



**RESOLUTION R-009-22**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO WAIVE PROPERTY TAX OBLIGATIONS AND LIABILITIES ASSOCIATED WITH MAP AND TAX PARCELS 4006 014, 4006 018 AND 4006 018A**

**WHEREAS**, the City of Lookout Mountain, Georgia (“City”) has condemned approximately 12 building structures located on four parcels of property once known as The Mountain Gardens. The City has spent approximately \$155,000.00 in demolition expenses to clean up the property during the past two years; and

**WHEREAS**, the real property taxes have not been paid on three of the four parcels for the years 2018-2021. Fines and penalties have accrued on the real property taxes. The delinquent real property taxes, accrued fines and penalties for the years 2018-2021 are hereinafter collectively referred to as “Delinquent Taxes”. The three above referenced parcels are identified as Map and Tax Parcels 4006 014, 4006 018, and 4006 018A, and are hereinafter collectively referred to as the “Subject Three Parcels”. The Taxes are owed to the City, Walker County, and the Walker County Board of Education; and

**WHEREAS**, the Lookout Mountain Conservancy (“LMC”) is a local non-profit organization whose mission is to conserve real property. LMC desires to purchase the four parcels and build a new public park for the benefit of the citizens of the City and the County; and

**WHEREAS**, LMC has raised approximately \$135,000.00 during the past year to purchase the four parcels. Even with the funds that LMC has raised, LMC does not have sufficient funds to pay off the total outstanding balance of the mortgage and the Taxes that are owed on the four parcels. However, LMC will be financially able to purchase the four parcels and pay off the mortgage if the City, County, and Board of Education waive collection of the Taxes that are owed on the Subject Three Parcels; and

**WHEREAS**, the title owner of the Subject Three Parcels is deceased. Collection of the Taxes appears doubtful. The City and the Board of Education have agreed to waive collection of the Taxes on the Subject Three Parcels; and

**WHEREAS**, under the circumstances set forth above, it is in the best interest of Walker County to waive collection of the Taxes on the Subject Three Parcels. The Walker County Tax Commissioner agrees to the waiver of the collection of the Taxes;

**THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Walker County, Georgia that Walker County waives collection of the Taxes on the Subject Three Parcels for the years 2018-2021.

**SO RESOLVED AND ADOPTED** this 27<sup>th</sup> day of January, 2022

**ATTEST:**

Handwritten signature of Rebecca Wooden in black ink, written over a horizontal line.

REBECCA WOODEN, County Clerk

**WALKER COUNTY, GEORGIA**

Handwritten signature of Shannon K. Whitfield in black ink, written over a horizontal line.

SHANNON K. WHITFIELD, Chairman



The foregoing Resolution received a motion for passage from Commissioner Stallings, second by Commissioner Hart, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.