

ORDINANCE OF

THE RABUN COUNTY BOARD OF COMMISSIONERS,

A POLITICAL SUBDIVISION OF THE STATE OF GEORGIA

As to

EXCISE TAX – ROOMS, LODGINGS & ACCOMMODATIONS

AN ORDINANCE TO IMPLEMENT TITLE 48, CHAPTER 13, ARTICLE 3, SECTION 51(a)(5.3) OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, - EXCISE TAX ON ROOMS, LODGINGS, AND ACCOMMODATIONS, AND TO PROVIDE FOR THE COLLECTION BY OPERATOR; TO PROVIDE FOR ADMINISTRATION; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the RABUN COUNTY BOARD OF COMMISSIONERS, a political subdivision of the State of Georgia, is authorized under Title 48, Chapter 13, Article 3, Section 51 of the Official Code of Georgia Annotated levy certain excise taxes; and

WHEREAS, the RABUN COUNTY BOARD OF COMMISSIONERS, a political subdivision of the State of Georgia, is authorized under Title 48, Chapter 13, Article 3, Section 51 of the Official Code of Georgia Annotated to make available the funds so collected for the purpose of promoting, attracting, stimulating, and developing conventions and tourism in Rabun County; and

WHEREAS, Rabun County, a political subdivision of the State of Georgia is designated as a “special district” pursuant to Title 48, Chapter 13, Article 50.1 of the Official Code of Georgia Annotated for the purpose of implementing an excise tax on rooms, lodging and accommodations; and

WHEREAS, the options of local citizens having been heard at public meetings call for such purposes;

NOW, THEREFORE, the RABUN COUNTY BOARD OF COMMISSIONERS, a political Subdivision of the State of Georgia, resolves to adopt an Excise Tax Ordinance pursuant to said authority; and therefore, the RABUN COUNTY BOARD OF COMMISSIONERS, a political subdivision of the State of Georgia does publish, state and promulgate the following ordinance:

This ordinance is enacted by virtue of the powers set out in Title 48, Chapter 13, Article 3, Section 51(a)(5.3) of the Official Code of Georgia Annotated, as amended.

The purpose of this ordinance is to enact an excise tax upon the furnishing for value to the public of any room or rooms, lodgings or accommodations furnished by any person or legal entity licensed by or required to pay business or occupational taxes to Rabun County for

operating within the special district a hotel, motel, inn, lodge, tourist camp, tourist cabin, rental cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.

Definitions: As used in this ordinance, the following words, terms and phrases shall have the meanings ascribed to them herein, except when the context clearly indicates a contrary meaning.

1. Person: an individual, firm partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust receiver, trustee, syndicate, business entity, or any other group or combination acting as a unit, to include the plural as well as the singular number, excepting, however, the United States of America, the State of Georgia, and any political subdivision of either thereof upon which the governing authority of Rabun County is without power to impose the tax herein provided.
2. Tax: means the tax on occupants imposed by this article, as provided by O.C.G.A. §48-13-51(a)(5.3).
3. Estimated Tax Liability: The lodging provider's prospective tax liability based upon the average monthly tax remittance in the prior fiscal year, as adjusted for change in tax rate or substantial change in circumstances due to damage to the hotel.
4. Operator / Innkeeper: any person operating a hotel/motel (as set out herein) in Rabun County, including, but not limited to, the owner or proprietor of such premises, the lessee, sub lessee, lender in possession, licensee, online travel companies, or any other person otherwise operating such hotel/motel, including private owners who rent or lease private residences for more than two days in any one year.
5. Occupant: any person (or persons utilizing as a single unit) who, for a consideration, uses, possesses, or has the right to use or possess, any room or hotel or motel under any lease, concession, permit, right of access, license, agreement or otherwise.
6. Occupancy: the use or possession, or the right to use or possession, of any room or apartment in a hotel or motel, or the right to use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or apartment.
7. Hotel/Motel/Cabin/Residence/Lodge: any structure or any portion of a structure including any lodging house, studio, hotel, motel, motor hotel, auto court, inn, public club, lodge, tourist camp, tourist cabin, rental cabin, or private club containing guest rooms and which is occupied, or is intended or designed for occupancy, by guests, whether rent is paid in money, goods, labor or otherwise.
8. Guest Room: a room or rooms occupied, or intended, arranged, or designed for occupancy, by one or more occupants for the purpose of living quarters or residential use.

9. Rent: the considerations or value received in money or otherwise, including all receipts, cash, credits, and property or services of all kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction there-from whatsoever.
10. Permanent resident: any occupant who as of a given date shall have occupied, or has or shall have the right of occupancy, of any guest room in a hotel for at least ninety (90) consecutive days.
11. Return: any return filed or required to be filed as herein provided.
12. Due Date: the twentieth (20<sup>th</sup>) day after the close of monthly period for which tax is to be computed.
13. Folio: means the primary documentation produced by a hotel or other Facility that demonstrates interaction between the operator and the occupant, and which, at a minimum, reflects the name and address given by the occupant, the date(s) of occupancy, the amount of rent charged for each date together with the amounts of applicable excise tax(es), and the method(s) of payment.
14. Monthly Period: means the calendar months of any year.
15. Tax Supervisor: means the individual appointed by Rabun County, or the individual of any office of Rabun County which may in the future be designated as the administrative entity to collect the tax.

Rate of Taxation: There is hereby set and levied on the occupant of a guest room of any hotel/motel/cabin/residence/lodge located within the special district a tax in the amount of five percent (5%) of the gross rent for such occupancy.

Commencement/Effective Date of Ordinance: The tax herein imposed shall be paid upon any occupancy occurring on or after October 1, 2019, including, but not limited to such occupancy that was entered into pursuant to a contract, lease or other agreement entered into prior to such date.

Exemptions from Tax: No tax shall be levied pursuant to this ordinance under the following situations:

1. No tax shall be levied under this Section for the use of meeting rooms.
2. No tax shall be levied under this Section for the use of any jail cell, detention center or other building where such housing or detention is under legal restraint.
3. No tax shall be levied under this Section for the use of any hospital medical treatment facility.
4. No tax shall be levied under this Section upon the fees or charges for any room, lodgings or accommodations furnished for a period of one or more days to the State of Georgia employees or officials when traveling on official business.

5. No tax shall be levied under this Section upon the fees or charges for any room, lodgings or accommodations furnished for a period of one or more days to local government employees or officials when traveling on official business.
6. No tax shall be levied under this Section for rentals over thirty (30) consecutive days.
7. No tax shall be levied under this Section upon any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty or natural disaster.

Exemption – Permanent residences: Notwithstanding any other provision of this section, no tax shall be imposed hereunder upon a permanent resident.

Collection of tax by operator: It shall be the duty of every operator providing lodging accommodations within the jurisdictional boundaries of Rabun County to collect the tax on occupants as imposed herein.

Registration of operator: Every person engaging in or about to engage in the business of providing lodging accommodations, as above defined, in the special district shall immediately register said business with the Rabun County Tax Commissioner's Office, as the duly authorized representative of Rabun County, a political subdivision of the State of Georgia, on a form provided by the Rabun County Tax Commissioner for such purpose. Persons engaged in such business must so register no later than thirty (30) days after the date this section becomes effective, but such grace period for the filing of the registration after the effective date of the tax shall not relieve any person from the obligation of payment or collection of such tax on and after the date of imposition thereof.

1. The required registration hereunder shall set forth the name under which the operator transacts business or intends to transact business; the location of the place or places of business, the mailing address of the business, the principal contact person at said business and such other information as would facilitate the collection of the tax.
2. The registration shall be signed by the owner (if a natural person), by an officer (if a corporation) or a partner (if a partnership).
3. A separate registration shall be required for each place of business of an operator. However, a realtor offering cabins for rent shall be deemed to be one place of business and shall not require a separate registration for each cabin rented.
4. An operator offering more than one cabin or unit for rent under the same federal and state tax identification number shall be required to file the same number of returns as required by the State of Georgia for the filing of state sales tax returns.

Certificate of taxing authority: Upon the registration of an operator as hereinabove provided, the Rabun County Tax Commissioner as the duly authorized representative of Rabun County, a political subdivision of the State of Georgia shall issue to such operator a certificate of authority to collect the tax on occupant. Each certificate shall state the name and location of the business or person to which it relates.

Due date and required report: All taxes levied by this Ordinance shall be due and payable to the Tax Commissioner or designated representative of Rabun County monthly, on or before the

twentieth (20<sup>th</sup>) day of every month next succeeding each respective month in which taxes are collected, and payment shall be accompanied by return for the preceding monthly period showing the gross rent, rent from permanent residents, taxable rent, amount of tax collected or otherwise due for a period, and such other information as may be required by the Tax Commissioner or governing authority of Rabun County.

In the event that an Operator is permitted under applicable state guidelines to make quarterly sales tax returns to the State of Georgia, said Operator shall be permitted to make quarterly sales tax returns to Rabun County, Georgia. At the time of registration, the Operator shall indicate that he is permitted to make quarterly sales tax returns together with month and day said quarterly returns are due. The failure of the Operator to indicate that he is permitted under applicable state statute to file quarterly reports will infer that monthly reports are due and collectable.

At the time any such report is due, the Operator shall file a copy of the corresponding state sales tax return for the sole purpose of verifying the sums reported and due.

In the event an Operator is permitted under applicable state guidelines to file annual excise, or lodging tax returns, to the State of Georgia, said operator is required to file monthly or quarterly returns for lodging tax to Rabun County, Georgia.

In the event there are no rentals in a reporting period, lodging providers are required to file a return to Rabun County, Georgia stating they had zero rentals for the period.

Deposit to general fund: No later than the twenty-fifth (25<sup>th</sup>) day of each month, the Tax Commissioner shall transfer to the General Rabun County Fund such excise taxes as have been paid under the provisions of this ordinance, and the statute-required portion of such funds shall thereafter at the direction of the RABUN COUNTY BOARD OF COMMISSIONERS be expended for the promotion of the tourism industry in Rabun County, or such funds at the direction of the RABUN COUNTY BOARD OF COMMISSIONERS, Georgia, may otherwise be expended for the purpose of promoting tourism, conventions and trade shows as provided by statute.

Penalty and Interest: The operator, in the event of operator's failure to pay the tax when due, shall pay a penalty of five percent (5%) of the amount due every 120 days (this penalty shall not increase beyond twenty percent (20.0%) of the amount due), plus interest on the total amount of delinquent taxes at the rate of Bank Prime Loan Rate plus three percent (3.0%) per annum. In addition, the operator shall not be entitled to the fee allowed in Article XIV of this Ordinance. The late penalty will be strictly enforced.

1. If any operator fails to file a return as required under the provisions of this section, the Rabun County shall make an estimate of the amount of gross rentals which are subject to the tax. The estimate shall be made for the period or periods in which the operator failed to file the return and shall be based upon any information which is or may come into the possession of Rabun County.
2. The RABUN COUNTY BOARD OF COMMISSIONERS, a political subdivision of the State of Georgia or its designated representative(s) shall give to the operator written

notice of determination as herein provided. The notice may be served personally or by mail; if by mail such service shall be addressed to the operator at his/her/its last known address as it appears on any of Rabun County's records. Service by mail is complete when delivered by certified mail with a receipt signed by the addressee.

3. The amount of the determination made hereunder shall bear interest at the rate of three-fourths of one percent per month, or a fraction thereof, from the twentieth day of the month following the monthly period for which the amount or any portion thereof should have been returned, until the day of payment.
4. In addition, a penalty of five percent (5%) of the tax due or \$5.00 whichever is greater for each 30 days or fraction thereof of delinquency, not to exceed twenty five percent (25%) or \$25.00 in the aggregate, whichever is greater, shall be assessed and paid by the operator to Rabun County.
5. The estimated tax together with applicable penalties and interest may be collected utilizing any of the enforcement methods set forth in this Resolution.

Each operator collecting a tax under the provisions of this section shall keep for a period of at least three years all records, receipts, invoices, and other pertinent papers setting forth the rental charged for each occupancy, the date or dates of occupancy, and such other information as Rabun County may, in writing, from time to time require.

The RABUN COUNTY BOARD OF COMMISSIONERS or its designated representative (s) shall administer and enforce the provisions of this section for the collection of the tax herein imposed, and in so doing shall have the following powers:

1. To examine, or authorize the examination of, books, papers, records, financial reports, equipment, and other facilities of any operator subject to this Resolution, in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.
2. To require the filing of reports by any person or persons having in their possession or custody information relating to rentals which are subject to the tax herein levied; and,
3. To allow a credit on any amount due payable from persons who paid the tax herein levied but who were erroneously or illegally subjected thereto.

#### Section 1

At any time within three years after any tax or any portion of such tax required to be collected becomes due and payable, the Rabun County attorney at the direction of the RABUN COUNTY BOARD OF COMMISSIONERS may bring an action in a court of competent jurisdiction in the name of Rabun County to collect such amount due together with interest, court fees, filing fees, attorney's fees, and other legal fees incident thereto.

#### Section 2

If any operator becomes liable for any amount required to be paid by this section and subsequent thereto sells or quits the business, the successors or assignees of such operator shall withhold a sufficient amount of the purchase price to cover such amount due. In the event said

purchaser of the business fails to withhold the required amount, he/she/it shall become personally liable for the extent of the tax owed, together with any applicable penalties and interest. Any operator or person who ceases to operate the entity under which the same is registered with Rabun County, said operator or person must notify the Tax Commissioner in writing within thirty (30) days of closing said enterprise.

### Section 3

1. Any person who shall do anything prohibited by this Resolution or who shall fail to do anything required by this Resolution shall be guilty of a misdemeanor, amenable to the process of the Magistrate Court of Rabun County and upon conviction, shall be assessed with any penalty, including fine, confinement, or both, allowed by law for the violation of Rabun County Resolutions or Ordinances each and every day that such violation exists shall be deemed a separate offense.
2. In order to enforce this Resolution or to correct or abate any violation of the Resolution, the RABUN COUNTY BOARD OF COMMISSIONERS, in addition to other remedies may institute injunction, mandamus, or other appropriate action.

(a) If any paragraph, subparagraph, sentence, clause, phrase, or any portion of this Resolution shall be declared invalid or unconstitutional by any Court of competent jurisdiction, or if the provisions of any part of this Resolution as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Resolution not so held to be invalid, or the application of this Resolution to other circumstances not so held to be invalid. It is hereby declared to be the intent of the RABUN COUNTY BOARD OF COMMISSIONERS to provide separable and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

(b) All Resolutions or parts of Resolutions in conflict with the terms of this Resolution are hereby repealed, but it is hereby provided that any Resolution or law which may be applicable hereto and aid in carrying out or making effective the intent, purpose and provisions hereof, which shall be literally construed to be in favor of Rabun County is hereby adopted as part hereof.

(c) The effective date of this Ordinance shall be October 22, 2019.


In order to comply with the mandates of the applicable Laws of the State of Georgia, an administrative fee is hereby implemented on any business or person under the purview of the within ordinance. Said administrative fee shall be in the amount set by Rabun County annually. Said administrative fee shall be remitted to the Tax Commissioner of Rabun County, before the 1<sup>st</sup> day of January of each year that this ordinance is in effect. The administrative fee after January 1 will be \$75.00. The Tax Commissioner, or designated representative, shall issue a lodging certificate to said enterprise paying said administrative fee.

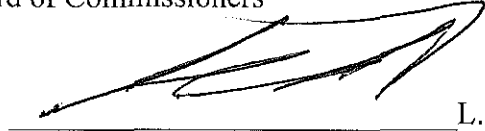
PLACED ON FIRST READING AT THE REGULAR MEETING ON THE 24<sup>TH</sup> DAY OF SEPTEMBER, 2019.

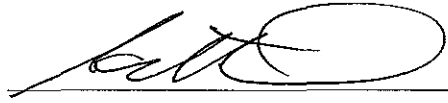
PLACED ON FINAL HEARING AND ADOPTION ON THE 22<sup>ND</sup> DAY OF OCTOBER, 2019.

Any ordinance in conflict with said ordinance amendment is specifically repealed. This ordinance shall become effective ten immediately after its adoption, after the second reading by the County.

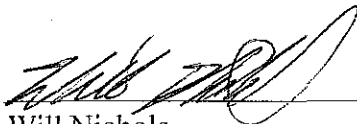
RABUN COUNTY, by and through its Board of Commissioners

 L.S.  
Greg James, Chairman

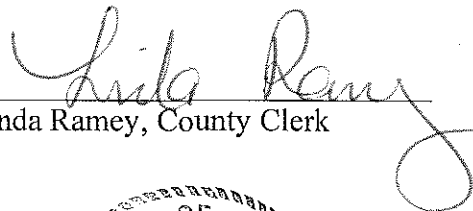
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Stephen Arbiter

 L.S.  
Scott Crane

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Kent Woerner

 L.S.  
Will Nichols

This is to certify that the above Ordinance Amendment was adopted at a regular meeting of the Rabun County Board of Commissioners as provided by law.  
This 22<sup>nd</sup> day of Octoberber, 2019.

  
Linda Ramey, County Clerk





## Editors

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## EDITORS

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This the 23<sup>rd</sup>

## Debtors & Creditors

STATE OF GEORGIA  
COUNTY OF RABUN  
**NOTICE TO CREDITORS AND DEBTORS**

All persons indebted to Mildred Rogers, deceased, are hereby notified to make immediate payment to the undersigned and all creditors of said decedent are hereby notified to render their claims to the undersigned. This the 25<sup>th</sup> day of September, 2019. Witness my/our hand(s) and seal(s), on the day above written.

Shirley Diane Gerschelski acting as Executrix of the Mildred Rogers estate. Address: 192 Allison Lane, Clayton, GA 30525, Telephone: (706) 782-4763 10/3,10,17,24

STATE OF GEORGIA  
COUNTY OF RABUN  
**NOTICE TO CREDITORS AND DEBTORS**

All persons indebted to Senia Pauline Southards, deceased, are hereby notified to make immediate payment to the undersigned and all creditors of said decedent are hereby notified to render their claims to the undersigned. This the 4<sup>th</sup> day of September, 2019. Witness my/our hand(s) and seal(s), on the day above written.

Donna Southards Young acting as Administratrix of the Senia Pauline Southards estate. Address: 73 Blacks Drive, Clayton, GA 30525, Telephone: (706) 970-1283 9/12,19,26, 10/3:

STATE OF GEORGIA  
COUNTY OF RABUN  
**NOTICE TO CREDITORS AND DEBTORS**

All persons indebted to Shelby Jean Hughes, deceased, are hereby notified to make immediate payment to the undersigned and all creditors of said decedent are hereby notified to render their claims to the undersigned. This the 27<sup>th</sup> day of September, 2019. Witness my/our hand(s) and seal(s), on the day above written.

Sandra Burrell acting as Administratrix of the Shelby Jean Hughes estate. Address: 2770 Rickman Airfield Rd., Clayton, GA 30525, Telephone: (706) 782-2806 10/3,10,17,24

STATE OF GEORGIA  
COUNTY OF RABUN  
**NOTICE TO CREDITORS AND DEBTORS**

All persons indebted to Fred E. Boss, deceased, are hereby notified to make immediate payment to the undersigned and all creditors of said decedent are hereby notified to render their claims to the undersigned. This the 10<sup>th</sup> day of September, 2019. Witness my/our hand(s) and seal(s), on the day above written.

Melissa Susan Duran and Ashley Susan Caputo, acting as Co-Executors of the Fred E. Boss estate. Address: 6229 Brookshire Court, Braselton, GA 30517, Telephone: (706) 499-1593 9/19,26, 10/3,10

STATE OF GEORGIA  
COUNTY OF RABUN  
**NOTICE TO CREDITORS AND DEBTORS**

All persons indebted to Elizabeth Ada Billingsley, deceased, are hereby noti-

## Debtors & Creditors

the Elizabeth Ada Billingsley estate. Address: 382 Norman Billingsley Lane, Clayton, GA 30525, Telephone: (864) 985-2858 9/19,26, 10/3,10

## Divorces

IN THE SUPERIOR COURT OF  
RABUN COUNTY  
STATE OF GEORGIA

ALANA DIANE JUSTUS, a.k.a.  
ALANA DIANE SHEPPARD, Plaintiff  
vs.  
JESSE JUSTUS

Case Number: 2019-CV-0156  
**NOTICE OF PUBLICATION**

To: Jesse Justus

You are hereby notified that the above-styled action seeking divorce was filed against you in said court on June 24, 2019. (06/24/19), and that by reason of an order for service of summons by publication entered by the court on September 16, 2019, (09/16/19), you are hereby commanded and required to file with the Clerk of said Court and serve upon L. Allyn Stockton, Jr., Plaintiff's attorney, whose address is Stockton & Stockton, LLC, PO Box 1550, Clayton, GA 30525, an answer to the Complaint within 60 days of September 16, 2019, (09/16/19).

WITNESS, the Honorable B. Chan Caudell, Judge of said Court. This 16<sup>th</sup> day of September, 2019.

Holly E. Henry-Perry, Clerk of said Court, 25 Courthouse Square #105, Clayton, GA 30525 9/19,26, 10/3,10

IN THE SUPERIOR COURT OF  
RABUN COUNTY  
STATE OF GEORGIA

ROBERT DANIEL COLLINS, Plaintiff  
vs.  
HOLLIE MIZE

Case Number: 2019-CV-0241-S  
**NOTICE OF PUBLICATION**

To: Hollie Mize

You are hereby notified that the above-styled Petition to Legitimate was filed against you in said court on September 4, 2019, (09/04/19), and that by reason of an order for service of summons by publication entered by the court on September 16, 2019, (09/16/19), you are hereby commanded and required to file with the Clerk of said Court and serve upon L. Ally Stockton, Jr., Plaintiff's attorney, whose address is Stockton & Stockton, LLC, PO Box 1550, Clayton, GA 30525, an answer to the Complaint within 60 days of September 16, 2019, (09/16/19).

WITNESS, the Honorable Russell W. Smith, Judge of said Court. This 16<sup>th</sup> day of September, 2019.

Holly E. Henry-Perry, Clerk of said Court, 25 Courthouse Square #105, Clayton, GA 30525 9/19,26, 10/3,10

## Foreclosures

**NOTICE OF FORECLOSURE OF RIGHT OF REDEMPTION**  
STATE OF GEORGIA  
COUNTY OF RABUN

To:  
1) All Residents/Tenants/Occupants  
2) All persons known or unknown who may claim an inter-

## Foreclosures

6) Deirdre L. Blakely, Individual-ly, and as the Executrix of the Estate of Linda D. Blakely  
7) Casey Blakely  
8) Katiyn Blakely  
9) Rabun County, Georgia  
10) State of Georgia

Take notice that: Pursuant to O.C.G.A. §48-4-45 and §48-4-46, the right to redeem the following described property, to wit:

**Property Location:** 0 Sonya  
Map Reference No./Parcel No.: 015025

will expire and be forever foreclosed and barred on November 4, 2019. The tax deed to which this notice relates is dated October 1, 2013, and is recorded in the office of the Clerk of the Superior Court of Rabun County, Georgia, in Deed Book A42 at Page 9-10. The property may be redeemed at any time before the close of business on the aforementioned barment date, by payment of the redemption price as fixed and provided by law to Dr. Deed, LLC at the offices of the law firm of Clark Law Group, LLC, 17 Executive Park Drive, Ste. 480, Atlanta, Georgia 30329. 10/3,10,17,24

## Local Government

### NOTICE OF COUNTY ORDINANCE

Notice is hereby given that the Rabun County Board of Commissioners shall consider at its regular monthly meeting to be held at 6:00 p.m. on Tuesday, October 22nd, 2019, in the court room of the Rabun County Courthouse, 25 Courthouse Square, Clayton, Georgia, 30525 on the second reading; the adoption of an ordinance.

This ordinance pertains to:

AN ORDINANCE TO IMPLEMENT TITLE 48, CHAPTER 13, ARTICLE 3, SECTION 51 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, - EXCISE TAX ON ROOMS, LODGINGS, AND ACCOMMODATIONS, AND TO PROVIDE FOR THE COLLECTION BY OPERATOR; TO PROVIDE FOR ADMINISTRATION; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

At said meeting, the Board of Commissioners will discuss, consider and receive public input concerning the proposed Ordinance amendment. A copy of said Ordinance amendment is on file for public inspection at the Office of the Clerk of Rabun County Superior Court for the purpose of examination

## Local Government

and inspection by the public and also at the Office of the Clerk of Rabun County Commissioners, Rabun County Courthouse, Clayton, Georgia. 10/3,10,17

## Miscellaneous

**CITATION**  
IN THE SUPERIOR COURT OF  
RABUN COUNTY GEORGIA  
DOCKET NO. 2019-CV-0224  
**DEPARTMENT OF TRANSPORTATION VS.**

0.013 acres of land; and Katydid Enterprises, LLC; Sarah W. Smith; Paul Joseph DeNicola, as Trustee of the Paul Joseph DeNicola Revocable Trust; Terry McCarthy; Thomas Emory; Peggy Emory; Lishea Chastain; Charles J. Wilkins; Cleo Fountain; George Fountain; David Duncan; Carolyn Duncan; Robin E. Welborn; Donna S. Welborn; Ricky Alexander; Clarence Stacey; Ray Williams and Linda Williams, as Trustees of the Ray and Linda Williams Family Trust; Eleanor Sue Conner; Stacie Carpenter; Cammey Carpenter; and Sandy J. Smith, Rabun County Tax Commissioner, individually

The said named persons and any and all other persons known and unknown claiming any right, title, power, interest, ownership, equity, claim or demand in and to the lands hereinafter described, and all occupants, tenants, lessees, licensees and all holders, owners and users of ways and easements in, across, over and under said land are hereby notified, under the provisions of the Official Code of Georgia Annotated Sections 32-3-4 through 32-3-19, providing for the exercise of the power of eminent domain by the State of Georgia, or any of its subdivisions, or by any county of such State, as follows: That the above stated case, being a condemnation in rem against the property hereinafter described, was filed in said Court on the 22nd day of August, 2019; That, in accordance with provisions of the aforesaid Official Code, a Declaration of Taking, duly authorized and properly executed as provided by the Official Code, has been made and filed in said case, declaring the necessity for and exercising the power of taking the said described lands for State-aid public road purposes, thereby vesting the title to same in the Department of Transportation; and, in pursuance of Parcel No. 85A 19. such authority, the Department of Transportation has deposited with the

## PUZZLE SOLUTION

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A	H	A	O	N	I	O	E	S	Y	R	T	N	A	T	T	A	B	A	E
A	H	R	N	I	M	U	T	M	S	O	F	Y	T	G	U	V	G	N	E
C	M	Y	T	E	R	L	C	N	R	A	S	C	C	Y	V	Q	I	E	L
R	R	N	R	H	Q	P	O	C	K	D	H	B	T	W	E	L	W	L	K
A	S	C	Q	B	B	I	E	D	Y	D	I	V	A	R	D	L	Y	L	N
S	A	T	S	S	I	P	I	P	W	E	P	R	K	L	G	S	B	I	W
T	T	N	T	U	M	S	B	U	K	B	P	E	U	D	U	N	M	N	L
V	U	W	B	K	E	I	Z	N	O	E	T	A	A	C	S	D	C	R	