

## **RESOLUTION 2025-\_\_\_\_**

### **A RESOLUTION OF THE BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY, GEORGIA TO AUTHORIZE THE TAX COMMISSIONER TO WAIVE CERTAIN AMOUNTS OF TAXES OWED**

**WHEREAS**, pursuant to O.C.G.A. §48-5-242, upon written approval by the governing authority of the county in accordance with subsection (c) of such Code section, the Tax Commissioner of Effingham County (hereinafter referred to as "Tax Commissioner") may waive, in whole or in part, the collection of any amount due 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, 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, and when the interest to be waived accrues on or after July 1, 2002; and

**WHEREAS**, in the case of penalties or interest arising from the failure of the taxpayer to comply with the terms, conditions, or covenants required with respect to properties 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 authorities of any amount by which taxes were reduced as a result of the granting of such preferential assessment; and

**WHEREAS**, the waiver of penalties or interest in accordance with such Code section shall be subject to the written approval of the county governing authority either on

a case-by-case basis or by a resolution delegating the authority to the Tax Commissioner to make the final determinations. Such resolution may establish rules and regulations governing the administration of this Code section and establish guidelines to be followed by the tax commissioner when granting such waivers; and

**NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Effingham County, Georgia (hereinafter referred to as “Board of Commissioners”), and it is hereby resolved by authority of the same, as follows: Pursuant to and as authorized by OCGA § 48-5-242, the Board of Commissioners resolves to delegate, and does hereby delegate, to the Tax Commissioner the authority to make the final determinations to waive, in whole or in part, the collection of any amount due 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, 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, and when the interest to be waived accrues on or after July 1, 2002; provided however, in the case of penalties or interest arising from the failure of the taxpayer to comply with the terms, conditions, or covenants required with respect to properties 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 authorities of any amount by which taxes were reduced as a result of the granting of such preferential assessment.

**BE IT FURTHER RESOLVED**, that the Tax Commissioner shall prepare and provide to the Board of Commissioners a quarterly report, on or before the 15th of January, April, August and December of each calendar year, showing the penalties and interest waived the preceding quarter, which report shall include the date of the waiver, the tax parcel number of the subject property, the amount of penalty waived, the amount of interest waived and the time period during which waived interest accrued.

**BE IT FURTHER RESOLVED** that all previous Resolutions of the Board of Commissioners of Effingham County adopted pursuant to OCGA § 48-5-242 are hereby superseded and repealed.

**BE IT FURTHER RESOLVED** that this Resolution shall be effective upon adoption. It shall expire at the end of the current term of the current Tax Commissioner unless superseded or repealed prior thereto.

**PASSED AND ADOPTED** by the Board of Commissioners of Effingham County, Georgia,

this \_\_\_\_ day of February, 2025.

**BOARD OF COMMISSIONERS  
OF EFFINGHAM COUNTY, GEORGIA**

By: \_\_\_\_\_  
Damon Rahn, Chairman

Attest: \_\_\_\_\_  
Stephanie Johnson, County Clerk

[COUNTY SEAL]

