

RESOLUTION 20-12

RESOLUTION APPROVING THE WAIVER OF CERTAIN PENALTIES AND INTEREST BY THE PAULDING COUNTY TAX COMMISSIONER

WHEREAS, on March 13, 2020, President Donald J. Trump declared a National Emergency as a result of the spread of the novel coronavirus disease known as COVID-19; and

WHEREAS, on March 14, 2020, Georgia Governor Brian P. Kemp also declared a Public Health State of Emergency due to the the spread of COVID-19; and

WHEREAS, on March 26, 2020, the Chairman of the Paulding County Board of Commissioners declared a State of Emergency due to the spread of the COVID-19; and

WHEREAS, the measures implemented in response to the COVID-19 outbreak and in response to the National Emergency and Georgia Public Health State of Emergency have resulted in major disruptions to all aspects of life, including limitations on the availability of some county government services and operations, limitations on public gatherings, and self-isolation steps that have limited the ability of citizens to interact and conduct business with various county government offices; and

WHEREAS, state laws impose penalties and/or interest obligations on taxpayers who fail to make timely payments of taxes or fail to timely file certain documents, including:

- O.C.G.A. § 48-2-44(b), which provides that any person who fails to pay any ad valorem tax within 120 days of the date due shall be liable for and pay a penalty of 5% of the amount due;
- O.C.G.A. § 48-5-299, which provides for a 10% penalty added to the assessment of unreturned personal property as set forth in O.C.G.A. §§ 48-5-18 and 48-5-20;
- O.C.G.A. § 48-2-40, which provides that any taxes owed to local taxing jurisdictions bear interest at the bank prime rate plus three percent, beginning on the date such taxes were due; and

WHEREAS, O.C.G.A. § 48-5-242 authorizes the county governing authority to delegate to the county tax commissioner the authority to waive, in whole or in part, the collection of penalties and interest assessed as a result of a taxpayer's failure to comply with laws relating to ad valorem taxation, where such failure was due to reasonable cause and not due to gross or willful neglect or disregard of the law; and

WHEREAS, the Paulding County Board of Commissioners finds that the unique circumstances surrounding the COVID-19 National Emergency and Georgia Public Health Emergency constitute due cause for failure to timely pay taxes within the timeframe described;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Paulding County, Georgia hereby approves the waiver of penalties and interest on past due taxes subject to collection by the Paulding County Tax Commissioner, as well as the waiver of penalties for failure to file personal property tax returns, where the original deadline for payment of such taxes fell/falls between March 15, 2020 and December 31, 2020.

BE IT FURTHER RESOLVED, that the authority to make the final determinations as to which properties and taxpayers are entitled to the waivers described above is hereby delegated to the Paulding County Tax Commissioner.

BE IT FURTHER RESOLVED, that the waiver of penalties and interest pursuant to this Resolution shall be valid through and including December 31, 2020, beginning on which date penalties and interest shall accrue and be payable on any unpaid balance then due and owing.

BE IT FURTHER RESOLVED, that this Resolution shall become effective when passed and adopted, and that all resolutions and parts of resolutions in conflict with this Resolution are hereby repealed.

PASSED AND ADOPTED by the Board of Commissioners of Paulding County, Georgia, this day of March 30, 2020.

SO RESOLVED THIS 30th DAY OF March, 2020.

VOTE ON RESOLUTION

	<u>Yes</u>	<u>No</u>	<u>Abstain/Absent</u>
Chairman David L. Carmichael	<u>✓</u>	_____	_____
Post 1 Ron Davis -Via Teleconference	<u>✓</u>	_____	_____
Post 2 Sandy Kaecher -Via Teleconference	<u>✓</u>	_____	_____
Post 3 Chuck Hart -Via Teleconference	<u>✓</u>	_____	_____
Post 4 Brian Stover	<u>✓</u>	_____	_____

ATTEST:

Rebecca Meredith
Clerk, Paulding County Board of Commissioners