



# DeKalb County Government

Manuel J. Maloof Center  
1300 Commerce Drive  
Decatur, Georgia 30030

## Agenda Item

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**File #:** 2020-1521  
**File Status:** Action

12/15/2020

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**Public Hearing:** YES  NO

**Department:** Planning and Sustainability

**SUBJECT:**

**Commission District(s):** All

Waiver of Penalties and Fees

**Information Contact:** Andrew Baker, Director of Planning & Sustainability

**Phone Number:** 404-687-7154

**PURPOSE:**

To waive penalties and late fees associated with business occupation tax certificates and related taxes.

**NEED/IMPACT:**

To provide relief from penalties and fees for local businesses who fail to file their business occupation tax certificate applications or pay their business occupation taxes in a timely manner due to the COVID-19 public health emergency.

**FISCAL IMPACT:**

None.

**RECOMMENDATION:**

To approve the attached resolutions and authorize the chief executive officer to execute all necessary documents.

**RESOLUTION APPROVING THE WAIVER OF  
CERTAIN PENALTIES AND INTEREST CONCERNING BUSINESS  
OCCUPATION TAX CERTIFICATE APPLICATIONS AND BUSINESS  
OCCUPATION TAXES**

**WHEREAS**, on March 13, 2020, President Donald J. Trump declared a National Emergency as a result of the spread of the novel coronavirus disease known as COVID-19; and

**WHEREAS**, on March 14, 2020, Georgia Governor Brian P. Kemp also declared a Public Health State of Emergency due to the spread of COVID-19; and

**WHEREAS**, on March 23, 2020, DeKalb County Chief Executive Officer issued Executive Order No. 20-001 Declaring a State of Emergency in DeKalb County also in response to the COVID-19 outbreak; and

**WHEREAS**, the measures implemented in response to the COVID-19 outbreak and in response to the National Emergency and Georgia Public Health State of Emergency have resulted in major disruptions to all aspects of life, including limitations on the availability of some county government services and operations, limitations on public gatherings, and self-isolation steps that have limited the ability of citizens to interact and conduct business with various county government offices; and

**WHEREAS**, state law and county ordinances impose penalties and interest obligations on businesses who fail to make timely payments of taxes or fail to timely file certain documents, including:

- O.C.G.A. § 48-13-21, which provides that any business who fails to pay business occupation taxes within ninety (90) days of the due date set forth in local ordinances shall pay a penalty of ten (10) percent of the taxes due and not more than 1.5 percent per month until the taxes, fees, and penalties are paid;
- DeKalb County Code § 15-32(a), provides any business that fails to file the signed renewal application (1) by February 1 will be subject to a one-hundred-dollar late fee, (2) by March 1 will be subject a three-hundred-dollar late fee; and (3) by April 1 will be subject to a six-hundred-dollar late fee; and

- DeKalb County Code § 15-32(b), which provides that any person who fails to pay the taxes due by April 15 will be subject to a ten (10) percent penalty of the amount of tax or fee due and 1.0 percent interest per month;

**WHEREAS**, DeKalb County Organizational Act § 9(a)(3) specifically vests the Board of Commissioners with authority to fix the rates of all charges and taxes, including penalties and fees for business occupation taxes; and

**WHEREAS**, the DeKalb County Board of Commissioners finds that the unique circumstances surrounding the COVID-19 National Emergency and Georgia Public Health Emergency constitute due cause for failure to timely pay taxes and late fees related to business occupation tax certificates within the timeframe described in O.C.G.A. § 48-13-21 and DeKalb County Code §§ 15-32;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Commissioners of DeKalb County, Georgia hereby approves a temporary waiver of penalties, late fees, and interest related to 2020 and 2021 business occupation taxes and tax certificate applications under O.C.G.A. § 48-13-21 and DeKalb County Code §§ 15-32 that accrue after the Chief Executive Officer's March 23, 2020 order declaring a public health emergency, but does not apply to any such penalties or late fees accruing prior to March 23, 2020;

**BE IT FURTHER RESOLVED**, that the temporary waiver of penalties, late fees, and interest set forth in this Resolution applies to 2020 and 2021 business occupation taxes and business occupation tax certificates so long as the applicant has filed its completed renewal applications no later than April 15, 2021, and pays its business license fees in full on or before July 31, 2021, unless extended by further Resolution of the DeKalb County governing authority; failure to pay business license fees in full on or before July 31, 2021 will result in the application of penalties, interest and fees, as follows:

- The penalties provided for at O.C.G.A. § 48-13-21, providing that any business who fails to pay business occupation taxes within ninety (90) days of the due date shall pay a penalty of ten (10) percent of the taxes due and not more than 1.5 percent per month until the taxes, fees, and penalties are paid, will apply to any business who fails to pay business occupation taxes within ninety (90) days of July 31, 2021;

- The penalties and fees provided for at DeKalb County Code § 15-32(a) shall be applied such that any business that fails to file the signed renewal application by April 15, 2021 and fails to pay the business license fees by (1) by August 1, 2021 will be subject to a one-hundred-dollar late fee, (2) by September 1, 2021 will be subject a three-hundred-dollar late fee; and (3) by October 1, 2021 will be subject to a six-hundred-dollar late fee; and
- The penalties and fees provided for at DeKalb County Code § 15-32(b) shall be applied such that any person who fails to pay the taxes due by October 15, 2021 will be subject to a ten (10) percent penalty of the amount of tax or fee due and 1.0 percent interest per month;

**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.

**ADOPTED** by the Board of Commissioners of DeKalb County, this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

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**STEPHEN R. BRADSHAW**  
Presiding Officer  
Board of Commissioners  
DeKalb County, Georgia

**APPROVED** by the Chief Executive Officer of DeKalb County, this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

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**MICHAEL L. THURMOND**  
Chief Executive Officer  
DeKalb County, Georgia

**ATTEST:**

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**BARBARA NORWOOD-SANDERS, CCC**  
Clerk to the Board of Commissioners and  
Chief Executive Officer  
DeKalb County, Georgia

**APPROVED AS TO SUBSTANCE:**

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**ANDREW BAKER**  
Planning & Sustainability Director

**APPROVED AS TO FORM:**

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**VIVIANE H. ERNSTES**  
County Attorney