

**RESOLUTION APPROVING THE WAIVER OF CERTAIN PENALTIES AND INTEREST BY
THE MILLER 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 diseases 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 20, 2020, the Miller County Board of Commissioners declared a Local State of Emergency, also in response to the COVID-19 outbreak; 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 such taxes fell/falls between January 1, 2020 and April 1, 2020.

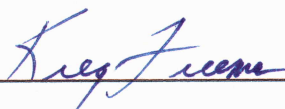
WHEREAS, O.C.G.A. 48-5-242 authorizes the county governing authority to delegate to the county tax commissioner the authority to waive, in whole or in part, the collection of penalties and interest for taxes that fell/falls between January 1, 2020 and April 1, 2020.

BE IT FURTHER RESOLVED, that the waiver of penalties and interest pursuant to this Resolution shall be valid through and including May 1, 2020, beginning on which date penalties and interest shall accrue and be payable or any unpaid balance then due and owing.

BE IT FURTHER RESOLVED, that the waiver of penalties and interest pursuant to this resolution, beginning May 2, 2020, date which penalties and interest shall accrue as of original due date of April 1, 2020, and shall be payable or any unpaid balance then due and owing.

BE IT FURTHER RESOLVED that this Resolution shall become effective when passed and adopted, and all resolutions and parts of resolutions in conflict with this Resolution are hereby repealed.

PASSED AND ADOPTED, by the Board of Commissions of Miller County, Georgia, this day of March 27, 2020.



Kreg Freeman, Chair
Miller County Board of Commissioners

ATTES:



Deborah Pearce, County Clerk