

**RESOLUTION APPROVING THE WAIVER OF
CERTAIN PENALTIES AND INTEREST
BY THE HABERSHAM COUNTY TAX COMMISSIONER**

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

NOW, THEREFORE, BE IT 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 Habersham County Tax Commissioner.

BE IT FURTHER RESOLVED, that the waiver of penalties and interest pursuant to this Resolution shall be valid through and including January 1, 2025, to December 31, 2029, 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when passed and adopted, and that all resolutions and parts of resolutions in conflict with this Resolution are hereby repealed.

PASSED AND ADOPTED by the Board of Commissioners of Habersham County, Georgia, this _____ day of December, 2024.

Chairman, Ty Akins

Habersham County Board of Commissioner

ATTEST:

County Clerk, Brandalin Carnes