



FIRST AMERICAN TITLE INSURANCE COMPANY

5775 Glenridge Drive, Suite A-200, Atlanta, GA 30328

404-250-1604 Fax: 404-250-1609

Date: August 27, 2004 **Underwriting Bulletin No. GA-100**

To: All Agents of First American Title Insurance Company and Attorney's Title
Guaranty Fund

Subject: Property Tax FiFas – Bartow and Polk Counties

The Tax Commissioners in Bartow and Polk Counties have taken the position that a tax FiFa is a judgment against all property owned by the debtor in the county. They are attempting to collect on any sale of property by the defendant even if it is a piece of property on which the taxes are current, which practice is allowed under the Georgia Code.

Effective immediately, pay all outstanding tax FiFas against a seller or a borrower in Bartow, Polk and any other Georgia County where tax FiFas are enforced against the debtor, generally, even if your transaction does not involve the specific property FiFaed.

If you have any questions, please call the State Underwriting Department at 404-250-1604 or 800-328-2642.