

Office of Tax Commissioner
Lowndes County
Clay Guess
Tax Commissioner



300 North Patterson
P.O. Box 1409
Valdosta, GA 31603
Phone (229) 671-2579
Fax (229) 671-2590

March 13, 2025

Mr. Bill Slaughter, Chairman and the
Lowndes County Board of Commissioners
P. O. Box 1349
Valdosta, GA 31603-1349

RE: Insolvent List

Dear Chairman Slaughter, Commissioners Evans, Orenstein, Wisenbaker, Marshall, and Smith,

Please find the Lowndes County insolvent listings enclosed per OCGA 48-3-21 which sets the Statute of Limitations of delinquent taxes at 7 years. This means that we can not levy or enforce any collection action based on the lien. Any Ad Valorem tax delinquencies 7 or more years old can't be levied upon. Personal property taxes also cannot be levied against if the property has been moved or sold out of Lowndes County. Mobile homes cannot be levied against if they have been moved, sold out of Lowndes County or destroyed.

I humbly request that the included 2025 Insolvent property tax list be addressed at the next Lowndes County Board of Commissioners Meeting for approval of write off of the taxes and associated late fees.

The following are the total base tax amounts requested for approval:

Real Estate	\$12,636.95
Personal Property	\$68,800.85
Mobile Homes	\$7,842.32
Total	\$89,280.12

I have listed all late fees associated with the accounts on the insolvent list. These fees will also need to be written off with the base tax amount.

If you have any questions, please feel free to contact me. I will continue to work diligently to collect all delinquent taxes.

I appreciate your consideration of my request and look forward to hearing from you.

Sincerely,

A handwritten signature in black ink, appearing to read "Clay Guess", with a long horizontal flourish extending to the right.

Clay Guess