RESOLUTION OF THE BOARD OF COMMISSIONERS OF MILLER COUNTY AUTHORIZING JUDICIAL IN REM TAX FORECLOSURES IN ACCORDANCE WITH THE PROVISIONS OF O.C.G.A. § 48-4-75 *ET SEQ.*

WHEREAS, O.C.G.A. § 48-4-76 provides that governmental entities may proceed with judicial *in rem* foreclosures for delinquent taxes in accordance with the provisions of O.C.G.A. § 48-4-75 *et seq*. by enactment of an ordinance or resolution of the governing authority of the county in which the property is located, which ordinance or resolution shall be sufficient authority for use of said provisions by such county and all municipalities therein as to their respective taxes; and

WHEREAS, the Board of Commissioners of Miller County desires to allow the Tax Commissioner of Miller County to conduct judicial *in rem* tax foreclosures in accordance with O.C.G.A. § 48-4-75 *et seq*.; and

WHEREAS, this Resolution is presented and otherwise considered at a meeting of the Board of Commissioners pursuant to lawful and duly given notice as required by O.C.G.A. § 50-14-1 *et seq*.

NOW, THEREFORE, BE IT RESOLVED, and it is hereby resolved, that the findings and determinations set forth in the foregoing recitals are incorporated in the body of this Resolution in their entirety by this reference.

BE IT FURTHER RESOLVED, and it is hereby resolved, that the Board of Commissioners does hereby authorize use of the provisions of O.C.G.A. § 48-4-75 *et seq*. to the fullest extent contemplated therein, and does furthermore empower the duly elected Tax Commissioner of Miller County to proceed with judicial *in rem* tax foreclosures in accordance with said O.C.G.A. § 48-4-75 *et seq*., consistent with her sound judgment and discretion. Without limiting such discretion, said Tax Commissioner is further specifically authorized to establish criteria for selection of

properties to be subject to the provision of said O.C.G.A. § 48-4-75 *et seq.*, should he determine the same to be appropriate.

This Resolution shall take effect immediately upon its adoption and shall be placed of public record in the minutes of the Board.

DULY ADOPTED this the 12 day of April, 2021.

BOARD OF COMMISSIONERS OF
MILLER COUNTY, GEORGIA

(OFFICIAL SEAL)

Chair, Board of Commissioners
Miller County, Georgia

Approved as to form:

Attorney for Miller County, Georgia

Clerk, Miller County

CLERK'S CERTIFICATE

The undersigned hereby certifies that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution approved and adopted by the Board of Commissioners of Miller County at a public meeting which was duly and lawfully called and assembled on the 12 day of April, 2021; that a quorum of said Board was present and acting throughout; that said resolution has not been amended or rescinded and is in full force and effect; and that the original of said resolution appears in the minute book of the Board which is in my custody and control.

DATED as of the 12 day of April, 2021.

(OFFICIAL SEAL)



Kreg Freeman
chairman Board of commissioners

~~County Administrator,~~ Miller County