

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

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 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 April, 2024 by the Governing Authority of the City of Dacula.

AYES: ____

NAYES: ____

Hugh D. King, III, Mayor
City of Dacula

Brittini Nix
City Administrator