



RESOLUTION R-010-21

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO AUTHORIZE THE WALKER COUNTY TAX COMMISSIONER TO WAIVE PENALTIES OR INTEREST ON UNPAID AD VALOREM TAXES

WHEREAS, there are certain cases where it is in the best interest of Walker County for the Walker County Tax Commissioner to waive penalties or interest due on unpaid ad valorem taxes; and

WHEREAS, O.C.G.A. Section 48-5-242 authorizes said waiver upon written approval by the governing authority of the County;

THEREFORE, BE IT RESOLVED that the Board of Commissioners of Walker County, in accordance with the provisions of O.C.G.A. Section 48-5-242, hereby authorizes the Tax Commissioner to waive, in whole or in part, the collection of any penalty or interest due on ad valorem taxes, when the Tax Commissioner reasonably determines 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. Notwithstanding the above, if the total dollar amount of said waiver exceeds \$ 2500.00, then the Tax Commissioner must obtain pre-approval of the total amount of the waiver from the Board of Commissioners.

In the case of a penalties or interest arising from the failure of the taxpayer to comply with the terms, conditions, or covenants required with respect to a property 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 the taxing authority of any amount by which taxes were reduced as a result of the granting of such preferential assessment.

SO RESOLVED AND ADOPTED this 11th day of March, 2021.

ATTEST:

Handwritten signature of Rebecca Wooden, County Clerk

WALKER COUNTY, GEORGIA

Handwritten signature of Shannon K. Whitfield, Chairman



The foregoing Resolution received a motion for passage from Commissioner [Signature], second by Commissioner [Signature], and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.