COUNTY AGENDA REQUEST

Department:	Tax Commissioner	Presenter(s):	George Wingo
Meeting Date:	Thursday, September 27, 2012	Type of Request:	Consent

Wording for the Agenda:

Approval of the Tax Commissioner's request to adopt Resolution 2012-19, authorizing the Fayette County Tax Commissioner to make the final determinations to waive, in whole or in part, the collection of penalties and interest assessed for failure to comply with laws governing the assessment and collection of ad valorem taxes.

Background/History/Details:

The Fayette County Tax Commissioner is currently required to collect penalties and interest assessed for failure to comply with laws governing the assessment and collection of ad valorem taxes.

O.C.G.A. 45-5-242(a) gives provision for the tax collector or the tax commissioner 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.

In order to provide the waiver, the tax commissioner must reasonably determine that the default that causes 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.

In order for the tax commissioner to be authorized to waive the penalties or interest as described, O.C.G.A 45-5-242(c) requires the governing authority of the County to issue a written resolution designating said authority to the tax commissioner. Resolution 2012-19 will designate the authority.

What action are you seeking from the Board of Commissioners?

Approval of the Tax Commissioner's request to adopt Resolution 2012-19, authorizing the Fayette County Tax Commissioner to make the final determinations to waive, in whole or in part, the collection of penalties and interest assessed for failure to comply with laws governing the assessment and collection of ad valorem taxes.

If this item requires funding, please describe:

Not Applicable.

Has this request been considered within the past two years?	No	If so, when?	
Is Audio-Visual Equipment Required for this Request?*	No	Backup Provided with Request?	Yes

**** All audio-visual material must be submitted to the County Clerk's Office no later than 48 hours prior to the meeting. It is also your department's responsibility to ensure all third-party audio-visual material is submitted at least 48 hours in advance.***

Approved by Finance	Not Applicable	Reviewed by Legal	
Approved by Purchasing	Not Applicable	County Clerk's Approval	Yes
Administrator's Approval	Yes		

Staff Notes:

FAYETTE COUNTY
STATE OF GEORGIA

RESOLUTION NO. 2012-19

A RESOLUTION TO AUTHORIZE THE TAX COLLECTOR OR TAX COMMISSIONER TO WAIVE, IN WHOLE OR IN PART, PENALTIES OR INTEREST DUE ON UNPAID TAXES

WHEREAS, the Fayette County Tax Commissioner is authorized to collect penalties and interest assessed for failure to comply with laws governing the assessment and collection of ad valorem taxes; and

WHEREAS, the Fayette County Board of Commissioners, as the governing authority of Fayette County, is authorized, as specified in O.C.G.A. § 45-5-242(c), to delegate the tax collector or the tax commissioner to make the final determinations to waive said penalties and interests,

NOW, BE IT THEREFORE RESOLVED THAT the Fayette County Board of Commissioners delegates and authorizes the Fayette County Tax Commissioner to make the final determinations to waive, in whole or in part, the collection of penalties and interest assessed for failure to comply with laws governing the assessment and collection of ad valorem taxes; pursuant to O.C.G.A. § 45-5-242(a) which reads:

> Upon written approval by the governing authority of the county in accordance with subsection (c) of this Code section, the tax collector or 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 collector or 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.

SO RESOLVED this 27th day of September 2012

FAYETTE COUNTY, GEORGIA

_____
Herbert Frady, Chairman
Board of Commissioners

ATTEST:

_____
Floyd L. Jones
County Clerk