

<u>DEPARTMENT</u>: Office of the Tax Commissioner <u>DEPARTMENT HEAD</u>: Clay Guess

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS: