

**A RESOLUTION
OF THE MAYOR AND CITY COUNCIL OF THE CITY OF DACULA
TO PROVIDE FOR CREDITS FOR OVERPAID PROPERTY TAXES FOR 2023**

WHEREAS, the City recently installed and began operating a new billing system for the collection and payment of City ad valorem taxes; and

WHEREAS, certain reporting and calculation errors occurred in the initial operations of the new system; and

WHEREAS, City staff has determined that certain taxpayers have overpaid for City taxes due to these billing errors; and

WHEREAS, it is in the best interest of the citizens of the City to provide credits for those taxpayers who still own their property for the overpayment against their 2023 taxes; and

WHEREAS, it is fair and in the best interest of the affected taxpayers to refund certain sums to taxpayers who no longer own their property and will not receive the 2023 tax bill from the City; and

NOW THEREFORE, THE GOVERNING AUTHORITY OF THE CITY OF DACULA, hereby ordains and resolves as follows:

SECTION 1

Those taxpayers listed on Exhibit "A" who overpaid their 2022 taxes shall receive a credit on their 2023 tax bill in the sums shown on Exhibit "A" attached hereto,

SECTION 2

Those taxpayers listed on Exhibit "B" shall receive a refund of over-payments because they no longer own the property for which they overpaid. The City staff shall issue refunds to the taxpayers listed on Exhibit "B."

SECTION 3

If any of the listed taxpayers' accounts is delinquent or back taxes or unpaid taxes, fees, penalties or interest is owed to the City, the City staff shall apply the overpayment

first to any unpaid sums, fees, penalties and interest due the City before issuing any refund or credit.

SECTION 4

In the event any Court of competent jurisdiction determines that any portion of the foregoing resolution is invalid, unconstitutional or otherwise illegal, such rulings shall not impair the validity of the rest and remainder of this resolution.

SO RESOLVED, this 7th day of September, 2023 by the Governing Authority of the City of Dacula.

AYES: ____

NAYES: ____

Hugh D. King, III, Mayor
City of Dacula

Brittini Nix
City Administrator

EXHIBIT "A"

To receive credits on 2023 tax bill

Parcel ID	Constituent	Credit
R5302A022	LEWIS HOLDINGS 3 LLC	42.34
B201614078	354365 COFFEE CAFE LLC	39.40
R5304 295	DACULA PARTNERSHIP LLC	29.79
R5236 001	AMH DEVELOPMENT LLC	25.74
R5304 296	RATHLIN PROPERTIES LLC	16.36
R5277 083	DIVINE GALAXY INVESTMENTS LLC	14.50
R5308 002B	NANDY FAMILY IRREVOCABLE TRUST	13.22
R5277 150	RODRIGUEZ SARMIENTO LINA MARIA	12.53
R5299 275	MOORE LOUVENIA DENISE	12.06
R5311 442	LOPS KATE R	11.90
R5310 153	TAH MS BORROWER LLC	11.84
R5311 345	DOU PIN, LLC	11.72
R5299 274	OLADIMEJI OLUWAFIKEMI	11.33
R5310 125	LOERA JOSE DE JESUS DE	10.94
R5301 311	BONNIE BLUE PROPERTIES LLC	10.69
R5298 289	HARRIS GEORGE D	10.57
R5277 105	RODRIGUEZ VILLA YESSICA L	10.57
R5299 119	GUTIERREZ CRUZ	10.26
R5299 262	VANLANINGHAM WILLIAMS DEBRA RAELYNN	10.09
R5300 103	PFEFFER JASON B	9.98
R5298 138	REALISTRY ACQUISITIONS LLC	9.82
R5332A059	GIL MITZI M	9.82

R5303 181	MEGA K LLC	9.68
R5277 133	NGO VUONG DUY	9.55
R5302A112A	LEWIS HOLDINGS 1 LLC	9.35
R5311 034	TAH 2018-1 BORROWER LLC	9.34
R5301 255	TAH MS-2 BORROWER LLC	9.22
R5298 300	JIMOH MAUREEN	9.14
R5277 162	HIRANI ZEENAT	8.72
R5271 002	LO TSAI JEN	8.68
R5274 196	DUDU GEORGE	8.54
R5299 251	BONNER TIMOTHY	8.54
R5275 218	CHANG MYONG SU	8.50
R5301 249	TAH 2017-2 BORROWER LLC	8.40
R5275 163	ZHANG WEI	8.19
R5309 213	CEDENO ADONIS J SANCHEZ	8.18
R5303 164	TA VAN P	7.87
R5311 026	DUENAS GONZALEZ FRANCISCO	7.82
R5311 068	PEJIC ANTONIJA	7.81
R5299 271	HAYNES JEFFREY J	7.65
R5276 145	ALMANZAR SALIME E	7.44
R5299 124	BUN TOUCH	7.42
R5277 186	HERNANDEZ DE RODRIGUEZ NORA JOSEFINA	7.33
R5309 055	VARVARO ANDRES	7.29
R5302A023	LEWIS HOLDINGS 3 LLC	7.25
R5273 512	HICKS LINDA S	7.16
R5308 007B	VARVARO ANDRES	6.99

R5303 036	MORA LEUSTERIO	6.88
R5310 025	SOSA MARIA I	6.78
R5301 017	LEVY & SONS LLC	6.75
R5302A015	13 OAKS LLC	6.16
R5299 273	JONES WANDA C	6.13
R5298 302	DIXON MARIQUKES	5.81
R5309 204	RESTREPO CHRISTIAN	5.73
R5300 033	RUTLEDGE JOSEPH M	5.60
R5303 075	2020 DACULA LLC	5.38
R5271 009	CARTER ACQUISITIONS LLC	5.30
R5274 096	FUENTES FERNANDO	4.96
R5302A216	STONE & WILLIAMS ENTERPRISES	4.86
R5298 274	ZHU ZHAO	4.85
R5301 121	DECANT KAYLA	4.81
R5276 071	MACLEOD FERGUS & MITZI ANN	4.77
R5309 017	MAULDIN DAVID F	4.75
R5308 052	LUPANCU AURIKA	4.74
R5275 029	TULLIS JOHN	4.67
R5300 037	MOSER BARBARA G	4.17
R5308C008	HARVEY DONALD G	3.72
R5308 025	FRANCO BRUNO	3.52
R5308 039	DAVIS LAURA	3.39
R5308 040	LOPEZ DELVY S	3.36
R5273 544	BORCEAN GEORGE	3.08
R5308 098	STEADHAM LINDA SUSAN GREEN	3.05

R5301 039	SMITH JONNY G	3.05
R5299 162	NELSON SENECA U	2.98
R5308 070	HARPER KAREN	2.93
R5299 175	COMER RODNEY	2.88
R5299 138	MAWIA TAHIRU	2.74
R5275 025	BAUGHUM THOMAS C ETAL	2.63
R5298 252	MATTHEWS ALIYA	2.61
R5302A046	WILSON ERNEST JEAN	2.60
B009333	SPECTRUM SOUTHEAST LLC	2.55
R5298 248	BUNTYN CHIQUITA YOLANDA	2.50
R5299 218	HICKS ROBERT M	2.44
R5308 089	PYLANT FRANK ETAL	2.42
R5299 182	DAZILMA YONESE	2.34
R5311 476	MITCHELL JUANA VIA DEAMORE	2.31
R5310 078	VALDEZ GONZALEZ SUREYMA N	2.27
R5277 163	SCAFIDI BENJAMIN LOUIS	2.24
R5311 414	IWEAGWU EMEKA OSARODION	2.22
R5275 230	LI SHANCHUAN	2.21
R5298 148	ARAUJO DANIEL A	2.16
R5275 172	GIVNER COURTNEY	2.09
R5277 093	MEHMEDALI NELI M	2.08
R5298 223	SFR JAVELIN BORROWER LP	2.08
R5311 329	JOHNSON ALEXIA N	2.06
R5277 122	AYALEW ERMIA S L	2.06
R5274 198	LANDI HOMERO	2.05

R5311 416	KAREKEZI GODEFROID	2.04
R5311 327	SFR JAVELIN BORROWER LP	2.01
R5311 119	ALVA SHEILA	2.00
R5332A026	SFR JV-1 2020-1 BORROWER LLC	1.99
R5276 118	ENCARNACION MORALES MARILYN V	1.95
R5298 262	DANIELS JANINA	1.91
R5310 053	HUDSON SFR PROPERTY HOLDINGS II LLC	1.83
R5309 158	ANDERSON TIMOTHY B	1.83
R5276 193	NASH RANDALL and WENDY	1.82
R5298 271	LETTERLOUGH SANDRA ADOMAKO	1.79
R5303 073	MOORE TERRY D ETAL	1.79
R5301 206	TAH 2017-1 BORROWER LLC	1.79
R5310 140	NIXON STEVE E and LINDA S	1.79
R5298 296	RAMOS DEON V	1.79
R5275 112	SRP SUB LLC	1.77
R5274 109	BRADBERRY BRANDI ELIZABETH	1.76
R5303 072	BERRY RICKY L ETAL	1.76
R5303 091	VALENTINE WILLIAM K	1.75
R5310 049	LISENBY LONNIE RAY	1.75
R5298 270	VELAZQUEZ TANIA V.	1.74
R5276 090	LANGAN MIKEAL S and DEBRA A	1.70
R5309 254	FOX DOUG	1.70
R5310 070	NEVAREZ DORA AGUIRRE	1.65
R5310 027	OLVERA-GALLEGOS ALEJANDRO	1.64
R5311 071	SFR JV-1 2019-1 BORROWER LLC	1.61

R5309 155	BENNETT WILMER R ETAL	1.59
B201614101	CHCL ORTHODONTICS LLC	1.58
R5303 024	GENTRY PHIPORN	1.53
B201719541	THE BRUNCH APOTHCARY	1.50
R5303 068	SFR JV-1 2019-1 BORROWER LLC	1.50
R5301 011	381 HARBINS ROAD LLC	1.48
R5276 132	SMITH DAVID	1.47
R5299 142	GARRETT EMMA P	1.46
R5302A047	SHACKELFORD ELZONIA ETAL	1.43
R5303 021	ANGHEL ELENA	1.42
R5303 047	PARADA-CRUZ SANTOS W	1.37
R5309 193	TWYMAN JACQUELINE A	1.35
R5298 086	DAILEY CANA	1.33
R5301 114	COURSON LORI S	1.24
R5301 077	SMITH DAVID ANTHONY	1.19
R5302A219	SHARPTON ANGIE	1.18
R5276 115	PHILLIPS GAYNELL J	1.18
R5276 001	ARIAS DIEGO F	1.15
R5311 017	HOLCOMBE HUGH E	1.15
R5302A108A	HULSEY KAREN CHARESA	1.15
R5275 023	DUENEZ ROSITA V	1.03
R5300 018	EVERETT DOUGLAS W ETAL	1.02
R5275 026	GARCIA JOSE	0.98
R5308 002	HILL JEROME D	0.95
R5298 298	MUNDY ALEXANDER L	0.91

B202034003	DELIGHT TRENDS LLC	0.80
R5302A013	STONE DAVID RICHMOND	0.78
R5302A012	STONE DAVID RICHMOND	0.78
R5275 020	DUENEZ SALOMON	0.74
R5308 018	HILL JEROME D ETAL	0.72
R5302A017	INGRAM PARTNERS, LLC	0.66
B202251207	LIPSEY COMMUNICATIONS LLC	0.66
R5309 293	PORCHES AT MOBLEY LAKE LLC THE	0.63
R5309 044	PORCHES AT MOBLEY LAKE LLC THE	0.63
R5301 025C	BALLARD COLTER	0.54
R5301 074	BALLARD COLTER BLAKE	0.54
B202143877	SWAN HEATING & COOLING INC	0.47
B202251631	DS SERVICES OF AMERICA INC	0.46
R5301 111	TOWLER KAREN MCMILLAN	0.44
R5308C036	HALL WILLIAM MARK	0.44
R5302A138	HULSEY KAREN CHARESA	0.43
B202037811	SPECTRUM SOUTHEAST LLC	0.41
B422370	SIMON CLIPS INC	0.40
B201509126	GOAT FITNESS INC	0.38
B202038920	DE LAGE LANDEN FINANCIAL SERVICES INC	0.37
B201509119	PRAMUKH SWAROOP LLC	0.29
B431689	BACK IN LINE LLC	0.20
R5300 017	EVERETT DOUGLAS	0.20
M202140924	HERNANDEZ DIMAIRY	0.20
B201719522	RYAN'S GUN SHOP	0.19

R5277 111	DAMMAR NAOVENDRA ANEIL	0.18
B201615666	BENCHMARK REHABILITATION PARTNERS LLC	0.12
R5301 013	ATLANTA QUALITY CONTRACTORS LLC	0.11
B350556	DACULA FAMILY SPORTS	0.11
R5271 008	SR WHOLE INVESTMENT INC	0.11
R5308 036	DOUBLE RRB LLC	0.11
R5309 003	FOX DOUG	0.10
B202246454	TOUCH OF CLASS EVENTZ INC	0.10
R5300 135	HAYNES DENIS W Jr	0.10
B202144625	AMERICAN GREETINGS CORPORATION	0.07
B202145047	THE COCA-COLA COMPANY	0.05
B202037845	LEAF CAPITAL FUNDING LLC	0.04
R5309 286	FOX DOUG	0.03
B202251613	IGPS LOGISTICS LLC	0.02
B023763	RINGO/ABERNATHY & ASSOCIATES INC	0.02
R5276 103	A & S PLUS 4 INVESTMENTS LLC	0.02
R5275 206	LINDENWOOD HOMEOWNERS ASSOCIATION INC	0.01
R5332A054	ROMAN RUBEN	0.01
B202251621	SUPERIOR PLUS ENERGY	0.01

EXHIBIT "B"

To receive refund for over-payment

Parcel ID	Constituent	Refund
R5298 004	GBOFD LLC	60.15
U006B	ATT PROPERTY TAX GROUP	31.88
R5273 525	AFG SR RE LLC	16.73
R5309 288	ROWE TROY R and CAROLYN M	11.58
R5301 272	SCOTT WALTER E and LYNN D	11.05
R5309 221	ZACARIAS PROPERTIES LLC	10.04
R5311 136	WRIGHT COREY	9.55
R5276 124	OPEN HOUSE ATLANTA REALTY & INVESTMENTS LLC	8.86
R5311 077	COOPER SHARON	8.18
R5271 048	HOOD BLANCHE S	7.85
R5299 176	MCCOLLER TAMEKA	7.28
R5301 161	RIESS CLARK THOMAS	6.94
R5298 275	DASS BASMATIE	6.49
R5301 085	GRIGGS PAMELA	6.16
R5309 034	GREASON JIMMY L and DIANE L	6.11
R5271 003	THOMAS COURTLAND	5.11
R5303 155	WOLENSKI KARNYA	4.40
R5276 093	MASON DOUG ETAL	3.97
R5299 117	MERCED JUAN R	2.18
R5303 110	HINES DARRELL	2.06
R5300 091	ARLAND RICHARD H	1.93
R5310 079	MEJIA DAVID	1.82

R5274 101	PARKINSON DARYL EUGENE	1.65
R5268 284	DURAND GUERLINE	1.31
R5302A108C	2362 STANLEY ROAD LLC	1.11
R5310 165	PORCHES AT MOBLEY LAKE LLC THE	0.63
R5303 001	CECE MANAGEMENT ENTERPRISES CORP	0.46
R5271 011A	HOOD BLANCHE S	0.35
R5268 288	DR HORTON INC	0.28
R5276 002A	ARIAS DIEGO F	0.20