



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.

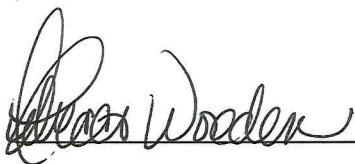
BE IT FURTHER RESOLVED, that the waiver of penalties and interest pursuant to this Resolution shall be valid through and including the date upon which the Local State of Emergency is declared lifted/terminated by the Sole Commissioner, beginning on which date penalties and interest shall accrue and be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