



MEMO

TO: Mayor and City Council of the City of Dacula

FROM: Stephen Mayer, Director of Finance

DATE: August 7, 2025

SUBJECT: Authorization to write off and discharge unpaid ad valorem tax bills under \$5.00

The City's ad valorem tax records contain accounts with balances that are less than \$5.00. City staff believe it is inefficient to attempt collections on accounts that have balances below said amount. State law expressly permits taxing authorities to write off and discharge unpaid taxes that are below \$5.00. Write-off and discharge authority rests with the Mayor and City Council. In an effort to be more efficient and cost effective in the tax collections process, staff recommends the City Council write off and discharge all ad valorem tax bills listed on Exhibit A.

