

**AN ORDINANCE OF THE COUNCIL OF SANTA CLAUS, GEORGIA AUTHORIZING
JUDICIAL IN REM TAX FORECLOSURES**

WHEREAS, the General Assembly of the State of Georgia has found that the non-payment of ad valorem taxes places a greater burden on taxpayers who do pay, creates barriers to neighborhood and urban revitalization, and allows significant delinquency that hampers marketability and insurability of property; and

WHEREAS, the Council of Santa Claus desires to improve the allocation of ad valorem taxes, improve 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 enacted Article 5, Chapter 4, Title 48 of the Official Code of Georgia, providing for judicial in rem tax foreclosures of tax executions; and

WHEREAS, O.C.G.A. § 48-4-76(a) provides that governing authorities of counties and municipalities may proceed with judicial in rem tax foreclosures for delinquent taxes upon enacting an Ordinance or Resolution authorizing the use of such procedures; and

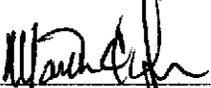
WHEREAS, the Mayor and Council of Santa Claus desire to adopt such resolution to authorize judicial in rem tax foreclosure proceedings as an additional tool for collection of delinquent taxes;

NOW THEREFORE, BE IT RESOLVED, pursuant to and as authorized by O.C.G.A. § 48-4-76(a), the Mayor and Council of Santa Claus, Georgia resolves and elects to authorize the duly elected Mayor to commence judicial in rem tax foreclosure proceedings and to file petitions in the Superior Court of Toombs County as provided by law.

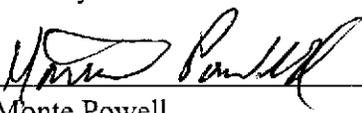
SO ORDAINED by the following members of Council.



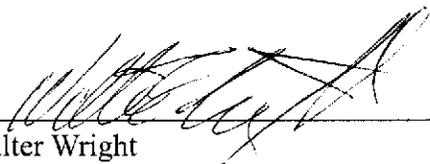
Donita Bowen, Mayor



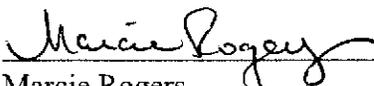
Matt Lynn



Monte Powell



Walter Wright



Marcie Rogers

I hereby certify that the above and foregoing is a true and correct copy of an Ordinance adopted by the Mayor and Council of the City of Santa Claus at a meeting held on the 17th day of February, 2026, as will be shown of said meeting.



City Clerk (Seal)

