

Request for Board of Commissioners' Action

From: Tonya McConnell, Tax Commissioner **Date:** May 21, 2020

Subject: Resolution to Waive Penalties, Interest **Item Number:** VIII-A

Motion made by _____

Second made by _____

Any discussion: _____

Votes _____ yes _____ no

Motion carried/ failed

1 **RESOLUTION APPROVING THE WAIVER OF**
2 **CERTAIN PENALTIES AND INTEREST**
3 **BY THE COOK 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
7

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
10

11 **WHEREAS**, on March 23, 2020, the Cook County Board of Commissioners declared a
12 Local State of Emergency, also in response to the COVID-19 outbreak; and]
13

14 **WHEREAS**, the measures implemented in response to the COVID-19 outbreak and in
15 response to the National Emergency and Georgia Public Health State of Emergency have resulted
16 in major disruptions to all aspects of life, including limitations on the availability of some county
17 government services and operations, limitations on public gatherings, and self-isolation steps that
18 have limited the ability of citizens to interact and conduct business with various county
19 government offices; and
20

21 **WHEREAS**, state laws impose penalties and/or interest obligations on taxpayers who fail
22 to make timely payments of taxes or fail to timely file certain documents, including:
23

- 24 • O.C.G.A. § 48-2-44(b), which provides that any person who fails to pay any ad valorem
25 tax within 120 days of the date due shall be liable for and pay a penalty of 5% of the amount
26 due;
- 27 • O.C.G.A. § 48-2-44(a), which provides a penalty for willful failure to file a report, return,
28 or other information required by law, to include personal property tax returns due by April
29 1st of each year as set forth in O.C.G.A. § 48-5-18;
- 30 • O.C.G.A. § 48-2-40, which provides that any taxes owed to local taxing jurisdictions bear
31 interest at the bank prime rate plus three percent, beginning on the date such taxes were
32 due; and
33
34
35

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
41

42 **WHEREAS**, the Cook 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;
46

1 **NOW, THEREFORE, BE IT RESOLVED**, that the Board of Commissioners of Cook
2 County County, Georgia hereby approves the waiver of penalties and interest on past due taxes
3 subject to collection by the Cook County Tax Commissioner, as well as the waiver of penalties for
4 failure to file personal property tax returns, where the original deadline for payment of such taxes
5 fell/falls between April 1, 2020 and May 1
6 , 2020.
7

8 **BE IT FURTHER RESOLVED**, that the authority to make the final determinations as to
9 which properties and taxpayers are entitled to the waivers described above is hereby delegated to
10 the Cook County Tax Commissioner.
11

12 **BE IT FURTHER RESOLVED**, that the waiver of penalties and interest pursuant to this
13 Resolution shall be valid through and including May 2, 2020, beginning on which date penalties
14 and interest shall accrue and be payable on any unpaid balance then due and owing.
15

16 **BE IT FURTHER RESOLVED**, that this Resolution shall become effective when passed
17 and adopted, and that all resolutions and parts of resolutions in conflict with this Resolution are
18 hereby repealed.
19

20 **PASSED AND ADOPTED** by the Board of Commissioners of Cook County, Georgia,
21 this 1st day of June, 2020.
22

23
24
25 _____
26 Jeff Lane, Chairman
27 Cook County Board of Commissioners

28 ATTEST:

29 _____
30 Vicki S. Parrish, County Clerk