

1                                   **RESOLUTION APPROVING THE WAIVER OF**  
2                                   **CERTAIN PENALTIES AND INTEREST**  
3                                   **BY THE \_\_\_\_\_ COUNTY TAX COMMISSIONER**  
4

5           **WHEREAS**, on March 13, 2020, President Donald J. Trump declared a National  
6 Emergency as a result of the spread of the novel coronavirus disease known as COVID-19; and  
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8           **WHEREAS**, on March 14, 2020, Georgia Governor Brian P. Kemp also declared a Public  
9 Health State of Emergency due to the the spread of COVID-19; and  
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11           [*IF APPLICABLE*] [**WHEREAS**, on \_\_\_\_\_, 2020, the \_\_\_\_\_ County Board  
12 of Commissioners declared a Local State of Emergency, also in response to the COVID-19  
13 outbreak; and]  
14

15           **WHEREAS**, the measures implemented in response to the COVID-19 outbreak and in  
16 response to the National Emergency and Georgia Public Health State of Emergency have resulted  
17 in major disruptions to all aspects of life, including limitations on the availability of some county  
18 government services and operations, limitations on public gatherings, and self-isolation steps that  
19 have limited the ability of citizens to interact and conduct business with various county  
20 government offices; and  
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22           **WHEREAS**, state laws impose penalties and/or interest obligations on taxpayers who fail  
23 to make timely payments of taxes or fail to timely file certain documents, including:  
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- 25           • O.C.G.A. § 48-2-44(b), which provides that any person who fails to pay any ad valorem  
26 tax within 120 days of the date due shall be liable for and pay a penalty of 5% of the amount  
27 due;  
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- 29           • O.C.G.A. § 48-5-299, which provides for a 10% penalty added to the assessment of  
30 unreturned personal property as set forth in O.C.G.A. §§ 48-5-18 and 48-5-20;  
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- 32           • O.C.G.A. § 48-2-40, which provides that any taxes owed to local taxing jurisdictions bear  
33 interest at the bank prime rate plus three percent, beginning on the date such taxes were  
34 due; and  
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36           **WHEREAS**, O.C.G.A. § 48-5-242 authorizes the county governing authority to delegate  
37 to the county tax commissioner the authority to waive, in whole or in part, the collection of  
38 penalties and interest assessed as a result of a taxpayer's failure to comply with laws relating to ad  
39 valorem taxation, where such failure was due to reasonable cause and not due to gross or willful  
40 neglect or disregard of the law; and  
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42           **WHEREAS**, the \_\_\_\_\_ County Board of Commissioners finds that the unique  
43 circumstances surrounding the COVID-19 National Emergency and Georgia Public Health  
44 Emergency constitute due cause for failure to timely pay taxes within the timeframe described  
45 below;  
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1           **NOW, THEREFORE, BE IT RESOLVED**, that the Board of Commissioners of  
2 \_\_\_\_\_ County, Georgia hereby approves the waiver of penalties and interest on past due taxes  
3 subject to collection by the \_\_\_\_\_ County Tax Commissioner, as well as the waiver of  
4 penalties for failure to file personal property tax returns, where the original deadline for payment  
5 of such taxes fell/falls between \_\_\_\_\_, 2020 and \_\_\_\_\_, 2020.  
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7           **BE IT FURTHER RESOLVED**, that the authority to make the final determinations as to  
8 which properties and taxpayers are entitled to the waivers described above is hereby delegated to  
9 the \_\_\_\_\_ County Tax Commissioner.  
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11           **BE IT FURTHER RESOLVED**, that the waiver of penalties and interest pursuant to this  
12 Resolution shall be valid through and including \_\_\_\_\_, 2020, beginning on which date  
13 penalties and interest shall accrue and be payable on any unpaid balance then due and owing.  
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15           **BE IT FURTHER RESOLVED**, that this Resolution shall become effective when passed  
16 and adopted, and that all resolutions and parts of resolutions in conflict with this Resolution are  
17 hereby repealed.  
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19           **PASSED AND ADOPTED** by the Board of Commissioners of \_\_\_\_\_ County,  
20 Georgia, this day of \_\_\_\_\_, 2020.  
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22  
23 \_\_\_\_\_  
24 Chairman  
25 \_\_\_\_\_ County Board of Commissioners

26 ATTEST:  
27  
28 \_\_\_\_\_