

**LUMPKIN COUNTY RESOLUTION NO. 2009-03**

**A RESOLUTION AUTHORIZING THE TAX COMMISSIONER OF LUMPKIN COUNTY  
TO WAIVE CERTAIN TAXES AS PROVIDED BY O.C.G.A. 48-5-242**

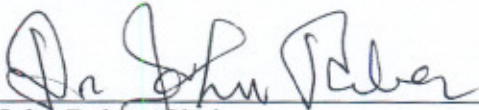
**Whereas**, the Lumpkin County Board of Commissioners, pursuant to O.C.G.A. 48-5-242, desire to grant to the Tax Commissioner of Lumpkin County the authority to make the final determination regarding the waiver provisions of O.C.G.A. 48-5-242, which provide for waiving certain penalties when it has been determined that the default giving rise to the penalty was due to reasonable cause and not due to gross or willful neglect or disregard of law or of regulations or of instructions pursuant to law;.

**Now therefore, it is hereby resolved** that the Tax Commissioner of Lumpkin County 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 assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes, and when the Tax Commissioner of Lumpkin County reasonably determines that the default giving rise to the penalty 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.


Be it further resolved, that in the case of penalties 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 of Lumpkin County shall not be authorized to waive any portion of the penalty 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.

Now therefore, be it resolved, that the Tax Commissioner of Lumpkin County has the sole discretion regarding the administration of the provisions of O.C.G.A. 48-5-242 and any guidelines which may be established by this Board when granting the waivers.

**Resolved, adopted and effective** this 22<sup>nd</sup> day of January, 2009.

  
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John Raber, Chairman  
Lumpkin County Board of Commissioners

Attest:

  
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Ruth A. Bohac  
Clerk, Lumpkin County