

MODEL COUNTY RESOLUTION

TEMPORARY TAX RELIEF FOR BUILDINGS LOCATED IN A FEDERALLY DECLARED DISASTER AREA IN _____ COUNTY

WHEREAS, Article VII, Section I, Paragraph III(h) of the Constitution of Georgia and O.C.G.A. § 48-5-33 authorize counties, consolidated governments, cities, and county or independent boards of education to grant temporary tax relief for buildings located in a disaster area that have been destroyed or severely damaged as a result of a disaster;

WHEREAS, pursuant to O.C.G.A. § 48-5-33(d)(1), the granting of such temporary tax relief by _____ County for county ad valorem taxes is contingent upon the adoption of a resolution by the board of commissioners of _____ County;

WHEREAS, pursuant to O.C.G.A. § 48-5-33(c)(1), the local emergency management director of _____ County (director) has established and maintains rules for the purposes of this resolution, using either the most recent edition of the Federal Emergency Management Agency Preliminary Damage Assessment Guide, or any other similar guide established by the federal government, if such director determined that such federal guide reflects appropriately the effects of damage assessment on persons in the State of Georgia and that such rules set forth the conditions for a building to be determined to have incurred a degree of damage sufficient to qualify as “major” or “destroyed”;

WHEREAS, all or a portion of _____ County has been included in a nationally declared disaster area under the federal Stafford Act (42 U.S.C. § 5121, *et seq.*) as a result of {describe disaster} that occurred on or about _____, 20__;

WHEREAS, pursuant to O.C.G.A. § 48-5-33(c)(2), during the normal course of the disaster response operations of the director, such director has traveled through the disaster area and identified and made a determination regarding all buildings that have incurred a degree of damage sufficient to qualify as “major” or “destroyed” as a result of the disaster;

WHEREAS, pursuant to O.C.G.A. § 48-5-33(c)(3), the determinations of the director have been consolidated into a written damage report containing the location or physical address and damage status of each building and such written damage report has been provided to the tax commissioner of _____ County and such damage report does not contain any tangible personal property or any real property other than a building;

WHEREAS, pursuant to O.C.G.A. § 48-5-33(c)(4), the tax commissioner of _____ County has used such damage report to determine the proper parcel numbers and has provided aggregated data of all eligible tax parcels in _____ County to the board of commissioners of _____ County; and

WHEREAS, _____ County desires to provide authorization for such temporary tax relief;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of _____ County that:

(1) In accordance with O.C.G.A. § 48-5-33(d), following receipt of the damage report, the board of commissioners of _____ County adopts this resolution consenting to provide temporary tax relief to eligible tax parcels or eligible destroyed tax parcels for the _____ taxable year *{the year in which such disaster occurred}*.

(2) Total ad valorem property tax relief in the amount of _____ is hereby granted for eligible tax parcels throughout _____ County's jurisdiction as a result of the above-described disaster for the above taxable year, as follows: *{Pursuant to O.C.G.A. § 48-5-33(d)(1), the resolution is required to state the total dollar amount of ad valorem property tax relief to be granted throughout the county and the method by which the total value of such relief shall be applied throughout the jurisdiction. Such method may exclude eligible damaged tax parcels or provide that eligible damaged tax parcels and eligible destroyed tax parcels shall receive differing amounts, but, in any event, shall grant relief through either:}*

[Option 1] A reduction [or reductions] in the millage rate, which shall be applied as follows:

{(A) A single rate reduction amount applied equally among all eligible tax parcels or, if eligible damaged tax parcels are excluded, among all eligible destroyed tax parcels; or

(B) Two rate reduction amounts with one applied equally among all eligible destroyed tax parcels and the other applied equally among all eligible damaged tax parcels;}

OR

[Option 2] A flat dollar amount [or amounts] to be credited as follows:

{(A) One flat dollar amount to be credited equally for all eligible tax parcels or, if eligible damaged tax parcels are excluded, among all eligible destroyed tax parcels; or

(B) Two flat dollar amounts with one applied equally among all eligible destroyed tax parcels and the other applied equally among all eligible damaged tax parcels.}

(3) Upon the adoption of this resolution, such eligible tax parcels or eligible destroyed tax parcels shall automatically qualify to receive such temporary tax relief without need of application or action therefor by the owner.

(4) The board of commissioners of _____ County shall not be bound or limited by the determination of another governing authority in _____ County and the determination of one shall be independent of the others.

(5) Pursuant to O.C.G.A. § 48-5-33(d)(4) **Option 1** {The taxpayer shall be authorized to receive a tax credit on the taxpayer's tax bill} or **Option 2** {The taxpayer shall be authorized to claim a refund in the same manner as otherwise provided under O.C.G.A. § 48-5-380.}

(6) Any county ad valorem tax credits, reductions, or refunds approved or allowed under this resolution shall be paid from funds of the county.

(7) Any appeals by an owner of real property that contains a building shall be in accordance with O.C.G.A. § 48-5-33(f).

(8) This resolution shall become effective _____, _____.

SO RESOLVED this _____ day of _____, _____, by the Board of Commissioners of _____ County, Georgia.

Chairperson

CERTIFICATION

I hereby certify that the foregoing is a true and correct copy of an original resolution duly adopted by the Board of Commissioners of _____ County on the _____ day of _____, _____.

In witness whereof, I hereunto set my hand and affix the seal of the County, this _____ day of _____, _____.

County Clerk

[Affix Seal]