

Lien holder tops Fulton County list of tax scofflaws

Commissioner: \$7.3 million late

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Fulton County Tax Commissioner Arthur Ferdinand released Tuesday a list of 54 of the county's largest delinquent property taxpayers, including several companies that buy tax liens and receive fees to return the properties to the original owners.

Companies and individuals on the list owe \$7.3 million for the tax years 1995 to 2001, or 16 percent of the total \$45 million in delinquent taxes, according to the commissioner's office.

Heading the list with \$2 million in back taxes is National Tax Funding LP of Palm Beach Gardens, Fla., which bought tax liens in Fulton between 1994 and 1998, Ferdinand said.

The list includes all taxpayers owing the county more than \$50,000 in unpaid property taxes.

National Tax officials could not be reached for comment.

But a representative of another company on the list claimed it was unfairly swept up in Ferdinand's campaign to reveal what he called "scofflaws," tax evaders who are "primarily irresponsible investors."

"Dr. Ferdinand is out of control," state Rep. Douglas Dean (D-Atlanta) said. "He needs to slow down."

Dean is president and CEO of the nonprofit Summerhill Neighborhood Development Corp., which also appeared on Ferdinand's first scofflaw list, issued in 1997.

Dean did not deny his nonprofit company owes back taxes, but he questioned

the accuracy of the \$95,835 owed on 36 parcels on the new list. Dean said Summerhill buys distressed properties, some already with tax problems, and tries to put them back on the tax rolls.

"The taxes will be paid," Dean said. "We're trying to develop a neighborhood."

Legislation pending in the General Assembly would cap what private companies that buy liens may charge, Dean said.

Dean also is pushing for legislation that would make the Fulton tax commissioner an elected office, rather than an appointed one.

Ferdinand came under fire for his 1997 list, which included some of Atlanta's largest corporations and businesses.

Even after Cousins Properties showed it owed only about \$400,000 rather than more than \$900,000 Ferdinand had said, the tax commissioner remained unapologetic.

Ferdinand said Tuesday he did not expect similar criticism of the new list because the rules and record keeping have improved.

The corporations that appeared in 1997 don't show up this year, he said.

The county tax collection rate reached 99.1 percent in 2000 and has reached 97 percent in 2001, with three months left in the cycle.

Also showing up on the list is the Fulton County/City of Atlanta Land Bank Authority with \$219,000 owed on 37 parcels.

But Ferdinand said the organization acquires distressed properties and many times eliminates the back taxes when returned to private owners, Ferdinand said.

"I won't take any action" on the land bank, Ferdinand said.