

AGENDA

EMERGENCY MEETING OF THE GOVERNING AUTHORITY OF WALKER COUNTY, GEORGIA 101 S. Duke Street LaFayette, GA 30728

Date: Thursday March 26, 2020
Time: 4:00 PM
Location: Facebook Live – Walker County, GA Government page
Invocation: Given by Commissioner Shannon Whitfield

Open of the Regular Meeting

Set Agenda

Minutes: Approval of the minutes from the Regular Scheduled Commissioner's Meeting that was held on March 12, 2020

New Business:

- I. Resolution R-009-20 To Authorize and Approve the Waiver of Certain Penalties and Interest by the Walker County Tax Commissioner
- II. Resolution R-010-20 To Authorize and Approve the Waiver of Certain Penalties and Interest Collected by the Office of Planning and Zoning

Adjournment: Commissioner Whitfield will adjourn the meeting

Walker County, GA is currently under a public health state of emergency as the community responds to the COVID-19 pandemic. Pursuant to O.C.G.A. § 50-14-1(g) this meeting will be closed to the public out of concern for public health and safety. However a live stream will be provided via the County's Facebook page for the public to have simultaneous access to the meeting. The stream will be available at facebook.com/WalkerCountyCommissioner and at walkercountyga.gov.



Walker County Governmental Authority
Office of the Commissioner
101 South Duke Street, P.O. Box 445
LaFayette, GA 30728
706-638-1437

Minutes of the Regular Scheduled Meeting

March 12, 2020

I. Call to order

Commissioner Whitfield called to order the Regular Scheduled Commissioner's Meeting held at Annex III, 201 S. Main Street, Lafayette, Georgia at 6:00 PM on March 12, 2020.

II. Attendees:

The following persons were present: Commissioner Shannon Whitfield, Legal & Policy Director David Gottlieb, Economic and Community Development Director Robert Wardlaw, Public Relations Director Joe Legge, County Clerk Rebecca Wooden. Other guests signed in at the meeting as well, please see the attached sign in sheet.

III. Invocation:

Given by Commissioner Whitfield

IV. Pledge:

Given by Commissioner Whitfield

V. Pledge:

Given by Commissioner Whitfield

Commissioner Whitfield stated we do have the minutes from our previous meeting and asked if anyone had any comments or issues with these minutes. Commissioner Whitfield approved the minutes.

Commissioner Whitfield read the proclamation for Census Pledge Week in Walker County. Photos were taken and Rachel Willeford wanted to remind everyone to please note it's only nine questions

and to please complete the census. It's really easy to do and we really need everybody to do it. We don't ask any questions. So please, please encourage everyone to do it.

Commissioner Whitfield read the Down Syndrome Day proclamation and stated that we have several guests here today and I want to designate March 21, 2020 as Down Syndrome Day in Walker County. Residents are encouraged to wear brightly colored socks and share pictures of those socks as social media with a hash tag lots of joining a global effort to get the world talking about Down Syndrome. Photos were taken with Commissioner Whitfield and all of the guests.

Commissioner Whitfield read the proclamation for Multiple Myeloma Awareness Month and stated that Sheriff, Steve Wilson is with us and he is a survivor as well as our special guest Linda Huguelet. Sheriff Wilson introduced Linda who is a member of the support group for local areas in the Chattanooga Metro North Georgia area. Linda explained they meet the second Thursday typically of each month, but we did cancel our meeting this month because of the Coronavirus and we meet inside the hospital. Linda explained that patients are at risk, people with multiple myeloma typically do have compromised immune systems because of many of the medications taken do lower their white blood counts. So they try to be very cautious. She explained it's not a curable cancer at this point, but it is really treatable. Sheriff Wilson stated that both had been diagnosed 10 years with multiple myeloma which used to be unheard of but it's becoming more and more common and thanks to the great research that goes on. We appreciate this recognition. Hopefully this helps in putting the word and awareness out there. Sheriff Wilson stated they are thankful that Walker County recognizes it and it's great that we do this together and were continuing to make great progress and doing very well. Linda travels to California and different areas for the conferences and she brings back a lot of information to the Chattanooga area to educate survivors and family members. It is amazing the amount of research that goes on for a disease that affects about a hundred thousand people in the United States. But there is obviously research done worldwide on it and there's already been one new drug approved in 2020.

Commissioner Whitfield read Resolution R-008-20 Awarding of Walker County Local Maintenance Asphalt Resurfacing Project 2020-1 and among the bidders who fully complied with the requirements for bidding Talley Construction presented the lowest unit price bid. Commissioner Whitfield signed this resolution into

the record. Commissioner Whitfield stated that we were very happy that we received four bids on this and had our bid opening a couple of weeks ago. Three of the bidders were present at that time as we opened the sealed bids. The copy of the construction packet is in the packet here today and we actually got a lower cost than what we had from even last year.

Commissioner Whitfield stated the last official item on our agenda is reviewing our statistic report that we produce every month and he reviewed the report.

Commissioner Whitfield commenting that one thing he wanted to mention and give a brief report on is the Silent No Longer celebration week for the second amendment protection. Thank you all for your leadership to keep awareness at the very top of the chart.

Commissioner Whitfield officially adjourned the meeting and stated if anyone had any items of business and would like to address at this time I ask that you limit your comments to five minutes and keep your comments focused on Walker County. No one came forward with questions or concerns so Commissioner Whitfield thanked everyone for attending.

Adjournment: The Commissioner's Meeting was adjourned at 6:17 PM

VIII. Public Comment

{Audio Recording of Public Hearing and comments are on file in Commissioner's Office – 20-02-27}

IX. Commissioner Comments

{Audio Recording of Commissioner's Hearing comments are on file in Commissioner's Office – 20-03-12}

Minutes approved by:

Shannon K. Whitfield
Sole Commissioner
Walker County Georgia

Date

Minutes prepared by: Walker County Clerk, Rebecca Wooden



RESOLUTION R-009-20

A RESOLUTION OF THE SOLE COMMISSIONER OF WALKER COUNTY TO AUTHORIZE AND APPROVE THE WAIVER OF CERTAIN PENALTIES AND INTEREST BY THE WALKER 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, also 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 18, 2020, the Sole Commissioner of Walker County, Georgia declared a Local State of Emergency, also in response to the COVID-19 pandemic; 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 Sole Commissioner of Walker County, Georgia is the governing authority of Walker County, Georgia and 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;

NOW, THEREFORE, BE IT RESOLVED, that the Sole Commissioner of Walker County, Georgia hereby approves the waiver of penalties and interest on past due taxes subject to collection by the Walker 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 13, 2020 and July 31, 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 Walker County Tax Commissioner.

BE IT FURTHER RESOLVED, that the waiver of penalties and interest pursuant to this Resolution shall be valid through and including the date upon which the Local State of Emergency is declared lifted/terminated by the Sole Commissioner, 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.

SO RESOLVED AND ADOPTED this 26th day of March, 2020

ATTEST:

WALKER COUNTY, GEORGIA

REBECCA WOODEN, County Clerk

SHANNON K. WHITFIELD, Sole Commissioner



RESOLUTION R-0010-20

A RESOLUTION OF THE SOLE COMMISSIONER OF WALKER COUNTY TO AUTHORIZE AND APPROVE THE WAIVER OF CERTAIN PENALTIES AND INTEREST COLLECTED BY THE OFFICE OF PLANNING AND ZONING

WHEREAS, on March 13, 2020, President Donald J. Trump declared a National Emergency as a result of the spread of the novel coronavirus, also 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 18, 2020, the Sole Commissioner of Walker County, Georgia declared a Local State of Emergency, also in response to the COVID-19 pandemic; 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, the Sole Commissioner of Walker County, Georgia is the governing authority of Walker County, Georgia and 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

WHEREAS, Chapter 14-32 of the Code of Walker County, Georgia established every person engaged in any business, trade, profession or occupation in the unincorporated areas of the county shall register their business and pay an annual occupational tax; and

WHEREAS, Chapter 14-40 of the Code of Walker County, Georgia established that such registration and occupation tax shall be subject to penalties for delinquency if not paid by March 31st of each year; and

WHEREAS, Chapter 54 of the Code of Walker County, Georgia established a Hotel-Motel Tax on all rooms, lodging and accommodations; and



WHEREAS, every person providing transient lodging for remuneration within the unincorporated boundaries of Walker County must remit taxes collected to the County by the 20th of each month or be subject to penalties for delinquency;

NOW, THEREFORE, BE IT RESOLVED, that the Sole Commissioner of Walker County, Georgia hereby approves the waiver of penalties and interest on taxes subject to collection by the Walker County Office of Planning and Zoning as outlined above, where the original deadline for payment of such taxes fell/falls between March 13, 2020 and July 31, 2020.

BE IT FURTHER RESOLVED, that the waiver of penalties and interest pursuant to this Resolution shall be valid through and including the date upon which the Local State of Emergency is declared lifted/terminated by the Sole Commissioner, 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.

SO RESOLVED AND ADOPTED this 26th day of March, 2020

ATTEST:

WALKER COUNTY, GEORGIA

REBECCA WOODEN, County Clerk

SHANNON K. WHITFIELD, Sole Commissioner