

Emergency Special Called Meeting Minutes
March 31st, 2020
3:00 p.m.

Chairman Glass called the Emergency Special Called Meeting to order on March 25th, 2020 at approximately 3:00 p.m. Present for the meeting were Vice-Chair Thrash and Commissioner Traylor. Commissioner Horton, Commissioner Heiney, County Administrator Townsend, County Clerk Davidson, and Attorney Mayfield were present via Zoom.

Pursuant to O.C.G.A 50-14 -1(d)(3), this meeting was called on less than 24 hours' notice due to special circumstances, specifically the fact that any delay in adopting the declaration of emergency would risk the health, safety, and well-being of the residents of Lamar County. As a result, there was not enough time for the normal notice requirements to be met for the approval of the declaration of emergency. Notice of this meeting was given to The Barnesville Herald Gazette via email and facsimile and notice was posted on the County's website and the door of the meeting location.

Board Discussion

Resolution 2020-06 Approving the Waiver of Certain Penalties and Interest by the Lamar County Tax Commissioners. Chairman Glass explained that in the Resolution it states that O.C.G.A. 48-2-44 (b), which provides that any person who fails to pay a penalty of 5% of the amount due and O.C.G.A. 48-2-44 (a), which provides a penalty for willful failure to pay a penalty of 5% of the amount due. Chairman Glass stated that in the Resolution O.C.G.A. 48-5-242 authorizes the County governing authority to delegate to the county tax commissioner the authority to waive, in whole or in part, the collection of penalties and interest assessed as a result of a taxpayer's failure to comply with laws relating to ad valorem taxation, where such failure was due to reasonable cause and not due to gross or willful neglect or disregard of the law. Chairman Glass read the Resolved section of the Resolution where it states that the Board of Commissioners of Lamar County, Georgia, hereby approves the waiver of penalties and interest on past-due taxes subject to collection by the Lamar County Tax Commissioner, as well as the waiver of penalties for failure to file personal property tax returns where the original deadline for payment of such taxes falls/falls currently on April 1st. The proposed change is for a start date of April 1st and an end date to be determined by the Board of Commissioner of Lamar County, Georgia. The Resolution states that the authority to make the final determination as to which properties and taxpayers are entitled to the waivers, described in the Resolution, is delegated to the Lamar County Tax Commissioner and that the waiver of penalties and interest pursuant to this Resolution shall be valid through and including a date set by the Board of Commissioners. Chairman Glass stated that any penalties and interest would be suspended during this time period.

Chairman Glass requested that the board pick an end date and stated that June 1st had been suggested. Chairman Glass asked if the board agreed with the Tax Commissioner having the authority to make the final determination as to which properties and taxpayers are entitled to the waivers. Vice-Chair Thrash said that her only concern was that if you do it for one then you have to do it for everybody. Vice-Chair Thrash said that the Tax Commissioner makes these decisions. Attorney Mayfield stated that this statement was included in the model Resolution from the Association of County Commissioners of Georgia (ACCG) and said that this is the Tax

Commissioners Constitutional duty. Chairman Glass agreed that this was her normal role and said that anything outside of this the Tax Commissioner would have that same responsibility. Vice-Chair Thrash inquired about the appeal process and asked what they would do if anyone wanted to challenge the Tax Commissioners' decision. Attorney Mayfield stated that the person would have to pay the taxes and then come before the Board of Commissioners requesting a refund.

Tax Assessor Haddock stated that the personal property returns fall on the Board of Assessors office and not the Tax Commissioner. She said that the penalties to file personal property tax returns fall on the Board of Assessors and not the Board of Commissioners or the Tax Commissioner. She said that there is a 10 percent penalty that the Board of Commissioners has the authority to refund. Tax Assessor Haddock stated that this needed to be removed from the Resolution because the Tax Commissioner doesn't have anything to do with the personal property tax returns. Chairman Glass stated that this is not giving her authority on the personal property tax returns. It states that the Board of Commissioners is waiving the penalties and interest on past-due taxes. Tax Assessor Haddock said she agreed because she realized that she had read the Resolution incorrectly. Tax Assessor Haddock said that the State says that personal property returns are the one thing that they cannot extend the deadline on. Tax Assessor Haddock asked if she should give people until June 1st to file and just not file the penalties on the person. Chairman Glass inquired about what is in the State guidance. Tax Assessor Haddock stated that she has an email from Ellen Mills, with the State, that she could send to the board. Tax Assessor Haddock said that this also includes homestead exemptions and conservation and said that they had not given her the authority to change the April 1st deadline. Chairman Glass explained to Tax Assessor Haddock that this Resolution is the model Resolution from ACCG. Tax Assessor Haddock stated that the deadline is April 1st and if you don't file, there is a 10 percent penalty. Tax Assessor Haddock said that this is what this Resolution is referring to and not the actual filing date of the personal property taxes. Tax Assessor Haddock stated that currently the deadline for filing personal property taxes is April 1st. Chairman Glass said that he thought that this is what they were extending. Tax Assessor Haddock said she thought it was about extending the penalties and not the actual filing period. Attorney Mayfield stated that they are not legally extending the deadline but rather the time frame before penalties and interest are charged. Chairman Glass mentioned that mobile home taxes are also due on April 1st. Chairman Glass and Tax Assessor Haddock both said that April 1st is for filing personal property taxes and the taxes are due in November.

Chairman Glass inquired about changing the normal duties of the Tax Commissioner where it states the authority to make the final determination as to which properties and taxpayers are entitled to the waivers are delegated to the Tax Commissioner. Commissioner Heiney stated that this is a troublesome paragraph and it gives a lot of power to the Tax Commissioner. He said that in an unperfect world as we live in, you can be accused of playing favorites to somebody or using it against somebody. Commissioner Heiney said that he would like to have this paragraph removed. Chairman Glass stated that the Constitution gives the Tax Commissioner this authority and this responsibility. County Attorney Mayfield agreed and stated that he had received the model Resolution from ACCG the afternoon before this meeting. He said that he had not done any research on the contents of the Resolution. Attorney Mayfield said that whether it is stated in the Resolution or not the Tax Commissioner has this duty. He said that if it is the Constitution you can't take it away from the Tax Commissioner. Chairman Glass stated that if it is in the Constitution, it doesn't add anything to leave this paragraph in the Resolution. Vice-Chair Thrash stated that the taxpayer will have to pay the taxes or penalties and then that person can come before

the Board of Commissioners to request a refund. Commissioner Heiney agreed with this but said that this paragraph gives Tax Commissioner Anthony a lot of power and she can be accused of trying to withhold a waiver. He said that she could be accused of playing politics. He said that he knows that the Tax Commissioner Anthony would not do this, but it could be a problem for her. Vice-Chair Thrash stated that it the same as with all the other taxes she would face the same dilemma. Commissioner Heiney stated that it wouldn't because the Tax Commissioner is supposed to apply the law across the board equally to everyone. Commissioner Heiney stated that this paragraph opens in someone's mind that Tax Commissioner Anthony could, in fact, decide to not apply the law equally. Chairman Glass stated that the Tax Commissioner has this authority per the Constitution whether they have this paragraph in the Resolution or not. He said that it doesn't make any difference. Commissioner Traylor agreed. Chairman Glass stated that if they take this out of the Resolution, they haven't changed anything because the Constitution gives the Tax Commissioner this authority and the Resolution is just as effective because her duties and responsibilities are the same except for waiving the penalties and the interest. Vice-Chair Thrash asked Commissioner Heiney if they were to take the paragraph out of the Resolution who would have to make this determination about waiving the penalties and the interest. Commissioner Heiney replied that it is implied that the Tax Commissioner Anthony makes these decisions and it is just not in your face that she can make a determination that may not be equal across the board. Attorney Mayfield stated that you are either applying within the date range or not. He said he couldn't think of a situation where there would be any discretion. Commissioner Heiney then stated that it wasn't a big deal and that it could stay in the Resolution.

Tax Commissioner Anthony joined the discussion via the Zoom meeting and stated that this has nothing to do with 2020 property taxes. She said that this has to do with the 2020 penalties and interest on personal property and mobile home taxes. Chairman Glass stated that the question was about the paragraph that states the Tax Commissioner has the authority to make the final determination as to which properties and taxpayers are entitled to the waivers. Tax Commissioner Anthony stated that she didn't write this Resolution, and this came from ACCG. Chairman Glass stated to Tax Commissioner Anthony that she already has this authority per the Constitution to decide which taxpayers are entitled to waivers and the Board of Commissioner has the authority to waive penalties and interest. Tax Commissioner Anthony said that she didn't have an answer and stated that she didn't understand why Chairman Glass was trying to hang her out because she is just trying to help the people that have lost their jobs by waiving the penalties and interest and she needs that date changed approved to be able to do this. Chairman Glass stated that he understood this and that he was trying to tell her that she has the authority to decide which taxpayers are entitled to waivers

Chairman Glass called for action on the Resolution 2020-06 approving the waiver of penalties and interest. Commissioner Traylor made a motion to approve the waiver for the penalties and interest on past due taxes subject to collection by the Lamar County Tax Commissioner as well as the wavier of penalties for failure to file personal tax returns, where the original deadline for payment of such taxes fell/falls between April 1st, 2020 and June 1st, 2020. Vice-Chair Thrash seconded the motion. The motion passed unanimously.

Amendment to the Emergency Declaration and Ordinance.

Chairman Glass stated that the Emergency Declaration and Ordinance is scheduled to expire on April 6th, 2020. He said that in order to extend this date the board would need to discuss.

Commissioner Heiney suggested that they extend the date to April 30th, 2020. He said that this would align Lamar County with the other governments. Commissioner Horton said that the schools are going back to school on April 24th, 2020 but he believed that it would be extended past April. Commissioner Heiney inquired about the pros and cons of not extending the date of April 6th, 2020. Commissioner Heiney asked if this date was mandated by the State or was it enforced at the local level. Chairman Glass stated that it was enforced at the local level, but they can enforce exactly what the State has, they can enforce it at the local level, or they can modify it. Vice-Chair Thrash stated that if you let it expire their ability to spend emergency funds that are designated to Lamar County goes away as well as Grant money. Vice-Chair Thrash stated that everyone is doing what they are supposed to be doing as far as keeping their distance. She said that she would like to extend the date through the end of April just like the State has done. Vice-Chair Thrash stated that she had concerns about what it is doing to the local economy. She said that people are out of work. There is no in-room dining. Commissioner Heiney stated that it was killing the economy. Commissioner Thrash stated that some of the Commissioners in other counties, that she had spoken to, have opened their restaurants with only 10 people at a time, but they have to keep a 6 ft. distance. Vice-Chair Thrash stated she doesn't know how a hairdresser or people that do nails can keep a 6 ft. distance. She said that she is worried about the economy but also what the virus can do to you. Vice-Chair Thrash stated that it is a hard place to be in. Commissioner Heiney stated that he had a barber from the City of Barnesville call him yesterday asking what he should do. Commissioner Horton stated that the Board of Commissioners sets policy for the County and not the City of Barnesville but explained to him that there was no way that he could maintain a 6 ft. distance when they are cutting hair without exposing themselves.

Chairman Glass stated that everyone should adhere to social distancing and stay as home as much as you can. He then asked the board what they wanted to do about enforcing public gathering rules. Commissioner Traylor asked if they wanted to look at having more than 10 people at a gathering as long as you maintain a 6 ft. distance. Vice-Chair Thrash said that everyone from the State level down is stressing about keeping a 6 ft. distance from each other and no more than 10 in a gathering. She said that her point with killing the local economy is that if they open the restaurants back up with restrictions of keeping a 6 ft. distance. Commissioner Horton asked if this would include the barbershops. Vice-Chair Thrash replied if they could cut hair while maintaining a 6 ft. the distance that they could continue to cut hair. Commissioner Horton stated that his barber friend could probably stand 6 ft. away from a person and cut hair but said that if he is putting his hands on a person's head he would be in jeopardy? Mr. Geiger from the Barnesville Herald Gazette, attending the meeting via Zoom, replied he could cut hair if he used a limb saw. Chairman Glass stated that in Section 8 it states that a person should maintain at least 6 feet of personal distance between themselves and others and shall not allow more than 10 people into such establishments at any time if such social distancing cannot be maintained. He asked the board if they wanted to keep this wording in place. Vice-Chair Thrash replied that they have to listen to their constituents. She said that she is hearing people say that they need to completely shut it down. She said that she told several people that she is just as worried about the economy as she is about the virus. Commissioner Traylor stated that if they shut down the County and if everything else is still operating normal then what would they have accomplished.

County Attorney Mayfield stated that the City of Barnesville doesn't have anything in place, and everything is shut down in the City of Barnesville. Commissioner Heiney added that a lot of places are shut down. Vice-Chair Thrash stated that she thought that people were adhering to the rules

and that they were realizing the seriousness of this but the only thing that is going to control this virus is people's behavior. Commissioner Heiney agreed. Chairman Glass stated that the point is to help educate people on the seriousness of this and on the measures that they can take to keep it from spreading. Chairman Glass stated that if they change Section 9 to add the words "maintain 6 feet of personal space at gatherings", that wording would reflect what is currently in Section 8. He said to copy and paste basically. Charles Glass stated that they already have no more than 10 people in there. He said to say no more than 10 people and maintain a minimum of 6 ft. personal space distance and then change the expiration date to April 30th, 2020. Vice-Chair Thrash stated that she believed that they should extend the date to the date of April 24th, 2020 which is the same date that the State says schools can resume.

Chairman Glass stated that he has heard two potential changes to the Ordinance. One is to add the gatherings of no more than 10 people unless you maintain a 6 ft. distance. Sherry Farr, Nurse Manager for the Department of Health, joined the meeting via Zoom. She said that nothing needed to change except to extend the time period. She said that they are not going to see this virus dissipate within the community unless they have people staying at home. Mrs. Farr stated that it will take a few weeks before they see it dissipate. Chairman Glass addressed Mrs. Farr and asked her if they should not add the 6 feet to gatherings of more than 10 people outside. Mrs. Farr stated that you shouldn't have gatherings of more than 10 people outside. Mrs. Farr stated that 6 feet are fine. Mrs. Farr stated that she heard Vice-Chair Thrash's comments about re-opening the restaurants. Chairman Glass stated that the current Emergency Declaration and Ordinance states that public or private gatherings of more than 10 people occurring outside of a household or living unit are prohibited. He said that they are now adding is where it says prohibited "unless they can maintain 6 feet of personal space between themselves and others. Mrs. Farr replied that this is correct. Chairman Glass asked Mrs. Farr if there was a difference between April 24th and April 30th. Mrs. Farr said that the Governor said April 24th and the President said April 30th and said that she imagined that they would see an extension to these dates. Chairman Glass stated that to be safe that they had used April 24th with the possibility of extensions. Vice-Chair Thrash stated that no one knows what is really going to happen. Commissioner Traylor stated that he doubted that the President would move his date up to April 24th and that it was more likely that the Governor would extend his date out to April 30th. Chairman Glass stated that this may be the rationale that they need to consider by pushing their date out to April 30th.

Amendment of the Emergency Declaration and Ordinance

Chairman Glass called for a motion to change Section 9 of the Emergency Declaration and Ordinance where they add a minimum 6 ft. distancing for gatherings of 10 or more people and change the end date to April 24th, 2020. Commissioner Traylor made a motion to change Section 9 of the Emergency Declaration and Ordinance where they add a minimum 6 ft. distancing for gatherings of 10 or more people and change the end date to April 24th, 2020 and Commissioner Horton seconded the motion. The motion passed unanimously.

Attorney Mayfield asked if the Emergency Declaration and Ordinance will still include 10 people and 6 feet apart or are they letting more people be gathered? Chairman Glass stated that they were adding more than 10 people if they could keep their 6 feet distance. Attorney Mayfield stated that Section 9 has more than 10 people prohibited. Chairman Glass stated that is correct except if they can maintain 6 feet of personal distance between themselves and others. Attorney Mayfield asked if they were changing anything with the restaurants. Chairman Glass stated that they didn't discuss

it. Attorney Mayfield said that he just wanted to verify that they weren't touching Section 6. Commissioner Traylor replied that they are not. Attorney Mayfield stated that he would send the revised Ordinance to County Administrator Townsend in word format to modify and then they could get it signed. Vice-Chair Thrash responded to the question about Section 6 regarding eating establishments. She said that she doesn't see any difference between having transactions with somebody in a drive-thru and allowing the same restrictions on eating in a restaurant. Vice-Chair Thrash stated that a lot of the restaurants are just doing it themselves and Vice-Chair Thrash said that she didn't see the difference. Sheriff White, who attended the meeting via Zoom asked how many restaurants they had in the County. Vice-Chair Thrash and Commissioner Horton both said that most of them are in Barnesville or the City of Milner.

Adjournment

Commissioner Horton made a motion to adjourn the Emergency Special Called meeting at approximately 3:30 p.m. Vice-Chair Thrash seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

Charles Glass, Chairman

Nancy Thrash, Vice-Chairman

Bennie Horton, Commissioner

Robert Heiney, Commissioner

Ryran Traylor, Commissioner

Attest: _____ Carlette Davidson, County Clerk