



Derry M. Boyd
Tax Commissioner

*Walton County Tax
Commissioner*

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GOVERNMENT BUILDING
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MONROE, GA 30655
Feb. 14, 2023

To: Board of Commissioners

Re: Resolution Authorizing
"Judicial in Rem" Foreclosures

Gentlemen,

A little background on why I am asking for the option to allow judicial in rem foreclosures along with non-judicial tax sales.

Currently, tax sales held in my office are handled as non-judicial tax sales, the type typically used in most GA counties. While this type of tax sale is sufficient in most cases, there are for instance; excess levy concerns or title issues that arise that will not permit the property to be sold in this manner for failure to grant clear title.

Under the judicial in rem process, a lawsuit is filed in superior court against the land and not the owner. This is considered "in rem".

Based upon the court order, property is sold free and clear of all liens, claims and encumbrances other than listed by law.

The title will vest absolutely into the purchaser after the right of redemption, (60 days judicial vs 1 year non judicial) eliminating the need for post-sale barment procedures (foreclosing on the right to redeem) and quiet title actions.

The tax deed purchaser will receive a deed in their name within 90 days after the date of the sale if the property is not redeemed.

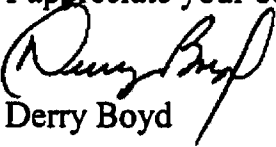
The judicial process improves the marketability and insurability of the property.

Returns the property to the tax rolls in a productive use; while also allowing taxes to be collected quicker.

There is no cost to the county. All cost and fees are included in the opening bid at tax sale and are paid by the purchaser.

Walton County has a few properties with title issues that are not currently productive on the tax rolls. This resolution will allow me to clear these title issues, sell the properties, making them productive again.

I appreciate your consideration,


Derry Boyd