RESOLUTION APPROVING THE WRITE-OFF OF
CERTAIN PROPERTY TAXES
BY THE EFFINGHAM COUNTY TAX COMMISSIONER

WHEREAS, state law states that once more than seven years has elapsed from the original due date of property taxes, such taxes are no longer collectable by the Tax Commissioner;

WHEREAS, the Tax Commissioner agrees and will take all allowable steps under state law to collect property taxes before they become uncollectable after more than seven years has elapsed from their due date;

WHEREAS, it is often the case that personal property, like mobile homes, accrue taxes but the tax commissioner has actual knowledge that such personal property has been destroyed, lost or moved from the County making it impossible for accrued taxes on such property to ever be collected (hereinafter referred to as "Insolvent Property"), and

WHEREAS, the accuracy of the books and records of the Tax Commissioner necessitates the write-off of the accrued taxes the Insolvent Property,

NOW, THEREFORE, BE IT RESOLVED, that the County understands property taxes outstanding more than seven years from their due date should be written off by the Tax Commissioner and agrees that such write offs should take place and further acknowledges that the Tax Commissioner will henceforth write off all property taxes which remain uncollectable seven years or more after their due date.

BE IT FURTHER RESOLVED, that the Tax Commissioner shall write off any accrued taxes on Insolvent Property when the Tax Commissioner has actual knowledge that the taxes on such Insolvent Property are, as a matter of fact, not collectible.

BE IT FURTHER RESOLVED, that this Resolution shall become effective when passed and adopted, and that all resolutions and parts of resolutions in conflict with this Resolution are hereby repealed.

PASSED AND ADOPTED by the Board of Commissioners of Effingham County, Georgia, this day of _____, 2025.

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Chairman

ATTEST: _____ County Board of Commissioner

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