

**CHAPTER 8.**

**FINANCE AND TAXATION**

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**ARTICLE I. IN GENERAL**

**Section 8.1                    Fiscal Year.**

The City operates on a fiscal year which shall begin on the first day of January and end on the last day of December.

**Section 8.2                    Budget–Procedures for Adoption.**

The municipal budget shall be introduced, approved, amended, and adopted by ordinance passed by not less than a majority of the full membership of the City Council. The procedure shall be as follows:

- a. Introduction: On the date established by the City, the proposed budget shall be submitted to the City Council for review prior to enactment of the budget ordinance.
- b. Public examination: On the date that the proposed budget is submitted to the City Council for consideration, a copy of the budget shall be placed in City Hall during reasonable business hours in order to afford the public every opportunity to review the budget prior to adoption by the Council.
- c. Public advertisement: A statement advising the residents of the City of the availability of the proposed budget shall be published in a newspaper of general circulation within the City. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any person wishing to be heard on the budget may appear. The hearing shall be conducted at least one week prior to the meeting at which the budget is to be adopted. The City shall give notice of the time and place of the hearing.
- d. Adoption: The municipal budget shall be adopted prior to the beginning of each

fiscal year. Upon adoption, the budget shall constitute an appropriation for the purposes stated therein and an authorization of the amount to be raised by taxation for the purposes of the City.

State law reference: O.C.G.A. §§ 36-81-5 and 36-81-6.

**Section 8.3**                    **Same-Message.**

When introduced to the City Council for approval, the municipal budget shall be accompanied by a budget message which shall explain the budget both in fiscal terms and in terms of the work programs. The budget message shall outline the proposed financial policies of the City for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for each change, summarize the City's debt position, and include such other materials as will provide a complete synopsis of the financial condition of the City.

**Section 8.4**                    **Same-Form and Content.**

a.        The municipal budget shall be prefaced by a clear general summary of its contents and shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures for the ensuing fiscal year. It shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. Separate items shall be included for at least the following:

1.        Administration, operation, and maintenance expenses of each department or office of the City, including a breakdown for salaries and wages for each such units;
2.        Interest and debt redemption charges;
3.        Proposed capital expenditures, detailed by departments and offices when practicable;
4.        Cash deficits of the preceding year;
5.        Contingent expenses in an amount not more than three percent of the total amount for administration, operation, and maintenance expenses;
6.        Such reserves as may be deemed advisable by the City Council.

b.        The total of proposed expenditures shall not exceed the total of anticipated revenue.

**Section 8.5**                    **Capital Program.**

a.        A five-year capital program may be submitted to the City Council at the same time that the budget and budget message are introduced for approval. Such capital program shall include:

1.        A clear general summary of its contents;
2.        A list of all capital improvements which are proposed to be undertaken for the five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;
3.        Cost estimates, method of financing and recommended time schedules for each such improvement; and
4.        The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

b.        The above information may be revised and extended each year with regard to capital improvements still pending or in process of construction or acquisition.

**Section 8.6**                    **Emergency Appropriations.**

The City Council may make emergency appropriations after the adoption of a budget for a purpose which was not foreseen at the time of the adoption thereof, or for which adequate provision was not made therein. Such an appropriation shall be made only to meet a public emergency affecting life, health, safety, property, or the public peace, and shall be made only out of actual unappropriated revenues.

**Section 8.7**                    **Transfer of Appropriations.**

The Mayor may at any time during the fiscal year transfer part or all of any unencumbered appropriation balance among programs within a department or office, and the City Council may by ordinance transfer part or all of any unencumbered appropriation balance from one department or office to another, except that no appropriation for debt service or capital improvements may be reduced or transferred during any fiscal year.

**Section 8.8**                    **Lapse of Appropriations.**

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.



**Section 8.9**                    **Publication of Financial Statement.**

Within six months after the close of the fiscal year, a statement of revenues and expenditures that fairly represents the financial condition of the City and that shows all municipal accounts as of the close of such preceding fiscal year shall be published in a newspaper of general circulation in the municipality.

**Section 8.10**                    **Disposition of Stolen, Abandoned, or Impounded Property.**

a.        All personal property which comes into the custody of the Police Department, where such property has been stolen or impounded or where the ownership is unknown shall be held for a period of 30 days awaiting claim by its owner. The owner of such property, upon proving ownership and paying all expenses and costs, including reasonable charges for storage, shall have the right to have such property returned to such person.

b.        If after the expiration of 30 days the property is unclaimed, the Chief of Police shall advertise the property for sale in the newspaper in which the City's legal advertisements are printed. Such advertising shall take place at least 30 days before the date set for the sale and shall give a description of the property to be sold and specify the time and place of sale. If the property is still unclaimed by the time for the sale, it shall be sold as advertised, and the proceeds shall be placed in the City treasury.

**Sections 8.11 - 8.19**                    **Reserved.**

## ARTICLE II. PROPERTY TAXATION

### **Section 8.20**            **Rate of Levy as Fixed.**

The rate of levy shall be as provided by the City Council from time to time.

### **Section 8.21**            **Appeal of Assessment.**

Any taxpayer may appeal from an assessment by the County Board of Tax Assessors to the County Board of Equalization as to matters of taxability, uniformity of assessment, and value, and the taxpayer or the County Board of Tax Assessors may appeal to the Superior Court of the County in which the property lies from a decision of the County Board of Equalization. All such appeals shall be made in the manner provided in O.C.G.A. § 48-5-311.

### **Section 8.22**            **When Taxes Due and Payable; Delinquency Interest.**

a. All ad valorem taxes on tangible property other than motor vehicles shall become due and payable on December 20 of each year. Notice of the amount due for such respective due date shall be mailed to each taxpayer on or about October 1 of each year for the December 20 payment.

b. Tax bills showing the assessed valuations, amount of taxes due, tax due dates, and information as to delinquency dates and penalties shall be sent to all taxpayers at least 30 days prior to the due date, but failure to send a tax bill shall not invalidate any tax.

c. Delinquent taxes shall bear interest at one percent per month from the date the tax is due until the tax is paid.

State Law Reference: O.C.G.A. § 48-2-40.

### **Section 8.23**            **Execution for Delinquent Taxes.**

The City shall forthwith issue an execution against any person who has defaulted in the payment of any ad valorem tax to be paid. The execution thus issued shall be a lien on all the property of such person, both real and personal, and shall be placed in the hands of the City officer responsible for collection by levy and sale.

### **Section 8.24**            **Against Whom Taxes Charged.**

Taxes are to be charged against the owner of the property, if known, or against the specific property itself if the owner is not known. Life tenants and those who enjoy the use of the property are chargeable with the tax thereon.

**Section 8.25**                    **Exempted Property.**

The following property shall be exempt from ad valorem taxation:

1. All public property;
2. All places of religious worship and places of burial;
3. All buildings used as a college, university, or other seminary of learning;
4. All property exempted from municipal taxation by the laws of state.

State Law Reference: O.C.G.A. § 48-5-41.

**Section 8.26**                    **Municipal Tax Sales—Time, Place, and Manner of Sale.**

The time, place, and manner of the sale of property, both real and personal, for taxes due this City shall be the same as that provided by law to Sheriffs' Sales for state and county taxes.

State Law Reference: Sale of property for taxes, O.C.G.A. § 48-5-359.

**Section 8.27**                    **Same—Sale by Parcels.**

When not impracticable, all property sold for municipal taxes shall be so offered for sale that the smallest amount that will bring the amount of taxes and costs shall alone be sold.

**Section 8.28**                    **Same—Purchase by City.**

The City Treasurer shall attend all sales of property for taxes due the City, and in the event no one person bids for the property put up to be sold in an amount as much as the tax due thereon, the treasurer shall place a bid for such property for the City and, if the bid is accepted, take custody of the deed for the City. No property so purchased by the City shall ever be sold by the City except at a public sale thereof to the highest bidder.

**Sections 8.29 - 8.39**                    **Reserved.**

## **ARTICLE III. MUNICIPAL BONDS**

### **Section 8.40**                    **Adoption of State Rules and Regulations.**

The rules, regulations, and provisions contained in O.C.G.A. Chapters 36-38 and 36-82 relating to debts of municipalities, counties, and other political subdivisions are hereby adopted as the rules, regulations, and provisions governing the issuance of general obligation and revenue bonds by this City.

### **Section 8.41**                    **Preliminary Review by Finance Committee.**

Prior to any issue of bonds by the City, the proposal for such issue shall be referred to the standing finance committee which committee shall give careful consideration to the proposal and submit a recommendation to the City Council for approval of disapproval, with applicable reasons therefor.

### **Section 8.42**                    **Records to Be Kept.**

A complete description of each bond issued by the City shall be kept by the City Clerk in a suitable book, which book shall be open to public inspection.

### **Section 8.43**                    **Registration—Application for Registration.**

Any holder of a bond issued by the City may register such bond as to principal and interest or as to principal only by making written application for such registration to the City Clerk and presenting the bond desired to be registered. Each application shall state: (1) the number of bonds presented, (2) of what issue, (3) the date, (4) the amount, (5) when due, and (6) to what extent the bonds are to be registered. Each application shall be signed by the applicant who, if holding the bonds in any capacity other than for such person's self, shall sign the application in the name of the property for whose benefit such person holds the bonds, state the capacity in which such person signs, and attach proof of such capacity.

### **Section 8.44**                    **Same—Bond Register.**

A bond register shall be kept on file in the office of the City Clerk in which, upon written application and presentation of the bond by the holder thereof as hereinabove provided, shall be entered a description of each bond so presented, which description shall state: (1) the bond number, (2) the nature of the issue, (3) the face amount, (4) the date issued, (5) the date of maturity, (6) the rate and due dates of interest, (7) whether the bond is registered as to principal and interest or as to principal only, (8) the name and mailing address of the bond holder, (9) the name of the person registering the bond, and (10) the capacity in which such person registered the bond. All bonds registered in compliance with this section shall be nonnegotiable to the extent registered.



**Section 8.45**                    **Same-Statement of Registration and Form.**

Upon registration of any bonds as hereinabove provided, the City Clerk shall stamp, print, or write upon each bond so registered a statement of the registration in substantially the following form, inserting in the blanks the matter applicable to each transaction: "Registered by \_\_\_\_\_ . Nonnegotiable. Principal [and interest] to be paid only to \_\_\_\_\_ located at \_\_\_\_\_ or to such person's legal representative located at \_\_\_\_\_. This \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

City of Poulan

\_\_\_\_\_  
City Clerk

**Section 8.46**                    **Same-Procedure for Transfer after Registration.**

In order to transfer any bond which may have been registered under the provisions hereof, the holder thereof shall present the same to the City Clerk and shall authorize such transfer, in writing, giving the name of the transferee, the number of the bond, of what issue, and the dates of issue and maturity. Such authority shall be signed and acknowledged in the presence of a notary public or some other officer authorized by law to administer oaths, and such notary public or other officer shall certify, in writing and under seal of the office, that such authority was signed and acknowledged in such officer's presence. In addition to giving such written authority, the holder shall enter a statement of the transfer on the face of each bond, properly dated, and signed. Thereupon the City Clerk shall enter the transfer of each bond opposite the original entry of registration in the bond register, giving the name of the transferee and date of the transfer, and shall enter the same on each bond over such person's official signature. The transferee may thereafter, in the manner herein prescribed, also transfer such bond.

**Section 8.47**                    **Disposition of Bonds and Coupons.**

Whenever the City Clerk pays any bond or coupon of the City, such clerk shall forthwith stamp, print, or write upon such bond or coupon the word "PAID" and shall notify the standing finance committee that such clerk has in hand such canceled paper, whereupon the finance committee shall take possession of the same after giving the clerk a receipt for the bonds and coupons. Such bonds and coupons shall thereafter be destroyed by the finance committee in the presence of the City Clerk, who shall then make an entry to that effect on the receipt given to such clerk.

**Section 8.48**                    **Sinking Fund-Establishment.**

All taxes collected for the payment of principal and interest on City general obligation bonds shall be kept by the City Treasurer as a separate fund to be known as the "sinking fund." Under no circumstances shall such fund be paid out by the City Treasurer for any other purpose than for the

payment of the interest and principal on the bonds for which it was collected or for the purpose of investment as provided by law and City ordinance.

State Law Reference: Creation of sinking fund, O.C.G.A. § 36-38-23.

**Section 8.49**                    **Same-Certification of Amount.**

Prior to adoption of the annual budget, the amount to be included in the sinking fund for the prospective fiscal year shall be certified by the municipal auditor as an amount sufficient to pay all principal and interest coming due in such fiscal year, and the sinking fund as certified shall be included in the annual budget.

**Section 8.50**                    **Same-Investment.**

It shall be the duty of the City Treasurer promptly to make arrangements for the investment of the sinking fund in the manner provided by law and, upon approval of such arrangements by the City Council, promptly to make such investment.

**Sections 8.51 - 8.59**                    **Reserved.**

**ARTICLE IV. ADMINISTRATION, COLLECTION, AND ENFORCEMENT  
OF CITY TAXES AND SPECIAL ASSESSMENTS**

**Section 8.60                    Administration.**

a.        Except as otherwise provided in this ordinance, the City Clerk (ex-officio treasurer, tax receiver, tax collector) shall be charged with the duty to administer the imposition, collection, and enforcement of all taxes and special assessments levied or imposed by the City in accordance with the administrative procedures hereinafter set forth. To the extent this ordinance fails to provide a designated procedure, said officer shall act in the manner established, if any, for county tax collectors under applicable state law.

b.        In determining the fair market value of property within its taxing jurisdiction, the City shall use the fair market value as finally determined for the property for county ad valorem tax purposes.

c.        Following adoption of its current fiscal year budget, the Mayor and City Council shall, by resolution, adopt a millage rate upon which property subject to ad valorem tax will be billed. Prior to adoption of said millage rate, the governing body shall publish the notice of any proposed ad valorem tax rate as required by O.C.G.A. § 48-5-32. Millage rates shall be calculated using 40 percent of the assessed fair market value of the property upon which the tax is levied.

d.        The City Clerk shall cause a bill to be sent to all taxpayers at the address last shown on the County Tax Digest by regular U.S. Mail, with adequate postage thereon; provided, however, failure by the taxpayer to receive a bill shall not constitute grounds for nonpayment or late payment of the tax. The bill shall state the location or description of the property taxed, the fair market value of the property (100 percent), and its taxable value (40 percent of fair market value), and the amount of tax due thereon. The bill shall also state the due date after which taxes shall be in default. The bill may also contain such additional information as allowed by law or authorized by the Mayor and City Council.

**Section 8.61                    Due Date; Payment; Interest on past Due Taxes.**

a.        All ad valorem taxes shall be due and payable in full within 60 days after notice, unless the due date falls on a Saturday, Sunday, or legal holiday, in which case it shall be postponed until the first day following which is not a Saturday, Sunday, or legal holiday. Supplemental ad valorem taxes and special assessments shall be due and payable on the date set forth in the ordinance imposing the tax or assessment.

b.        All taxes and assessments imposed by the City shall be paid in full in legal tender of the United States; except where specially authorized by law or ordinance of the Mayor and Council, no partial payments shall be accepted.

c. Taxes and special assessments shall bear interest at the rate of one percent per month from the date the tax or assessment is due until the date the tax or assessment is paid. For purposes of this section, any period of less than one month shall be considered to be one full month. The City Clerk may waive the collection of any interest, in whole or in part, due the City on unpaid taxes or assessments whenever or to the extent that he/she reasonably determines that the delay in payment was attributable to the action or inaction of his/her department.

**Section 8.62**                    **Penalties.**

a. All penalties imposed by this ordinance are part of the tax or assessment and are to be collected as such. The proceedings to collect the original tax, the tax constituted from penalties imposed, and the interest shall all be conducted in the same manner. Any provision of law for criminal prosecution shall not operate to relieve any taxpayer of any tax, penalty, or interest imposed by this ordinance.

b. In any instance in which any taxpayer fails to pay a tax or assessment within 90 days of the due date, the taxpayer shall pay a penalty of 10 percent of the amount of the tax due, together with interest as specified herein.

c. The Mayor and Council may waive, in whole or in part, the collection of any amount due as a penalty under this ordinance to the extent said body finds and determines the default giving rise to the penalty was due to reasonable cause and not due to willful neglect or disregard of this ordinance.

**Section 8.63**                    **Executions on Delinquent Taxes and Assessments.**

a. As soon as the last day for the payment of taxes and assessments has arrived, the City Clerk shall notify in writing the taxpayer of the fact that the taxes have not been paid and that, unless paid within 30 days, an execution shall be issued.

b. The City Clerk shall issue executions for the non-payment of taxes and assessments at any time after 30 days have elapsed since giving notice as provided in paragraph A immediately above. The execution shall identify the defendant in fi.fa. (taxpayer), the year(s) for which delinquent taxes are being executed, and the amount thereof. Executions shall be directed to "all and singular sheriffs and constables of the state."

c. The City Clerk shall cause all executions issued to be recorded on the General Execution Docket of the county where the property is located, in the case of real property, and, in the case of personal property, in the county of the taxpayer's residence if a resident of the state, otherwise in the county where any real or personal property of the taxpayer may be found. If the taxpayer is not a resident of the state and has no known real or personal property within the state, the execution shall be recorded in the county in which the act or activity giving rise to tax liability took place.



d. All executions issued shall continue to bear interest and penalties at the rates established in this ordinance for past due taxes and assessments.

e. The City Clerk shall cause all executions issued to be placed in the hands of the City Marshal for collection or levy and sale of property. The Marshal shall exercise his best efforts to collect the full amount of taxes and assessments due, together with all interest, penalties, and any costs due thereon, from the defendant in fi.fa. In the event he is unable to do so, the Marshal shall levy the execution on a sufficient amount of the defendant in fi.fa.'s property, whether real or personal, to satisfy the obligations due at a sale to be held and conducted in accordance with this ordinance.

**Section 8.64**                    **Levy of Executions; Sale of Property.**

a. The Chief of Police of the City is hereby designated as Marshal of the City of Poulan and delegated the duties set forth in this ordinance. The Marshal shall be subject to being ruled for money in his hands arising from the public sale of any property pursuant to process issued by the municipality. After first paying the City Clerk the amount due on the process under which the sale was made, the Marshal shall pay any surplus to any lawful claimant holding an interest subordinate to the lien for taxes, else to the defendant in fi.fa.

b. In all cases of levying on real property, within five days of such levy written notice of the levy must be given personally, or delivered by certified mail, to the defendant in fi.fa. and to any tenants in possession. If the land is unoccupied, a copy of the notice of levy shall also be conspicuously posted on the land. In the case of personal property, the Marshal shall enter the same on the execution and plainly describe the property levied on and the amount of the interest of the defendant in fi.fa. therein.

c. Whenever any real property is levied upon for taxes or assessments, it shall be the Marshal's duty before proceeding to advertise the property for sale to give 20 days' written notice of the levy to the record owner(s) of the property and the holder of each security deed of record. The 20-day period shall begin to run from the time the notice is personally delivered or, when delivered by registered or certified mail with return receipt requested, from the date of mailing. The notice shall contain a description of the land levied upon, the name of the owner(s) of the land, the year or years for which the taxes were assessed, and a statement of the amount of the taxes due, together with accrued costs. The Marshal shall keep a copy of the notice on which he shall enter the date the notice was delivered or mailed and how, where, and to whom the notice was delivered. The Marshal shall file the copy with the City Clerk.

d. When a levy is made upon real or personal property, the property shall be advertised and sold by the Marshal in the same manner as provided for executions and judicial sales; provided, however, in addition to such other notice as may be required by law, the defendant in fi.fa. shall be given at least 10 days' written notice of such sale by registered or certified mail. The notice shall be addressed to the taxpayer at the last known address listed in the records of the county tax

commissioner. In addition, if the United States has a claim or lien on the property subject to being sold and such lien was filed or recorded more than 30 days before the proposed sale, the Marshal shall cause written notice of the sale to be given to the Secretary of the Treasury or his delegate not less than 25 days before the sale. Notice may be given either by personal service or by registered or certified mail, return receipt requested.

e. The Marshal shall publish weekly for four consecutive weeks in the official legal organ of the county in which the sale will be conducted an advertisement of the date, place, and hours during which the sale will be conducted, together with a full and complete description of the property to be sold, making known the name(s) of the owner(s) of record and any person who may be in possession of the property. The notice shall state the property is being sold for collection of taxes due to the City of Poulan and the year(s) for which taxes have been executed.

f. Sales of property under execution shall be made by the Marshal before the City Hall on the first Tuesday in each month between the hours of 10 a.m. and 4 p.m. eastern standard time or eastern daylight savings time, whichever is applicable, and at public outcry to the highest bidder for cash; provided, however, should the first Tuesday of the month fall on New Year's Day or Independence Day, such sales shall take place on the immediately following Wednesday. The purchaser shall look for himself as to the title and soundness of all property sold under tax executions and neither the Marshal conducting the sale, nor the City of Poulan, shall make any representations or warranty of title, condition, or fitness for a particular purpose, expressed or implied.

g. The Marshal shall sell the property to the highest bidder for cash and, upon collection of the sales price, make a deed or bill of sale to the purchaser. Any person who becomes the purchaser of any property sold at the sale, who fails or refuses to comply with the terms of sale when requested by the Marshal to do so, shall be liable for the amount of the purchase money. It shall be the option of the Marshal either to proceed against the purchaser for the full amount of the purchase money or to resell the property and then proceed against the first purchaser for any deficiency. A tax deed for real property, or bill of sale for personal property, made and delivered as evidence of a sale for taxes conducted pursuant to this ordinance shall convey the title as effectually as if the sale were made by the person against whom the process was issued. Sales of personal property shall be final; real property sold by virtue of an execution issued for the collection of taxes or for any special assessments is subject to redemption rights of the defendant in fi.fa. or any person having any right, title, or interest in or lien upon such property at the time of levy and sale. Recitals in a deed or bill of sale under power of sale for taxes shall be prima facie evidence of the facts recited in the instrument. The Marshal shall put the purchaser in possession of the property so sold; provided, however, the purchaser of real property is not entitled to be placed in possession until after the time for redemption has expired.

h. Whenever no bids are forthcoming on property sold for taxes after the property has been offered a reasonable time, the Marshal may either re-advertise and sell the property at a later date or abandon the property. The Marshal shall make a proper notation on the execution whenever property levied upon and exposed for sale has been abandoned due to lack of bids.

**Section 8.65**

**Bidding by City at Tax Sales; Disposition of Property Acquired.**

a. If, during any sale of property for taxes and after the property has been offered for a reasonable time, no one present at the sale bids an amount for the property being sold which is as much as the total of the taxes due (including any priority liens for taxes due the state, county, and school and other special tax districts of the state) plus the marshal's cost due on the sale, then the City Manager or his/her designee, may purchase the property for the City of Poulan. If the City purchases property at a sale, the Marshal shall make to the City a deed to the property sold and shall deliver the deed to the City Manager. The Marshal shall put the City in possession of the property so sold.

b. Property acquired by the City pursuant to a sale for taxes or assessments may be divested or alienated by the City only by public sale of the property to the highest bidder; however, when the City has not parted with title to the property, the City may quitclaim the property to the owner at the time of the tax sale, or to the owner's administrators, executors, heirs, or assigns, upon full payment of the redemption price provided in Section 8.68 of this ordinance.

c. The right of redemption in real property purchased by the City at a tax sale shall be foreclosed in the manner set forth in Section 8.68 of this ordinance.

**Section 8.66**

**Accounting by Marshal; Final Return or Settlement.**

a. The Marshal shall make a prompt accounting to the City Clerk for all executions placed in his hands for collection or levy and sale. He shall pay over to the Clerk all amounts due the City for taxes and assessments, interest, penalties, and costs, and shall file a final written return or settlement showing the amounts so paid, together with disposition of any excess proceeds derived from the sale. If there is any excess after paying taxes, costs, and all expenses of a sale, it shall be immediately paid to the person authorized to receive the excess.

b. In any event, within 90 days from the date executions are placed in his hands, the Marshal finds an execution to be either uncollectible or not collectable in full, he shall so notify the City Clerk in writing. It shall be the duty of the Clerk to cause cancellation of executions on the General Execution Docket of the county upon their final payment or collection.

**Section 8.67**

**Garnishment by City; Reduction of Executions To Judgment.**

a. Whenever the Marshal can find no property belonging to a defendant in fi.fa. on which to levy any tax execution in his hands, he shall make an entry to that effect on the execution. The City Clerk, in the name of the City of Poulan, may then petition any court of competent jurisdiction to issue a summons of garnishment against any person whom he or she believes to be indebted to the defendant in fi.fa. or who has property, money, or effects in his hands belonging to the defendant in fi.fa. The Clerk shall enter upon the execution the names of the persons garnished and the court and file number of the action where the garnishment is filed. All subsequent



proceedings shall be the same as provided by law in other cases where judgments have been obtained or execution issued.

b. When an execution for taxes remains unsatisfied and an entry of “nulla bona” has been duly entered by the Marshal on the execution within the immediately preceding 30-day period and the City Clerk has reason to believe the defendant in fi.fa. may have or may come into ownership or assets outside the state, the Clerk, in the name of the City of Poulan, may petition the Superior Court of the county in this state in which the defendant in fi.fa. maintains a known residence, place of business, or agent to receive service, to reduce the execution to judgment. If the defendant in fi.fa. does not maintain a known residence in this state, the action may be brought in the county where the tax obligation arose. This and all subsequent proceedings shall be brought in accordance with Chapter 3 of Title 48 of the Official Code of Georgia Annotated.

**Section 8.68**                    **Redemption Rights of Defendant in Fi.fa.; Vesting of Title in Grantee.**

a. Whenever real property is sold for taxes or any special assessment, the defendant in fi.fa. or any person having any right, title, or interest in or lien upon such property may redeem the property from the sale by the payment of the redemption price or the amount required for redemption as fixed by O.C.G.A. § 48-5-42, at any time within 12 months from the date of sale, and at any time after the sale until the right to redeem is foreclosed by the giving of the notice provided for in O.C.G.A. § 48-5-45, which Code Sections by reference are incorporated herein as a part of this ordinance.

b. Where notice of foreclosure of the right to redeem real property sold at a tax sale has not been given as required in paragraph A immediately above, title shall ripen by prescription after a period of four years from the date of recording of the deed in the county where the property is situated, provided the defendant in fi.fa. was not laboring under any legal disability at the time of sale. Unless the tax deed indicates a lesser interest was levied upon and sold, a fee simple title to the property shall vest absolutely in the grantee in the deed or in the grantee’s heirs or assigns. In the event the defendant in fi.fa. is laboring under any legal disability, the prescriptive term shall begin from the time the disabilities are removed or abated.

**Section 8.69**                    **Costs.**

a. For issuing executions, the City shall receive only an amount equal to any filing fees charged by the Clerk of Superior Court for recording and cancellation of the tax fi.fa.

b. Once a levy is made or posted on the property of a defendant in fi.fa., in addition to all taxes, interest, penalties and costs heretofore accrued, the Marshal shall collect a levy administration fee of five percent of the taxes due or \$250, whichever is the lesser; however, no levy administration fee shall be less than \$50.

c. In addition to the levy administration fee, after levy but prior to the sale, the



Marshal shall collect his actual costs for advertising the same, postage and service fees actually incurred, and any attorney's fees incurred in examination of title to property, plus a commission for conducting the sale, not to exceed eight percent on sums of \$50 or less, six percent on sums above \$50 up to \$550, and three percent on all sums exceeding \$550.

d. The costs provided in this section shall be cumulative and in addition to any statutory premiums allowed as a part of the redemption price.

**Section 8.70 - 8.80**

**Reserved.**