

## **Resolution 2023- 02**

### **RESOLUTION APPROVING THE WAIVER OF CERTAIN PENALTIES AND INTEREST BY THE BEN HILL 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 spread of COVID-19; and

**WHEREAS**, on March 23, 2020, the Ben Hill County Board of Commissioners declared a Local State of Emergency, also in response to the COVID-19 outbreak; 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. § 48-2-44(a), which provides a penalty for willful failure to file a report, return, or other information required by law, to include personal property tax returns due by April 1st of each year as set forth in O.C.G.A. § 48-5-18;
- 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 Ben Hill 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 below; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Commissioners of Ben Hill County, Georgia hereby approves the waiver of penalties and interest on past due taxes subject to collection by the Ben Hill 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 23, 2020 and May 15, 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 Ben Hill County Tax Commissioner.

**BE IT FURTHER RESOLVED**, that the waiver of penalties and interest pursuant to this Resolution shall be valid through and including May 15, 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 Ben Hill County, Georgia, this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

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Steve Taylor, Chairman  
Ben Hill County Board of Commissioners

ATTEST:

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Donna Prather, County Clerk