

**A RESOLUTION
OF THE MAYOR AND CITY COUNCIL OF THE CITY OF DACULA
TO WRITE OFF CERTAIN
DE MINIMIS UNPAID PROPERTY TAXES**

WHEREAS, the Mayor and City Council of the City of Dacula have authorized City staff to perform direct billing and collection of Ad Valorem Property Taxes and Solid Waste Fees; and

WHEREAS, certain unpaid taxes may remain in very small amounts; and

WHEREAS, it is inefficient for the City to attempt to collect amounts under \$5.00; and

WHEREAS, State law provides certain limits and rules for unpaid taxes in amounts less than \$5.00 (O.C.G.A. Sec. 48-3-21.1); and

WHEREAS, it is fair and in the best interest of the affected taxpayers and citizens of the City to write off certain amounts of unpaid taxes within the narrow limits allowed by State law; 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 have unpaid balances of less than \$5.00 shall be discharged in the amounts due written off.

SECTION 2

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 ____ day of August, 2025 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”

Unpaid balances Less than \$5.00

Tax Year	Parcel ID	Constituent	Property Class	Unpaid Balance
2023	R5308 002	HILL JEROME D	Real Property	0.42
2024	R5236 128	LABRI GROUP LP	Real Property	0.01
2022	B201821680	GP MOBILE LLC	Personal Property	2.07
2023	M030526	FOWLER JEFFREY W	Personal Property	1.81
2024	B201721305	BACK IN THE GAME PHYSICAL THERAPY	Personal Property	0.44
2024	B202250896	BAUSCH HEALTH US LLC	Personal Property	0.07
2024	B202037999	HUGHES NETWORK SYSTEMS LLC	Personal Property	0.17
2024	B202351730	NORTHSIDE HOSPITAL INC	Personal Property	3.76
2024	B202144583	PRESIDIO TECHNOLOGY CAPITAL LLC	Personal Property	0.01
2024	B201400173	RETIRE WISE FINANCIAL SERVICES	Personal Property	0.01
2024	B403277	SH CAPITAL GAT-6 LLC	Personal Property	0.01
2024	B202246456	VINTAGE PEARLS LLC	Personal Property	3.65
2024	B202144837	VOLTA CHARGING LLC	Personal Property	0.22
2024	M202249451	WILLIAMS CALEB DONOVAN	Personal Property	2.92
2024	M202248559	YOUNG DAVID A	Personal Property	0.58