

**DAWSON COUNTY BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING AGENDA – THURSDAY, MARCH 26, 2020
DAWSON COUNTY GOVERNMENT CENTER ASSEMBLY ROOM
25 JUSTICE WAY, DAWSONVILLE, GEORGIA 30534
9:00 AM**

A. ROLL CALL

B. APPROVAL OF AGENDA

C. NEW BUSINESS

1. Consideration of Relief of Property Tax Deadlines Due to Coronavirus Crisis

D. ADJOURNMENT

Those with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting, should contact the ADA Coordinator at 706-344-3666, extension 44514. The county will make reasonable accommodations for those persons.

**A RESOLUTION OF THE
DAWSON COUNTY BOARD OF COMMISSIONERS
DELEGATING AUTHORITY TO THE TAX COMMISSIONER
TO WAIVE PENALTIES AND INTEREST RELATED TO CERTAIN
FILINGS AND PAYMENTS MADE AFTER APRIL 1, 2020**

WHEREAS, the Constitution of the State of Georgia, approved by the voters of the State in November 1982, and effective July 1, 1983, provides in Article IX, Section 2, Paragraph 1 thereof, that the governing authority of the County may adopt clearly reasonable ordinances, resolutions, and regulations; and

WHEREAS, in accordance with authority granted to it pursuant to O.C.G.A. § 48-5-242, the Dawson County Board of Commissioners (the “Board”) may, by resolution, delegate authority to the Dawson County Tax Commissioner to waive, in whole or in part, the collection of any amount due to the taxing authorities for which taxes are collected, when such amount represents a penalty or an amount of interest assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes; and

WHEREAS, as stated in the Dawson County Code of Ordinances at Section 30-3(a), the Board has already delegated the authority to the Dawson County Tax Commissioner to make the final determination on a case-by-case basis regarding whether or not to waive or assess penalties on ad valorem taxes in accord with O.C.G.A. § 48-5-242(a) and (c) and in accord with sound business guidelines; and

WHEREAS, on March 19, 2020, the Board passed an emergency resolution to provide for the operation of Dawson County, Georgia, during the public emergency of the novel coronavirus disease 2019 (“COVID-19”) global pandemic; and

WHEREAS, COVID-19 is a public emergency affecting and threatening life, health, property, and public peace; and

WHEREAS, in response to the COVID-19 pandemic, many government offices are closed or are operating under directives limiting operations to essential services, many businesses are closed or operating under limited capacities, and the public is advised to remain in their homes as much as possible and to remain away from other people in an effort to contain, and, hopefully, eventually eradicate, such disease; and

WHEREAS, the Board finds that waiving penalties and interest that may accrue and which would be paid over to it for failure to timely file returns of tangible personal property of business enterprises, boats and airplanes, or for failure to timely pay ad valorem taxes on mobile homes, the filings and payments of which are due to be made on or before April 1, 2020, is in the best interest of the County.

NOW, THEREFORE, BE IT RESOLVED by the Dawson County Chairman and the Board of Commissioners (the “Board”) as follows:

SECTION 1. The Board hereby authorizes the Dawson County Tax Commissioner to waive, in whole or in part, the collection of any amount due to Dawson County, when such amount represents a penalty or an amount of interest that may be assessed for failure to timely file returns of tangible personal property of business enterprises, boats and airplanes, or for failure to timely pay ad valorem taxes on mobile homes by the April 1 deadline.

SECTION 2. The authority granted herein allowing a waiver of penalties and interest as referenced in Section 1 above shall expire on June 30, 2020, unless extended by further resolution of the Board.

SECTION 3. All orders, rules, regulations, resolutions or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Be it resolved this 26th day of March, 2020.

DAWSON COUNTY BOARD OF COMMISSIONERS

By: _____
Billy Thurmond, Chairman

Attest:

[COUNTY SEAL]

By: _____
Kristen Cloud, County Clerk

