



RESOLUTION R-019-22

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO AUTHORIZE THE WALKER COUNTY TAX COMMISSIONER TO WAIVE PENALTY OR INTEREST ON UNPAID AD VALOREM TAXES, OR OTHER COSTS LEVIED AGAINST PARCELS OF REAL PROPERTY

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, or other costs that have been levied against a parcel of real property; and

WHEREAS, O.C.G.A. Section 48-5-242 authorizes said waiver of penalties or interest 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 penalties or interest due on ad valorem taxes, when the Tax Commissioner reasonably determines the default giving rise to the penalties 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.

In the case of any 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.

IT IS FURTHER RESOLVED that the Board of Commissioners of Walker County hereby authorizes the Tax Commissioner to waive, in whole or in part, the collection of any costs that have been levied against a parcel of real property, including but not limited to court ordered clean up costs.

Notwithstanding any other provisions of this Resolution, if the total dollar amount of said waiver of penalties, interest or other costs by the Tax Commissioner exceeds fifty percent (50%) of the total dollar amount of the penalties, interest or other costs due, then the Tax Commissioner must obtain pre-approval of the total amount of the waiver from the Board of Commissioners.

Immediately upon approval of this Resolution by the Board of Commissioners, Resolution R-010-21 is terminated and is no longer in effect.

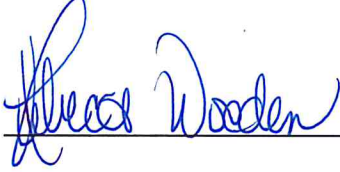
This Resolution shall automatically expire on March 31, 2024, unless the Board of Commissioners takes affirmative action prior to said date to modify, extend or terminate this Resolution prior to said date.

SO RESOLVED AND ADOPTED this 14th day of April, 2022.



ATTEST:

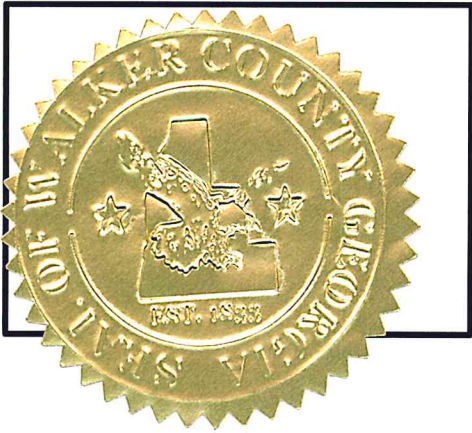
WALKER COUNTY, GEORGIA



REBECCA WOODEN, County Clerk



SHANNON K. WHITFIELD, Chairman



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