

**RESOLUTION APPROVING THE WAIVER OF  
HOMESTEAD EXEMPTION DEADLINE  
BY THE PAULDING COUNTY TAX ASSESSORS**

**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 the spread of COVID-19; and

**WHEREAS**, on March 26, 2020, the Paulding County Board of Commissioners declared a Local State of Emergency, 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 laws impose waiver of homestead exemption on taxpayers who fail to make application on or before April 1:

- O.C.G.A. § 48-5-45(a)(2), which provides that any person who fails to file properly the application and schedule on or before the date for the closing of the books for the return of taxes of a calendar year in which the taxes are due shall constitute a waiver of the homestead exemption on the part of the applicant failing to make the application for such exemption for that year.

**WHEREAS**, the Paulding County Board of Tax Assessors finds that the unique circumstances surrounding the COVID-19 National Emergency and Georgia Public Health Emergency constitute due cause for failure to timely application for homestead exemption;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Tax Assessors of Paulding County, Georgia hereby approves the extension of homestead applications where the original deadline for application fell/falls between March 15, 2020 and December 31, 2020.

**BE IT FURTHER RESOLVED**, that the authority to make the final determinations as to which properties and taxpayers are entitled to the waivers described above is hereby delegated to the Paulding County Tax Assessors.

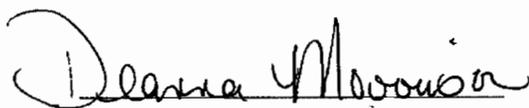
**BE IT FURTHER RESOLVED**, that the waiver of homestead application deadline of homestead exemption pursuant to this Resolution shall be valid through and including December 31, 2020.

**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.

**PASSED AND ADOPTED** by the Board of Tax Assessors of Paulding County, Georgia, this day of June 3, 2020.

  
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Chairman  
Paulding County Board of Tax Assessors

ATTEST:

  
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Deana Morrison