

1                                   **RESOLUTION APPROVING THE WAIVER OF**  
2                                   **CERTAIN PENALTIES AND INTEREST**  
3                                   **BY THE FRANKLIN COUNTY TAX COMMISSIONER**  
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5           **WHEREAS**, Franklin County, Georgia is a duly created and validly existing political  
6 subdivision of the State of Georgia under the Constitution and laws of the State of Georgia; and  
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8           **WHEREAS**, the authorizing legislation for the Franklin County Board of Commissioners  
9 grants the Board the power to protect the safety, health, peace, security, environment, and general  
10 welfare of the public; and  
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12           **WHEREAS**, state laws impose penalties and/or interest obligations on taxpayers who fail  
13 to make timely payments of ad valorem taxes, including:  
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- 15           • O.C.G.A. § 48-2-44(b), which provides that any person who fails to pay any ad valorem  
16 tax within 120 days of the date due shall be liable for and pay a penalty of 5% of the amount  
17 due; and  
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- 19           • O.C.G.A. § 48-2-40, which provides that any taxes owed to local taxing jurisdictions bear  
20 interest at the bank prime rate plus three percent, beginning on the date such taxes were  
21 due; and  
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23           **WHEREAS**, O.C.G.A. § 48-5-242 authorizes the county governing authority to delegate  
24 to the county tax commissioner the authority to waive, in whole or in part, the collection of  
25 penalties and interest assessed as a result of a taxpayer's failure to comply with laws relating to ad  
26 valorem taxation, where such failure was due to reasonable cause and not due to gross or willful  
27 neglect or disregard of the law; and  
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29           **WHEREAS**, the Franklin County Board of Commissioners finds that the unique  
30 circumstances surrounding the COVID-19 National Emergency and Georgia Public Health  
31 Emergency, and specifically, the necessary temporary closure of the office of the Franklin County  
32 Tax Commissioner constitute due cause for failure to timely pay taxes within the timeframe  
33 described below;  
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35           **NOW, THEREFORE, BE IT RESOLVED**, that the Board of Commissioners of Franklin  
36 County, Georgia hereby approves the waiver of penalties and interest on past due taxes subject to  
37 collection by the Franklin County Tax Commissioner, where the original deadline for payment of  
38 such taxes is November 15, 2020.  
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40           **BE IT FURTHER RESOLVED**, that the authority to make the final determinations as to  
41 which properties and taxpayers are entitled to the waivers described above is hereby delegated to  
42 the Franklin County Tax Commissioner.  
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44           **BE IT FURTHER RESOLVED**, that the waiver of penalties and interest pursuant to this  
45 Resolution shall be valid through and including November 25, 2020, beginning on which date  
46 penalties and interest shall accrue and be payable on any unpaid balance then due and owing.

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**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 Franklin County, Georgia, this 4<sup>th</sup> day of November, 2020.

  
Chairman  
Franklin County Board of Commissioners

ATTEST:

  
Franklin County Clerk