

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

**TAX - GEORGIA**

## **Porche v. Noriega**

**Court of Appeals of Georgia - January 15, 2014 - S.E.2d - 2014 WL 128668**

City tax commissioner filed petitions against the owners of two adjoining townhomes seeking in rem ad valorem tax foreclosure of abatement liens against the townhomes. The trial court denied the petitions. Tax commissioner appealed.

The Court of Appeals held that the petitions did not comply with statutes governing in rem tax foreclosure of delinquent ad valorem taxes because they were against the owners rather than the properties.

Copyright © 2026 Bond Case Briefs | [bondcasebriefs.com](http://bondcasebriefs.com)