

RESOLUTION 2024-__

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BEN HILL COUNTY, GEORGIA, DELEGATING AUTHORITY TO THE TAX COMMISSIONER TO WAIVE CERTAIN PENALTIES OR INTEREST, AS ALLOWED BY O.C.G.A. § 48-5-242

WHEREAS, Article 4 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated (the "Act") provides for county taxation in the ad valorem taxation of property; and,

WHEREAS, Title 48 of the Official Code of Georgia Annotated authorizes the Tax Commissioner to have all authority with regard to the collection of ad valorem taxation; and,

WHEREAS, O.C.G.A. § 48-5-242 allows for the Tax Commissioner to "waive, in whole or in part, the collection of any amount due the taxing authorities for which taxes are collected, when such amount represents a penalty or an amount of interest assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes"; and,

WHEREAS, this waiver is only allowed in certain circumstances and upon the written approval of the Board of Commissioners; and,

WHEREAS, the provisions of O.C.G.A. § 48-5-242(c) allow the Board of Commissioners to delegate the final determination as to the waiver of penalties or interest to the Tax Commissioner by a resolution; and,

WHEREAS, the Board of Commissioners of Ben Hill County, Georgia, desires to allow the Tax Commissioner of Ben Hill County, Georgia, the authority to make such final determinations;

Now THEREFORE, BE IT RESOLVED by the Board of Commissioners of Ben Hill County, Georgia, and it is hereby resolved by authority of the same, as follows:

1.

The Board of Commissioner hereby delegates its authority to make final determinations as to the waiver of penalties or interest on unpaid ad valorem taxes assessed in Ben Hill County, Georgia, to the Tax Commissioner, as provided for in O.C.G.A. § 48-5-242.

2.

The tax commissioner may waive such penalties or in interest as described in Paragraph

3 below in whole or in part subject to the following conditions:

- (a) Such amount considered for waiver shall represent a penalty or an amount of interest assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes;
- (b) The Tax Commissioner shall reasonably determine that the default giving rise to the penalty or interest was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law;
- (c) The interest to be waived shall have accrued on or after July 1, 2002; and
- (d) In the case of penalties or interest arising from the taxpayer's failure to comply with the terms, conditions, or covenants required with respect to properties receiving any type of preferential assessment, the Tax Commissioner shall not be authorized to waive any portion of the penalty or interest that represents a recovery by Ben Hill County, Georgia, of any amount by which taxes were reduced as a result of the granting of such preferential assessment.

3.

The Board of Commissioners grants the Tax Commissioner, subject to the requirements of Paragraph 2 above and O.C.G.A. § 48-5-242, the authority to waive the following:

- (a) Any penalty or interest of any tax paid within thirty (30) days of the date it was due;
- (b) Any penalty or interest of any tax due in 2016 or before;
- (c) Any penalty or interest of any tax where the Tax Commissioner reasonably believes that collecting the penalty or interest will cost more than the penalty or interest is worth; or
- (d) Any penalty or interest of any tax where the Tax Commissioner reasonably believes the subject property can only be sold if penalties and/or interest are waived.

4.

The authority provided to the Tax Commissioner in this resolution shall expire

unequivocally on December 31, 2024, unless the Board of Commissioners revokes such authority, by adoption of a resolution, prior to the expiration date.

5.

Any and all ordinances or resolutions or parts of ordinances or resolutions in conflict with this resolution shall be and the same hereby are repealed, and this resolution shall be in full force and effect from and after its adoption.

PASSED AND ADOPTED by the Board of Commissioners of Ben Hill County, Georgia, this **2nd** day of **January 2024**.

Steve Taylor Chairman
Ben Hill County Board of Commissioners

ATTEST:

Donna R. Prather, County Clerk

